November 14, 2019

CERTIFICATE OF TAX EXEMPTION NO. 690-19

CERTIFICATE OF TAX EXEMPTION

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 of DOAS	**Name of Landowners**	**Transfer Certificate of Title No.**	**Aggregate Area (sq. m.)**	**Area Transferred**	**Location of Property**
August 2, 2019	AAA, married to BBB, and CCC, married to DDD, both represented by EEE of ARR Construction	043-201601 2720	60,000	36,000 sq. m. (consisting of 900 developed lots)	Brgy. Sapang Maragul, San Berga, Tarlac City

which shall be used for the **St. Augustine Homes Resettlement Project** located at Sitio San Berga, Sapang Maragul, Tarlac City, a socialized housing project of the NHA under the NHA *Mandamus* Housing Program, 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 14th day of November, 2019.

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

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