REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

Certificate of Tax Exemption No.
DT- 015 - 2023

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the donation under the Deed of Conveyance dated June 23, 2021, executed by:

Name of Donor	TIN	Address
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES		Visayas Avenue, Diliman Quezon City

in favor of:

Name of Donee	TIN	Address
FOOD AND DRUG ADMINISTRATION		Civic Drive, Filinvest City, Alabang Muntinlupa City

covering the following property:

Transfer Certificate of Title No.	Area (sq.m.)	Area Donated (sq.m.)	Location

being a gift in favor of a **government entity** is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2)[1] of the National Internal Revenue Code of 1997 (Tax Code), as amended.

Moreover, the Deed of Donation is likewise not subject to the documentary stamp tax (DST) prescribed under Section 196 of the Tax Code, as amended, but only to the DST imposed under Section 188 of the Tax Code, as amended.

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 MAR 23 2023.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
005406

K-1-JAC

[1] Renumbered by Republic Act No. 10963.