

PUBLIC INFORMATION & EDUCATION DIVISION

Room 101, BIR National Office, Agham Road, Diliman, Quezon City

(02) 926 - 3866

pied@bir.gov.ph

www.facebook.com/birgovph

www.twitter.com/birgovph



BIR MEDIA RELEASE

BIR files criminal charges against erring individuals for tax evasion and use of fake Certificate Authorizing Registration

Revenue District Office No. 21A-North Pampanga, headed by RDO Charmaine Dela Torre and Asst. RDO Amalia De Leon, filed criminal charges on June 9, 2023 at the Angeles City Prosecutor's Office against erring individuals who not only evaded the payment of the required taxes but also used fake Certificate Authorizing Registration (CAR) to effect the transfer of registration of real properties.



On March 22, 2022, RDO No. 21A received confidential information that parcels of land with a zonal value of at least Ten Million Pesos (₱ 10,000,000.00) were sold by Cynthia Lu Chan (Ms. Chan) to Cezar F. Ramirez (Mr. Ramirez) without payment to the BIR of the required Capital Gains Tax (CGT) and Documentary Stamp Tax (DST). To facilitate the transfer of registration of the said parcels of land sold to Mr. Ramirez even without the payment of CGT and DST, a fake or falsified Certificate Authorizing Registration (CAR) was presented to the Register of Deeds of Angeles City.

Based on the documents gathered by the BIR from the Register of Deeds and other government agencies, it has been confirmed that on August 8, 2014, Ms. Chan indeed sold two parcels of land to Mr. Ramirez without the payment of CGT and DST amounting to ₱ 600,000.00 and ₱ 150,000.00, respectively. This is a clear violation of Section 255 of the National Internal Revenue Code (NIRC) of 1997, as amended, that resulted to the filing of criminal charges against them. The said violation imposes a penalty of imprisonment of up to ten (10) years.

Furthermore, the presentation of fake or falsified CAR before the Register of Deeds of Angeles City on August 29, 2014 to effect the transfer of registration of the said parcels of land led to the filing of another criminal charge against Ms. Chan and Ms. Ramirez under Section 257 (B)(8) of the NIRC of 1997, as amended, which imposes a penalty of imprisonment of up to six (6) years.

The filing of the criminal charges was a collective effort of RDO No. 21A-North Pampanga, and RR No. 4-City of San Fernando, Pampanga's Legal Division and Regional Investigation Division.