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

Certificate of Tax Exemption No: 0691-2019

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **JORVIVS CONSTRUCTION CORP.** with Taxpayers Identification Number (TIN) , a private entity engaged by the National Housing Authority (NHA), is exempt from project-related income taxes, creditable withholding tax (CWT), and value added tax (VAT)[1], 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 socialized housing project of the National Housing Authority (NHA) intended for the TS "Sendong" survivors, 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
Sept. 15, 2015	Nov. 11, 2015	[2] subsequently revised to include the amount of additional works covered by Variation Order No. 1 and Time Extension Order No. 01[3]	NHA – Lumbia Heights Phase 1	Brgy. Lumbia, Cagayan De Oro City	472[4] housing units

However, the purchases of goods/articles by **JORVIVS CONSTRUCTION CORP.** 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 **JORVIVS CONSTRUCTION CORP.** must issue VAT-exempt official receipts on its gross receipts from the said socialized housing project.

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 NOV 14 2019 _____.

CAESAR R. DULAY
Commissioner of Internal Revenue

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[1] Jorvivs Construction Corp. is exempt from VAT pursuant to Section 20 (d) (3) of RA No. 7279, as amended, since the project was awarded prior to the effectivity of RA No. 10963 (TRAIN Law).
[2] With previous tax exemption under Certificate of Tax Exemption No. 0389-2019 dated July 18, 2019.
[3] Per NHA Memorandum dated July 01, 2016, the Contract Cost increased from
[4] The number of units was not affected by the variation order and time extension order