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

**Certificate of Tax Exemption No.**
254-2018

# CERTIFICATE OF TAX EXEMPTION
issued to

## THE PHILIPPINE REDEMPTORIST MISSION SOCIETY, INC.
Redemptorist Road, Barangay Baclaran, Parañaque City 1700
TIN:

This certifies that the donation under the Deeds of Donation dated December 23, 2013; June 25, 2013 and February 18, 2014, respectively, executed and entered into by **THE PHILIPPINE REDEMPTORIST MISSION SOCIETY, INC.** in favor of:

| Name of Donee | TIN | Address |
|---|---|---|
| Congregation Of The Most Holy Redeemer | | Redemptorist Road, Baclaran, Parañaque, MM 1702 |

covering the following parcels of land described below, to wit:

| Deed of Donation Dated | TCT No. | Registry of Deeds | Location |
|---|---|---|---|
| December 23, 2013 | | Quezon City | 13th St., New Manila, Quezon City |
| | | Quezon City | 13th St., New Manila, Quezon City |
| | | Quezon City | 13th St., New Manila, Quezon City |
| | | Quezon City | 14th St., New Manila, Quezon City |
| | | Quezon City | 14th St., New Manila, Quezon City |
| | | Quezon City | Mariposa St., Cubao, Quezon City |
| June 25, 2013 | | Parañaque City | 1443 L. Gabriel Street, Baclaran, Parañaque City |
| | | Parañaque City | 1443 L. Gabriel Street, Baclaran, Parañaque City |
| | | Parañaque City | 1443 L. Gabriel Street, Baclaran, Parañaque City |
| December 23, 2013 | | Lipa City, Batangas | M.K. Lina Street, Poblacion, Lipa City, Batangas |
| February 18, 2014 | | Legazpi City, Albay | Lakandula Drive, Barangay Gogon, Legazpi City |
| December 23, 2013 | | Legazpi City, Albay | Lakandula Drive, Barangay Gogon, Legazpi City |
| December 23, 2013 | | Calamba, Laguna | 090 Purok I, Barangay Pansol, Calamba, Laguna |
| | | Calamba, Laguna | 090 Purok I, Barangay Pansol, Calamba, Laguna |
| | | Calamba, Laguna | 090 Purok I, Barangay Pansol, Calamba, Laguna |
| December 23, 2013 | | Nasugbu, Batangas | 9 Seaside Drive, Tali Beach, Barangay Balaytigue, Nasugbu, Batangas |
| December 23, 2013 | | Baguio City | Lot 3-I, Baguio City |

being gifts in favor of 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 gifts shall be used by the donee for administration purposes.

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 FEB 2 2 2018.

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

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