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

Certificate of Tax Exemption No.
199-2018

CERTIFICATE OF TAX EXEMPTION

issued to

JUNAR A. RAYMUNDO
Buenavista, Maddela, Quirino
TIN:

This certifies that the donation under the Deed of Donation dated June 04, 2012 executed by **JUNAR A. RAYMUNDO,** married to Jocelyn V. Raymundo, in favor of the:

Name of Donee	TIN	Address
LOCAL GOVERNMENT OF MADDELA		Maddela, Quirino

covering the following property:

Original Certificate of Title	Area (sq.m.)	Location
		Balligue, Maddela, Quirino

being a donation in favor of a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (2) of the National Internal Revenue 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, provides that conveyances of realties not in connection with a sale, to trustees or other persons without consideration are not taxable. Accordingly, the Deed of Donation is likewise not subject to the documentary stamp tax prescribed under Section 196 of the National Internal Revenue Code of 1997, 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 (CTE) 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 CTE shall be considered null and void.

Issued this _____ day of FEB 20 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

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