July 30, 2019

CERTIFICATE OF TAX EXEMPTION NO. 430-19

CERTIFICATE OF TAX EXEMPTION
issued to

AAA
Brgy. Pangal Sur, Echague, Isabela
TIN: 000-000-000-000

This certifies that the donation under the Deed of Donation Inter-Vivos dated August 5, 2013, executed by **AAA**, in favor of:

Name of Donee	TIN	Address
Pangal Sur High School	000-000-000-000	Brgy. Pangal Sur, Echague, Isabela

covering the following property;

Katibayan ng Orihinal na Titulo	Area (sq.m.)	Area Donated (sq.m.)	Location
OSC-5906	14,616	14,616	Brgy. Pangal Sur, Echague, Isabela

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) [1] 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 the 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 Deeds of Donation are 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 [2] 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 30th day of July, 2019.

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

Footnotes

1. Now Section 101 (A) (1) of the Tax Code of 1997 as amended by Republic Act No. 10963.
2. The old DST rate of 15.00 is used since the donation took place prior to the effectivity of R.A. No. 10963.

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