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

Certificate of Tax Exemption No:
[illegible]-2017
[illegible]-2017

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **EDDMARI CONSTRUCTION AND TRADING** (TIN: [illegible]), an entity engaged by the National Housing Authority (NHA), is exempt from project-related income taxes, creditable withholding tax and value added tax (VAT), pursuant to Section 20 (d)(1) and (3) of Republic Act No. 7279, on its income received directly in connection with the construction/development of socialized housing units under the National Housing Authority (NHA)'s Yolanda Permanent Housing Program, to wit:

Project Name	Location	No. of Socialized Housing Units Subject of Tax Exemption	Date of Notice of Award	Date of Contract	Contract Price
Bugasong Resettlement Project	Brgy. Centro, Ilauod, Bugasong, Antique	**91**	June 20, 2016	September 15, 2016	
Bugasong New Paradise Village 1	Brgy. Lacayon, Bugasong, Antique	**1,000**	May 23, 2016	September 15, 2016	
Bugasong New Paradise Village 2	Brgy. Lacayon, Bugasong, Antique	**787**	May 23, 2016	September 15, 2016	
Pili People's Village Site 2	Brgy. Pili, Ajuy, Iloilo	**555**	May 23, 2016	September 15, 2016	

However, the purchases of goods/articles by **EDDMARI CONSTRUCTION AND TRADING** shall be subject to VAT, even if the said purchases are to be used for the socialized housing projects, since VAT is an indirect tax which can be passed on by the seller of the goods/services. It shall be understood that **EDDMARI CONSTRUCTION AND TRADING** must issue non-VAT official receipts on its gross receipts from the said socialized housing projects.

Moreover, the Deeds of Absolute Sale/Unilateral Sale executed by the Landowners in favor of the NHA over the parcels of land described below, to wit:

CTE No. [illegible]
Date issued [illegible]

Date of Deeds of Sale/ Unilateral Sale	Name of Landowner/ Seller	Katibayan ng Orihinal na Titulo (KOT) Blg.	Area (Sq. m.)	Area Transferred	Location
October 3, 2016	Edgardo A. Sagum		10,247 2,311	10,247 2,311	Brgy. Lacayon, Bugasong, Antique
October 3, 2016	Reymund Pe		10,193	10,193	Brgy. Lacayon, Bugasong, Antique
October 3, 2016	Alejandro Magluyan/ Adelina Vicencio[1]		3,518	3,518	Brgy. Lacayon, Bugasong, Antique
October 3, 2016	Flora Bantolo Alipis/ Marcelino Alipis[2]		9,122 5,602	9,122 5,602	Brgy. Lacayon, Bugasong, Antique
October 3, 2016	Lorna Pe		2,972 8,928 3,125 9,710	2,972 8,928 3,125 9,710	Brgy. Lacayon, Bugasong, Antique
October 3, 2016	Lorna Pe		95,235	55,436	Brgy. Lacayon, Bugasong, Antique
October 3, 2016	Nona Zamora		14,798	14,798	Brgy. Lacayon, Bugasong, Antique
May 26, 2016	Susan Delfin Cuer		46,000	46,000	Ajuy, Iloilo

which shall be used for the above-mentioned socialized housing projects, are not subject to income tax/capital gains tax/expanded withholding tax, documentary stamp tax and value-added tax (VAT) pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279 and Section 109 (1) (P) of the Tax Code of 1997, as amended.

It is, however, understood that this CTE is never intended, and shall not be construed, as giving authority to the 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.

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 [illegible].

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] The tax exemptions set forth herein do not include estate tax due, if any, on the estate of Alejandro Magluyan.
[2] The tax exemptions set forth herein do not include estate tax due, if any, on the estate of Flora Bantolo Alipis.
[3] Now, TCT No. 090-2016008101 registered under the name of the NHA