



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

Certificate of Tax Exemption No.

DT-0369-2020

**CERTIFICATE OF TAX EXEMPTION**

**TO ALL WHOM IT MAY CONCERN:**

This certifies that the donation under the Deed of Absolute Donation dated November 16, 2015, entered into by and between:

| Name of Donor | TIN | Address |
|---------------|-----|---------|
| LORETA NABUS  |     |         |

in favor of:

| Name of Donee                            | TIN | Address |
|------------------------------------------|-----|---------|
| BARANGAY POBLACION, LA TRINIDAD, BENGUET |     |         |

covering the following property:

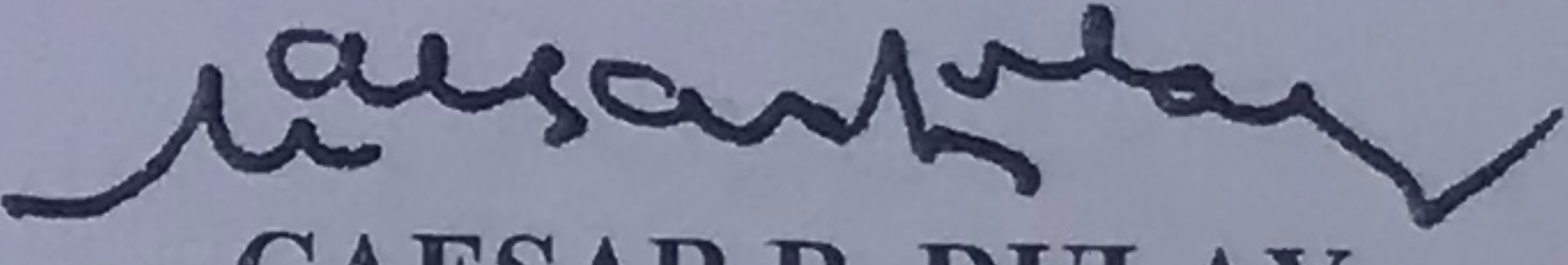
| Transfer Certificate of Title (TCT) No. | Total Area (sq. m.) | Area Donated (sq. m.) | Location |
|-----------------------------------------|---------------------|-----------------------|----------|
|                                         | 944                 | 944                   |          |

being a gift in favor of a political subdivision of the Government, is exempt from the payment of the donor's tax pursuant to Section 101 (A) (2)<sup>1</sup> of the National Internal Revenue Code of 1997, as amended.

Moreover, Section 185 of Regulations No. 26, otherwise known as the Revised Documentary Stamp Tax Regulations, implementing Title VII of the Tax Code, provides that conveyances of realties not in connection with a sale, to trustees or other persons without consideration are not taxable. Accordingly, the Deed of Absolute Donation is likewise not subject to the documentary stamp tax (DST) prescribed under Section 196 of the National Internal Revenue Code of 1997, as amended, but only to the DST of P15.00<sup>2</sup> 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 JUL 03 2020.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
035478

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<sup>1</sup> Now Section 101 (A) (1) of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No. 10963.  
<sup>2</sup> Old DST rate of P15.00 is used since the donation took place prior to the effectivity of RA No. 10963.