September 6, 2019

CERTIFICATE OF TAX EXEMPTION NO. 502-19

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Donors	TIN	Address
AAA	000-000-000-000	_____
BBB	000-000-000-000	

This certifies that the donation under the Deed of Donation dated September 3, 2018, executed by donors in favor of:

Name of Donee	TIN	Address
ROMAN CATHOLIC BISHOP OF ANTIPOLO, INC.	000-000-000-000	Chancery Office, Mater Dei Formation Center, Antipolo City, Rizal 1870

covering the following properties:

Transfer Certificate of Title No.	Area (sq.m.)	Area Donated (sq.m.)	Location
M-1618	11,874	11,874	Poblacion, 3rd District, Municipality of Jalajala, Rizal
M-1365	7,033	7,033	

being a gift in favor of a **religious** corporation 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, subject to the condition that not more than thirty percent (30%) of said gift 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 not subject to the documentary stamp tax prescribed under Section 196 of the Tax Code, as amended, but only to the documentary stamp tax imposed under Section 188 of the Tax Code of 1997, as amended by R.A. No. 10963 or TRAIN Law.

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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 6th day of September, 2019.

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

Footnotes

1. Renumbered by Republic Act No. 10963.

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