May 2021

CERTIFICATE OF TAX EXEMPTION NO. DT-161-21

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that the donation under the Deed of Donation dated April 19, 2018, executed by:

Name of Donor	TIN	Address
AAA		_____

in favor of:

Name of Donee	TIN	Address
ROMAN CATHOLIC BISHOP OF ANTIPOLO, INC.		Chancery Office, Mater Dei Formation Center, Antipolo City, Rizal 1870

covering the following properties:

Transfer Certificate of Title Nos.	Area (sq.m.)	Area Donated (sq.m)	Location
	3,292 3,293	3,292 3,293	Baybay Cason, San Jose, Antipolo City

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

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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 May, 2021.

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

Footnotes

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

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