June 27, 2018

CERTIFICATE OF TAX EXEMPTION NO. 1027-18

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **PATRILA BUILDERS, INC.** (TIN: 000-000-000-000), 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, otherwise known as the "Urban Development and Housing Act of 1992," on its income received directly in connection with the land development and construction of socialized housing units under the National Housing Authority (NHA)'s Yolanda Permanent Housing Program, to wit:

Project Name	**Date of Contract**	**Contract Price**	**Date of Notice of Award**	**Location**	**No. of Socialized Housing Units subject of Tax Exemption**
Land Development and Housing Construction at Ajuy People's Village Project	October 17, 2014 [1] October 31, 2014 [2]	**P**_____, [3] subsequently revised to include the amount of **P**_____ for additional works covered by Variation Order No. 1 [4]	August 4, 2014	Brgy. San Antonio, Ajuy, Iloilo	341 [5]

However, the purchases of goods/articles by **PATRILA BUILDERS, INC.** 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 **PATRILA BUILDERS, INC.** must issue VAT-exempt official receipts on its gross receipts from the said socialized housing projects.

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.

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Issued this 27th day of June, 2018.

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

Footnotes

1. Date of Acknowledgment for the NHA.
2. Date of Acknowledgment for the contractor.
3. With previous tax exemption under BIR Ruling No. 252-2015.
4. Per NHA Memorandum dated September 16, 2015, the Variation Order covers the following works: Item No. III of General Earthworks (P_____), Item Nos. IV.1 to IV.4 of the General Roadworks (P_____), Item Nos. V.1.1, V.1.2 & V.2.2 of Drainage Works (P_____), and major improvement of works for land development and housing construction component (P_____). The amount of P_____ under Item No. V.2.1 of the Drainage Works was deleted. The total additional cost is P_____.
5. The number of units was not affected by the variation order.

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