July 30, 2018

CERTIFICATE OF TAX EXEMPTION NO. 1115-18

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deed of Absolute Sale (DOAS) executed by and between **Eddmari Construction and Trading** and the **National Housing Authority (NHA)** over the parcel of land described below, to wit:

Date of Deed of Absolute Sale	Name of Seller	Transfer Certificate of Title No.	Aggregate Area (sq. m.)	Area Transferred	Location of Property/ies
March 17, 2017	Eddmari Construction and Trading	102-2018002957	72,922	72,922	Brgy. Maricaban, Sta. Fe, Cebu

which shall be used for the **Sto. Niño Homes** (formerly Sunset Ville), with **1,000** developed lots/housing units, located in Brgy. Maricaban, Sta. Fe, Cebu, a socialized housing project of the NHA through its Yolanda Permanent Housing Program, is **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 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 property, to the effect that the same is to be applied or is 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 30th day of July, 2018.

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

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