



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

Certificate of Tax Exemption No:
340-2017

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deed of Absolute Sale dated April 18, 2016, executed by and between landowners, herein represented by **Phintecstar Construction, Inc.** (TIN: _____) and the **National Housing Authority (NHA)** over the parcels of land described below, to wit:

Date of Deed of Absolute Sale	Name of Landowners	Transfer Certificate of Title	Area (sq.m.)	Purchased Area	Location of Properties
April 18, 2016	Fernando P. Vergara, Guilmerina C. Vergara, Frederick C. Vergara, Richell C. Vergara, Richardson C. Vergara, Marisol C. Vergara, and Rodolfo C. Vergara, Jr.		855 37,392 83 83 <u>1,265</u> 39,678	836 1,875 83 83 <u>1,245</u> 4,122	Brgy. Tigbe, Norzagaray, Bulacan

which shall be used for the additional One Hundred (100) developed lots or parcels of land under Batch 2 with a total aggregate area of Four Thousand One Hundred Twenty Two (4,122) square meters, more or less, in the resettlement site for the informal settler families (ISFs) living in danger areas and those affected by the clearing of waterways and esteros from Metro Manila, known as the "Katuparan Village Resettlement Project" located in Brgy. Tigbe, Norzagaray, Bulacan, a socialized housing project of the NHA through its Community Initiative Approach Program (CIAP), are **not subject to capital gains tax/expanded withholding tax, and documentary stamp tax¹** pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279.

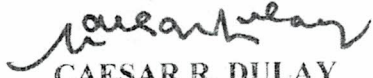
It is, however, understood that this Certificate of Tax Exemption (CTE) is never intended and shall not be construed as giving authority to the concerned Register of Deeds to effect transfer of the land titles in the name of the NHA without the Certificate Authorizing Registration (CAR) issued by this 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.

¹ The tax exemption shall cover only the 4,122 sq. m. (consisting of 100 developed lots).

Upon application for exemption, a lien on the titles of the lands shall be annotated by the Register of Deeds having jurisdiction over the properties, 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 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 JUL 12 2017.


CAESAR R. DULAY
Commissioner of Internal Revenue
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