



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

Certificate of Tax Exemption No.
521-2017

CERTIFICATE OF TAX EXEMPTION

issued to

ENRIQUE ABUCAY, JR.
Maya, Daanbantayan, Cebu
TIN: 204-071-975-000

This certifies that the Deed of Absolute Sale dated November 22, 2016, executed by ENRIQUE ABUCAY, JR. in favor of:

Name of Vendee	TIN	Address
National Housing Authority (NHA)		Elipical Rd., Diliman, Quezon City

covering the following property:

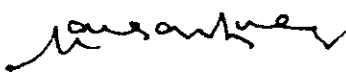
Transfer Certificate of Title	Area (sq.m.)	Area Transferred	Location
	55.425	55.425	Maya, Daanbantayan, Cebu

intended for socialized housing project under the NHA's Yolanda Permanent Housing Program, is not subject to capital gains tax and documentary stamp tax pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279.

It is, however, understood that this Certificate of Tax Exemption 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 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) 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.

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 **NOV 07 2017**.


CAESAR R. DULAY
Commissioner of Internal Revenue
010958