



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Certificate of Tax Exemption No:

0436-2019

CERTIFICATE OF TAX EXEMPTION

TO ALL WHOM IT MAY CONCERN:

This certifies that **DL ENTERPRISES** with Taxpayers Identification Number (TIN) _____ 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 (RA) No. 7279, on its income received directly in connection with the land development of NHA-Tangub Resettlement Project under the NHA's Socialized Housing Program (insofar as the 227 socialized lots generated therefrom are concerned), to wit:

Date of Notice of Award	Date of Contract Agreement	Contract Price (Php)	Project Name	Location	No. of Socialized Lots subject of tax exemption
June 28, 2012	September 18, 2012		NHA-Tangub Resettlement Project	Brgy. Mantic, Tangub City, Misamis Occ.	227 ²

However, the purchases of goods/articles by **DL ENTERPRISES** shall be subject to VAT, even if the said purchases are to be used for the land development intended for 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 **DL ENTERPRISES** must issue VAT-exempt official receipts on its gross receipts from the said land development 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 06 2019


CAESAR R. DULAY
Commissioner of Internal Revenue

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¹ The original contract price amounting to _____ per Contract Agreement dated September 18, 2012 was adjusted to _____ for additional works covered by Variation Order No. 1 issued by the National Housing Authority, Region 10, Cagayan de Oro City, dated April 25, 2013.

² The number of units was not affected by Variation Order No. 1 dated April 25, 2013.