April 3, 2018

CERTIFICATE OF TAX EXEMPTION NO. 587-18

CERTIFICATE OF TAX EXEMPTION
issued to

STATELAND, INC.
3/F State Centre Bldg., 333 Juan Luna St., Binondo, Manila
TIN: 000-000-000-000

This Certifies that the donation under the Deeds of Donation dated June 17, 2014, executed by **Stateland, Inc.** in favor of:

Name of Donee	TIN	Address
City Government of Dasmariñas	000-000-000-000	Dasmariñas, Cavite

over the following road lots described below, to wit:

Transfer Certificate of Title Nos.	Area (sq.m.)	Location
T-1020463	4,282	Road Lot 1 of the cons./subd. plan, PSD-04-017530, being a portion of Lot 3789-A, Psd-04-143242, Lot 3792-A, Psd-04-139123, Lot 3795-A, Psd-04-135516, & Lot 3797, Imus Estate LRC Rec. No.
T-1020464	148	Road Lot 1-A of the cons./subd. plan
T-1035302	1,100	Lot Road 1 of the cons./subd. plan PCS-04-018951, being the cons. of Lot 1, Blk. 39, Pcs-04-017530 and Lot 3789-B-5, Psd-04-147139
T-1020465	1,933	Road Lot 2 of the cons./subd. plan. PCS-04-017530, being a portion of Lot 3789-A, Psd-04-143242, Lot 3792-A, Psd-04-139123, Lot 3795-A, Psd-04-135516, & Lot 3797, Imus Estate LRC Rec. No.
T-1020466	144	Road Lot 2-A of the cons./subd. plan
T-1020467	648	Road Lot 2-B of the cons./subd. plan
T-1035113	402	Road Lot 2 of the cons./subd. plan, PCS-04-018951, being the cons. of Lot 1, Blk. 39, Pcs-04-017530 and Lot 3789-B-5, Psd-04-147139

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T-1020468	3,975	Road Lot 3 of the cons./subd. plan, PCS-04-017530, being a portion of Lot 3789-A, Psd-04-143242, Lot 3792-A, Psd-04-139123, Lot-3795-A, Psd-04-135516, & Lot 3797, Imus Estate LRC Rec. No.
T-1020469	138	Road Lot 3-A of the cons./subd. plan
T-1020470	207	Road Lot 3-B of the cons./subd. plan
T-1020471	215	Road Lot 3-C of the cons./subd. plan
T-1035304	440	Road Lot 3 of the cons./subd. plan, PCS-04-018951, being the cons. of Lot 1, Blk. 39, Pcs-04-017530 and Lot 3989-B-5, Psd-04-147139
T-1020472	3,520	Road Lot 4 of the cons./subd. plan, PSD-04-017530, being a portion of Lot 3789-A, Psd-04-143242, Lot 3792-A, Psd-04-139123, Lot 3795-A, Psd-04-135516, & Lot 3797, Imus Estate LRC Rec. No.
T-1020473	2,762	Road Lot 5 of the cons./subd. plan
T-1020474	163	Road Lot 5-A of the cons./subd. plan
T-1020475	512	Road Lot 6 of the cons./subd. plan
T-1020476	523	Road Lot 7 of the cons./subd. plan
T-1020477	534	Road Lot 8 of the cons./subd. plan
T-1020478	527	Road Lot 9 of the cons./subd. plan
T-1020479	512	Road Lot 10 of the cons./subd. plan
T-1020480	502	Road Lot 11 of the cons./subd. plan
T-1020481	665	Road Lot 12 of the cons./subd. plan
T-1020482	624	Road Lot 13 of the cons./subd. plan
T-1020483	587	Road Lot 14 of the cons./subd. plan
T-1020484	558	Road Lot 15 of the cons./subd. plan
T-1020485	529	Road Lot 16 of the cons./subd. plan
T-1020486	950	Road Lot 17 of the cons./subd. plan
T-1020487	909	Road Lot 18 of the cons./subd. plan
T-1020488	849	Road Lot 19 of the cons./subd. plan
T-1020489	811	Road Lot 20 of the cons./subd. plan
T-1020490	753	Road Lot 21 of the cons./subd. plan
T-1020491	562	Road Lot 22 of the cons./subd. plan
T-1020492	346	Road Lot 23 of the cons./subd. plan
T-1039991	230	Lot 1-B, of the subd. plan, PSD-04-140398, being a portion of Lot 1 (LRC) Pcs-30671, LRC Rec. No.

and open spaces described below, to wit:

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Transfer Certificate of Title Nos.	Area (sq.m.)	Location
T-1020181	156	Lot 1, Blk. 16 of the cons./subd. plan, PCS-04-017530, being a portion of Lot 3789-A, Psd-04-143242, Lot 3792-A, Psd-04-139123, Lot 3785-A, Psd-04-135516, & Lot 3797, Imus Estate, LRC Rec. No.
T-1020274	5,219	Lot 1, Blk. 23 of the cons./subd. plan
T-1020373	620	Lot 1, Blk. 30 of the cons./subd. plan
T-1020457	181	Lot 1, Blk. 38 of the cons./subd. plan
T-1020440	110	Lot 1, Blk. 36 of the cons./subd. plan
T-1020459	27	Easement 1, of the cons./subd. plan, PCS-04-017530, being a portion of Lot 3789-A, Psd-04-143242, Lot 3792-A, Psd-04-139123, Lot 3795-A, Psd-04-13516, & Lot 3797, Imus Estate, LRC Rec. No.
T-1020460	189	Easement 2, of the cons./subd. plan
T-1020461	277	Easement 3, of the cons./subd. plan
T-1020462	95	Easement 4, of the cons./subd. plan
T-1035300	58	Lot 15, Blk. 4 of the cons./subd. plan, PCS-04-018951, being the cons. of Lot 1, Blk. 39, Pcs-04-017530 & Lot 3799-B-5, Psd-04-147139
T-1035301	8	Lot 16, Blk. 4 of the cons./subd. plan

being a donation in favor of the City Government of Dasmariñas, a political subdivision of the National Government, 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.

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 Deeds of Donation are 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 [2] 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 3rd day of April, 2018.

(SGD.) CAESAR R. DULAY

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Footnotes

1. Now Section 101 (A) (1) of the 1997 Tax Code, as amended by Republic Act No. 10963.
2. The old DST rate of P15.00 is used since the donation took place prior to RA No. 10963.

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