March 13, 2018

CERTIFICATE OF TAX EXEMPTION NO. 461-18

CERTIFICATE OF TAX EXEMPTION
issued to

CEBU MICROELECTRONICS, INC.
3rd St., 3rd Ave., MEPZ 1, Lapu-Lapu City
TIN: 000-000-000-000

This certifies that the Deed of Donation dated December 21, 2016 executed by CEBU MICROELECTRONICS, INC. in favor of:

Name of Donee	TIN	Address
Technical Education and Skills Development Authority (TESDA) Region VII	000-000-000-000	Arch. Reyes Ave., Lahug, Cebu City

covering the following Milling Equipment described below, to wit:

Machine Type	Universal Milling Machine	Universal Milling Machine
Maker	Kanto	Kanto
Model	KR-N17 KII	KR-N25 KII
Quantity	1	1
Height	220 cm.	220 cm.
Length	180 cm.	180 cm.
Width	180 cm.	180 cm.
Weight	1,300 kg.	1,300 kg.
Voltage	200 V	200 V
Current	7.93 A	7.93 A
Phase	3	3

being a gift 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.

Accordingly, the Deed of Donation is likewise not subject to the documentary

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stamp tax prescribed under Section 196 of the Tax Code of 1997, as amended. However, the acknowledgement of the Deed of Donation before a notary public is subject 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 13th day of March, 2018.

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

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