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

Certificate of Tax Exemption No.
DE-I 246-2021

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the donation under the Deed of Donation dated September 28, 2018, executed by:

Name of Donor	TIN	Address
MUNICIPALITY OF BATARAZA, PALAWAN		Poblacion, Bataraza, Palawan,

in favor of:

Name of Donee	TIN	Address
NATIONAL POWER CORPORATION		NAPOCOR Bldg. Complex, cor. Quezon Ave. & BIR Rd., Diliman, Quezon City

covering the following property;

Transfer Certificate of Title No.	Area (Sq.m.)	Area Donated (Sq.m.)	Location
	100,000	3,000	Brgy. Inogbong, Municipality of Bataraza, Palawan

being a donation in favor of a **government agency** is exempt from the payment of the donor's tax pursuant to Section 101(A)(1)[1] 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 of ₱30.00 imposed under Section 188 of the same Code, as amended by R.A. 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 JUL 2021.

CAESAR R. DULAY
Commissioner of Internal Revenue

By: 043948

K-1-JAC

[1] Renumbered by Republic Act No. 10963.