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

Certificate of Tax Exemption No:
008-2018

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the **MUNICIPALITY OF MARIKINA** is exempt from donor's tax/capital gains tax on its conveyance/award of a parcel of land covered by Transfer Certificate of Title No. situated in Apitong Street, Marikina Heights, Marikina City, with an area of , now subdivided into lots per Municipal Ordinance No. , series of 1988, of then Municipal Council of Marikina, intended for the actual occupants/awardees thereof, in accordance with the former's "Land for the Landless Program" and/or "Zonal Improvement Program."

The conveyance/award is, likewise, not subject to the documentary stamp tax pursuant to Revenue Regulations No. 11-97.

It is 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 awardees without the necessary 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.

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 JAN 10, 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

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