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

Certificate of Tax Exemption No:
~~0450-2019~~

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **ROBIG BUILDERS AND DEVELOPMENT CORP.**[1] **/ THREE W BUILDERS, INC.**[2] **– JOINT VENTURE**, a private 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 (RA) No. 7279, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016, on its income received directly in connection with the construction/development of socialized housing units under the National Housing Authority (NHA)'s Yolanda Permanent Housing Program, to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price	Project Name	Location	No. of Socialized Housing Units subject of tax exemption
October 23, 2014	February 12, 2015[3] February 24, 2015[4]			Brgy. Salvacion and Tigbao, Tacloban City, Leyte	532 units

However, the purchases of goods/articles by **ROBIG BUILDERS AND DEVELOPMENT CORP. / THREE W BUILDERS, INC. – JOINT VENTURE** 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 **ROBIG BUILDERS AND DEVELOPMENT CORP. / THREE W BUILDERS, INC. – JOINT VENTURE** must issue VAT-exempt official receipts on its gross receipts from the said socialized housing project.

Moreover, the Deed of Absolute Sale executed by the Landowners in favor of the NHA over the parcel of land described below, to wit:

Date of the Deed of Absolute Sale	Name of Landowners	Transfer Certificate of Title (TCT)	Area (Sq. m.)	Area Transferred (Sq. m.)	Location
July 13, 2018[5] August 08, 2018[6]	Spouses Romeo N. Villeza and Lilibeth D. Villeza		21,419	21,419	Brgy. Tigbao, Tacloban City, Leyte

[1] Taxpayers Identification Number (TIN)
[2] TIN
[3] Date acknowledged by Robig Builders and Development Corp.
[4] Date acknowledged by the NHA
[5] Date acknowledged by Spouses Romeo N. Villeza and Lilibeth D. Villeza
[6] Date acknowledged by the NHA

which was used for the above-mentioned socialized housing project, is not subject to capital gains tax (CGT) and documentary stamp tax (DST) pursuant to Sections 19 and 20 of RA No. 7279, as amended.

It is, however, understood that this Certificate of Tax Exemption (CTE) is never intended, and shall not be construed, as giving authority to the concerned Register of Deeds (RD) to effect transfer of the land titles in the name of the buyer without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR.

This CTE 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 AUG 20 2019, ____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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