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

Certificate of Tax Exemption No.
DT- [illegible]

CERTIFICATE OF TAX EXEMPTION

TO WHOM IT MAY CONCERN:

This certifies that the Deed of Donation dated June 28, 2016, executed by:

Name of Donor	TIN	Address
Cipriano Francisco		Sta. Maria, Alfonso Lista, Ifugao

in favor of:

Name of Donee	TIN	Address
Municipal Government of Alfonso Lista, Ifugao		Municipal Hall of Alfonso Lista, Sta. Maria, Alfonso Lista, Ifugao

covering the following property:

Transfer Certificate of Title	Area (sq.m.)	Location
	17,355	Rurban Code 132707, Brgy Sta. Maria, Alfonso Lista, Ifugao

being a gift in favor of the political subdivision of the National Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A)(1)[1] of the National Internal Revenue Code (Tax Code) of 1997, as amended.

Accordingly, 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. However, the acknowledgement of the Deed of Donation before a notary public is subject to the DST of P15.00[2] 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 APR 2 6 2022, ____.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1

By: 0282
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-In-Charge

[1] Renumbered by Republic Act (RA) No. 10963 or the TRAIN Law.
[2] The old DST rate was used since the donation took place before the effectivity of RA No. 10963 or January 1, 2018.