Cost Item	Rate / Basis	Paid To	Typical Payer
Capital Gains Tax (CGT)	6% of higher value (price or FMV)	BIR	Seller
Documentary Stamp Tax	1.5% of higher value	BIR	Seller
Local Transfer Tax	0.5-0.75% of value	LGU Treasurer	Buyer
Registration Fee	Graduated (e.g. ₱5,750 for ₱3M)	Registry of Deeds	Buyer
Notarial Fee	1–1.5% or flat rate	Notary Public	Seller
Incidental Costs	Varies (certificates, clearances)	BIR, HOA, DAR, etc.	Buyer

☐ Visual Ledger Card: Blockchain-Verified Ethical Land Trade

Asset ID: Parcel #SK-2025-001 Date: September 12, 2025 Transaction Type: Land Sale

Parties: Seller, Buyer, LGU, DENR, Wildlife NGO, Indigenous

Council, Escrow Agent

Solution Financial Breakdown

Description	Amount (₱)	Recipient
Capital Gains Tax	90,000.00	BIR
Documentary Stamp Tax	22,500.00	LGU Treasury
Environmental Impact Fee	4,500.00	DENR
Animal Relocation Protocol	6,000.00	Wildlife NGO
FPIC Documentation	5,000.00	Indigenous Council
Escrow Fee + Insurance	15,000.00	Escrow Agent
Legal & Notarial Fees	8,000.00	Legal Counsel
Blockchain Timestamping & Archiving	500.00	Timestamp Authority
Net Proceeds to Seller Total Transaction Value	1,348,500.00 ₱1,500,000.00	Juan Dela Cruz