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

Certificate of Tax Exemption No.
DT- 326 2022

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Donation dated November 3, 2021, executed by:

Name of Donor	TIN	Address
Philippine Baptist SBC, Inc.		24 Kanlaon St., Brgy. Sta. Teresita Quezon City 1114

in favor of:

Name of Donee	TIN	Address
Metropolitan Heritage Baptist Church of Iligan City		No. 10 Kalayaan Compound, Zone 1, Brgy. Santo Rosario, Iligan City

covering the following properties:

Transfer Certificate of Title Nos.	Area (sq.m.)	Area Donated (sq.m.)	Location
	300 200	300 200	

being a gift in favor of a **religious** corporation is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2)[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 imposed under Section 188 of the Tax Code, as amended.

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 JUN 29 2022, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue
052162

K-1-JAC

[1] Renumbered by Republic Act No. 10963.