February 22, 2019

CERTIFICATE OF TAX EXEMPTION NO. 186-19

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **DELPAR CONSTRUCTION AND SUPPLIES**, a sole proprietorship registered under the name of AAA (TIN: 000-000-000-000), 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 land development of Lamba Resettlement Project, a socialized housing project under the National Housing Authority (NHA)'s Resettlement Assistance Program to local government units (RAP-LGU), to wit:

Project Name	**Location**	**No. of Socialized Housing Lots Subject of Tax Exemption**	**Date of Notice to Proceed**	**Date of Agreement**	**Contract Price**
Land Development of Lamba Resettlement Project	Brgy. Lamba, Legazpi City, Albay	100 Lots	July 2, 2013	July 2, 2013	P_____

However, the purchases of goods/articles by **DELPAR CONSTRUCTION AND SUPPLIES** shall be subject to VAT, even if the said purchases are to be used for the socialized housing projects, since VAT is an indirect tax which can be passed on by the seller of the goods/services. It shall be understood that **DELPAR CONSTRUCTION AND SUPPLIES** must issue VAT-exempt 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 22nd day of February, 2019.

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

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