May 17, 2018

CERTIFICATE OF TAX EXEMPTION NO. 826-18

CERTIFICATE OF TAX EXEMPTION
issued to

MUNICIPAL GOVERNMENT OF LAMUT, IFUGAO
Poblacion West, Lamut, Ifugao

This certifies that the donation under the Deed of Donation dated July 6, 2011, executed by MUNICIPAL GOVERNMENT OF LAMUT, IFUGAO in favor of:

Name of Donee	TIN	Address
MONGILIT LIGMAYO MEMORIAL ELEMENTARY SCHOOL	-	Ambasa, Lamut, Ifugao

covering the following property:

Original Certificate of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
T-485	7,201	7,201	Barrio of Ambasa, Municipality of Lamut, Province of Ifugao

being a donation in favor of a **government agency**, 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.

Moreover, Section 196 of the Tax Code of 1997, as amended, provides that transfers exempt from donor's tax under Section 101 (A) and (B) of the same Code shall be exempt from the documentary stamp tax imposed under the said Section. Accordingly, the Deed of Donation is 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 imposed under Section 188 [2] 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.

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Issued this 17th day of May, 2018.

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

Footnotes

1. Now Section 101 (A) (1) of the Tax Code of 1997, as amended by Republic Act No. 10963.
2. The old DST rate of P15.00 shall be used since the donation took place prior to the effectivity of R.A. No. 10963.

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