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

Certificate of Tax Exemption No. 062-2018

CERTIFICATE OF TAX EXEMPTION
issued to

Names of Donors	TIN	Address
Jovita T. Garcia Emiliano T. Garcia III Maria Dolores T. Garcia		Davao Mission of Seventh-Day Adventist compound, No. 5 Palm Drive, Bajada, Davao City

This certifies that donation under the Deed of Donation dated January 28, 2015, executed by **JOVITA T. GARCIA, EMILIANO T. GARCIA III** and **MA. DOLORES T. GARCIA** in favor of:

Name of Donee	TIN	Address
Davao Mission of Seventh-Day Adventist Church, Inc.		No. 5 Palm Drive, Bajada, Davao City

covering the following property;

Transfer Certificates of Title	Area (sq.m.)	Area Donated (sq.m.)	Location
			Davao City
			Davao City
			Davao City
			Davao City
			Quezon, Panabo City

being gifts in favor of a **religious** corporation is exempt from the payment of the donor's tax pursuant to Section 101 (A)(3) 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. The Register of Deeds shall annotate such condition at the back of the Transfer Certificates of Title because failure to comply with said condition shall subject the donation to donor's tax.

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 P15.00 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 JAN 24, 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

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