

**BUREAU OF INTERNAL REVENUE**  
**REVENUE REGULATIONS**  
**NO. 14-2021**

**Suspension of the Implementation  
of Certain Provisions of Revenue Regulations No. 5-2021**

The implementation of the following provisions of RR No. 5-2021 are suspended:

<b>Provision</b>	<b>Particulars</b>
Section 2(C)	Definition of Proprietary Educational Institutions, insofar as it includes the phrase " <i>which are non-profit</i> "
Section 2(E)	Definition of Non-Profit, insofar as it includes the phrase " <i>Proprietary Educational Institutions</i> "
Section 3(B)	Illustration on the tax treatment of Proprietary Educational Institutions that are non-profit

**Note:** The suspension is until the passage of appropriate legislation to amend Section 27(B) of the Tax Code.

*Source:*  
*Revenue Regulation No. 14-2021*