REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No.
DT-0456-2020

CERTIFICATE OF TAX EXEMPTION

issued to

INTERNATIONAL RICE RESEARCH INSTITUTE

10/F Suite 1009, Security bank Center, 6776 Ayala Avenue, Makati city
TIN: [illegible]

This certifies that the Deeds of Donation executed on August 8, 2014 and October 17, 2013, by **INTERNATIONAL RICE RESEARCH INSTITUTE** in favor of:

Name of Donee	TIN	Address
University of the Philippines System Admin	[illegible]	UPLB Administration Bldg. College, Los Baños, Laguna 4031

covering the following Motor Vehicles described below, to wit;

Make & Type	Motor No.	Chassis No.	Plate No.	CR. No.	OR No.	Body No.
1. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14. [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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being gifts in favor of the University of the Philippines System Admin, an educational institution, are 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, 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. However, the acknowledgements of the Deeds of Donation before a notary public are subject to the documentary stamp tax 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 AUG 18 2020, ______.

CAESAR R. DULAY
Commissioner of Internal Revenue

036386

K-1-JAC

[1] Renumbered by Republic Act No. 10963 or TRAIN Law.
[2] The old DST rate of ₱15.00 was used since the donation took place prior to the effectivity of R.A. No. 10963.