

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

Certificate of Tax Exemption
BIR Form No. 100

CERTIFICATE OF TAX EXEMPTION

Issued to

1. Name of the taxpayer	2. Address
Valinon/Paisal Indan	Apurhayan, Zamboanga City

-and-

3. Name of the Association	4. TIN	5. Address
Urban Poor Homeowners Association, Inc.		Baripon, Taguig City, Metro Manila

It certifies that the Deed of Absolute Sale entered by the Seller and the Buyer, the

6. Certificate No.	7. Area (sq.m.)	8. Transferred (sq.m.)	9. Area of Owner (sq.m.)	10. Remarks
	16,307	16,307	16,307	Baripon, Taguig City, Metro Manila

Under the Mortgage Program (CIMP), is not subject to capital gains tax pursuant to Section 3 of Republic Act (RA) No. 1279 or the Urban Development Code and the Code of 1972. The sale, however, is subject to documentary stamp tax under Section 180 of the Tax Code, as amended.

This Certificate of Tax Exemption is being issued to the Buyer as giving authority to the concerned Register of Deeds to register the transfer of the land and the building of the Buyer without the necessary certificate of authority to register issued by this Bureau. In this regard, this Certificate shall be presented to the Revenue District Office (RDO) in order for the latter to issue the Certificate Authorizing Registration (CAR) of the concerned land after the submission of the requirements provided under the Department Order No. 15-2005.

The Bureau of Internal Revenue (BIR) shall conduct verification and audit of the sale of the property transferred under the CIMP are qualified beneficiaries under the Code and other laws for exemption from capital gains tax or income tax imposed under the Code, BIR and/or other laws, and the National Internal Revenue Code of 1997, as amended.

This Certificate is being issued on the basis of the facts and documents represented and submitted. However, if upon investigation, the BIR ascertains that the facts are untrue, then this Certificate shall be considered null and void.

WITNESSED this 15th day of May, 2005.


Director
Bureau of Internal Revenue
Quezon City

This property is being sold to a qualified member-beneficiary (see attached).