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

Certificate of Tax Exemption No.
DE-379-2021

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the donation under the Deed of Donation dated January 18, 2019, executed by:

Name of Donor	TIN	Address
MANUEL M. LAZARO		

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:

Original Certificate of Title No./Tax Declaration No.	Area (sq.m.)	Area Donated (sq.m.)	Location
TD No.	6,868 3,132	6,868 3,132	Yakat, Brgy. Quisao, Pililla, Rizal

being gifts 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 gifts 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 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 OCT 11 2021.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Renumbered by Republic Act No. 10963.