May 17, 2018

CERTIFICATE OF TAX EXEMPTION NO. 825-18

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that the donation under the Deed of Donation of Registered Land dated May 07, 2014, executed by:

Name of Donor	TIN	Address
AAA	000-000-000-000	_____

in favor of:

Name of Donee	TIN	Address
BARANGAY TAWANG, LA TRINIDAD, BENGUET	000-000-000-000	Tawang, La Trinidad, Benguet

covering the following property:

Transfer Certificate of Title (TCT)	Area (sq. m.)	Location
T-23307	538	Tawang, La Trinidad Benguet

being a gift in favor of a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (2) of the National Internal Revenue 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, 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 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 17th day of May, 2018.

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

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