October 11, 2018

CERTIFICATE OF TAX EXEMPTION NO. 1241-18

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **FFJJ 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, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016, on its income received directly in connection with the construction/development of socialized housing units under the NHA's Socialized Housing Program, intended for qualified Informal Settler Families (ISFs) residing along danger areas, to wit:

Date of Notice of Award	**Date of Contract Agreement**	**Contract Price (Php)**	**Kind of Development**	**Location**	**No. of Socialized Housing Units Subject of Tax Exemption**
February 10, 2017	May 23, 2017	P_____	Construction of Eight (8) — Three-Storey Low Rise Residential Buildings and Land Development at Navotas Homes 4	Sampaguita St., Brgy. Tanza, Navotas City	408

However, the purchases of goods/articles by **FFJJ CONSTRUCTION** 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 **FFJJ CONSTRUCTION** 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

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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 11th day of October, 2018.

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

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