REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No.
DT-036-2022

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN

This certifies that the donation under the Deed of Donation dated February 24, 2020 executed by:

Name of Donor	TIN	Address
Samahang Maralita Catmon Homeowners Association, Inc.		Sitio 6, Gov. Pascual, Catmon, Malabon City

in favor of:

Name of Donee	TIN	Address
Iglesia ng Dios at ni Kristo sa Espiritu, Inc. (Church of God and Christ in Spirit)		7A RMT Industrial Complex Tunasan Muntinlupa City

covering the following property:

Transfer Certificate of Title No.	Area (sq.m.)	Area Donated (sq.m.)	Location
	20.50	20.50	Lot 2 Block 16, Gov. Pascual, Catmon, Malabon City

being a gift in favor of a **religious** corporation is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2)[1] of the National Internal Revenue Code (Tax Code) of 1997, as amended, subject to the condition that not more than thirty percent (30%) of said gift shall be used by the donee for administration purposes.

Moreover, transfers exempt from donor's tax under Section 101(a) and (b) of the Tax Code of 1997, as amended, shall be exempt from the payment of documentary stamp tax (DST) imposed under Section 196 of the same Code. Accordingly, the Deed of Donation is likewise not subject to the DST prescribed under Section 196 of the Tax Code of 1997, as amended, but only to the DST of ₱30.00 imposed under Section 188 of the Tax Code of 1997, 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 JAN 21 2022.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Renumbered by Republic Act No. 10963.