



17. Payment of Transfer Tax

Tax on the transfer of ownership of real property imposed on the Sale, Donation, Barter, or any other mode of transferring ownership or title of real property at the rate of 55% of 1% of the total consideration involved in the acquisition of the property or fair market value or the zonal value, whichever is higher.

Office or Division:	Office of the Provincial Treasurer/ Revenue Operations Division -Other Taxes and Fees Section/ Collection Division
Classification:	Simple
Type of Transaction:	G2C- Government to Citizen / G2B- Government to Business Entity
Who may avail:	Property owner, Seller, Buyer, Donor, Donee, Heirs, individual with authorization & valid Identification Card (ID)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Original & (1) clear photocopy of the following:</p> <ol style="list-style-type: none"> 1. BIR form 2313-R Certified True Copy of Electronic Certificate Authorizing Registration (ECAR) 2. Notarized deed affecting the transfer (Deed of Sale/Deed of Donation/Reconveyance or Exchange/Certificate of Sheriff's Sale/ Consolidation of Ownership/ Extrajudicial Settlement of Estate/Self Adjudication etc.) 3. Certified True Copy of Title 4. Certified True Copy of latest Tax Declaration of the properties 5. Provincial Assessor's Certification of no improvements / with improvements 6. Realty Tax receipts for the current year / Certification of Tax Clearance 7. Special Power of Attorney / Secretary's Certificate / Board Resolution 8. If subdivided, approved subdivision plan / partition agreement & technical description 9. Valid ID of the transacting party/presenter 10. Certificate of authentication if the document was executed abroad <p>Additional requirements for Extrajudicial Settlement of Estate/Self Adjudication:</p> <ol style="list-style-type: none"> 1. Death Certificate 2. Birth Certificate of Heirs 3. Property Holdings from the Provincial Assessor's Office 4. Certified true copy of Tax Declaration of the properties at the time of death 	<p>Bureau of Internal Revenue (BIR)</p> <p>Law Offices</p> <p>Property Owner/Land Registration Authority Provincial Assessor's Office/Municipal Assessor's Office Provincial Assessor's Office Property Owner/Office of the Provincial Treasurer/ Municipal Treasurer's Office Property Owner/ Business Entity Property Owner/Geodetic Engineer</p> <p>Presenter/Government Agencies Nearest Philippine Consulate</p> <p>Heirs/Municipal Civil Registry Office/PSA Heirs/Municipal Civil Registry Office/PSA Provincial Assessor's Office Provincial Assessor's Office/Municipal Assessor's Office</p>



CLIENTS STEPS	FEES TO BE PAID	PRO-CESSING TIME	PERSON RESPONSIBLE
<p>1. Submits the required documents to counter 6 and wait to be called. Original and (1) clear photocopy of the following:</p> <ul style="list-style-type: none"> * BIR form 2313-R Certified True Copy of Electronic Certificate Authorizing Registration (ECAR) * Notarized deed affecting the transfer (Deed of Sale/Deed of Donation/ Reconveyance or Exchange/Certificate of Sheriff's Sale/Consolidation of Ownership/ Extrajudicial Settlement of Estate/Self Adjudication etc.) * Certified True Copy of Title * Certified True Copy of latest Tax Declaration of the properties * Provincial Assessor's Certification of no improvements / with improvements * Realty Tax receipts for the current year / Certification of Tax Clearance * Special Power of Attorney / Secretary's Certificate / Board Resolution * If subdivided, approved subdivision plan / partition agreement & technical description * Valid ID of the transacting party/ presenter * Certificate of authentication if the document was executed abroad <p>Additional requirements for Extrajudicial Settlement of Estate/Self Adjudication:</p> <ul style="list-style-type: none"> * Death Certificate * Birth Certificate of Heirs * Property Holdings from the Provincial Assessor's Office * Certified true copy of Tax Declaration of the properties at the time of death <p><i>* Proceeds to BIR to secure a copy of ONETT and submits again the required documents to counter 6.</i> <i>* Waits to be called if complete.</i></p>	None	3 minutes	<i>Bookbinder II</i> Revenue Operations Division-Other Taxes and Fees Section
<p>2. None</p> <ul style="list-style-type: none"> * Pays the latest RPT and submits to counter 6. 	2% of the Assessed Value plus/less the applicable penalty/discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of payment and tax delinquency for SHT (if	5 minutes	<i>Revenue Collection Clerk III</i> Revenue Operations Division-Revenue Generation Planning Section



