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

Certificate of Tax Exemption No:
C 7 2 5 - 2 0 1 9

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **EXCELSIUS ENGINEERING SERVICES** (TIN:), an entity engaged by the National Housing Authority (NHA), is exempt from project-related income taxes and creditable withholding tax and value added tax (VAT), pursuant to Section 28 (d)(1) and (3) 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 of socialized housing units under the NHA's Housing Program, to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price (Php)	Project Name	Location	No. of Socialized Housing Units subject of Tax Exemption
Oct. 18, 2017	Nov. 08, 2017[1] Nov. 29, 2017[2]	₱	Supply and Installation of Transitory Shelter in Marawi City under Modified Design and Build Contract Package 3 (Re-Bid)	Brgy. Sagonsongan, Marawi City	217[4]

However, the purchases of goods/articles by **EXCELSIUS ENGINEERING SERVICES** 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 **EXCELSIUS ENGINEERING SERVICES** must

[1] Date Acknowledged by EXCELSIUS ENGINEERING SERVICES.
[2] Date Acknowledged by NHA.
[3] The original contract price amounting to ₱ per Contract Agreement was adjusted to ₱ for the provision of 261 house and lot units covered by Variation Order No. 1 but was finally revised to a contract cost of ₱ based on the final work accomplished per Certification issued by the National Housing Authority dated November 5, 2019.
[4] The number of units was reduced from the original 261 house and lots units to 217 per Certification issued by the National Housing Authority dated November 5, 2019.

CTE No. 0725-2019
Date issued DEC 05 2019

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 DEC 05 2019 _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

031002

K-1-FAC