

## 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 DivisiOther 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)		

Who may avail:		Property owner, Seller, Buyer, Donor, Donee, Heirs, individual with authorization & valid Identification Card (ID)		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Original & (1) clear photocopy 1. BIR form 2313-R Certified Electronic Certificate Authoriz (ECAR) 2. Notarized deed affecting th of Sale/Deed of Donation/Rec change/Certificate of Sheriff's Consolidation of Ownership/ Et tlement of Estate/Self Adjudic 3. Certified True Copy of Title 4. Certified True Copy of lates of the properties 5. Provincial Assessor's Certification of Tax Clearance 7. Special Power of Attorney/ tificate / Board Resolution 8. If subdivided, approved sub- partition agreement & technic 9. Valid ID of the transacting p 10. Certificate of authentication was executed abroad  Additional requirements for Ex- ment of Estate/Self Adjudication 1. Death Certificate 2. Birth Certificate of Heirs 3. Property Holdings from the sor's Office 4. Certified true copy of Tax Ex- properties at the time of death	True Copy of ang Registration  e transfer (Deed onveyance or Ex-Sale/ Extrajudicial Setation etc.)  t Tax Declaration ication of no imants current year / Cerdivision plan / al description earty/presenter if the document extrajudicial Settle-on:  Provincial Asseseclaration of the	Bureau of Internal Revenue (BIR) Law Offices  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  Presenter/Government Agencies Nearest Philippine Consulate  Heirs/Municipal Civil Registry Office/PSA Heirs/Municipal Civil Registry Office/PSA Provincial Assessor's Office Provincial Assessor's Office/Municipal Assessor's Office		



I. 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 Itates Tax Declaration of the properties  Provincial Assessor's Certification of no improvements / with improvements  Realty Tax receipts for the current year / Certification of Tax Cheranace  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 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 properties at the time of death  * Proceeds to BIR to secure a copy of ONETT and submits again the required documents to counter 6.  Waits to be called if complete.  None  Set Time  Backbinder II  Bookbinder II  Brovenue Operations Other Taxes and Fees Section  Therefore Taxes and Fees Section  Sevenue Collec-	CLIENTS STEDS	FEES TO BE DAID	PRO-	PERSON
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 Interest 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 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 properties at the time of death  * Proceeds to BIR to secure a copy of ONETT and submits again the required documents to counter 6  * Waits to be called if complete.  2. None  2% of the Assessed Value  5 Revenue Collec-	CLIENTS STEFS	I LLS TO BL PAID		
counter 6.  counter 6.  alty/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  counter 6.  Revenue Operations Division-Revenue Generation Planning Section	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  * Certificate of authentication if the document was executed abroad 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 properties at the time of death  * Proceeds to BIR to secure a copy of ONETT and submits again the required documents to counter 6.  * Waits to be called if complete.  2. 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	3 minutes	Revenue Collection Clerk III Revenue Operations Division-Other Taxes and Fees Section  Revenue Collection Clerk III Revenue Operations Division-Revenue Generation Planning
tax delinquency for SHT (if		tax delinquency for SHT (If		



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 docu- ments on counter 6 to be cancelled.	None	5 minutes	Revenue Collection Clerk III Revenue Opera- tions Division- Revenue Genera- tion Planning Sec- tion
4. None	None	25 minutes	Computer Operator III
5. None	None	5 minutes	Local Treasury Op- eration Officer IV Revenue Opera- tions 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 docu- ments	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
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 additonal 25% surcharge and 2% interest of the total amount due for each month of delinquency plus PHP 100 per certificate		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 Tre	easurer/ 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	
Original & (1) clear photo 1. BIR form 2313-R Certronic Certificate Authori 2. Notarized deed affect Sale/Deed of Donation/F change/Certificate of Sh of Ownership/ Extrajudic Self Adjudication etc.) 3. Certified True Copy of the properties 5. Provincial Assessor's provements / with impro 6. Realty Tax receipts for cation of Tax Clearance 7. Special Power of Atto cate / Board Resolution	ocopy of the following: rtified True Copy of Elec- zing Registration (ECAR) ing the transfer (Deed of Reconveyance or Ex- eriff's Sale/Consolidation of Settlement of Estate/ of Title f latest Tax Declaration of Certification of no im- ovements or the current year / Certifi- ed subdivision plan / partical description oting party/presenter tication if the document  for Extrajudicial Settle- idication: irs m the Provincial Asses- Tax Declaration of the	Bureau of Internal Revenue (BIR)  Law Offices  Property Owner/Land Registration Authority Provincial Assessor's Office/Municipal Assessor's Office Property Owner/Provincial Treasurer's Office/ Municipal Treasurer's Office Property Owner/ Business Entity Property Owner/Geodetic Engineer  Presenter/Government Agencies Nearest Philippine Consulate  Heirs/Municipal Civil Registry Office/PSA Heirs/Municipal Civil Registry Office/PSA Provincial Assessor's Office Provincial Assessor's Office Provincial Assessor's Office/Municipal Assessor's Office	



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  Additional requirements for Extrajudicial Settlement of Estate/Self Adjudication:  * Death Certificate  * Birth Certificate of Heirs	None	5 minutes	Bookbinder II Revenue Operations Division- Other Taxes and Fees Section
* Property Holdings from the Provincial Assessor's Office  * Certified true copy of Tax Declaration of the proper-			
2. None	None	5 minutes	Revenue Collec- tion Clerk III
3. None	None	5 minutes	Revenue Collec- tion Clerk III
4. Settles the following:	None	25 minutes	Local Revenue Collection Officer
* Requests for computation of realty tax to counter 6.	2% of the Assessed Value plus/ less the ap- plicable pen- alty/discount depends on the time of payment		III 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	None	15 minutes	·
documents for verification	None	13 minutes	Officer III Revenue Operations Divi-
			sion-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	None	35 minutes	Revenue Collection Clerk
counter 6, waits to be called, proceeds			III Collection Division
to Collection Division and submits			
the order of pay-	Mana	05	Lacal Davanua Callaction
10. None	None	25 minutes	Local Revenue Collection Officer II Collection Division
11. Pays the corre-	55% of 1% of which ever is higher on:	2 minutes	Revenue Collection Clerk
sponding fees and	selling price, zonal value, market val-		Callaction Division
receives the Official	ue, if not paid on or before the expira-		Collection Division
receipt and Certifi- cate of transfer tax	tion periods additional 25% surcharge and 2% interest of the total amount		
	due for each month of delinquency		
to the Registry of	plus PHP 100 per certificate		
Deeds.			
TOTAL:	* 2% of the Assessed Value plus/	3 days, 3	
	less the applicable penalty/	hours	
	discount depends on the time of payment and tax delinquency for		
	RPT and .5% of the Assessed Val-		
	ue 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, mar-		
	ket value plus PHP 100 per certifi-		
	cate 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, mar- ket value plus PHP 100 per certifi-		