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Register issued by this Bureau. In this regard, this Certificate shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the Certificate Authorizing Registration (CAR). The CAR shall only be issued after the submission of the requirements provided under Revenue Memorandum Order (RMO) No. 15-2003.

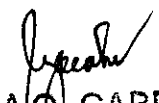
The Bureau of Internal Revenue (BIR) shall conduct verification and post-audit that the actual occupants of the property transferred under the CMP are qualified beneficiaries and therefore, the seller is entitled to exemption from CGT, and VAT imposed under Sections 24 (D) (1) or 27 (D) (5), and Section 109 (1) (P), respectively, of the Tax Code, as amended.

This Certificate 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 MAY 27 2022.

K-1

CAESAR R. DULAY
Commissioner of Internal Revenue

By: 
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge

0879

27 MAY 2022