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-E118-2025

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Seller	TIN	Address
Baque Corporation		New Tarlac Public Market Brgy. Mabini, Tarlac City
Eduardo C. Cabanglan and Adela R. Cabanglan		Blk. 7 Lot 8, Cottonwood Subd., Brgy. San Luis, Antipolo City

-and-

Name of Homeowners Association (HOA)	TIN	Address
Intramuros Community Homeowners' Association, Inc.		Brgy. Lagundi, Morong, Rizal

This certifies that the Deeds of Absolute Sale entered into by the Seller and the HOA, both dated February 2, 2022, over the parcel of land described below, to wit;

Transfer Certificate of Title No.	Total Area (sq.m.)	Transferred (sq.m.)	Area of Community Mortgage Program (CMP) (sq.m.)	Location
6	20,000	20,000	20,000	Brgy. Lagundi, Morong, Rizal
9-	44	13,461	13,461	Brgy. Lagundi, Morong, Rizal
9-	47			Brgy. Lagundi, Morong, Rizal
9-	41			Brgy. Lagundi, Morong, Rizal
9-	61			Brgy. Lagundi, Morong, Rizal
	124			Brgy. Lagundi, Morong, Rizal
	124			Brgy. Lagundi, Morong, Rizal
	130			Brgy. Lagundi, Morong, Rizal
	104			Brgy. Lagundi, Morong, Rizal
	909			Brgy. Lagundi, Morong, Rizal
059-	120			Brgy. Lagundi, Morong, Rizal
	218			Brgy. Lagundi, Morong, Rizal
	135			Brgy. Lagundi, Morong, Rizal

	195			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	159			Brgy. Lagundi, Morong, Rizal
	150			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	108			Brgy. Lagundi, Morong, Rizal
	167			Brgy. Lagundi, Morong, Rizal
	149			Brgy. Lagundi, Morong, Rizal
	106			Brgy. Lagundi, Morong, Rizal
	107			Brgy. Lagundi, Morong, Rizal
	106			Brgy. Lagundi, Morong, Rizal
	101			Brgy. Lagundi, Morong, Rizal
	102			Brgy. Lagundi, Morong, Rizal
	101			Brgy. Lagundi, Morong, Rizal
	102			Brgy. Lagundi, Morong, Rizal
	118			Brgy. Lagundi, Morong, Rizal
	137			Brgy. Lagundi, Morong, Rizal
	120			Brgy. Lagundi, Morong, Rizal
	117			Brgy. Lagundi, Morong, Rizal
	100			Brgy. Lagundi, Morong, Rizal
	107			Brgy. Lagundi, Morong, Rizal
	106			Brgy. Lagundi, Morong, Rizal

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	107			Brgy. Lagundi, Morong, Rizal
	99			Brgy. Lagundi, Morong, Rizal
	100			Brgy. Lagundi, Morong, Rizal
	102			Brgy. Lagundi, Morong, Rizal
	100			Brgy. Lagundi, Morong, Rizal
	115			Brgy. Lagundi, Morong, Rizal
	101			Brgy. Lagundi, Morong, Rizal
	122			Brgy. Lagundi, Morong, Rizal
	100			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	53			Brgy. Lagundi, Morong, Rizal
	132			Brgy. Lagundi, Morong, Rizal
	102			Brgy. Lagundi, Morong, Rizal
	184			Brgy. Lagundi, Morong, Rizal
	101			Brgy. Lagundi, Morong, Rizal
	100			Brgy. Lagundi, Morong, Rizal
	111			Brgy. Lagundi, Morong, Rizal
	651			Brgy. Lagundi, Morong, Rizal
	310			Brgy. Lagundi, Morong, Rizal
	383			Brgy. Lagundi, Morong, Rizal
	1257			Brgy. Lagundi, Morong, Rizal
	542			Brgy. Lagundi, Morong, Rizal
	126			Brgy. Lagundi, Morong, Rizal
	2077			Brgy. Lagundi, Morong, Rizal
	1200			Brgy. Lagundi, Morong, Rizal
	1134			Brgy. Lagundi, Morong, Rizal
	200			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
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	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	41			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal
	40			Brgy. Lagundi, Morong, Rizal

being a CMP under Turnkey Modality of Social Housing Finance Corporation, is not subject to capital gains tax pursuant to Section 32 (b) of Republic Act (RA) No. 7279, as amended[1]. The transaction is, however, subject to documentary stamp tax under Section 196 of the National Internal Revenue Code of 1997, as amended.

It is, however, understood that this Certificate of Tax Exemption 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 of Authority to Register issued by this Bureau. In this regard, this Certificate shall be presented to the Revenue District Office concerned in order for the latter to issue the Certificate Authorizing Registration (CAR). The CAR shall only be issued after the submission of the requirements provided under Revenue Memorandum Order No. 15-2003.

This Certificate 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 APR 23 2025

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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[1] As amended by RA No. 10884 otherwise known as the "Balanced Housing Development Program Amendments"