REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No:
DT- 402 - 2022

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Donation dated February 17, 2017, executed by:

Name of Donor	TIN	Address
Jose C. Seberiaga		

in favor of:

Name of Donee	TIN	Address
Land Transportation Office (LTO) - Regional Office 6[1]	---	Quintin Salas, Jaro, Iloilo City

over the parcel of land described below, to wit:

Transfer Certificate of Title (TCT) No.	Total Area (sq. m.)	Area Donated (sq. m)	Location
	14,031	14,031	

being a gift in favor of an agency of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (1)[2] of the National Internal Revenue Code (Tax Code) of 1997, as amended.

Moreover, Section 185 of Regulations No. 26, otherwise known as the "Revised Documentary Stamp Tax Regulations", provides that conveyance of realties not in connection with a sale, to trustees or other persons without consideration are not taxable. Accordingly, the Deed of Donation is likewise not subject to documentary stamp tax (DST) prescribed under Section 196 of the Tax Code of 1997, as amended, but only to the DST of P15.00[3] imposed under Section 188 of the same Code.

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[1] Represented by Regional Director Roland C. Ramos, LTO-Regional Office 6.
[2] Renumbered by Republic Act No. 10963.
[3] Old DST rate was used since the Deed of Donation was executed prior to the effectivity of RA No. 10963.

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 0 5 2022 ____________, _______.

LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

K1-FR-21-0195

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