REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Certificate of Tax Exemption No:
NSH-0436-2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **EDDMARI CONSTRUCTION & TRADING,** 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, otherwise known as the "Urban Development and Housing Act of 1992", on its income received directly in connection with the construction/development of socialized housing units under the National Housing Authority (NHA)'s AFP/PNP Housing Program, to wit:

Project Name	Location	No. of Socialized Housing Units Subject of Tax Exemption	Date of Letter of Guaranty	Date of Contract	Contract Price
Scout Ranger Ville Housing Project	Brgys. Calumpang & Tartaro-Sibul, San Miguel Bulacan	1,000	April 16, 2018[1]	May 8, 2018 (Per NHA Certification dated June 11, 2019, the funding of the project was obtained from approved NHA's Work Program and Corporate Budget for FY 2017.	per member/family[2]

However, the purchases of goods/articles by **EDDMARI CONSTRUCTION & TRADING** 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 **EDDMARI CONSTRUCTION & TRADING** 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 ____ day of JUL 30 2020.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] The Letter of Guaranty was issued in lieu of Notice of Award per taxpayer's representation.
[2] As contained in the Contract Agreement, it shall be financed by the NHA through its Community Based Initiative Approach (CBIA).