REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

Quezon City

**Certificate of Tax Exemption No.**
561-2017

# CERTIFICATE OF TAX EXEMPTION

issued to

## MUNICIPAL GOVERNMENT OF BAMBANG

Bambang, Nueva Vizcaya
TIN: _ _ _ _ _ _ _ _ _

This certifies that the Deed of Donation dated May 26, 2010 executed by the **MUNICIPAL GOVERNMENT OF BAMBANG**, represented by its Municipal Mayor, Benjamin Lloren Cuaresma III, in favor of:

| Name of Donee | TIN | Address |
|---|---|---|
| Philippine National Police - Bambang Police Station | | Bambang, Nueva Vizcaya |

covering the following property:

| Transfer Certificate of Title | Area (sq.m.) | Area Donated (sq.m.) | Location |
|---|---|---|---|
| | 1,200 | 360 | Almaguer North, Bambang, Nueva Vizcaya |

being a gift in favor of the Philippine National Police-Bambang Police Station, a unit of the Philippine National Police, 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, 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 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 _ _ day of DEC 07 2017

CAESAR R. DULAY
Commissioner of Internal Revenue

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