March 5, 2019

CERTIFICATE OF TAX EXEMPTION NO. 202-19

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deed of Absolute Sale dated February 18, 2014 executed by and between **Eddmari Construction & Trading** and the **National Housing Authority (NHA)** over the parcels of land described below, to wit:

Date of Deed of Conveyance	Name of Landowner	Transfer Certificate of Title	Aggregate Area	Area Transferred	Location of Properties
February 18, 2014	Eddmari Construction & Trading	038-2014002873 CLOA-1135 [1]	38,262 sq. m.	20,982 sq. m. (consisting of 500 developed lots)	Brgy. Saguing/ Payumo, Dinalupihan, Bataan

which shall be used for the Dinalupihan Heights Resettlement Project, a socialized housing project of the NHA for the benefit of the qualified informal settler families living in danger areas and those affected by the clearing of waterways and esteros from the Municipality of Dinalupihan, Bataan Province, is **not subject** to **income tax/capital gains 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 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 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 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 No. 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

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that the facts are different, then this Certificate shall be considered null and void.

Issued this 5th day of March, 2019.

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

Footnotes

1. Still under the name of AAA who executed a Deed of Absolute Sale of Portion (10,000 sq. m.) of Real Property in favor of Eddmari Construction and Trading.

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