3. *None if without issued warrant of levy and public auction sale *Receives the documents if with issued warrant of levy and public auction sale and signed the registered documents on counter 6 to be cancelled.	None	5 minutes	Revenue Collection Clerk III Revenue Operations Division- Revenue Generation Planning Section
4. None	None	25 minutes	Computer Operator III
5. None	None	5 minutes	Local Treasury Operation Officer IV Revenue Operations Division-Real Property Tax Sec-
6. Submits original documents for verification	None	4 minutes	Computer Operator III Revenue Operations Division-Other Taxes and Fees
7. Receives the Order of Payment & original documents	None	1 minute	Bookbinder II Revenue Operations Division-Other Taxes and Fees Section
8. Gets number to counter 6, waits to be called, proceeds to Collection Division and submits the order of payment to counter 2 - 5	None	6 minutes	Revenue Collection Clerk III Collection Division
9. None	None	5 minutes	Local Revenue Collection Officer II Collection Division
10. Pays the corresponding fees and receives the Official receipt and Certificate of transfer tax payment. Proceeds to the Registry of Deeds.	55% of 1% of which ever is higher on: selling price, zonal value, market value, if not paid on or before the expiration periods additional 25% surcharge and 2% interest of the total amount due for each month of delinquency plus PHP 100 per certificate	1 minute	Revenue Collection Clerk III Collection Division
TOTAL	* 2% of the Assessed Value plus/less the applicable penalty/discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of payment and tax delinquency for SHT (if any) * 55% of 1% of which ever is higher on: selling price, zonal value, market value, if not paid on or before the expiration periods additional 25% surcharge and 2% interest of the total amount due for each month of delinquency plus PHP 100 per certificate	1 Hour	



Office or Division:	Office of the Provincial Treasurer/ Revenue Operations Division-Other
Classification:	Complex
Type of Transaction:	Government to Citizen / Government to Business Entity
Who may avail:	Property owner, Seller, Buyer, Donor, Donee, Heirs, individual with authorization & valid Identification Card (ID)
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Original & (1) clear photocopy of the following:</p> <ol style="list-style-type: none"> 1. BIR form 2313-R Certified True Copy of Electronic Certificate Authorizing Registration (ECAR) 2. Notarized deed affecting the transfer (Deed of Sale/Deed of Donation/Reconveyance or Exchange/Certificate of Sheriff's Sale/Consolidation of Ownership/ Extrajudicial Settlement of Estate/ Self Adjudication etc.) 3. Certified True Copy of Title 4. Certified True Copy of latest Tax Declaration of the properties 5. Provincial Assessor's Certification of no improvements / with improvements 6. Realty Tax receipts for the current year / Certification of Tax Clearance 7. Special Power of Attorney / Secretary's Certificate / Board Resolution 8. If subdivided, approved subdivision plan / partition agreement & technical description 9. Valid ID of the transacting party/presenter 10. Certificate of authentication if the document was executed abroad <p>Additional requirements for Extrajudicial Settlement of Estate/Self Adjudication:</p> <ol style="list-style-type: none"> 1. Death Certificate 2. Birth Certificate of Heirs 3. Property Holdings from the Provincial Assessor's Office 4. Certified true copy of Tax Declaration of the properties at the time of death 	<p>Bureau of Internal Revenue (BIR)</p> <p>Law Offices</p> <p>Property Owner/Land Registration Authority Provincial Assessor's Office/Municipal Assessor's Office</p> <p>Provincial Assessor's Office Property Owner/Provincial Treasurer's Office/ Municipal Treasurer's Office</p> <p>Property Owner/ Business Entity Property Owner/Geodetic Engineer</p> <p>Presenter/Government Agencies Nearest Philippine Consulate</p> <p>Heirs/Municipal Civil Registry Office/PSA Heirs/Municipal Civil Registry Office/PSA Provincial Assessor's Office Provincial Assessor's Office/Municipal Assessor's Office</p>



