REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Certificate of Tax Exemption No.
DT-0580-2020

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Donor	TIN	Address
THE SUPERIOR OF THE SISTERS HANDMAIDS OF CHARITY OF ST. VINCENT DE PAUL IN THE PHILIPPINES, INC.		28-A Pansol Road, Brgy. Pansol, Quezon City

This certifies that the donation under the Deed of Donation dated January 6, 2020, executed by the donor in favor of:

Name of Donee	TIN	Address
SISTER HANDMAIDS OF CHARITY OF ST. VINCENT DE PAUL IN THE PHILIPPINES, INC.		28-A Pansol Road, Brgy. Pansol, Quezon City

covering the following properties, with improvements, to wit:

Nature of Property	Transfer Certificate of Title Nos./Tax Declaration Nos.	Area (sq.m.)	Area Donated (sq.m.)	Location
Lot		800	800	Pansol Road, Quezon City
Building		776.76	776.76	
Lot		800	800	Pansol Road, Quezon City
Building		213.96	213.96	

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, transfers exempt from donor's tax under Section 101(a) and (b) of Tax Code of 1997, as amended, shall be exempt from the tax imposed under Section 196 of the same Code. 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 ₱30.00 imposed under Section 188 of the Tax Code of 1997, as amended by R.A. No. 10963 or TRAIN Law.

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 _____ day of OCT 0 6 2020, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Renumbered by Republic Act No. 10963.