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

Certificate of Tax Exemption No:
NCR-225-2021

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Absolute Sale made and executed by and between the Landowner and the **City Government of Quezon City** over the parcels of land described below, to wit:

Date	Name of Landowner	Transfer Certificate of Title (TCT) Nos.	Area (Sq. m.)	Transferred (Sq. m)	Location
March 10, 2021	Tofemi Realty Corporation		6,161	6,161	
			6,062	6,062	
			4,501	4,501	
			5,670	5,670	
			2,752	2,752	
			5,309	5,309	
			6,196	6,196	

which will be used for the socialized housing project intended for Quezon City Informal Settlers Families (ISFs), is not subject to capital gains tax under Section 20 of Republic Act (RA) No. 7279 and to value-added tax pursuant to Section 109 (1)(P) 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 concerned Register of Deeds to effect transfer of the land titles in the name of the buyer without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this Certificate of Tax Exemption shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR.

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 05 day of JUL 2021.

CAESAR R. DULAY
Commissioner of Internal Revenue

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