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

Certificate of Tax Exemption No:
363-2018

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deeds of Absolute Sale, dated August 25, 2003, executed by and between the **Land owners** named below, represented by Edelwina De Guia-Parungao and Erlinda De Guia, and the **City of Manila** represented by Mayor Jose L. Atienza Jr., over the parcel of land described below, to wit:

Transfer Certificate of Title No.	Name of Landowners	TIN	Area Owned (sq. m.)	Area Transferred (sq. m.)	Location of the Property
	Edelwina De Guia Parungao Erlindo S. De Guia, Jr. Ednora S. De Guia-Franco Dina De Guia Ramiro Sanchez De Guia Erlinda Sanchez De Guia Elena B. De Guia Teodora De Guia-Timario Ronaldo C. De Guia Ma. Cecilia C. De Guia Raymond C. De Guia Eunilo N. De Guia Egidio N. De Guia Ermelo N. De Guia Emmanuel N. De Guia				Brgy. 086 Zone 007, Tondo District, City of Manila

which shall be used for socialized housing by **FRAMACEDA TENANTS ASSOCIATION, INC.**, with registered address at 605 Dandan St., Tondo, Manila, through the Ordinance No. 7833 enacted by the City Council of Manila, for the benefit of the qualified members/families[1] of community association, under the Land-for-the-Landless Program of the City Government of Manila, is **not subject** to capital gains tax pursuant to Section 32 (b) of Republic Act (RA) No. 7279. The transaction is, however, **subject** to **documentary stamp tax** under Section 196 of the 1997 Tax Code, as amended, based on the actual consideration of the sale.

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 City of Manila 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 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 MAR 08, 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

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