REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

| **Certificate of Tax Exemption No.** |
|---|
| 135-2018 |

# CERTIFICATE OF TAX EXEMPTION

issued to

## SISTER HANDMAIDS OF CHARITY IN THE PHILIPPINES INCORPORATED

28-A Pansol Rd., Brgy. Pansol 1108, Quezon City
TIN

This certifies that the donation under the Deed of Donation dated April 03, 2017, executed by **SISTER HANDMAIDS OF CHARITY IN THE PHILIPPINES INCORPORATED** in favor of:

| Name of Donee | TIN | Address |
|---|---|---|
| **SISTER'S HAND MAIDS OF CHARITY OF ST. VINCENT DE PAUL, INC.** | | 28-A Pansol Road, Pansol Diliman, Quezon City 1108 |

covering the following parcels of land with improvements described below, to wit;

| Transfer Certificate of Title / Tax Declaration | Area (sq.m.) | Location |
|---|---|---|
| Transfer Certificate of Title No. | | J. Escaler St., Loyola Heights, Diliman, Quezon City |
| TD No. *(Building)* | | J. Escaler St., Loyola Heights, Diliman, Quezon City |
| Transfer Certificate of Title No. | | J. Escaler St., Loyola Heights, Diliman, Quezon City |
| TD No. *(Building)* | | J. Escaler St., Loyola Heights, Diliman, Quezon City |
| Transfer Certificate of Title No. | | Jumarap, Banga, Aklan |
| Tax Declaration No. *(Road Right of Way)* | | Jumarap, Banga, Aklan |
| TCT No. | | Poblacion, Floridablanca, Pampanga |
| TD No. *(Building)* | | Poblacion, Floridablanca, Pampanga |
| TCT No. | | Salaban, Amadeo, Cavite |
| TD No. *(Building)* | | Salaban, Amadeo, Cavite |

being a donation to a **religious** corporation is exempt from the payment of the donor's tax pursuant to Section 101 (A) (3) of the Tax Code of 1997, 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. The Register of Deeds shall annotate such condition at the back of the Transfer Certificate of Title because failure to comply with said condition shall subject the donation to donor's tax.

Moreover, Section 185 of Regulations No. 26, otherwise known as the Revised Documentary Stamp Tax Regulations, implementing Title VII of the Tax Code, 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, as amended, but only to the documentary stamp tax of P15.00 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 FEB 08 2018, ____.

**CAESAR R. DULAY**
*Commissioner of Internal Revenue*
013146

K1