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

**Certificate of Tax Exemption No:**
160-2018

# CERTIFICATE OF TAX EXEMPTION

**TO ALL WHOM IT MAY CONCERN:**

This certifies that **ARR CONSTRUCTION,** a sole proprietorship registered under the name of Romeo Reyes Aniciete (TIN: , and 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 |
|---|---|---|---|---|---|
| New Washington Homes 4a | Brgy. Lawaan, New Washington Site 4a, Aklan | 715 (house and lot packages) | June 15, 2017 | September 20, 2017 | |

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

Moreover, the Deeds of Absolute Sale executed by the Landowner in favor of the NHA over the parcels of land described below, to wit:

| Date of Deeds of Sale | Name of Landowner/ Seller | Transfer Certificate of Title (TCT) | Area (Sq. m.) | Area Transferred | Location |
|---|---|---|---|---|---|
| Undated | Romeo R. Aniciete | | 34,798 | 34,798 | New Washington, Aklan |
| October 23, 2017 | Romeo R. Aniciete | | 23,681 | 23,681 | New Washington, Aklan |

which shall be used for the above-mentioned socialized housing project, are not subject to capital gains tax and documentary stamp tax pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279.

CTE No. 160-2018
Date issued 2-14-2018

It is, however, understood that this CTE is never intended, and shall not be construed, as giving authority to the concerned Register of Deeds to effect transfer of the land titles in the name of the buyer without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR.

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 FEB 14 2018.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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