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

**Certificate of Tax Exemption No.**
03[illegible]1-2018

# CERTIFICATE OF TAX EXEMPTION

issued to

**SPS.** ____________

San Pedro, Hagonoy, Bulacan 3002
TIN:
TIN:

This certifies that the donation under the Deed of Donation dated September 7, 2015, executed by **Sps. Arsenia Delos Santos and Ruperto Giron** in favor of:

| Name of Donee | TIN | Address |
|---|---|---|
| Mother of Perpetual Help School Inc. | | San Pedro, Hagonoy, Bulacan 3002 |

over parcels of land described below, to wit;

| Transfer Certificate of Title | Area Donated (sq.m.) | Location |
|---|---|---|
| | 2,736 | San Pedro, Hagonoy, Bulacan |
| | 211 | San Pedro, Hagonoy, Bulacan |

being a gift in favor of a nonstock, nonprofit educational institution 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 subject to the condition that not more than thirty percent (30%) of said gift shall be used by the donee for administration purposes. Said condition shall be annotated on the title by the Register of Deeds because non-compliance with said condition shall subject the donation to donor's tax.

Moreover, Section 185 of Regulations No. 26, otherwise known as the Revised Documentary Stamp Tax Regulations, implementing Title VII of the 1997 Tax Code, 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 1997 Tax Code, as amended, but only to the documentary stamp tax of PhP15.00[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 OCT 30 2018 ______.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

K-1

030083

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