



## PAYMENT OF TRANSFER TAX

The Quezon City may impose tax on sale, donation or any mode of transferring ownership or title of real property at the rate of not be more than Seventy-Five percent (75%) of one percent (1%) of the total consideration involved in the acquisition of the property, or of the fair market/ zonal valuation value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. (Sec. 135 (a)LGC)

<b>Office or Division:</b>	Taxes and Fees Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Citizen			
<b>Who may avail:</b>	All Quezon City taxpayers engaging in Business, profession and/or transaction (Seller, Buyer, Heirs, Donor and Donee of Real Property)			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Transferred property/ies Information slip		Counter 5		
2. Legal Instrument (Deed of Sale /Donation/ Conveyance/Extra-judicial settlement of estate of property)		Legal Counsel		
3. Tax Declaration of Property		City Assessor's Office		
4. Certification of Real Property Tax Payment		Real Estate Division (City Treasurer's Office)		
5. Title		Register of Deeds		
6. Certification Authorizing Registration (C.A.R) or payment of Capital Gains Tax, Documentary stamp tax, estate tax		BIR		
7. Representative: Special Power of Attorney (SPA), authorization letter with photocopy of government issued ID		Owner or client being represented		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present the duly accomplished form (Transferred Property/ies Information slip) and the required documents to Counter 1, 2, 9-14 for assessment and verification	1. Evaluate the completeness of filled-up form and the submitted documents 1.1 Compute and issues tax bill	Assessment of Transfer tax based on the ff: -the locality of the property to be transferred -Area of the property	2 hours	Assessment Officer Taxes and Fees Division
2. Receive tax bill and pay the required amount at Counter 3 or 4 *Make sure to secure Official receipts that will be issued upon payment	2. Validate tax bill and issue Official Receipt	-Zonal /Fair market value/ consideration whichever is higher	5 minutes	Local Revenue Collection Officer Taxes and Fees Division
3. Receive claim stub at Counter 5 specifying the releasing date of the Certification of	3. Issue claim stub and process the requested	Php 100.00 for certification	4 hours	Assessment Officer



Transfer Tax *AM Transaction (8-10 am) Release within the day PM Transaction Release on the following day	certification 3.1 Prepare certification for approval of the City Treasurer or his duly authorized signatory			Asst. Chief Taxes and Fees Division  City Treasurer
4. Return to the Taxes and Fees Division. Present the claim stub at Counter 5. Receive the Certificate of Transfer Tax	4. Release the Certificate of Transfer Tax with security seal at Counter 5		5 minutes	Releasing Clerk Taxes and Fees Division
Total			6 hours and 10 minutes	
<b>Certified True Copy/Re –Printing of Certification of Payment of Transfer Tax</b>				
1.Accomplish the (Unified request form) at Counter 5 and accept order of payment	1.Accept accomplished form and issue order of payment		5 minutes	Assessment Officer
2.Pay the required fee at Counter 3 or 4	2.Accept payment and issue official receipt		5 minutes	Local Revenue Collection Officer
3. Present Official receipt at Counter 5 and wait for the release of your requested certified true copy	3.Process and release the requested certified true copy		10 minutes	Releasing Clerk Taxes and Fees Division
Total			20 minutes	
<p>Note: Application with complete documentary requirements filed from 8:00 am to 10:00 am, Certification will be released within the day. However, application filed beyond 10:00 am, certification will be released on the following day.</p> <p>Transfer Tax transaction period depends on the nature or case of transaction provided. For 10-20 transactions, it takes 2 days processing period</p>				