March 8, 2018

CERTIFICATE OF TAX EXEMPTION NO. 370-18

CERTIFICATE OF TAX EXEMPTION
issued to

AAA

TIN: 000-000-000-000

This certifies that the donation under the Deed of Donation dated January 23, 2014, executed by AAA in favor of:

Name of Donee	TIN	Address
DepEd — Ballesteros National High School	000-000-000-000	Ballesteros, Cagayan

covering the following property;

Original Certificate of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
P-8006(s)	10,691	10,691	Sta. Cruz, Ballesteros, Cagayan

being a donation in favor of an **agency of the National 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 of 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 Deed of Donation is 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 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

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void.

Issued this 8th day of March, 2018.

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

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