July 16, 2018

CERTIFICATE OF TAX EXEMPTION NO. 1088-18

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **BILREY CONSTRUCTION** (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 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**
PDMN People's Village 1	Brgy. Lublub, Dumangas Site 3, Iloilo	523 (house and lot packages)	June 15, 2017	December 6, 2017	P_____
PDMN People's Village 2	Brgy. Lublub, Dumangas Site 4, Iloilo	500 (house and lot packages)	June 15, 2017	December 6, 2017	P_____

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 socialized housing projects, since VAT is an indirect tax which can be passed on by the seller of the good/services. It shall be understood that **BILREY CONSTRUCTION** must issue VAT-exempt official receipts on its gross receipts from the said socialized housing projects.

The 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 16th day of July, 2018.

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

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