REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Certificate of Tax Exemption No.
DT- 015-2022

CERTIFICATE OF TAX EXEMPTION

issued to

MUNICIPALITY OF SAN MIGUEL
San Miguel, Iloilo
TIN:

This certifies that the donation under the Deed of Donation dated September 11, 2017, executed by MARINA LUZ S. GORRICETA[1], in favor of:

Name of Donee	TIN	Address
LEONORA S. SALAPANTAN NATIONAL HIGH SCHOOL		San Miguel, Iloilo

covering the following property;

Transfer Certificate of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
	19,580	19,580	San Miguel, Iloilo

being a donation in favor of an **educational institution,** is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2)[2] of the National Internal Revenue Code (Tax Code) of 1997, as amended.

Moreover, Section 185 of Regulations No. 26, otherwise known as the "Revised Documentary Stamp Tax Regulations", implementing Title VII of the Tax Code of the 1997, as amended, provides that conveyances of realties not in connection with a sale, to trustees or other persons without consideration are not taxable. Accordingly, the Deed of Donation is likewise not subject to the documentary stamp tax prescribed under Section 196 of the Tax Code of 1997, as amended, but only to the documentary stamp tax of P15.00[3] imposed under Section 188 of the same Code.

This Certificate of Tax Exemption is being issued on the basis of the facts and documents as represented and submitted. However, if upon investigation, the BIR ascertains that the facts are different, then this Certificate shall be considered null and void.

Issued this _____ day of JAN 17 2022, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Municipal Mayor of San Miguel, authorized donor/signatory to the Deed of Donation per Resolution No. 2015-50.
[2] As amended by Republic Act (RA) No. 10963.
[3] The old DST rate of 15.00 is used since the donation took place prior to the effectivity of RA No. 10963.