June 13, 2018

CERTIFICATE OF TAX EXEMPTION NO. 1001-18

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **CHELSJOSH CONSTRUCTION** with Taxpayers Identification Number (TIN) 000-000-000-000, 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 (RA) No. 7279, on its income received directly in connection with the land development of Don Jose Village under the NHA's Socialized Housing Program (insofar as the 225 socialized lots generated therefrom are concerned), 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
Jan. 29, 2014	May 26, 2014 [1]	_____	Don Jose Village	Brgy. Jose Dinas, Zamboanga del Sur	225 [2]

However, the purchases of goods/articles by **CHELSJOSH CONSTRUCTION** shall be subject to VAT, even if the said purchases are to be used for the land development intended for 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 **CHELSJOSH CONSTRUCTION** must issue VAT-exempt official receipts on its gross receipts from the said land development 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 13th day of June, 2018.

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

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Footnotes

1. Date acknowledged by NHA.
2. Based on the undated Certification issued by Engr. Eutemio A. Sisican, Pagadian District Office, National Housing Authority.

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