April 3, 2018

CERTIFICATE OF TAX EXEMPTION NO. 588-18

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-740291	2,752	Road Lot 1, of the subd. plan, PSD-04-100270, being a portion of the Lot 3456, Imus Estate, Rs-04-000713, LRC Rec. No.
T-740292	1,219	Road Lot 2, of the subd. plan
T-740293	529	Road Lot 3, of the subd. plan
T-740294	1,033.50	Road Lot 4, of the subd. plan
T-740295	179	Road Lot 5, of the subd. plan
T-740296	1,047	Road Lot 6, of the subd. plan
T-740297	1,688.50	Road Lot 7, of the subd. plan
T-740298	858	Road Lot 8, of the subd. plan
T-740299	938.50	Road Lot 9, of the subd. plan
T-740300	1,019	Road Lot 10, of the subd. plan
T-740301	832	Road Lot 11, of the subd. plan
T-740302	138	Road Lot 12, of the subd. plan
T-740303	138	Road Lot 13, of the subd. plan
T-740304	1,601	Road Lot 14, of the subd. plan
T-740305	108	Road Lot 15, of the subd. plan
T-879580	228	Lot 3345-A-1, of the subd. plan,

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		PSD-04-091836, being a portion of Lot 3345-A

and open spaces described below, to wit:

Transfer Certificate of Title Nos.	Area (sq.m.)	Location
T-737435	442	Lot 7, Block 1 of the subd. plan, PSD-04-100270, being a portion of the lot 3456, Imus Estate, Rs-04-000713, LRC Rec. No.
T-737436	32	Lot 8, Block 1 of the subd. plan
T-737437	2	Lot 9, Block 1 of the subd. plan
T-737444	49	Lot 7, Block 2 of the subd. plan
T-737476	1	Lot 24, Block 4 of the subd. plan
T-878360	8.50	Lot 7-B of the subd. plan, PSD-04-120404, being a portion of Lot 7, Blk. 4, PCS-04-100270
T-874044	2	Lot 8-B of the subd. plan, PSD-04-118356, being a portion of Lot 8, Blk. 4, PCS-04-100270, LRC Rec. No.
T-737653	1,608	Lot 9, Blk. 10 of the subd. plan, PSD-04-100270, being a portion of lot 3456, Imus Estate, Rs-04-000713, LRC Rec. No.
T-740264	20	Lot 53, Blk. 13 of the subd. plan
T-740265	1,089.50	Lot 54, (Easement) Blk. 13 of the subd. plan
T-740285	4	Lot 20, Blk. 14 of the subd. plan
T-740286	19	Lot 21, Blk. 14 of the subd. plan
T-740287	4	Lot 22, Blk. 14 of the subd. plan
T-740288	14	Lot 23, Blk. 14 of the subd. plan
T-740289	34	Lot 24, Blk. 14 of the subd. plan
T-740290	7	Lot 25, Blk. 14 of the subd. plan
T-895483	5	Lot 5-B of the subd. plan, PSD-04-121993, being a portion of Lot 5, Blk. 14, PSD-04-100270, LRC Rec. No. 8843
T-896671	3	Lot 15-B of the subd. plan, PSD-04-121991, being a portion of Lot 15, Blk. 14, PSD-04-100270, LRC Rec. No.
T-895485	3.50	Lot 18-B of the subd. plan, PSD-04-121992, being a portion of Lot 18, Blk. 14, PSD-04-100270, LRC Rec. No.
T-957865	2	Lot 19-B of the subd. plan, PSD-04-135224, being a portion of Lot 19, Blk. 14, PSD-04-100270, LRC Rec. No.

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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
Commissioner of Internal Revenue

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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