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

Certificate of Tax Exemption No: NSH-469-2021

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Absolute Sale (DOAS) executed by the Landowners in favor of the National Housing Authority (NHA) over the parcels of land described below, to wit:

Date of Deed of Absolute Sale	Name of Vendors/Sellers	Transfer Certificate of Title Nos.	Area (Sq.m.)	Area Transferred (Sq. m.)	Location
June 29, 2020	Sps. Hadji Maulana Omar and Hadja Asima Omar		7,000 876 916	7,000 876 916	Brgy. Rio Hondo, Zamboanga City
		Total	**8,792**	**8,792**	

which shall be used by the NHA for its Socialized Housing Project under the Z3R Fishpond Village which will benefit the Zamboanga Siege Internally-Displaced Families (IDPs), is **not subject** to income tax/capital gains tax/expanded withholding tax, documentary stamp tax pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016, and to value-added tax pursuant to Section 109 (1)(P) of the National Internal Revenue Code of 1997, 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 concerned Register of Deeds (RD) to effect transfer of the land titles in the name of the NHA without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE, together with the documentary requirements provided under Revenue Memorandum Order (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 titles of the land, shall be annotated by the RD 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 7279.

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 14 2021.

CAESAR R. DULAY
Commissioner of Internal Revenue
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