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

Certificate of Tax Exemption No.
DT- 058-2024

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the donation under the Supplemental Extrajudicial Settlement of the Estate of Felix M. Rafols Jr. with Simultaneous Deed of Donation dated January 18, 2022, executed by:

Name of Donors	TIN	Address
REY M. RAFOLS ROY JOSEPH M. RAFOLS		

in favor of:

Name of Donee	TIN	Address
VICAR APOSTOLIC OF PUERTO PRINCESA, INC.		Lot 3, Taft St., Mabuhay, Puerto Princesa, Palawan 5300

covering the following property;

Transfer Certificate of Title (TCT)	Area (sq.m.)	Area Donated (sq.m.)	Location
			Brgy. San Miguel, Puerto Princesa, Palawan 5300

being a gift in favor of a **religious** institution is exempt[1] from the payment of the donor's tax pursuant to Section 101 (A)(2)[2] of the National Internal Revenue Code of 1997 (Tax Code), 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, the Deed of Donation is likewise not subject to the documentary stamp tax prescribed under Section 196 of the Tax Code, as amended, but only to the documentary stamp tax 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 OCT 08 2024.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

K-1-JAC

[1] This Certificate of Tax Exemption does not include exemption from estate tax that may be due, if any, on the subject property
[2] Renumbered by Republic Act No. 10963.