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

Certificate of Tax Exemption No:
0565-2019

CERTIFICATE OF TAX EXEMPTION

This certifies that the two (2) Deeds of Absolute Sale both dated September 3, 2018 executed by the **Landowners** in favor of the **National Housing Authority (NHA)** over the parcels of land described below, to wit:

Date of Deed of Conveyance	Name of **Landowners**	**Transfer Certificate of Title**	Aggregate Area	**Area Transferred**[1]	**Location of Properties**
September 3, 2018	Spouses Rogelio and Guinevinna Santos	)	33,726 sq.m.	33,726 sq.m.	Bigte, Norzagaray, Bulacan
September 3, 2018	Richard F. Santos		6,899 sq. m.	6,899 sq. m.	Bigte, Norzagaray, Bulacan

which shall be used for the Norzagaray Homes (Expansion Area) Resettlement Project, a socialized housing project of the NHA under the National Resettlement Program of the government for Fiscal Year 2015[2], located in Brgy. Minuyan, Norzagaray, Bulacan, to be undertaken by Norzon Construction & Development Corp., is **not subject** to **creditable withholding 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 that the facts are different, then this Certificate shall be considered null and void.

Issued this _____ day of OCT 04 2019.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Consisting of additional 500 developed homelots under Batch 3 based on the Memorandum of Agreement dated December 3, 2015.
[2] Ibid.