



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

Certificate of Tax Exemption No.  
**DT- 0618-2020**

## CERTIFICATE OF TAX EXEMPTION

issued to

| Name of Donors                                                                          | TIN        | Address                                                                                                         |
|-----------------------------------------------------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------|
| Edgardo M. Eugenio, Sr.<br>Inocencia S. Eugenio<br>Carlos L. Reyes<br>Emelinda E. Reyes | [REDACTED] | 627 Wyoming St., East Greenhills,<br>Mandaluyong City<br>589 La Salle St., East Greenhills,<br>Mandaluyong City |

This certifies that the donation under the Deed of Donation and Acceptance dated October 23, 2018, executed by donor in favor of:

| Name of Donee                                  | TIN        | Address                                                            |
|------------------------------------------------|------------|--------------------------------------------------------------------|
| THE ROMAN CATHOLIC<br>BISHOP OF KALOOKAN, INC. | [REDACTED] | San Roque Cathedral Compound,<br>A. Mabini St., Caloocan City 1400 |

covering the following property:

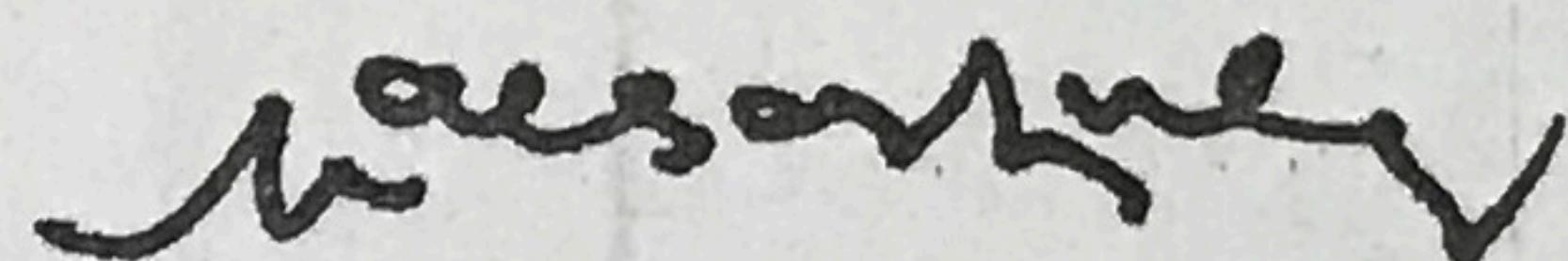
| Transfer Certificate<br>of Title No. | Area<br>(sq.m.) | Area Donated<br>(sq.m.) | Location                                      |
|--------------------------------------|-----------------|-------------------------|-----------------------------------------------|
| [REDACTED]                           | 1,010           | 1,010                   | Gen. Luna St., Brgy. Baritan,<br>Malabon City |

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)<sup>1</sup> 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, transfers exempt from donor's tax under Section 101(a) and (b) of the 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 Tax Code of 1997, as 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 **OCT 28 2020**.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

K-1-JAC

**037313**

<sup>1</sup> Renumbered by Republic Act No. 10963.