CLIENTS STEPS	FEES TO BE PAID	PRO-CESSING	PERSON RE-SPONSIBLE
1. Submits the required documents to counter 6 and wait to be called. Original and (1) clear photocopy of the following: * BIR form 2313-R Certified True Copy of Electronic Certificate Authorizing Registration (ECAR) * Notarized deed affecting the transfer (Deed of Sale/ Deed of Donation/Reconveyance or Exchange/ Certificate of Sheriff's Sale/Consolidation of Ownership/ Extrajudicial Settlement of Estate/Self Adjudication etc.) * Certified True Copy of Title * Certified True Copy of latest Tax Declaration of the properties * Provincial Assessor's Certification of no improvements / with improvements * Realty Tax receipts for the current year / Certification of Tax Clearance * Special Power of Attorney / Secretary's Certificate / Board Resolution * If subdivided, approved subdivision plan / partition agreement & technical description * Valid ID of the transacting party/presenter	None	5 minutes	<i>Bookbinder II</i> Revenue Operations Division- Other Taxes and Fees Section
Additional requirements for Extrajudicial Settlement of Estate/Self Adjudication: * Death Certificate * Birth Certificate of Heirs * Property Holdings from the Provincial Assessor's Office * Certified true copy of Tax Declaration of the proper-			
2. None	None	5 minutes	<i>Revenue Collec- tion Clerk III</i>
3. None	None	5 minutes	<i>Revenue Collec- tion Clerk III</i>
4. Settles the following:	None	25 minutes	<i>Local Revenue Collection Officer III</i>
* Requests for computation of realty tax to counter 6.	2% of the Assessed Value plus/ less the applicable penalty/discount depends on the time of payment		Revenue Operations Division- Other Taxes and Fees Section
* Requests for certificate of cancellation of warrant of levy from Administrative Aide IV (counter 6).	PHP 100 for certificate		
* Requests for certificate of redemption / repurchase from Administrative Aide IV (counter 6).	PHP 100 for certificate		



5. None	None	3 days	Local Revenue Collection Officer III Revenue Operations Division-Other Taxes and
6. None	None	60 minutes	Local Treasury Operation Officer IV Revenue Operations Divi-
7. Submits original documents for verification	None	15 minutes	Local Revenue Collection Officer III Revenue Operations Division-Other Taxes and Fees Section
8. Receives the Order of Payments & original documents	None	3 minutes	Bookbinder II Revenue Operations Division-Other Taxes and Fees Section
9. Gets number to counter 6, waits to be called, proceeds to Collection Division and submits the order of pay-	None	35 minutes	Revenue Collection Clerk III Collection Division
10. None	None	25 minutes	Local Revenue Collection Officer II Collection Division
11. Pays the corresponding fees and receives the Official receipt and Certificate of transfer tax payment. Proceeds to the Registry of Deeds.	55% of 1% of which ever is higher on: selling price, zonal value, market value, if not paid on or before the expiration periods additional 25% surcharge and 2% interest of the total amount due for each month of delinquency plus PHP 100 per certificate	2 minutes	Revenue Collection Clerk III Collection Division
TOTAL:	<ul style="list-style-type: none"> * 2% of the Assessed Value plus/less the applicable penalty/discount depends on the time of payment and tax delinquency for RPT and .5% of the Assessed Value depends on the time of * PHP 200 for certificate (warrant/redemption/repurchase) * 55% of 1% of which ever is higher on: selling price, zonal value, market value plus PHP 100 per certificate payment and tax delinquency for SHT (if any) * PHP 200 for certificate (warrant/redemption/repurchase) * 55% of 1% of which ever is higher on: selling price, zonal value, market value plus PHP 100 per certifi- 	3 days, 3 hours	