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

Certificate of Tax Exemption No:
121-2017

CERTIFICATE OF TAX EXEMPTION

This certifies that **HI-TONE CONSTRUCTION AND DEVELOPMENT CORPORATION**, with Tax Identification Number an entity engaged by the National Housing Authority (NHA), is exempt from capital gains tax, project-related income taxes, creditable withholding tax and VAT, pursuant to Section 20 (d)(1) and (3) of Republic Act No. 7279, on its income received directly in connection with the National Housing Authority (NHA)'s socialized housing project involving 120 socialized housing lots/units through the Community Association Initiative Approach Program (CIAP), to wit:

Date of Contract Agreement	Date of Memorandum of Agreement	Date of Absolute Sale	Contract Price (Php)
November 3, 2010	June 21, 2012	June 21, 2012	

Project Name	Location	No. of socialized housing lots/units	Beneficiary
Lupi Resettlement Project	Brgy. Poblacion, Lupi, Camarines Sur	120	Poblacion Homeowners Association, Inc.[1]

However, the purchases of goods/articles by **HI-TONE CONSTRUCTION AND DEVELOPMENT CORPORATION** 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 **HI-TONE CONSTRUCTION AND DEVELOPMENT CORPORATION** must issue non-VAT 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.

Issued this _____ day of MAR 17 2017.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] See Annex list of beneficiaries

Office of the President
NATIONAL HOUSING AUTHORITY
Bicol Regional Office

LUPI RESETTLEMENT PROJECT
POBLACION, LUPI, CAMARINES SUR

LIST OF BENEFICIARIES

NO.	NAME OF BENEFICIARIES	POINT OF ORIGIN
1	Penaredondo, Victorio Jr. Villar	Zone 1, Poblacion, Lupi
2	Nipa, Conchita Madrona	Zone 1, Poblacion, Lupi
3	Alde, Francisca Delos Santos	Zone 1, Poblacion, Lupi
4	Barlizo, Florentino Aguilar	Zone 1, Poblacion, Lupi
5	Domdom, Rosa Bolanos	Zone 1, Poblacion, Lupi
6	Lolo, Julie Lovendino	Zone 1, Poblacion, Lupi
7	Septimo, Norberto Marasigan	Zone 1, Poblacion, Lupi
8	Bugati, Florenda Gonzales	Zone 1, Poblacion, Lupi
9	Velarde, Jocelyn	Zone 1, Poblacion, Lupi
10	Arcilla, Jose	Zone 1, Poblacion, Lupi
11	Bautista, Nelly	Zone 1, Poblacion, Lupi
12	Cabana, Rogelio	Zone 1, Poblacion, Lupi
13	Bobis, Edman Ursabia	Zone 2, Poblacion, Lupi
14	Palenzuela, Virgilio Caldito	Zone 2, Poblacion, Lupi
15	Bermas, Corazon Barlizo	Zone 2, Poblacion, Lupi
16	Perez, Danilo Simon	Zone 2, Poblacion, Lupi
17	Lorio, Carlos Alforte	Zone 3, Poblacion, Lupi
18	Molina, Faustino Sabaybay	Zone 3, Poblacion, Lupi
19	Villanueva, Erol Alde	Zone 3, Poblacion, Lupi
20	Fresnosa Jell Felipe	Zone 3, Poblacion, Lupi
21	Caigoy, Edilberto Gana	Zone 3, Poblacion, Lupi
22	De Chaves, Rosa	Zone 3, Poblacion, Lupi
23	De Chaves, Rea Apple	Zone 3, Poblacion, Lupi
24	Joven, Rafael	Zone 3, Poblacion, Lupi
25	Perez, Romiel	Zone 3, Poblacion, Lupi
26	Guab, William	Zone 3, Poblacion, Lupi
27	Molina, Maria	Zone 3, Poblacion, Lupi
28	Olison, Ginly	Zone 3, Poblacion, Lupi
29	Baisa, Andy	Zone 3, Poblacion, Lupi
30	Asaldo, Noel	Zone 3, Poblacion, Lupi
31	Asaldo, Maricel	Zone 3, Poblacion, Lupi
32	Samonte, Gabriel	Zone 3, Poblacion, Lupi
33	Clutario, Eulalia	Zone 3, Poblacion, Lupi
34	Delos Santos, Melchora	Zone 3, Poblacion, Lupi
35	Ablay, Imelda	Zone 3, Poblacion, Lupi
36	Martinez, Diosdado	Zone 3, Poblacion, Lupi
37	Martinez, Arnold	Zone 3, Poblacion, Lupi
38	Cabico, Pheter	Zone 3, Poblacion, Lupi
39	Joven, Fe	Zone 3, Poblacion, Lupi
40	Chavez, Oscar	Zone 3, Poblacion, Lupi
41	Baisa, Haide	Zone 3, Poblacion, Lupi
42	Buensalida, Vicente	Zone 3, Poblacion, Lupi

