



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

Certificate of Tax Exemption No:
NSH-0440-2020
AUG 11 2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

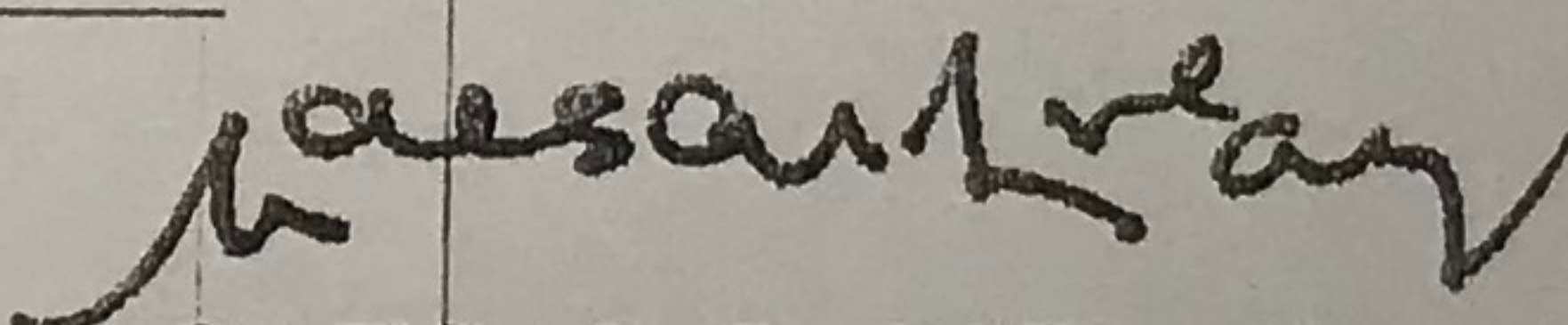
This certifies that **J.D. LEGASPI CONSTRUCTION/AYLAN CONSTRUCTION AND TRADING-JV** (TIN: [REDACTED]), an entity engaged by the National Housing Authority (NHA), is exempt from project-related income taxes, creditable withholding tax and value added tax (VAT), pursuant to Section 20 (d)(1) and (3) of Republic Act No. 7279, 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 the relocation and resettlement of Informal Settler Families (ISFs) living in 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
December 9, 2014	February 24, 2015	[REDACTED]	Twelve (12) Five-Storey Residential Buildings with Land Development and Survey Works, Camarin Residences II	Camarin, Caloocan City	[REDACTED]

However, the purchases of goods/articles by **J.D. LEGASPI CONSTRUCTION/AYLAN CONSTRUCTION AND TRADING-JV** 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 **J.D. LEGASPI CONSTRUCTION/AYLAN CONSTRUCTION AND TRADING-JV** 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 AUG 11, 2020.


CAESAR R. DULAY
Commissioner of Internal Revenue

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