Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

Certificate of Tax Exemption No.
CMP- 100-2025

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Absolute Sale dated March 26, 2013, entered into by and between:

Name of Sellers	TIN	Address
Marina Bru Dizon		No. 25, Dome St., Caloocan City
Wilfrido Jose Bru Dizon Jr.		-do-
Ma. Ester Rosario Bru Dizon-Villanueva		-do-
Daisy Gisela Bru Dizon-Reyes		-do-
Antonio Bru Dizon		-do-
Caridad D. Zulueta m/to Basilio Zulueta		Barrio San Jose, Balanga, Bataan
Honorio L. Dizon m/to Veronica M. Dizon		-do-
Bernard Anthony T. Dizon		No. 146 Kapok St., Brgy. San Jose, Kalookan City
Jose Maria T. Dizon, Jr.		-do-
Asuncion T. Dizon-Lecaros		-do-
Josefina T. Dizon		-do-
Bernadette T. Dizon-Mallari		-do-
Mary Ann T. Dizon-Bonzon		-do-
Bernardina T. Dizon		-do-
Salvador L. Dizon m/to Cleofe R. Dizon		Bagac, Bataan
Marissa D. Cañizarez		Cor. R. Fernandez and San Pablo Sts., San Juan
Gerardo Jose D. Cañizarez		-do-
Cecilia D. Cañizarez-Santos		-do-
Oscar Alejandro D. Cañizarez		-do-
Teresita Minna D. Cañizarez-Meriño		Balanga City, Bataan
Elisa D. Silva	7 39	No. 7 Hugo Banzon St., Balanga, Bataan

-and-

Name of Homeowners Association (HOA)	TIN	Address
Dizon Homeowners' Association, Inc.	- 3	Little Cebu, Purok I, Parang, Bagac, Bataan 2105

over a parcel of land described below, to wit;

Transfer Certificate of Title	Area (sq.m.)	Transferred (sq.m.)	Area of CMP (sq.m.)	Location
	117,328	12,158.84	12,158.84	Parang, Bagac, Bataan

CMP-100-2025
APR 23 2025

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 the Bureau of Internal Revenue (BIR). In this regard, this CTE shall be presented to the Revenue District Office 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 No. 15-2003.

The 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 CTE shall be considered null and void.

Issued this 23 day of APR 2025.

ROMEO D. LUMAQUI, JR.
Commissioner of Internal Revenue

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