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

Certificate of Tax Exemption No.
DT-035-2022

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Absolute Donation dated February 16, 2017, executed by:

Name of Donor	TIN	Address
Brgy. Inayawan of Cebu City[1]		Barangay Hall, Barangay Inayawan, Cebu City

in favor of:

Name of Donee	TIN	Address
Philippine National Police - Cebu City Police Office (CCPO)		Camp Sotero Cabahug, Cebu City

covering the following property:

Transfer Certificate of Title (TCT) No.	Total Area (sq. m.)	Area Donated (sq. m.)	Location
	5,000	566	Cebu City

being a gift in favor of a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (1)[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", 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 (DST) prescribed under Section 196 of the Tax Code of 1997, as amended, but only to the DST 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 21 2022, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue
049300

K-1-LMAT

[1] Represented by the Barangay Chairman, Hon. Lutherlee I. Soon, per Brgy. Resolution No. 18, Series of 2017.
[2] Renumbered by Republic Act (RA) No. 10963.
[3] Old rate was used since the Deed of Donation was executed prior to the effectivity of RA No. 10963.