October 11, 2019

CERTIFICATE OF TAX EXEMPTION NO. 620-19

CERTIFICATE OF TAX EXEMPTION
issued to

MUNICIPALITY OF SAN MIGUEL
San Miguel, Iloilo
TIN: 000-000-000-000

This certifies that the Deed of Donation dated September 11, 2017, executed by the MUNICIPALITY OF SAN MIGUEL in favor of:

Name of Donee	TIN	Address
LEONORA S. SALAPANTAN NATIONAL HIGH SCHOOL	000-000-000-000	San Miguel, Iloilo

covering the following property:

Transfer Certificate of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
T-104032	19,580	19,580	San Miguel, Iloilo

being a donation in favor of a government **educational institution**, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (1) [1] 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 of the 1997, as amended, 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.

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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 No. 10963.
2. The old DST rate of P15.00 is used since the donation took place prior to the effectivity of R.A. No. 10963.

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