REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No: NSH - 0658 - 2020

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deeds of Absolute Sale (DOAS) executed by **Gregorio Evangelista III** and the **National Housing Authority (NHA)** over the parcels of land described below, to wit;

Date of DOAS	Name of Landowner	Transfer Certificate of Title Nos.	Aggregate Area (sq. m.) per TCT	Area Transferred for NHA Utilization	Location of Property/ies
April 27, 2018	Gregorio Evangelista III				Brgy. Lublub, Dumangas, Iloilo
July 17, 2020	Gregorio Evangelista III				Brgy. Lublub, Dumangas, Iloilo

which shall be used for the **PDMN People's Village 1 & 2**, consisting of 1,023 housing units, located at Brgy. Lublub, Dumangas Site 3 & 4, Iloilo, a socialized housing project of the NHA under its Typhoon Permanent Housing Program, to be undertaken by **Bilrey Construction** is not subject to **capital gains tax/creditable withholding 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 1997 Tax Code, 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 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 property, 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 DEC 0 2 2020.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Previously, TCT No.
[2] Lot (q.m.), Lot (70 sq.m.) and Lot (sq.m.)