July 24, 2018

CERTIFICATE OF TAX EXEMPTION NO. 1093-18

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deeds of Absolute Sale (DOAS) executed by and between the Landowners and the **National Housing Authority (NHA)** over the parcels of land described below, to wit:

Date of Deed of Absolute Sale	Name of Landowners	Transfer Certificate of Title Nos.	Aggregate Area (sq. m.)	Area Transferred	Location of Property/ies
May 3, 2018	AAA	CLOA 3629	9,915	9,915	Brgy. Halang, Naic, Cavite
May 3, 2018	BBB [1]	EP 923 V B, EP 924 V B	8,191	8,191	Brgy. Halang, Naic, Cavite
May 3, 2018	CCC [2]	EP 528, CLOA 2853	23,636	23,636	Brgy. Palangue I, Naic, Cavite
May 3, 2018	DDD [3]	EP 100, EP 104	2,664	2,664	Brgy. Halang/Palangue I, Naic, Cavite
May 3, 2018	EEE [4]	EP 833 V B, EP 300, EP 900	13,404	13,404	Brgy. Halang, Naic, Cavite
May 3, 2018	FFF	EP 129, EP 527, EP 920 V B	20,444	20,444	Brgy. Palangue I/Halang, Naic, Cavite
May 3, 2018	GGG	EP 914 V B, EP 925 V B	13,997	13,997	Brgy. Halang, Naic, Cavite

which shall be used for the Villa De Adelaida Homes, with **1,270** developed lots/housing units, located in Brgy. Halang, Naic, Cavite, a socialized housing project of the NHA through its Community Initiative Approach Program (CIAP), are **not subject** to **capital gains tax and documentary stamp tax** pursuant to Section 19 of Republic Act (RA) No. 7279.

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 titles 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

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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 lands 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 24th day of July, 2018.

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

Footnotes

1. Represented by FFF.
2. Represented by FFF.
3. Represented by FFF.
4. Represented by FFF.

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