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

Certificate of Tax Exemption No:
NSH-0398-2020

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deed of Absolute Sale (DOAS) executed by **Gilda Delegencia** and **Jose Delegencia** in favor of the **National Housing Authority (NHA)** over the parcel of land described below, to wit;

Date of Deed of Absolute Sale	Name of Sellers	Transfer Certificate of Title No.	Aggregate Area (sq. m.)	Area Transferred	Location of Property
Undated	Gilda Delegencia and Jose Delegencia	[illegible]	104,121 sq. m.	46,370 sq. m.	Nalumsan/ Kinalkalan/ Balantian, Carles, Iloilo

with respect to 45,008 sq.m. which shall be used for the Kinalkalan People's Village under the **Yolanda Permanent Housing Projects (YPHP)** in the Municipality of Balasan, Iloilo, with **600** house and lot units to be awarded to the beneficiaries affected by typhoon Yolanda in the Municipality, is **not subject** to **creditable withholding tax/capital gains tax, documentary stamp tax** and **value-added tax** pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279 and Section 109 (1) (P) of the Tax 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 titles 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 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 title of the land shall be annotated by the Register of Deeds having jurisdiction over the properties, to the effect that the same is to be applied or is being applied to a socialized housing project pursuant to RA 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 20 2020, ______.

CAESAR R. DULAY
Commissioner of Internal Revenue

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