

CERTIFICATE AUTHORIZING REGISTRATION (CAR)
(For Transaction Involving Transfer of Real Properties)

eCAR No: C-2018-005-012167-M

eCR201700214128

This is to certify that based on our records and other documents submitted to this Office, the transfer of the property/ies described herein, is subject to Capital Tax and Documentary Stamp Tax.

NAME OF SELLER(S)	TIN	ADDRESS
ZENAJIDA KAWILE MANALO	722-425-720-000	CACILE ST. MANGATAREM PANGASINAN
EMERITA KAWILE VIRAY	722-425-015-000	CACILE ST. MANGATAREM PANGASINAN
XXXXXX	XXXXXX	XXXXXX

NAME OF BUYER(S)	TIN	ADDRESS
ROCHELLE VILLAS BUGARIN	722-415-974-000	CACILE MANGATAREM PANGASINAN
JOY ESTRADA BUGARIN	267-275-074-000	1 DUNYI COMP. MUNTINLUPA MUNTINLUPA
XXXXXX	XXXXXX	XXXXXX

Description of Property(ies):

Particulars	Area (sq. m.)	Class	Location	DC/TCT/CCT No.	Tax Dec No.	Market Value per Tax Dec.	Zonal/DIR Value	Selling Price /Substituted Basis
LAND	16,501.00	A1	UMANSAN MANGATAREM PANGASINAN	XXXXXX	114	P 209,170.00	P 1,288,581.00	P XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

Date of Transaction: May 31, 2018

Total Taxable Base: P 2,170,140.00
Total Selling Price: P 2,170,140.00

Details of Payment:

Kind of Tax	Date of Payment	BCS/ROR/OR No.	Bank/RO Code	Validation No.	Basic Tax	Penalties	Total
CAPITAL GAINS TAX	06/01/2018	420469	LBP/ALAM	088100	P 170,200.40	P 0.00	P 170,200.40
DOCUMENTARY STAMP TAX	06/01/2018	420469	LBP/ALAM	088100	P 52,385.00	P 0.00	P 52,385.00
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

This transaction was processed by Revenue Officer AIRA MAE C. GAMBOA under Group Supervisor MA. CORAZON L. INZON and the taxes due thereon have been paid as indicated above. Accordingly, the concerned Offices may effect transfer of the subject property/ies.

This Certificate, which is under Transaction No. T-2018-005-012167-M, is issued for registration purposes only, pursuant to the requirements of the NIRC, as amended. The Bureau, however, is not precluded from assessing and collecting any deficiency internal revenue tax(es) that may be found due from the taxpayer after review/investigation.

Issued at Alaminos City, Philippines, this 28th day of June, 2018.

THIS CERTIFICATE IS VALID FOR THREE (3) YEARS FROM THE DATE OF ISSUE.

Manner of Issuance: **ORIGINALLY ISSUED**

Certification fee: **P 100.00** ROR/OR No.: 004071

Date of Payment: **May 31, 2018**

Reason: **Not Applicable**



35474610311377389161

CAESAR R. DULAY
Commissioner of Internal Revenue

By: *actabac* 7/6/18
CHARMAINE C. DE LA TORRE
AUTHORIZED REVENUE OFFICIAL
(Signature Does Not Need Stamp)

RDC No. 005 - Alaminos City
RR No. 1 - Calabiao, Pangasinan



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BUREAU OF INTERNAL REVENUE

800 DDB, ALABAMA CITY

CAR NUMBER: LCR201700214128 / C-2018-012167

DATE OF 6/28/18

TITLE

NAME

119

11

Virangan, Margarita

1501

2770 140

289 150

CHT/PST

AMOUNT

130 205.40 / 32865

DEPT

VALIDATION NO.

62046

DATE OF OFFICIAL INQUIRY/VALIDATION

LBP ALAMINER

J. *actaba*
CHARMAINE C. DELA TORRE

7/6/18

Dir. Revenue District Office

at

KNOW ALL MEN BY THESE PRESENTS;

This **DEED OF ABSOLUTE SALE OF UNREGISTERED LAND** executed by and between;

MARCELO BUGAYONG, of legal age, Filipino citizen, married, and a resident of Ponglo Muelag, Mangatarem, Pangasinan, Philippines by virtue of **Special Power of Attorney** executed by **ZENAIDA KAWILE MANALO** and **EMERITA KAWILE VIRAY**, (Owners) herein after called the **VENDORS; AND**

SPOUSES JAY ESTRADA BUGARIN and **ROCHELLE V. BUGARIN**, both of legal ages, Filipino citizen, husband & wife and a resident of Blk 35, Lot 7 Everlasting circle, Southgreen Heights Village, Putatan, Muntinlupa City herein after called the **VENDEES;**

