REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No:
NSH-0524-2020

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **DUMDUMA CONSTRUCTION AND TRADING CORPORATION** (TIN: [illegible] 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
March 9, 2017	May 19, 2017[1] May 22, 2017[2]	[illegible]	Construction of Fourteen (14) – Three Storey Low Rise Residential Buildings and Land Development, Site 4, Package 1[4]	Brgy. Bignay, Valenzuela City	[illegible]

However, the purchases of goods/articles by **DUMDUMA CONSTRUCTION AND TRADING CORPORATION** 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 **DUMDUMA CONSTRUCTION AND TRADING CORPORATION** must issue VAT-Exempt official receipts on its gross receipts from the said socialized housing project.

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,

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[1] Date Acknowledged by Dumduma Construction and Trading Corporation.

[2] Date Acknowledged by NHA.

[3] The original contract price amounting to [illegible] per Contract Agreement dated May 22, 2017 was adjusted to [illegible] for additional works covered by Variation Order No. 1 issued by the National Housing Authority dated June 11, 2018, which contract price was again adjusted to [illegible] per Variation Order No. 2 dated February 4, 2019 which contract price was again adjusted to final project cost amounting to [illegible] per Variation Order No. 3 dated April 15, 2019.

[4] Certificate of Tax Exemption was previously issued under BIR Ruling No. 171-2018 dated February 15, 2018.

[5] The number of units was not affected by the three (3) Variation Orders.

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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 ____ day of SEP 15 2020.

CAESAR R. DULAY
Commissioner of Internal Revenue

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