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

Certificate of Tax Exemption No:
NSH -

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Absolute Sale[1] executed by the Landowners in favor of the National Housing Authority (NHA) over the parcel of land described below, to wit:

Name of Landowners	Transfer Certificate of Title	Aggregate Area (sq. m.)	Area Transferred (sq. m.)	Location
Leonardo Cabañgal, Leonardo Cabañgal, Jr., Milven Cabañgal married to Alex Balladares, Philly Cabañgal, Arden Luz Cabañgal, Alvin Cabañgal, Brenda Cabañgal, Filomino Juanico, Rosie Juanico married to Ismael Solinap, Angeles Juanico married to Nery Bebing, Elsie Juanico married to Rustom Borja, and Consolacion Juanico		535	535	

for purposes of developing the same into a socialized housing project under the NHA's Yolanda Permanent Housing Program,[2] 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.

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 ____________, ______.

CAESAR R. DULAY
Commissioner of Internal Revenue
046835

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[1] Acknowledged by Alpha Grace Juanico-Farrosa on March 15, 2021 in her capacity as Attorney-in-Fact of the Landowners (Annotated in TCT No. as Entry No. on October 06, 2015) and by the NHA on May 18, 2021.
[2] Per NHA's Indorsement dated August 16, 2021.