September 6, 2018

CERTIFICATE OF TAX EXEMPTION NO. 1166-18

CERTIFICATE OF TAX EXEMPTION
issued to

CITY GOVERNMENT OF MALABON
Office of the City Mayor, 7th Floor, Malabon City Hall,
F. Sevilla Boulevard, San Agustin, Malabon City
TIN: 000-000-000-000

This certifies that donation under the Deed of Donation dated November 5, 2015, executed by the City Government of Malabon in favor of:

Name of Donee	TIN	Address
Philippine National Police-Malabon City	000-000-000-029	Langaray Longos, Malabon City

covering the following property:

Transfer Certificate of Title No.	Area (Sq. m.)	Area Donated (Sq. m.)	Location
M-1529	15,000	1,000	Sanciangco St., Catmon, Malabon City

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

Moreover, Section 185 of Regulations No. 26, otherwise known as the Revised Documentary Stamp Tax Regulations, implementing Title VII of the Tax Code of the 1997, as amended, provides that conveyances of realties not in connection with a sale, to trustees or other persons without consideration are not taxable. Accordingly, the Deeds of Donation are likewise not subject to the documentary stamp tax prescribed under Section 196 of the Tax Code of 1997, as amended, but only to the documentary stamp tax of P15.00 [2] imposed under Section 188 of the same Code.

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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 6th day of September, 2018.

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

Footnotes

1. Now Section 101 (A) (1) of the Tax Code of 1997, as amended by Republic Act No. 10963.
2. The old DST rate of P15.00 is used since the donation took place prior to the effectivity of R.A. No. 10963.

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