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

Certificate of Tax Exemption No:
0800-2019

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **J.C. UYECIO CONSTRUCTION AND DEVELOPMENT COMPANY[1]/AINA CONSTRUCTION[2] - JOINT VENTURE**, an entity engaged by the National Housing Authority (NHA), is exempt from project-related income taxes, creditable withholding tax and value added tax (VAT)[3], 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 NHA's Socialized Housing Program, intended for qualified Informal Settler Families (ISFs) residing along danger areas, 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
February 14, 2017	July 10, 2018		Construction of Eight (8) Five-Storey Low-Rise Buildings with Land Development and Survey Works	Tala Phase III, Tala Estate, Caloocan City	480 units

However, the purchases of goods/articles by **J.C. UYECIO CONSTRUCTION AND DEVELOPMENT COMPANY/AINA CONSTRUCTION - JOINT VENTURE** shall be subject to VAT, even 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 **J.C. UYECIO CONSTRUCTION AND DEVELOPMENT COMPANY/AINA CONSTRUCTION - JOINT VENTURE** 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 17 day of DEC 2019.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Taxpayer's Identification Number (TIN: [illegible]-000
[2] TIN: [illegible]0
[3] J.C. Uyecio Construction and Development Company/Aina Construction - Joint Venture is exempt from VAT pursuant to Section 20 (d) (3) of RA No. 7279, as amended, since the project was awarded on February 14, 2017 or prior to the effectivity of RA No. 10963 (TRAIN Law).