October 4, 2019

CERTIFICATE OF TAX EXEMPTION NO. 562-19

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 parcel of land described below, to wit:

Date of DOAS	Name of Landowner	Transfer Certificate of Title No.	Aggregate Area (sq. m.)	Area Transferred	Location of Property
June 10, 2019	AAA, BBB, CCC and DDD, all represented by EEE of ARR Construction	T-000000	155,865	84,408 (consisting of 1,000 developed lots)	Brgy. San Juan de Valdez, San Jose, Tarlac

which shall be used for the **Casa San Miguel Housing Project** located at Brgy. San Juan de Valdez, San Jose, Tarlac, a socialized housing project of the NHA under its New AFP/PNP Housing Program intended for the officers and enlisted personnel who are members of the AFP/PNP including the BFP, BJMP and BuCor, 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.

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 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 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 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.

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Issued this 4th day of October, 2019.

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

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