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

Certificate of Tax Exemption No:
NSH - 0636 - 2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

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

Date	Name of Landowners[1]	Original Certificate of Title (OCT) No.	Area (Sq. m.)	Area Transferred (Sq. m.)	Location
Sept. 23, 2019	Heirs of Remegio S. Pilapil and Gracia M. Pilapil, namely: 1. Josephine Pilapil Balanay; 2. Gerardo M. Pilapil; 3. Arnel Rey M. Pilapil; and 4. Ralph Clint M. Pilapil (deceased) represented by his children, namely: a. Von Clifford L. Pilapil; and b. Princess Grace L. Pilapil.				Brgy. Balucanad, Capoocan, Leyte

which shall be used for the **Capoocan Village**, a socialized housing project of the NHA under its Yolanda Permanent Housing Program, consisting of 474 housing units, located at Brgy. Balucanad, Capoocan, Leyte, to be undertaken by **Edly Construction**, is not subject to **capital gains tax/income tax/creditable withholding tax, documentary stamp tax (DST)** 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 (RD) to effect transfer of the land title in the name of the NHA without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE, together with the documentary requirements provided under Revenue Memorandum Order (RMO) No. 15-2003, shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR.

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[1] This Certificate of Tax Exemption does not include exemption from estate tax which may be due, if any, on the estate of Remegio S. Pilapil, Gracia M. Pilapil, and Ralph Clint M. Pilapil.

EDLY CONSTRUCTION
(Capoocan Village)

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Date issued: NOV 19 2020

Upon application for exemption, a lien on the title of the land shall be annotated by the concerned RD having jurisdiction over the property, 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 CTE 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 NOV 19 2020, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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