REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No:
NSH- 147-2022

CERTIFICATE OF TAX EXEMPTION

This certifies that the Amendment to the Deed of Absolute Sale dated December 17, 2020 executed by **ARR Construction** and the **National Housing Authority (NHA)** over the additional parcels of land described below, to wit:

Date of Amendment to the Deed of Absolute Sale	Name of Landowners[1]	Transfer Certificate of Title No.	Aggregate Area (sq. m.)	Area Transferred for NHA Utilization (sq.m.)	Location of Property/ies
September 9, 2021	Katherine G. Reodica		15,000	15,000	Brgy. Anilao, Lipa City
	Spouses Norma G. Reodica and Alfredo Reodica		11,003	11,003	
			5,154	5,154	

which are additional lots be used for the **Our Lady of Mount Carmel Ville,** a socialized housing project of the NHA under its Government Employees Housing Program through the Community Based Initiative Approach (CBIA), located at Brgy. Anilao, Lipa City, consisting of 1,000 housing units, to be undertaken by **ARR Construction,** is not subject to **capital gains tax/creditable withholding tax, documentary stamp tax** and **value-added tax** pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279 and Section 109(1)(P) of the 1997 Tax Code, 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 NHA without the Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE, together with the documentary requirements provided under RMO No. 15-2003, shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR.

Upon application for exemption, a lien on the titles of the land shall be annotated by the Register of Deeds having jurisdiction over the properties, to the effect that the same are to be applied or are being applied to a socialized housing project pursuant to RA 7279.

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 APR 19 2022, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Represented by ARR Construction through its General Manager, Mr. Romeo R. Aniciete.

By:

MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge 0102