WITNESSETH

That the **VENDORS** are the registered and absolute **owners** of a parcel of unirrigated rice land declared in the name of **ZENAIDA K. MANALO** and **EMERITA K. VIRAY** the latter executed **Special Power of Attorney** to execute and deliver contracts and to sale and come to an agreement as to the purchase price and receive payment from the sale of their property situated at Barangay Umangan, Mangatarem, Pangasinan and more particularly bounded and described as follows to wit;

Tax Declaration No. 114; Lot No. 1640 Pls 768-D
In accordance with the survey plan prepared
by Geodetic Engr. Marjorie Apostol

"A parcel of irrigated rice land containing an area of **FIFTEEN THOUSAND FIVE HUNDRED ONE (15, 501) square meters** as per survey plan situated at Barangay Umangan, Mangatarem, Pangasinan, of the land records of Mangatarem, Pangasinan. Bounded on the North by heirs of Matias Poquiz; on the East by Manuel Peralta; on the South by heirs of Rosalina Coquia; and on the West by Arroyo;

That for and in consideration of the sum of **Php140.00 per square meter** or a total price (**Php2, 170, 140.00**) in hand paid in cash by the (**VENDEES**) **SPOUSES JAY ESTRADA BUGARIN** and **ROCHELLE V. BUGARIN**, the **VENDORS** hereby by these presents **SELL, TRANSFER, and CONVEY** by way of **ABSOLUTE SALE** the **entire parcel** of land above described unto the said (**VENDEES**) **SPOUSES JAY ESTRADA BUGARIN** and **ROCHELLE V. BUGARIN**.

That the **VENDORS** hereby warrant unto the **VENDEES** full title and ownership over the land above described; free from all liens and encumbrance. That Article 1623 of the New Civil Code of the Philippines has been complied with. That the parties agreed that this instrument shall be registered under Art. 3343 as amended.

IN WITNESS WHEREOF we have hereunto set our hands this 28th March 2018 at Aguilar Pangasinan, Philippines, Manila, Australia

MARCELO BUGAYONG

By virtue of Special Power Attorney
Executed by: **ZENAIDA K. MANALO**
and **EMERITA K. VIRAY** (Vendors)

JAY E. BUGARIN

ROCHELLE V. BUGARIN
Vendee

AUG 22 2018

Ann Derrion

SAXMA SCOTFIELD

REPUBLIC OF THE PHILIPPINES)
 PROVINCE OF PANGASINAN) S.S
 MUNICIPALITY OF AGUILAR)
 X.....X

ACKNOWLEDGEMENT

BEFORE ME, a Notary Public this MAY 21 2018 at Aguilar, Pangasinan, Philippines, personally appeared the following persons, with their respective identification cards as follows:

Name

Current Identification card

MARCELO BUGAYONG
JAY E. BUGARIN
ROCHELLE V. BUGARIN

CTC No. 16941780 issued on 2/27/2018 at Mangatarem, Pang.
 Phil. Passport No. EC5572013
 Phil. Passport No. EC5572012

whom I have identified through competent evidence of identity and who represented to me that their signatures on the foregoing instrument of **DEED OF ABSOLUTE SALE OF UNREGISTERED LAND** of an irrigated rice Land situated at Barangay Umangan, Mangatarem, Pangasinan with an area of **15, 501 Square Meters** and covered by **TD No. 114, Lot No. 1640 Pls 768-D**, were voluntarily affixed by them for the purposes stated in the instrument and who declared that they had executed the foregoing instrument as their free and voluntary act and deed.

This instrument consist of two (2) pages, including this page in which this acknowledgment is written, duly signed by the parties and their instrumental witnesses on each and every page hereof.

WITNESS MY HAND AND SEAL on the date and place first above written.

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 Page No. 58
 Book No. XXXIII
 Series of 2018



ATTY. RESTITUTO A. DUMLAOG JR.
 NOTARY PUBLIC

UNTIL December 31, 2018
 PTR No. 2315751, 01-03-18
 IBP No. 0150, 01-03-18
 SN-11-24-2016-019L, ROLL 26806,
 POB., AGUILAR, PANGASINAN



Mar 28 88

20

2018

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BUREAU OF INTERNAL REVENUE

3000 DDB, ALABINDS CITY

CARNUMBER elk201700214128 / C-2018-DOS-012167

DATE OF 8/28/18

TITLE

114

A1

Umangan, Mangataran

15401

2170/40

259150

DATE OF TOTAL

C67/DST

130208.40 / 22569

DATE OF RECEIPT / VALIDATION No. 220,469

DATE OF OFFICIAL RECEIPT / VALIDATION 1 BR Alaminos

actabac
CHARMAINE C. DELA TORRE
D/C - Revenue District Office
at

7/6/18