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

Certificate of Tax Exemption No.
546-2017

CERTIFICATE OF TAX EXEMPTION
issued to

Name of Donor	TIN	Address
Municipality of Sta. Ana, Cagayan		Sta. Ana, Cagayan

-and-

Name of Donee	TIN	Address
Barangay Government of Casambalangan		Sta. Ana, Cagayan

This certifies that the Deed of Donation dated October 4, 2014, entered by the Donor and the Donee over the parcel of land described below, to wit;

Original Certificate of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
	8,911	3,911	Brgy. Casambalangan, Sta. Ana, Cagayan

being a gift in favor of the Barangay Government of Casambalangan, a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2) 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 Deed of Donation is likewise not subject to the documentary stamp tax prescribed under Section 196 of the Tax Code, as amended, but only to the documentary stamp tax of P15.00 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 NOV 24 2017.

CAESAR R. DULAY
Commissioner of Internal Revenue
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