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

Certificate of Tax Exemption No.
DT– 026 - 2024

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Transfer Without Cost dated February 27, 2021, executed by:

Name of Donor	TIN	Address
Iloilo Science and Technology University[1]		Barotac Nuevo Campus, Barotac Nuevo, Iloilo

in favor of:

Name of Donee	TIN	Address
Jose Monfort National Science High School – DepEd Region VI		Jalaud, Barotac Nuevo, Iloilo

Over the parcel of land described below, to wit:

Transfer Certificate of Title (TCT) No.	Total Area (sq.m.)	Area Donated (sq.m.)	Location
	20,000	20,000	Jalaud, Barotac Nuevo, Iloilo

being a gift in favor of an agency of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (1) 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", provides that conveyance 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 documentary stamp tax (DST) prescribed under Section 196 of the Tax Code of 1997, as amended, but only to the DST of P30.00 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 MAY 07 2024.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

K-1-SLO

[1] Formerly Don Jose Sustiguer Monfort Memorial National High School which was incorporated as a branch of Western Visayas College of Science and Technology pursuant to Republic Act No. 6946. Thereafter, in 2015, it obtained university status and was converted to Iloilo Science and Technology University by virtue of CHED Resolution No. 207-2015.