



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



Certificate of Tax Exemption No.

265-2017-2004

CERTIFICATE OF TAX EXEMPTION
issued to

Name of Donor	TIN	Address
Government of Australia		Australian Embassy in the Philippines
-and-		
Name of Donee	TIN	Address
Provincial Government of Aklan		Provincial Capitol Building, Provincial Capitol, Kalibo Aklan

This certifies that the Deed of Transfer of Ownership of Vehicles dated December 22, 2015, entered by the Donor and the Donee over a motor vehicle specifically described below, to wit:

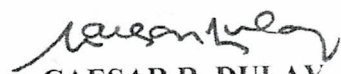
Make	Model Year	Color	Chassis Number	Engine Number
Mitsubishi L300 FB with Aircon deluxe Euro 2	2012	Aspen White	)	)
Mitsubishi Montero Sport GLS V 2.5 L DSL 4x4 M/T	2012	Pyrenese Black		

being a gift in favor of the Provincial Government of Aklan, 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.

However, transfer made by tax-exempt person/entity of automobile to person/entity not enjoying indirect tax exemption shall be subject to VAT and ad valorem tax in the hands of the latter and the said non-exempt transferee shall be liable for the unpaid VAT and ad valorem tax on such motor vehicles.

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 MAY 29 2017.


CAESAR R. DULAY
Commissioner of Internal Revenue

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