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

Certificate of Tax Exemption No.
DT- 160

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Donation dated July 22, 2017, executed by:

Name of Donor	TIN	Address
CANDIDA N. MERCADER		12 Dapdap St., Basak Mambaling Cebu City

in favor of:

Name of Donee	TIN	Address
PRIOR PROVINCIAL OF THE AGUSTINIAN PROVINCE OF SANTO NIÑO DE CEBU-PHILIPPINES, INC.		Sto. Niño Pilgrim Center Osmeña Blvd., cor. P. Burgos St., Cebu City

covering the following property:

Tax Declaration No.	Lot No.	Area (sq.m.)	Area Donated (sq.m.)	Location
	3508-Part	418,001	320,000	Cang-Actol Dumanjug, Cebu

being a gift in favor of a **religious** corporation is exempt from the payment of the donor's tax[1] 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 Tax Code, as 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 _____ day of APR 20 2022, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JAC

By:
MARISSA A. CAPISTRANO
Deputy Commissioner
Legal Group

[1] This Certificate of Tax Exemption does not include exemption from estate tax due, if any.
[2] Renumbered by Republic Act No. 10963.