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

BUREAU OF INTERNAL REVENUE 1904 PHILIPPINES

Certificate of Tax Exemption No.
DT-0457-2020

CERTIFICATE OF TAX EXEMPTION

issued to

RICO G. BERSAMIN m/t Amelia Karingal
#9 Maroon Cove St., Ayala Southvale Village Sonera, Las Piñas City 1750
TIN: [redacted]

This certifies that the Deed of Donation dated October 18, 2018 executed by **RICO G. BERSAMIN m/t Amelia Karingal** in favor of:

Name of Donee	TIN	Address
Roman Catholic Bishop of Antipolo, Inc.	[redacted]	Chancery Office Mater Dei Formation Center, Antipolo City

covering the following property;

TCT No.	Kind of Property	Area Donated (sq.m.)	Location
[redacted]	Land	[redacted]	Sitio Ibabaw, Dulumbayan, Teresa, Rizal

being a gift in favor of a **religious** corporation is exempt from the payment of the donor's tax pursuant to Section 101 (A)(2)[1] of the Tax Code of 1997, as amended, subject to the condition that not more than thirty percent (30%) of 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 of the 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 Deeds of Donation are 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 P30.00 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 AUG 1 8 2020

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Renumbered by Republic Act No. 10963 or the TRAIN Law.