



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



Certificate of Tax Exemption No:
279-2017

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **ARV CONSTRUCTION & SUPPLY, INC.** and **COMPACT BUILDERS, INC.**, entities engaged by the Quezon City Government, are exempt from project-related income taxes, value added tax (VAT) and creditable withholding tax pursuant to Section 20 (d)(1) and (3) of Republic Act No. 7279, on their income received directly in connection with the Quezon City Government's Socialized Housing Program (On-Site), to wit:

Project Name	Developer	Kind of Development	Location
Bistekville-8	ARV CONSTRUCTION & SUPPLY, INC.	Land Development	Brgy. Bagbag, Quezon City
	COMPACT BUILDERS, INC.	105 condominium units of three-storey walk-up	

However, the purchases of goods/articles by **ARV CONSTRUCTION & SUPPLY, INC. AND COMPACT BUILDERS, INC.**, 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 **ARV CONSTRUCTION & SUPPLY, INC. AND COMPACT BUILDERS, INC.**, must issue non-VAT 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 JUN 08 2017.


CAESAR R. DULAY
Commissioner of Internal Revenue

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