November 21, 2019

CERTIFICATE OF TAX EXEMPTION NO. 696-19

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN :

This certifies that **EZJONES CONSTRUCTION, INC.** (TIN: 000-000-000-000), an entity engaged by the National Housing Authority (NHA), is exempt from project-related income taxes and creditable withholding tax, pursuant to Section 20 (d) (1) of Republic Act 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 NHA's Yolanda Permanent Housing Program, to wit:

Date of Memorandum of Agreement	Date of Notice of Award	Contract Price (Php)	Project Name	Location	No. of Socialized Housing Units subject of tax exemption
November 21, 2018 [1] November 23, 2018 [2]	December 18, 2018	P_____	Pope Francis Village	Brgy. 99, Diit, Tacloban City	303

The purchases of goods/articles by **EZJONES CONSTRUCTION, INC.** 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 **EZJONES CONSTRUCTION, INC.** must issue VAT Exempt official receipts on its gross receipts from the said socialized housing project.

Moreover, the Deed of Donation Executed by the Landowner in favor of the NHA over the parcel of land described below, to wit:

Date of Deed of Donation	Name of Landowner/Donor	Transfer Certificate of Title No.	Area (Sq.m.)	Area Transferred (Sq.m.)	Location
December 19, 2018	FRANCESCO, INC.	TCT No. 000-0000000000 [3]	96,517	11,732	Brgy. 99, Diit, Tacloban City

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which shall be used for the above-mentioned socialized housing project, is not subject to donor's tax and documentary stamp tax pursuant to Sections 19 and 20 of Republic Act (RA) No. 7279.

It is, however, understood that this CTE is never intended, and shall not be construed, as giving authority to concerned Register of Deeds 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 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 21st day of November, 2019.

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

Footnotes

1. Date acknowledged by FRANCESCO, INC. represented by Aida T. Vidal, and EZJONES CONSTRUCTION, INC. represented by Gilda Uy-Quidilla.
2. Date acknowledged by NHA represented by Marcelino P. Escalada, Jr.
3. Title is in the name of the Roman Catholic Archbishop of Palo, Leyte, holding in trust for FRANCESCO, INC. per Certification dated November 23, 2017.

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