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

Certificate of Tax Exemption No:
NSH-0624-2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that the Deed of Conveyance by Virtue of Expropriation for Public Use executed by and between the Landowner and the National Housing Authority (NHA) over the parcel of land described below, to wit:

Date of Deed of Conveyance by Virtue of Expropriation for Public Use[1]	Name of Landowner/ Seller	Transfer Certificate of Title No.	Area (Sq.m.)	Area Transferred (Sq. m.)	Location
June 8, 2017[2] June 15, 2017[3]	Julio L. Rodriguez, Jr.	[illegible]	1,163	1,163	Brgy. Lapasan, Cagayan de Oro City

which shall be used as part of the Lapasan Slum Upgrading Project of the NHA, located in Brgy. Lapasan, Cagayan de Oro City, is **not subject** to capital gains tax and documentary stamp tax pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279, otherwise known as the "Urban Development and Housing Act of 1992", as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016.

It is, however, understood that this CTE is never intended, and shall not be construed, as giving authority to concerned Register of Deeds to effect transfer of the land titles in the name of the buyer without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE 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 properties, to the effect that the same is to be applied or is being applied to a socialized housing project pursuant to RA No. 7279.

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[1] The Deed of Conveyance by Virtue of Expropriation for Public Use was amended by a Supplementary Deed of Conveyance by Virtue of Expropriation for Public Use, correcting a mistake in the first Deed of Conveyance as to the description of property particularly stating that the same was "Lot 906-G" whereas in fact it should be "Lot 900-G", acknowledged by the NHA on July 11, 2018 and acknowledged by Julio L. Rodriguez, Jr. on August 7, 2018, respectively.

[2] Date acknowledged by Julio L. Rodriguez, Jr.

[3] Date acknowledged by the NHA.

CTE No. NSH-0624-2020
Date issued NOV 03 2020

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 NOV 03 2020.

CAESAR R. DULAY
Commissioner of Internal Revenue

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