REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Certificate of Tax Exemption No.
DT-0536-2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the donation under the Deed of Absolute Donation dated August 09, 2017, entered into by and between:

Name of Donor	TIN	Address
ROLANDO P. CAYLO		Centro, Barangay Buanoy, Balamban, Cebu 6041

in favor of:

Name of Donee	TIN	Address
BARANGAY BUANOY, MUNICIPALITY OF BALAMBAN, CEBU		Barangay Hall, Barangay Buanoy, Balamban, Cebu

covering the following property:

Transfer Certificate of Title (TCT) No.	Total Area (sq. m.)	Area Donated (sq. m.)	Location
	14,313	1,040	Barangay Buanoy, Municipality of Balamban, Cebu

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)[1] 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 Absolute 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[2] 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 SEP 23 2020, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Now Section 101 (A) (1) of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No. 10963.
[2] Old DST rate of P15.00 is used since the donation took place prior to the effectivity of RA No. 10963.