REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No.
225-2017

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Seller	TIN	Address
Ma. Emylene S. Chua, represented by her Attorney-in-Fact, German Barut Doria		

-and-

Name of Buyer	TIN	Address
National Housing Authority (NHA)		Elliptical Road, Diliman, Quezon City, Metro Manila

This certifies that the Deed of Absolute Sale entered by the Seller and the buyer dated May 27, 2015 over the parcel of land described below, to wit;

Transfer Certificate of Title	Area (sq.m.)	Transferred (sq.m.)	Consideration (PhP)	Location
	1,250	1,250		Naga Road, Brgy. Pulang Lupa Uno, Las Piñas City

which will be used for NHA's socialized housing project, is **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 Tax Code of 1997, as amended.

It is, however, understood that this 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 buyer without the necessary certificate of authority to register 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 Certificate Authorizing Registration (CAR). The CAR shall only be issued after the submission of the requirements provided under Revenue Memorandum Order (RMO) No. 15-2003.

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 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 _____ day of MAY 15 2017, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

K-1-JRC

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