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

Certificate of Tax Exemption No:
NSH- 321-2022

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Absolute Sale (DOAS) executed by the Landowners in favor of the National Housing Authority (NHA) over the parcel of land described below, to wit:

Date	Name of Landowners/ Sellers[1]	Transfer Certificate of Title No.	Area (Sq.m.)	Area Transferred (Sq.m.)	Location
January 25, 2022	Araceli C. Javier Eric C. Javier Romeo C. Javier[2] Denise C. Javier		120,780	92,115	

which shall be used by the NHA for the development of a socialized housing project for the benefit of Informal Settler Families living along danger areas as duly identified and verified by the Local Government Unit of Ipil[3], is **not subject** to capital gains tax and documentary stamp tax pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016, and to value-added tax (VAT) pursuant to Section 109 (1)(P) 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 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 CTE, together with the documentary requirements provided under Revenue Memorandum Order (RMO) No. 15-2003, shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR.

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[1] Special Power of Attorney (SPA) dated December 1, 2020, was granted to Romeo C. Javier, to be the co-owners' true and lawful attorney-in-fact and with the authority to sell the property identified and described in TCT No.T- (Lot 778-B, Psd-). The above-mentioned SPA also granted Romeo C. Javier full power of substitution and revocation.

[2] Special Power of Attorney and Appointment of Substitute Attorney-in-Fact dated June 15, 2021, was granted to Atty. Richard M. Chiu to be Romeo C. Javier's substitute as the lawful Attorney-in Fact of the registered owners with the power and right to sell the property described in TCT No.

[3] Per Certification of the NHA, Region IX & ARMM dated February 9, 2022.

[illegible] No. NSH- 321-2022
Date issued _____

Upon application for exemption, a lien on the title of the land, shall be annotated by the Register of Deeds having jurisdiction over the property, to the effect that the same is to be applied or is being applied to a socialized housing project pursuant to RA No. 7279.

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 JUN 29 2022.

CAESAR R. DULAY
Commissioner of Internal Revenue

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