March 13, 2018

CERTIFICATE OF TAX EXEMPTION NO. 474-18

CERTIFICATE OF TAX EXEMPTION
issued to

SPS. AAA AND BBB

TIN: 000-000-000-000/000-000-000-000

This certifies that the Deed of Donation dated December 5, 2016 executed by the **SPS. AAA AND BBB** in favor of:

Name of Donee	TIN	Address
The Municipality of Plaridel	000-000-000-000	Plaridel, Bulacan

covering the following property;

Transfer Certificate of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
039-2015001192	6,392	259	Barrio of Bulihan, Plaridel, Bulacan

being gift in favor of the Municipality of Plaridel, an administrative unit 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 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 presented 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.

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

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