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

Certificate of Tax Exemption No:
NSH - 0660 - 202[illegible]
DEC 17 2020

CERTIFICATE OF TAX EXEMPTION

This certifies that the Deed of Absolute Sale (DOAS) executed by and between **Ryan L. Uy** and the National Housing Authority (NHA) over the parcels of land described below, to wit:

Date	Name of Landowner[1]	Transfer Certificate of Title (TCT) No.	Area (Sq. m.)	Area Transferred (Sq. m)	Location
February 26, 2020	Ryan L. Uy	[illegible]	29,797	29,797	Brgy. Cogon, Island of Samal, Davao del Norte
February 26, 2020	Ryan L. Uy	[illegible]	29,797	29,797	Brgy. Cogon, Island of Samal, Davao del Norte
February 26, 2020	Ryan L. Uy	[illegible]	29,797	29,797	Brgy. Cogon, Island of Samal, Davao del Norte
February 26, 2020	Ryan L. Uy	[illegible]	29,798	29,798	Brgy. Cogon, Island of Samal, Davao del Norte
February 26, 2020	Ryan L. Uy	[illegible]	50,000	31,972	Brgy. Cogon, Island of Samal, Davao del Norte
February 26, 2020	Ryan L. Uy	[illegible]	2,686	2,686	Brgy. Cogon, Island of Samal, Davao del Norte

which shall be used for Maresca Homes (formerly Adelaide Village), a socialized housing project of the NHA under its Government Employees Housing Program (GEHP), consisting of 1000 housing units, located at Brgy. Cogon, Island of Samal, Davao del Norte, to be undertaken by Rotaflex Construction and Development Corporation, is **not subject** to income tax/creditable withholding tax/capital gains tax and documentary stamp tax pursuant to Sections 19 and 20 of Republic act (RA) No. 7279 and value-added tax pursuant to Section 109 (1)(P) of the Tax 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 (RD) to effect transfer of the land titles in the name of the NHA without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE, together with the documentary requirements provided under Revenue Memorandum Order

[1] The TCTs are still under the names of the previous owners but the Certificates Authorizing Registration (CARs) have already been issued in favor of Ryan L. Uy.

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(RMO) No. 15-2003, shall be presented to the Revenue District Officer (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 concerned RD having jurisdiction over the property, to the effect that the same are to be applied or are being applied to a socialized housing project pursuant to RA No. 7279.

This CTE is being issued on the basis of facts and documents are 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

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