REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No.
522-2017

CERTIFICATE OF TAX EXEMPTION

issued to

MARIO GATDULA (TIN:)
DANILO GATDULA (TIN:)
AURELIA GATDULA-MANLANGIT (TIN:)
HERMINIA GATDULA-DE GUZMAN (TIN:)
Sto. Niño, Calumpit, Bulacan

This certifies that the donation under the Deed of Donation dated August 31, 2012 executed by **MARIO GATDULA, DANILO GATDULA, AURELIA GATDULA-MANLANGIT, HERMINIA GATDULA-DE GUZMAN** in favor of:

Name of Donee	TIN	Address
Roman Catholic Bishop of Malolos, Inc.		Diocesan Center, Poblacion, Malolos City, Bulacan

covering the following property:

Transfer Certificate of Title	Area (sq.m.)	Location
	985	Sto. Niño, Calumpit, Bulacan

being a donation in favor of a religious corporation, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (3) of the Tax Code of 1997, as amended, subject to the condition that not more than thirty percent (30%) of the said gift shall be used by the donee for administration purposes.

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 DEC 18 2017.

CAESAR R. DULAY
Commissioner of Internal Revenue

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No. 011772