October 7, 2019

CERTIFICATE OF TAX EXEMPTION NO. 569-19

CERTIFICATE OF TAX EXEMPTION

This certifies that the two (2) Deeds of Unilateral Sale both dated January 30, 2019 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 Landowner	Transfer Certificate of Title	Aggregate Area	Area Transferred	Location of Properties
January 30, 2019	AAA, BBB, CCC, [1] DDD and EEE	CLOA-00000	99,047 sq. m.	99,047 sq. m.	Brgy. Poblacion, San Rafael, Iloilo
January 30, 2019	FFF, BBB, CCC, [2] DDD and EEE and AAA	T-0000	15,634 sq. m.	15,634 sq. m.	Brgy. Poblacion, San Rafael, Iloilo

which shall be used for the San Rafael Housing Project, a socialized housing project of the NHA under the Yolanda Permanent Housing Project, [3] to be undertaken by Eddmari Construction and Trading, 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.

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Issued this 7th day of October, 2019.

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

Footnotes

1. Represented by the Heirs' Attorney-in-Fact, EEE.
2. Represented by the Heirs' Attorney-in-Fact, EEE.
3. Per NHA's Indorsement dated May 16, 2019.

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