July 30, 2021

CERTIFICATE OF TAX EXEMPTION NO. NSH-275-21

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **Bilrey Construction**, 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 land development (filling works for the Christian-Muslim Urban Poor Association Subdivision) of Z3R Project under the NHA's Socialized Housing Program, to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price (Php)	Project Name	Location	No. of Socialized Lots Subject of Tax Exemption
November 12, 2015	December 28, 2015	_____	Z3R Project	Brgy. Sta. Catalina, Zamboanga City	258 [1]

However, the purchases of goods/articles by **Bilrey Construction** 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 **Bilrey 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 30th day of July, 2021.

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

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Footnotes

1. Per BIR Ruling Nos. 245-2016 dated June 16, 2016 and 227-2015 dated June 29, 2015.

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