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

| **Certificate of Tax Exemption No.** |
|---|
| CMP- 100 - 2023 |

# CERTIFICATE OF TAX EXEMPTION

**TO ALL WHOM IT MAY CONCERN:**

This certifies that the Deed of Absolute Sale dated June 14, 2021, entered into by and between:

| Name of Seller[1] | TIN | Address |
|---|---|---|
| Ma. Conception M. Oceña | | Blk 16, Lot 9, Holy Cross Agdao Davao City |

-and-

| Name of Homeowners Association (HOA) | TIN | Address |
|---|---|---|
| Real Valley Homeowners Association, Inc. | | Brgy. Ula, Tugbok District Davao City 8000 |

over the parcel of land described below, to wit:

| Transfer Certificate of Title No. | Total Area (sq.m.) | Transferred (sq.m.) | Area of CMP (sq.m.) | Location |
|---|---|---|---|---|
| | 14,556 | 14,556 | 14,556 | Brgy. Ula, Tugbok District Davao City 8000 |

being a Community Mortgage Program (CMP), is **not subject** to **capital gains tax** pursuant to Section 32 (b) of Republic Act (RA) No. 7279, as amended by RA No. 10884. The transaction is, however, **subject** to **documentary stamp tax** under Section 196 of the National Internal Revenue Code (Tax Code) of 1997, as amended.

It is, however, understood that this Certificate of Tax Exemption (CTE) is never intended and shall not be construed as giving authority to the concerned Register of Deeds to effect transfer of the land title in the name of the buyer without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this Certificate shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR. The CAR shall only be issued after the submission of the requirements provided under Revenue Memorandum Order (RMO) No. 15-2003.

[1] Special Power of Attorney dated September 16, 2019, was granted to Yolanda O. Oceña to execute the Deed of Absolute Sale on behalf of the landowner for the sale of the property identified and described in TCT No.

CTE No. CMP- 100 - 2023
Date Issued _____

The Bureau of Internal Revenue (BIR) shall conduct verification and post-audit that the actual occupants of the property transferred under the CMP are qualified beneficiaries and therefore, the seller is entitled to exemption from capital gains tax or income tax imposed under Sections 24 (D)(1) and/or 27 (D)(5) of the Tax Code of 1997, as amended.

This CTE 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 NOV 22 2023 ____.

**ROMEO D. LUMAGUI, JR.**
Commissioner of Internal Revenue
028054

K-1-JAC