REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No.
DT-0537-2020

CERTIFICATE OF TAX EXEMPTION

issued to

WARLITA V. IBOJOS
Jaro, Iloilo City
TIN:

This certifies that the donation under the Deed of Donation dated January 13, 2015, executed by the WARLITA V. IBOJOS in favor of:

Name of Donee	TIN	Address
MUNICIPALITY OF ZARRAGA		Zarraga, Iloilo

covering the following property:

Transfer Certificate of Title No.	Area (sq.m.)	Area Donated (sq.m.)	Location
	16,062	1,329	Brgy. Gines, Zarraga, Iloilo

being a donation in favor of a **political subdivision of the Government,** is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2)[1] of the National Internal Revenue 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 National Internal Revenue Code of 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 Deed of Donation is 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 P15.00[2] imposed under Section 188 of the National Internal Revenue Code of 1997, as amended.

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 SEP 23 2020, ______.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JAC

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[1] Now Section 101(A)(1) of the 1997 Tax Code, as amended by R.A. No. 10963 or TRAIN Law.
[2] The old DST rate of P15.00 is used since the donation took place prior to the effectivity of R.A. No. 10963.