April 20, 2021

CERTIFICATE OF TAX EXEMPTION NO. DT-130-21

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that the donation under the Deed of Donation dated December 9, 2019 executed by:

Name of Donors	TIN	Address
AAA		
BBB		

in favor of:

Name of Donee	TIN	Address
The Bible Community (TBC-Church)-Makati East Corp.		347 Apitong St., Comembo, Makati City 1217

covering the following property:

Transfer Certificate of Title (TCT) No.	Tax Declaration (TD) No.	Area Donated (sq.m.)	Location
		257	Lot No. 20-E, Apitong St., Comembo, Makati City 1217

being a gift in favor of a **religious** corporation is exempt from the payment of the donor's tax

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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, 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 imposed under Section 188 of the Tax Code of 1997, amended by Republic Act (RA) No. 10963 or TRAIN Law.

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 20th day of April, 2021.

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

Footnotes

1. Renumbered by Republic Act No. 10963.

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