REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No.
550-2017

CERTIFICATE OF TAX EXEMPTION

issued to

Gawad Kalinga Community Development Foundation, Inc.
2nd Floor, Cheng building, 212 Haig St., Brgy. Daang Bakal, Mandaluyong City
228-005-554-000

This certifies that the donation under the Deed of Donation dated July 2015, executed by **Gawad Kalinga Community Development Foundation, Inc.** in favor of:

Name of Donee	TIN	Address
City Government of Cabanatuan		Cabanatuan City

over the parcel of land described below, to wit;

Transfer Certificate of Title	Area (sq.m.)	Location
	11,639	Brgy. Bakod Bayan, Cabanatuan

being a gift in favor of the City Government of Cabanatuan, a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (2) 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, 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.

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 NOV 24 2017.

CAESAR R. DULAY
Commissioner of Internal Revenue

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