



18. Issuance of Certificate of Exemption on Transfer Tax - Certificate of Land Ownership Award (CLOA)/Comprehensive Agrarian Reform Properties (CARP)

The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from transfer tax

Office or Division:	Office of the Provincial Treasurer/ Revenue Operations Division- Revenue Generation Planning/ Collection Division
Classification:	Simple
Type of Transaction:	G2C- Government to Citizen
Who may avail:	Real Property Owners in Bataan which title is under R.A. No. 6657 CLOA (Certificate of Land Ownership Award)/(CARP (Comprehensive Agrarian Reform Properties)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
CLOA Title (1 original and photocopy) - if subject to previous transfer tax	Department of Agrarian (DAR)/ Register of Deeds (RD)
Certificate of Coverage (1 photocopy) - if subject to previous transfer tax	Department of Agrarian (DAR) Register of Deeds (RD)
Title series: a. Republic of the Philippines b. Title of property covered by CARP (1 photocopy)	Provincial Assessor's Office/Municipal Assessor's Office
Tax Declaration series: Tax Declaration of property covered by CARP from first declaration up to present (1 photocopy)	
Certificate of complete record of payment: a. Property covered by CARP prior to transfer tax to Republic of the Philippines (mother lot) b. Lot covered by CARP - (CLOA portion - In case of none payment - Certification of no record of payment) (1 photocopy)	Municipal Treasurer's Office (MTO) - where the property is located
Valid Identification Card of transaction party with active contact number (1 photocopy)	Client/Government Agencies
Certified true copy of Tax Declaration (1 photocopy)	
Certification of no Improvement (1 photocopy)	Provincial Assessor's Office
Valid Proof of Identification as person having legal interest (1 photocopy)	Provincial Assessor's Office Necessary Agency

CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits the photocopy of the required documents below to counter 6 and wait to be called a. CLOA Title b. Certificate of Coverage c. Title series: a. Republic of the Philippines b. Title of property covered by CARP d. Tax Declaration series: Tax Declaration of property covered by CARP from first declaration up to present e. Certificate of complete record of payment: a. Property covered by CARP prior to transfer tax to Republic of the Philippines (mother lot) b. Lot covered by CARP - (CLOA portion - In case of none payment - Certification of no record of payment) f. Valid Identification Card of transaction party with active contact number g. Certified true copy of Tax Declaration h. Certification of no Improvement i. Other documents as found necessary	1. Receives and checks all the applicable requirements. * If the document is complete, proceeds to step 2. * If the not, returns to client and informs him to complete the documents first.	None	3 minutes	<i>Bookbinder II</i> Revenue Operations Division- Other Taxes and Fees Section



2. None	2. Verifies the RPT Payments: * If the real property tax is fully paid, proceeds to next step. * If the property is unpaid, uses RPT Complex procedures	None	5 minutes	Revenue Collection Clerk III Revenue Operations Division-Revenue Generation Planning Section
3. None	3. Verifies the RPT Status such as if with or without warrant of levy and public auction sale: * If with Warrant of Levy/ Public Auction Sale Status, the client needs to secure a cancellation of Warrant of Levy or certificate of redemption/repurchase before it will proceed to next step	None	5 minutes	Revenue Collection Clerk III Revenue Operations Division-Revenue Generation Planning Section
4. None	4. Examines all applicable documents * If previous transfer tax is paid, proceeds to next step. * If previous transfer tax is not paid, informs the taxpayer to proceeds to transfer tax section to pays the transfer tax before it will proceed to next step.	None	30 minutes	Local Treasury Operation Officer II Revenue Operations Division-Revenue Generation Planning Section
5. None	5. Prepares summary of documents	None	30 minutes	Local Treasury Operation Officer II Revenue Operations Division-Revenue Generation Planning Section
6. None	6. Reviews summary of required documents	None	5 minutes	Assistant Provincial Treasurer
7. Presents the Original Cloa title and receives the unofficial copy Certificate of Tax Exemption for payment	7. Prepares Certificate of Tax Exemption and issues the unofficial copy of certificate to client for payment	None	5 minutes	Reproduction Machine Operator II Revenue Operations Division-Revenue Generation Planning Section
8. Gets number to counter 6, waits to be called, proceeds to Cash Receipt Division and presents the unofficial copy Certificate of Tax Exemption for payment to counter 2 - 5	8. Receives the unofficial copy of certificate, prepares and issues the official receipt	PHP 100	5 minutes	Revenue Collection Clerk III Collection Division



9. Submits the copy of official receipt and the unofficial copy of certificate of exemption to counter 6	9. Signs the Certificate of Tax Exemption	None	1 minute	<i>Provincial Treasurer Office of the Provincial Treasurer</i>
10. Receives the issued Certificate of Tax Exemption and submits to Provincial Assessors Office	10. Releases the Certificate of Tax Exemption together with the submitted official receipt	None	1 minute	<i>Local Treasury Operation Officer II Revenue Operations Division-Revenue Generation Planning Section</i>
TOTAL:		PHP 100	1 hour, 30 minutes	
Issuance of Certificate of Exemption is covered by RA No. 6657 and Bataan Revenue Code of 2023, Article G, Section 44				