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

Certificate of Tax Exemption No:
114-2018

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **DHAYANG CONSTRUCTION FIRM** with Taxpayers Identification Number (TIN) a single proprietorship owned by Sherhan Awang Omar, 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 Karayawan Village Phase-I (Patikul Ressetlement Project) under the NHA's Socialized Housing Program (insofar as the 214 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
September 07, 2015	November 13, 2015[1] November 26, 2015[2]		Karayawan Village Phase-I (Patikul Resettlement Project)	Brgy. Anuling, Patikul, Sulu	214

However, the purchases of goods/articles by **DHAYANG CONSTRUCTION FIRM** shall be subject to VAT, even if the said purchases are to be used for the 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 **DHAYANG CONSTRUCTION FIRM** 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 _____ day of JAN 3 1 2018.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Date acknowledged by DHAYANG CONSTRUCTION FIRM
[2] Date acknowledged by NHA