

CERTIFICATE AUTHORIZING REGISTRATION (CAR)

(For Transaction Involving Transfer of Real Properties)

eCAR No: C-2018-005-013334-M

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

eCR201700520519

NAME OF SELLER(S)	TIN	ADDRESS
EMERITA KAWILE VIRAY XXXXXX	777-420-611-000 XXXXXX	CADILE ST. MANGATAREM PANGASINAN XXXXXX

NAME OF BUYER(S)	TIN	ADDRESS
JAY ESTRADA BUGARIN ROCHELLE VILLAS BUGARIN XXXXXX	327-278-574-000 722-416-574-000 XXXXXX	1 BUNYI COMP. MUNTINLUPA MUNTINLUPA CADILE MANGATAREM PANGASINAN XXXXXX

Description of Property(ies):

Particulars	Area (sq. m.)	Class	Location	OCT/ TCT/ CCT No.	Tax Dec No.	Market Value per Tax Dec.	Zonal/DIR Value	Selling Price /Substituted Basis
LXND	10,636.00	A1	PONOLD BALEG MANGATAREM PANGASINAN	XXXXXX	18549/487	P 227,080.00	P 476,576.00	XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

Date of Transaction: May 21, 2018

Total Taxable Base: P 1,354,280.00
Total Selling Price: P 1,354,280.00

Details of Payment:

Kind of Tax	Date of Payment	BCS/ ROR/ CR No.	Bank/RCO Code	Validation No.	Basic Tax	Penalties	Total
CAPITAL GAINS TAX	05/31/2018	420460	BP ALAM	088109	P 83,695.60	P 0.00	P 83,695.60
DOCUMENTARY STAMP TAX	05/31/2018	420460	LB ALAM	088109	P 20,925.00	P 0.00	P 20,925.00
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

This transaction was processed by Revenue Officer KATHERINE C. SORIANO under Group Supervisor JOHN JOHN R. REYNALDO and the taxes due thereon have been paid as indicated above. Accordingly, the concerned Offices may effect transfer of the subject properties.

This Certificate, which is 1st of 2 certificate(s) under Transaction No. T-2018-005-011909-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 9th day of October, 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.: 084072

Date of Payment: May 31, 2018

Reason: -Not Applicable-



2447729229675111982

CAESAR R. DULAY

Commissioner of Internal Revenue

By: *[Signature]*

CHARMAINE C. DE LA TORRE

AUTHORIZED REVENUE OFFICIAL

(Signature Over Printed Name)

RDO No. 005 - Alaminos City

RR. No. 1 - Calasan, Pangasinan



DEED OF ABSOLUTE SALE OF UNREGISTERED LAND

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 **EMERITA KAWILE VIRAY**, (Owner) herein after called the **VENDOR**;

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** is the registered and absolute owner of a two (2) parcels of land declared in the name of **EMERITA KAWILE 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 her property concerning two (2) properties both situated at Barangay Ponglo Baleg, Mangatarem, Pangasinan and more particularly bounded and described as follows to wit;

Parcel 1

Tax Declaration No. 467; Lot No. 4940
In accordance with the survey plan

"A parcel of irrigated rice land containing an area of **TEN THOUSAND SIX HUNDRED THIRTY FIVE (10, 635) square meters** as per survey plan situated at Barangay Ponglo Baleg, Mangatarem, Pangasinan, of the land records of Mangatarem, Pangasinan. Bounded on the North by irrigation ditch; on the East by Miguel Esteban and Leonardo Munar; on the South by irrigation ditch; and on the West by Leonardo Munar;

Parcel 2

Tax Declaration No. 984; Lot No. 2674
In accordance with the survey plan

"A parcel of irrigated rice land containing an area of **NINE THOUSAND TWO HUNDRED EIGHTY THREE (9, 283) square meters** as per survey plan situated at Barangay Ponglo Baleg, Mangatarem, Pangasinan, of the land records of Mangatarem, Pangasinan. Bounded on the North by irrigation ditch; on the East by George Mendoza and Magdalena Mendoza; on the South by Leonardo Munar; and on the West by Fernando Mendoza;

That for and in consideration of the sum of **Php70.00 per square meter** or a total price (**Php1, 394, 260.00**) 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 two (2) parcels** or a total of **19918 sq. m** 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 Act 3344 as amended.

IN WITNESS WHEREOF we have hereunto set our hands this MAY 21 2018 at Aguilar, Pangasinan, Philippines. / Brisbane, Australia.

MARCELO BUGAYONG

By virtue of Special Power Attorney:
Executed by: **EMERITA K. VIRAY** (Vendor)

JAY E. BUGARIN

Vendee

ROCHELLE V. BUGARIN

Vendee

SIGNED IN THE PRESENCE OF:

Ann DORRAN

SARINA SATAPREU

REPUBLIC OF THE PHILIPPINES)
PROVINCE OF PANGASTNAN) S.S
MUNICIPALITY OF AGUILAR)

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
MARCELO BUGAYONG
JAY E. BUGARIN
ROCHELLE V. BUGARIN

Current Identification card
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 a two (2) parcels of land both situated at Barangay Ponglo Baleg, Mangatarem, Pangasinan with an area of **10,635 & 9,283 sq. m.** and covered by **TD No. 467; Lot No. 4940 & TD No. 468; Lot No. 2674** respectively, 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.

ATTY. RESTITUTO A. DURLAO JR.

NOTARY PUBLIC

UNTIL December 31, 2018

PTR No. 3315751, 01-03-18

IBP No. 0150, 01-03-18

SN-11-24-2016-019L, ROLL 26806,

POB, AGUILAR, PANGASINAN

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Book No. XXXIII :

Series of 2018

DEPARTMENT OF INTERNAL REVENUE
RECEIPT - ALAMKOS CITY

C 2018-205-019977-9 / 25-M / 201700520519 / 20

18 / 9 / 18

19849 / 19840

NAME OF PROPERTY Al
NAME OF THE STATE Pangasinan Bulsa Mangatarem Yang
AMOUNT OF THE PROPERTY 10,605.00 / 9,227.00
SELLING PRICE 1,594,260.00
FAIR MARKET VALUE 472,575.00 / 417,705.00
TYPE OF TAXES PAID CGT / DST
AMOUNT OF TAXES PAID P 89,635.60 / P 20,925.00
OFFICIAL RECEIPT NO. / VALIDATION NO. LPR ALAM
DATE OF OFFICIAL RECEIPT / VALIDATION 5 / 21 / 18

Charmaine C. Delatorre 10/9/18
CHARMAINE C. DELATORRE
DIC - Revenue District Office

WKS 32 2018