**June 3, 2019**

# CERTIFICATE OF TAX EXEMPTION NO. 328-19

## CERTIFICATE OF TAX EXEMPTION

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

| **Date of DOAS** | **Name of Landowners** | **Transfer Certificate of Title Nos.** | **Aggregate Area (sq. m.) per TCT** | **Area Transferred for NHA Utilization** | **Location of Property/ies** |
|---|---|---|---|---|---|
| January 15, 2019 | AAA & BBB | 057-2017019445 | 31,385 | An aggregate area of 84,156 (consisting of 1,000 units) sq. m. per NHA Certification dated February 21, 2019 | Naic, Cavite |
| December 10, 2019 | CCC | EP-1089 | 14,893 | | Naic, Cavite |
| September 6, 2019 | DDD; [1]<br>EEE; | T-10438<br>T-1013 | 9,460<br>11,031 | | Naic, Cavite |
| September 9, 2019 | FFF [2] | 057-2012004030 | 20,013 [3] | | Naic, Cavite |
| January 15, 2019 | GGG [4] | (T-9404)<br>RT-20611 | 12,574 | | Naic, Cavite |
| December 10, 2019 | HHH | EP-1088 | 18,853 | | Naic, Cavite |
| January 15, 2019 | Heirs of III [5] | T-62376 | 28,789 | | Naic, Cavite |
| January 15, 2019 | JJJ, KKK, LLL & MMM | 057-2014052422 | 65,942 | | Naic, Cavite |

which shall be used for the **Villa Caridad Homes**, consisting of 1,000 housing units, located at Brgy. Malainen, Naic, Cavite, a socialized housing project of the NHA under the Supreme Court Mandamus Program thru the Community Based Initiative approach (CBIA), to be undertaken by **Goldenville Realty & Development Corporation**, is not subject to **capital gains tax/creditable withholding tax, value-added tax** and **documentary stamp tax** pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279 and Section 109 (1) (P) of the 1997 Tax Code, as amended.

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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 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 3rd day of June, 2019.

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

**Footnotes**

1. This CTE does not cover the estate tax due, if any, on the estate of DDD.
2. In representation of the Landowners.
3. Only 10,006.5 sq. m. are being transferred for the Project.
4. This Certificate of Tax Exemption (CTE) does not cover the applicable tax due, if any, on the transfer from NNN (the owner appearing in the TCT) to GGG.
5. This CTE does not cover estate tax due, if any, on the estate of III.

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