

Fee for the Certification

A fee of Five Hundred Peso (PhP500.00) is required for the registration upon approval of application and an annual service fee 0.12 of 1% of the gross income and donation of the Foundation for the duration of three years of certification.

Annual Reports

During the period of certification, the foundation is required to submit annually to the DOST within ninety (90) days after the end of its fiscal year in the forms prescribed in two (2) copies:

- ☞ Status reports on its projects and other related activities;
- ☞ A statement of sources and application of funds; and
- ☞ Comparative financial statements from the date of last certification, together with all supporting schedules

Renewal of Certification

The certification shall be renewed by the DOST Secretary for the same period of time upon application duly filed in two (2) copies not later than ninety (90) days after its expiration, provided that the application is submitted with the following requirements:

- ☞ Detailed report of scientific and technology activities of the foundation during the period covered by the expired certification;
- ☞ Program of scientific and technology activities for the period to be covered by the application for renewal;
- ☞ A certified true copy of the amended articles of incorporation and by-laws, if any, or a sworn statement that there have been no such amendments; and
- ☞ Results of financial operations covered by the expired certification following the prescribed form.

**DEPARTMENT OF
SCIENCE AND TECHNOLOGY**

www.dost.gov.ph

General Santos Avenue, Bicutan, Taguig City



The S&T Foundation Unit of the Department of Science and Technology accepts application for Certification Mondays thru Fridays at 8:00 a.m. to 5:00 p.m.

All prescribed forms for the documentary requirements can be found at <http://sfu.dost.gov.ph/> under the *Downloads* tab.

Office of the Undersecretary for Regional Operations

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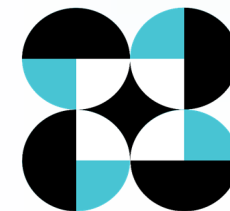


For further information, please visit
<http://sfu.dost.gov.ph/>

DOST Certification of Science and Technology-oriented Foundation

S&T Foundation Unit

Department of Science and Technology



Science for the people



Certificate No. AJA18-0121



Who we are

The Department of Science and Technology thru its S&T Foundation Unit certifies Science and Technology-oriented foundations for tax exemption purposes as mandated by Sec. 24 of the Republic Act No. 2067, “An Act to Integrate, Coordinate, and Intensify Scientific and Technological Research and Development and to Foster Invention; to Provide Funds Therefor; and for Other Purposes”, or more commonly known as “**The Science Act of 1958**”, as amended by the Republic Act No. 3589, “An Act Amending Republic Act No. 2067 Modifying the National Science Development Board, National Institute of Science and Technology, and the Philippine Atomic Energy Commission, Extending Tax Exemption, Privileges on Grants, Requests and Donations for Scientific Purposes to Private Educational Institutions, and for Other Purposes”.

The S&T Foundation Unit is one of the Department’s offices that provides frontline services, and is under the direct supervision of the Undersecretary for Regional Operations.

What we do

The S&T Foundation Unit performs the following:

- ☉ Process applications for certification of Science and Technology-oriented foundations undertaking Science and Technology activities for tax exemption purposes;
- ☉ Facilitate requests of Science and Technology foundations and non-government organizations for Science and Technology information/technologies; and
- ☉ Endorse to the Department of Finance thru the United Nations Educational, Scientific and Cultural Organization (UNESCO) National Commission of the Philippines the requests of the foundations for customs-duty exemption of imported equipment and apparatus procured by them.

The S&T Foundation Unit ensures the integrity of the DOST certification and bridge collaborative tie-ups between the Department of Science and Technology and the certified science foundations, as it looks forward to the materialization and advancement of Science and Technology projects and programs for the common good of the science community and the nation as a whole.

Who may avail of the service

- ☉ Private foundations engaged in, and whose funds are dedicated to scientific pursuits
- ☉ Private individuals, firms and educational institutions undertaking specific Science and Technology projects

Why avail of the service

The Department of Science and Technology, in coordination with the Bureau of Internal Revenue and the Securities and Exchange Commission, grants tax incentives pursuant to the rules and regulations of the National Internal Revenue Code of the Philippines originating from Republic Act No. 8424, otherwise known as The Tax Reform Act of 1997.

DONORS

Donors to DOST-certified Science Foundations enjoy the following benefits:

- ☉ Exemption from payment of donor’s (gift) tax
- ☉ Full deductibility of donations made to science foundation for income tax purposes

SCIENCE FOUNDATIONS

Pursuant to existing rules and regulations, a DOST-certified Science Foundation is entitled to the following tax incentives:

- ☉ Exemption from payment of corporate income tax except income from real or personal properties or from any activities conducted for profit.
- ☉ Certified foundations may be integrated in the programs of the DOST aligned with it’s major final outcomes (MFOs) and agenda, such as DOST Grants-in-Aid Programs and Projects.
- ☉ Exemption from payment of customs duties on the importation of scientific instruments or apparatus intended exclusively for pure and scientific research upon certification to the Department of Finance by UNESCO National Commission of the Philippines.

How to avail of the service

Interested applicants should submit the following documentary requirements to the S&T Unit Office in two (2) copies:

- ☉ A written request for certification addressed to the Office of the Secretary of the Department of Science and Technology
- ☉ Certified true copy the applicant’s:
 - ⊗ Articles of Incorporation
 - ⊗ By-Laws
 - ⊗ Certificate of registration of said Articles of Incorporation and By-Laws as well as their amendments issued by the Securities and Exchange Commission (SEC)
- ☉ Science and Technology Program following the DOST prescribed forms with proposed budget of three (3) years covered by the application signed by the Executive Director or equivalent officer of the Foundation, together with a description of the specific Science and Technology project, whenever required
- ☉ A list of Officers and working staff other than the trustees
- ☉ A certification by the Treasurer of the foundation that it has an initial capital of at least One Million Pesos (PhP 1,000,000.00)

Life of Certification

The certification for Private Foundations issued under these rules shall be effective not earlier than the date of filing of the application and shall be in force for a period of not longer than three (3) years unless sooner revoked.

For purposes of these exemptions, a science foundation is a private non-stock and non-profit institution or organization duly registered with the Securities and Exchange Commission (SEC), operated in the public interest and governed by trustees who received no compensation nor any type of remuneration in cash or in kind, and devoting at least sixty (60%) percent of its gross income to undertaking, directly financing or assisting S&T activities/DOST priorities.