REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

Certificate of Tax Exemption No:
NSH - 085 - 2025

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **PITGIPPIS GENERAL CONSTRUCTION**, an entity engaged by the **National Housing Authority**,[1] is exempt from project-related income tax and creditable withholding tax pursuant to Section 20 (d)(1) 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 development/construction of 36 socialized housing units in Tadian LGU 2020-17 (Tadian IP Housing Project) located at Brgy. Kayan West, Tadian, Mt. Province, intended for the underprivileged and informal settler families living in danger areas. Moreover, the delivery of 36 socialized housing units shall be exempt from value-added tax (VAT) pursuant to Section 109 (1)(P) of the National Internal Revenue Code of 1997, as amended, provided that the selling price/value thereof is not more than P3,199,200.00[2] per house and lot package; provided, however, that the delivery of residential lot only, regardless of value, is subject to VAT.[3]

However, the purchases of goods/articles by **PITGIPPIS GENERAL CONSTRUCTION**, shall be subject to VAT, even if the said purchases are to be used for the 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 **PITGIPPIS GENERAL CONSTRUCTION** must issue VAT Exempt official receipts on its gross receipts from the said socialized housing project.

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 APR 16 2025.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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[1] Per Contract Agreement dated February 8, 2021.
[2] As adjusted using the 2010 Consumer Price Index values per Revenue Regulation No. 8-2021 dated June 11, 2021.
[3] Sale of lot only, regardless of the price, shall be subject to VAT starting January 01, 2021 pursuant to RA No. 10963.