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

Certificate of Tax Exemption No.
DTE. 233 - 2022

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Donation dated November 10, 2021, executed by:

Name of Donor	TIN	Address
EVER MEMORIAL GARDEN CO., INC.[1]		Penthhouse, APC Bldg. 1186 Quezon Avenue, Paligsahan Quezon City 1103

in favor of:

Name of Donee	TIN	Address
CITY GOVERNMENT OF VALENZUELA		Mac Arthur Hi-Way, Karuhatan Valenzuela City 1440

covering the following properties:

Transfer Certificate of Title Nos.	Area (sq.m.)	Area Donated (sq.m.)	Location
	1,200 18,046 3,000	1,200 18,046 3,000	Brgy. Punturin Valenzuela City
Total		**22,246**	

being a gift in favor of a **political subdivision of the Government** is exempt from the payment of the donor's tax pursuant to Section 101 (A)(1)[2] of the National Internal Revenue Code of 1997 (Tax Code), as amended.

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 MAY 18 2022, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JAC

By:

MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

0664

[1] Formerly: L & Y Realty and Development Corporation.
[2] Renumbered by Republic Act No. 10963.