Office of the President
NATIONAL HOUSING AUTHORITY
Bicol Regional Office

LUPI RESETTLEMENT PROJECT
POBLACION, LUPI, CAMARINES SUR

LIST OF BENEFICIARIES

NO.	NAME OF BENEFICIARIES	POINT OF ORIGIN
44	Villaflor, Leo	Zone 4, Poblacion, Lupi
45	Baria, Danilo	Zone 4, Poblacion, Lupi
46	Cerellano, Edgar	Zone 4, Poblacion, Lupi
47	Cerellano, Sany Rick	Zone 4, Poblacion, Lupi
48	Padua, Joneffre Francisco	Zone 5, Poblacion, Lupi
49	Rivera, Joel Felizardo	Zone 5, Poblacion, Lupi
50	Hila, Carmela Yuson	Zone 5, Poblacion, Lupi
51	Erwaso, Lovella Tondo	Zone 5, Poblacion, Lupi
52	Nares, Elvira Madolid	Zone 5, Poblacion, Lupi
53	Rites, Renato Dorero	Zone 5, Poblacion, Lupi
54	Mallorca, Myrnel Lodor	Zone 5, Poblacion, Lupi
55	Tinitigan, Mark Anthony Aguilar	Zone 5, Poblacion, Lupi
56	Rites, Jaime Dorero	Zone 5, Poblacion, Lupi
57	Lobrigo, Romeo Dorero	Zone 5, Poblacion, Lupi
58	Asma, Ricky Boy	Zone 5, Poblacion, Lupi
59	Herrera, Dominguita Dizon	Zone 5, Poblacion, Lupi
60	Napone, Mervin Mendija	Zone 5, Poblacion, Lupi
61	Yuson, Dennis Aguenza	Zone 5, Poblacion, Lupi
62	Brina, Teodolfo Malana	Zone 5, Poblacion, Lupi
63	Asma, Virgel Rinon	Zone 5, Poblacion, Lupi
64	Amaranto, Jayson Delas Alas	Zone 5, Poblacion, Lupi
65	Ocfemia, Roderick Yuson	Zone 5, Poblacion, Lupi
66	San Pablo, Ernesto Abellada	Zone 5, Poblacion, Lupi
67	Abocado, Henry Asalso	Zone 5, Poblacion, Lupi
68	Yuson, Elias Espacio	Zone 5, Poblacion, Lupi
69	Cortes, Randy	Zone 5, Poblacion, Lupi
70	Buela, Ely Caudal	Zone 5, Poblacion, Lupi
71	Lotivio, Mario Felices	Zone 5, Poblacion, Lupi
72	Madrona, Alexander Abad	Zone 5, Poblacion, Lupi
73	Hila, Alejandrino Hadap	Zone 5, Poblacion, Lupi
74	Dorero, Consolacion Omnes	Zone 5, Poblacion, Lupi
75	Dorero, Mark Vincent Omnes	Zone 5, Poblacion, Lupi
76	Padua, Leopoldo	Zone 5, Poblacion, Lupi
77	Padua, Lyndon Francisco	Zone 5, Poblacion, Lupi
78	Erwaso, Genelyn Francisco	Zone 5, Poblacion, Lupi
79	Retiz, Michael Felizardo	Zone 5, Poblacion, Lupi
80	Erwaso, Marie Jane Septimo	Zone 5, Poblacion, Lupi
81	Daya, Hazel Solante	Zone 5, Poblacion, Lupi
82	Dorero, Rey	Zone 5, Poblacion, Lupi
83	Pontanilla, Benjamin Oliva	Zone 6, Poblacion, Lupi
84	Brina, Desunico Malana	Zone 6, Poblacion, Lupi
85	Aure, Henry Ocfemia	Zone 6, Poblacion, Lupi
86	Aycocho, Lowell Lolo	Zone 6, Poblacion, Lupi

