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

Certificate of Tax Exemption No:
188-2018

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deed of Sale dated March 20, 2017, executed by and between **EDGAR L. DE LEON**, represented by his attorney-in-fact, **MS. LUCINA Z. OCAMPO**[1], and the **National Housing Authority (NHA)** over the parcel of land described below, to wit:

Date of Deed of Sale	Transfer Certificate of Title No.	Name of Landowner	Area Owned (sq. m.)	Area Transferred (sq. m.)	Location of the Property
March 20, 2017		Edgar L. De Leon	465	465	Caloocan City

which shall be used for the Dagat-Dagatan Development Project, located in Coloocan City, a socialized housing project of the NHA, for the benefit of the qualified members/families of informal settlers in the City of Caloocan, are **not subject** to **income tax/capital gains tax/expanded withholding tax, documentary stamp tax**, and **value-added tax (VAT)** pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279 and Section 109 (1) (P) of the National Internal Revenue 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 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 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 title 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 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 FEB 20 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

013406

K-1-LMAT

[1] By virtue of the submitted Special Power of Attorney dated April 04, 2017.