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

Certificate of Tax Exemption No:
NSH- 0137-2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **EDLY CONSTRUCTION** with Taxpayers Identification Number (TIN) , a private 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 National Housing Authority (NHA)'s Yolanda Permanent Housing Program, to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price	Project Name	Location	No. of Socialized Housing Units subject of tax exemption
May 19, 2017	August 18, 2017		Tanza Ville Subdivision	Brgy. Tanza, Roxas City, Capiz	330 units[1]

However, the purchases of goods/articles by **EDLY 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 **EDLY CONSTRUCTION** must issue VAT-exempt official receipts on its gross receipts from the said socialized housing project.

This CTE 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 FEB 0 6 2020 _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

032601

KI-LMAT

[1] Developed and constructed on a parcel of land covered by Transfer Certificate of Title (TCT) No. 097-2013001520 under the name of the City Government of Roxas, with an area of 60,000 sq. m.