Office of the President
NATIONAL HOUSING AUTHORITY
Bicol Regional Office

LUPI RESETTLEMENT PROJECT
POBLACION, LUPI, CAMARINES SUR

LIST OF BENEFICIARIES

NO.	NAME OF BENEFICIARIES	POINT OF ORIGIN
87	Rogacion, Florife Villalon	Zone 6, Poblacion, Lupi
88	Vibar, Lanilon Palmones	Zone 6, Poblacion, Lupi
89	Opiana, Nestor Nabia	Zone 6, Poblacion, Lupi
90	Yuson, Randy Samonte	Zone 6, Poblacion, Lupi
91	Fabio, Alejandro Pahilga	Zone 6, Poblacion, Lupi
92	Septimo, Edna Buela	Zone 6, Poblacion, Lupi
93	Patino, Narciso Marcaida	Zone 6, Poblacion, Lupi
94	Gonzales, Wilfredo Dela Cruz	Zone 6, Poblacion, Lupi
95	Caldito, Lilia Fabia	Zone 6, Poblacion, Lupi
96	Larcena, Edwin Villareal	Zone 6, Poblacion, Lupi
97	Sabaybay, Noel Patino	Zone 6, Poblacion, Lupi
98	Aure, Michael Ocfemia	Zone 6, Poblacion, Lupi
99	Paz, Melinda Belena	Zone 6, Poblacion, Lupi
100	Belena, Rosario Azur	Zone 6, Poblacion, Lupi
101	Alano, Jerry Marcelino	Zone 6, Poblacion, Lupi
102	Santos, Fe Dimaculangan	Zone 6, Poblacion, Lupi
103	Nantiza, Domingo Oriarte	Zone 6, Poblacion, Lupi
104	Joven, Edlyn Montanez	Zone 6, Poblacion, Lupi
105	Gonzales, Lourdes Dela Cruz	Zone 6, Poblacion, Lupi
106	Dela Rosa, Asclif Layosa	Zone 6, Poblacion, Lupi
107	Opiana, Donato Sr. Navia	Zone 6, Poblacion, Lupi
108	Genio, Liwayway Petalio	Zone 6, Poblacion, Lupi
109	Bebis, Myrna Belena	Zone 6, Poblacion, Lupi
110	Madrid, Manolo Pluma	Zone 6, Poblacion, Lupi
111	Gerodiaz, Rodante Yuson	Zone 6, Poblacion, Lupi
112	Alibuzo, Gloribe Religado	Zone 6, Poblacion, Lupi
113	Velarde, Francisco A.	Zone 6, Poblacion, Lupi
114	Etorne, Mark Anthony Alino	Zone 6, Poblacion, Lupi
115	Alano, Joel Pena	Zone 6, Poblacion, Lupi
116	Mainza, Menandro Clark	Zone 6, Poblacion, Lupi
117	Vibar, Romeo	Zone 6, Poblacion, Lupi
118	Aure, Arlyn	Zone 6, Poblacion, Lupi
119	Mendoza, Ariel	Zone 6, Poblacion, Lupi

Prepared by:

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Certified Correct:

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Project Manager
District 2, NHA Region V