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

Certificate of Tax Exemption No:
222-2017

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **C.S. GARCIA CONSTRUCTION,** a single proprietorship, owned by Crisanto Sia Garcia, an entity engaged by the National Housing Authority (NHA) with Tax Identification Number , 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 intended for the affected families of Cotabato-Agusan River Basin Development Project under the NHA's Socialized Housing Program (insofar as the 299 socialized lots to be generated therefrom are concerned), to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price (Php)	Project Name	Location	No. of Socialized Lots to be generated
November 12, 2015	December 15, 2015		Land Development of NHA-Butuan City, New Villages 4A	Brgy. Taguibo, Butuan City, Agusan del Norte	299

However, the purchases of goods/articles by **C.S. GARCIA 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 **C.S. GARCIA CONSTRUCTION** must issue non-VAT 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 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 MAY 15 2017, _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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