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

Certificate of Tax Exemption No.
DT-0530-2020

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Donor	TIN	Address
RAMON D. DURANO III		Dungo-an, Danao City, Cebu

This certifies that donation under the Deed of Donation dated October 27, 2011, executed by the donor in favor of:

Name of Donee	TIN	Address
BUREAU OF JAIL MANAGEMENT AND PENOLOGY (BJMP)		Dungo-an, Danao City, Cebu

covering the following properties;

Tax Dec No.	Lot No.	Area (Sq. m.)	Area Donated (Sq. m.)	Location
	5	3,401	1,179	Dungo-an, Danao City, Cebu
	6	40,790	8,821	

being a donation in favor of a **National Agency of the Government,** 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 185 of Regulations No. 26, otherwise known as the Revised Documentary Stamp Tax Regulations, implementing Title VII of the Tax Code of the 1997, as amended, 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 of 1997, as amended, but only to the documentary stamp tax of ₱15.00[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

K-1-JAC

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[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 15.00 is used since the donation took place prior to the effectivity of R.A. No. 10963.