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

Certificate of Tax Exemption No.
DT-0420-2020

CERTIFICATE OF TAX EXEMPTION

issued to

BRGY. SINAMAY, ALIMODIAN, ILOILO
Brgy. Sinamay, Alimodian, Iloilo
TIN: [redacted]

This certifies that the donation under the Deed of Donation dated October 20, 2010, executed by BRGY. CHAIRMAN ELIAS A. ANDOLOY[1] in favor of:

Name of Donee	TIN	Address
Sinamay National High School	[redacted]	Brgy. Sinamay, Alimodan, Iloilo

covering the following property;

Transfer Certificate of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
[redacted]	[redacted]	[redacted]	Brgy. Sinamay, Alimodan, Iloilo

being a donation in favor of an **educational institution,** is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2)[3] of the Tax Code of 1997, as amended.

Moreover, 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[4] 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 JUL 24 2020.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JAC

035795

---

[1] Per Resolution No. 2010-13
[2] Transfer Certificate of Title is still in the name of the previous owner, Raquel S. Andoloy. The Deed of Absolute Sale dated May 13, 2009, between Raquel Andoloy and Elias Andoloy is subject to CGT and DST prescribed under Sections 24D, 188 and 196, respectively, of the National Internal Revenue Code of 1997, as amended.
[3] Now Section 101(A)(1) of the 1997 Tax Code, as amended by R.A. No. 10963 or TRAIN Law.
[4] The old DST rate of 15.00 is used since the donation took place prior to the effectivity of R.A. No. 10693.