REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No.
0801-2019

CERTIFICATE OF TAX EXEMPTION

issued to

Name of Seller	TIN	Address
EAN N. ONIA	-000	Purok 2, Brgy. Bangco, Maria Aurora, Aurora

-and-

Name of Homeowners Association (HOA)	TIN	Address
GREENFIELDS CMP HOMEOWNERS ASSOCIATION, INC.	-000	Calabuanan, Baler, Aurora 3200

This certifies that the Deed of Absolute Sale entered by the Seller and the HOA, dated February 19, 2019, over the parcel of land described below, to wit;

Transfer Certificate of Title No.	Total Area (sq.m.)	Transferred (sq.m.)	Area of CMP (sq.m.)	Location
	34,859	34,859	34,859	Brgy. Calabuanan, Baler, Aurora

being a Comm... Mortgage Program (CMP), is **not subject** to capital gains tax pursuant to Section 32 (b) of Repub... Act (RA) No. 7279, or the Urban Development and Housing Act of 1992. The transaction is, ho... er, **subject** to **documentary stamp tax** under Section 196 of the 1997 Tax Code, as amended.

It is, how...er, understood that this Certificate of Tax Exemption 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 t... buyer witho... necessary certificate of authority to register issued by this Bureau. In this rega... is Certifi... shall be presented to the Revenue District Office (RDO) concerned in order fo... atter to iss... e Certificate Authorizing Registration (CAR). The CAR shall only be issued after t... bmission of t... requirements provided under Revenue Memorandum Order (RMO) No. 15-200...

The Bureau... ternal Revenue (BIR) shall conduct verification and post-audit that the actual occupants of the pro... y transferred under the CMP are qualified beneficiaries and therefore, the seller is entitled to exemp... from capital gains tax or income tax imposed under Sections 24 (D)(1) and/or 27 (D)(5) of th... 99 ...ax Code, as amended.

This Certif... te is being issued on the basis of the facts and documents as represented and submitted. How...ev..., if upon investigation, the BIR ascertains that the facts are different, then this Certificate sha... e ...sidered null and void.

Issued this ____ day of DEC 17 2019.

CAESAR R. DULAY
Commissioner of Internal Revenue

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