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

Certificate of Tax Exemption No.
DT-0327-2020

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Donors	TIN	Address
ILOILO PROVINCIAL GOVERNMENT		Prov. Capitol, Bonifacio Drive, Iloilo City 5000
LGU MUNICIPALITY OF POTOTAN		Pototan, Iloilo 5008

This certifies that donation under the Deed of Donation dated May 15, 2018, executed by the Iloilo Provincial Government and LGU Municipality of Pototan in favor of:

Name of Donee	TIN	Address
DOH – TREATMENT AND REHABILITATION CENTER		c/o Detox, Unit WVMC Q. Abeto St., Mandurriao, Iloilo City 5000

covering the following property;

Transfer Certificate of Title No.	Area (Sq. m.)	Area Donated (Sq. m.)	Location
	40,000	14,429	Brgy. Rumbang, Pototan, Iloilo

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 Deeds of Donation are 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 ₱30.00 imposed under Section 188 of the Tax Code of 1997, as amended by R.A. No. 10963 or TRAIN Law.

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 JUN 1 5 2020, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JAC