REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No.
227-2017

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Donor	TIN	Address
Metropolitan Manila Development Authority		MMDA Building, EDSA corner Orense St., Guadalupe Nuevo, Makati City

-and-

Name of Donee	TIN	Address
Municipal Government of Carmona, Cavite		Carmona, Cavite

This certifies that the Deed of Donation dated July 14, 2009, entered by the Donor and the Donee over the parcel of land described below, to wit:

Transfer Certificate of Title	Area (sq.m.)	Location
	100,000	Sitio Paligawan Matanda, Carmona, Cavite

being a gift in favor of the Municipal Government of Carmona, Cavite, a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (2) 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, 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 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 MAY 15 2017, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JRC

006186

[1] Portion of TCT No. T-1001498 with an area of 654,984 sq.m.