March 8, 2018

CERTIFICATE OF TAX EXEMPTION NO. 351-18

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **MPM BUILDERS** (TIN: 000-000-000-000), a single proprietorship owned by AAA, 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, on its income received directly in connection with the Quezon City Government's Socialized Housing Program (On-Site), [1] to wit:

Project Name	Kind of Development	Location
Bistekville-6	116 lot only and 108 condominium units of two-storey walk-up	Brgy. Fairview, Quezon City

However, the purchases of goods/articles by **MPM BUILDERS** 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 **MPM BUILDERS** 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 8th day of March, 2018.

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

Footnotes

1. Quezon City Ordinance No. SP-912, S-2000 and Quezon City Ordinance No. SP-1031, S-2001.

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