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

Certificate of Tax Exemption No.
DT-[redacted]458-2020

CERTIFICATE OF TAX EXEMPTION

issued to

MUNICIPALITY OF CABATUAN

Cabanatuan, Iloilo
TIN: [redacted]

This certifies that the donation under the Deed of Donation dated February 05, 2018, executed by Hon. Ronilo O. Caspe, Municapal Mayor, Cabatuan, Iloilo, in favor of:

Name of Donee	**TIN**	**Address**
PHILIPPINE NATIONAL POLICE	[redacted]	Cabatuan Municipal Station, Cabatuan, Iloilo

covering the following property:

Transfer Certificate of Title No.	**Area (sq.m.)**	**Area Donated (sq.m.)**	**Location**
[redacted]	[redacted]	[redacted]	Brgy. Poblacion, Cabatuan, Iloilo

being a donation in favor of a **National Agency of the Government,** is exempt from the payment of the donor's tax pursuant to Section 101 (A)(1)[1] of the National Internal Revenue Code of 1997, as amended.

Moreover, transfers exempt from donor's tax under Section 101(a) and (b) of Tax Code of 1997, as amended, shall be exempt from the tax imposed under section 196 of the same Code. 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 ₱30.00 imposed under Section 188 of the National Internal Revenue Code of 1997, amended by R.A No. 10963 or TRAIN Law.

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 AUG 1 8 2020.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JAC

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[1] Previously Section 101(A)(2). Renumbered by R.A. No. 10963 or TRAIN Law.