REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No.
523-2017

CERTIFICATE OF TAX EXEMPTION

issued to

AURORA A. ARON
Bgry. Vibora, General Trias, Cavite
TIN:

This certifies that the donation under the Deed of Donation dated August 4, 2015 executed by **AURORA A. ARON** in favor of:

Name of Donee	TIN	Address
CHURCH OF ALPHA OMEGA CHRISTIAN MINISTRIES, INC.		Brgy. Mangahan, Gen. Trias, Cavite

covering the following property:

Transfer Certificate of Title	Area (sq.m.)	Location
	800	Brgy. Mangahan, Gen. Trias, Cavite

being a donation in favor of a religious corporation, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (3) of the Tax 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.

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 prescribed under Section 196 of the Tax Code, as amended, but only to the documentary stamp tax of P15.00 imposed under Section 188 of the same Code.

It was represented, however, that one of the co-owners, Mr. Pedro Aron, is already dead at the time of the execution of the Deed of Donation. Hence, the concerned RDO must also determine, before issuing the Certificate Authorizing Registration (CAR), if proper estate tax, if any, has been paid on the estate of Mr. Pedro Aron.

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 DEC 18 2017.

CAESAR R. DULAY
Commissioner of Internal Revenue

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