March 5, 2018

CERTIFICATE OF TAX EXEMPTION NO. 308-18

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **NURBEN ENGINEERING & BUILDING CONTRACTOR** (TIN: 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 No. 7279, on its income received directly in connection with the construction of row house units under the National Housing Authority (NHA)'s Socialized Housing Program, intended for identified and qualified families (September 9-20, 2013 Zamboanga siege victims), to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price (Php)	Project Name	Location	No. of Rowhouse Units subject of tax exemption
November 12, 2015	Dec. 10, 2015 [1] Dec. 21, 2015 [2]	P_____	Rowhouse Units at Ayer Village Rehabilitation Project Phase II (Z3R Project)	Brgy. Sta. Barbara, Zamboanga City	34

However, the purchases of goods/articles by **NURBEN ENGINEERING & BUILDING CONTRACTOR** 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 **NURBEN ENGINEERING & BUILDING CONTRACTOR** 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 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 5th day of March, 2018.

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

Footnotes

1. Date acknowledged by Nurben Engineering & Building Contractor.
2. Date acknowledged by National Housing Authority.

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