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

Certificate of Tax Exemption No:
OT- 0677 - 2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Absolute Sale (DOAS) executed by the Landowner/s in favor of the City Government of Quezon City, over the parcel of land described below, to wit:

Date of DOAS	Name of Landowner/s	Transfer Certificate of Title (TCT) No.	Area (Sq. m.)	Area Transferred (Sq. m.)	Location
November 20, 2017	1. Erlinda M. Saludes; 2. Isidro M. Saludes, Jr., married to Lerma Zabala; 3. Teresita M. Saludes, married to Lamberto Carungay; 4. Fernando M. Saludes, married to Jocelyn Roque; 5. Marilou M. Saludes, married to Gerardo Amponin; 6. Clemencia M. Saludes; 7. Luis M. Saludes, married to Girlie Perez; 8. Salvador M. Saludes, married to Rosella Astrera; and 9. Emmanuel M. Saludes.		2,300	2,300	Barangay Gulod, Quezon City

which shall be used by the City Government of Quezon City on its socialized housing project intended for the benefit of informal settler families (ISFs)[2], is not subject to capital gains tax pursuant to Section 20 of Republic Act (RA) No. 7279, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016, or withholding tax under Revenue Regulations (RR) No. 2-98, as amended. However, the sale is subject to documentary stamp tax (DST) imposed under Section 196 of the National Internal Revenue Code of 1997, as amended, based on the actual consideration of the property transferred, considering that one of the contracting parties is the Government.

Upon application for exemption, a lien on the title of the land shall be annotated by the Register of Deeds (RD) having jurisdiction over the property, to the effect that the same are to be

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[1] Already in the name of the City Government of Ouezon City under TCT No.
[2] Per Quezon City Resolution No. approved by the City Council on Second Reading on July 17-2017 and was confirmed on August 7, 2017.

applied or are being used exclusively for the socialized housing project of the City Government of Quezon City pursuant to RA No. 7279.

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 RD to effect transfer of the land title in the name of the buyer without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE shall be presented to the Revenue District Office concerned in order for the latter to issue the CAR after submission of the requirements provided under Revenue Memorandum Order (RMO) No. 15-2003, as amended.

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 DEC 23 2020, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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