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

**Certificate of Tax Exemption No:**
**NSH-0623-2020**

# CERTIFICATE OF TAX EXEMPTION

**TO ALL WHOM IT MAY CONCERN:**

This certifies that the Deed of Conveyance by Virtue of Expropriation for Public Use executed on September 18, 2020 by the Landowners in favor of the National Housing Authority (NHA) over the parcel of land described below, to wit:

| Name of Landowners[1] | Transfer Certificate of Title | Aggregate Area (sq. m.) | Area Transferred (sq. m.) | Location |
|---|---|---|---|---|
| Heirs of Sps. Domingo Laurito and Victoria Manarin, namely:<br>1. Evelyn Zamora Magbitang;<br>2. Joycelyn Laurito Zamora;<br>3. Herminia Laurito Zamora;<br>4. Oliver Laurito Zamora;<br>5. German Laurito Zamora;<br>6. Vivian Zamora Mapanoo;<br>7. Nieves Laurito Alonzo;<br>8. Cornelia Laurito Manga;<br>9. Necitas Laurito De Leon;<br>10. Zenaida Laurito Del Campo;<br>11. Agripina Laurito Tapia;<br>12. Maria Laureen Laurito;<br>13. Maria Dominador Laurito;<br>14. Juan Domingo Laurito;<br>15. Juan Paolo Laurito; and<br>16. Vitaliana Laurito Puzon. | | 224,287 | 224,287 | Baybay, Carmona, Cavite |

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 (VAT) 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 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 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.

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[1] This Certificate of Tax Exemption does not include exemption from estate tax which may be due, if any, on the estate of Sps. Domingo Laurito and Victoria Manarin.

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*Date issued:* NOV 03 2020

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 No. 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 NOV 03 2020.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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