October 11, 2019

CERTIFICATE OF TAX EXEMPTION NO. 619-19

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that the donation under the Deed of Donation dated April 22, 2013, executed by:

Name of Donor	TIN	Address
AAA	000-000-000-000	Buhangin, Davao City

in favor of:

Name of Donee	TIN	Address
MINDANAO GLORIOUS CHURCH, INC.	000-000-000-000	50 Gempesaw St., Davao City

covering the following properties:

Transfer Certificate of Title (TCT)	Area (sq. m.)	Area Donated (sq. m.)	Location
T-141212	433	433	Nova Tierra Village, Bo. Pampanga, Davao City

being gift in favor of a non-stock, non-profit charitable, humanitarian, and educational service corporation, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (2) [1] of the National Internal Revenue Code of 1997, as amended, subject to the condition that not more than thirty percent (30%) of the said gift shall be used by the donee for administration purposes. The Register of Deeds shall annotate such condition at the back of the Transfer Certificate of Title (TCT) of the property because failure to comply with said

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condition shall subject the donation to donor's tax.

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 (DST) prescribed under Section 196 of the National Internal Revenue Code of 1997, as amended, but only to the DST 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 11th day of October, 2019.

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

Footnotes

1. Renumbered by Republic Act (RA) No. 10963.
2. Old rate was used since the Deed of Donation was executed prior to the effectivity of RA No. 10963.

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