REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No:

NSH - 084 - 2022

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **R. R. ENCABO CONSTRUCTORS INCORPORATED,** with Taxpayer Identification Number (TIN) , an entity engaged by the **National Housing Authority (NHA),** is exempt from project-related income taxes/creditable withholding tax (CWT) and value-added tax (VAT) pursuant to Section 20 (d) (1) and (3) of Republic Act (RA) No. 7279, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016, on its income received directly in connection with the construction of socialized housing[1] units (house-on-stilts) under the NHA's Emergency Housing Assistance Program (Calamity Fund) intended for the families whose houses were totally burned during the armed conflict between the MNLF Misuari faction and government forces, to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price (Php)	Project Name	Location	No. of Socialized Housing Units subject of tax exemption
January 14, 2016	March 09, 2016[2] March 28, 2016[3]		Vale Vista Subdivision Phase IV – Z3R Resettlement Project	Brgy. Kasanyangan, Zamboanga City	917 units[4]

However, the purchases of goods/articles by **R. R. ENCABO CONSTRUCTORS INCORPORATED** shall be subject to VAT, even if the said purchases are to be used for the above-mentioned socialized housing project, since VAT is an indirect tax which can be passed on by the seller of the goods/services. It shall be understood that **R. R. ENCABO CONSTRUCTORS INCORPORATED** must issue VAT-exempt official receipts on its gross receipts from the said socialized housing project.

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 FEB 2 8 2022, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Per Endorsement Letter and Certification of the NHA, Region IX & ARMM, Zamboanga District Office II, both dated January 20, 2020.
[2] Date of acknowledgment for Engr. Ramir R. Encabo in his capacity as President of R. R. Encabo Constructors Incorporated.
[3] Date of acknowledgment for Atty. Sinforoso R. Pagunsan in his capacity as General Manager of the NHA.
[4] Per submitted approved Site Development Plan.