

Office: Office of the Provincial Treasurer
Service: Collection of Business Tax, Fees and Permits
Who may avail the service: Businessmen operating in La Union
Service Schedule: Monday – Friday 8:00A.M. to 5:00 P.M.
Requirements:

1. Approved Business Application
2. Sworn Statement of Gross Receipts
3. Tax Clearance Form

Fees:

TAX	FEES
Printing & Publication (Section 15)	50% of one percent of the gross annual receipts for the preceding calendar year
Franchise Tax (Section 19)	50% of one percent of the gross annual receipts realized during the preceding calendar year
Tax on Sand & Gravel (Section 28)	10% of the Fair Market Value per cubic meter of sand, gravel and other quarry materials
a. Ordinary earth	PhP 100.00 per cu.m.
b. River mix	PhP 150.00 per cu.m.
c. Screened Sand	PhP 200.00 per cu.m.
d. Screened Gravel	PhP 250.00 per cu.m.
e. Boulders	PhP 250.00 per cu.m.
f. Pebbles & other decorative stones	PhP 380.00 per cu.m.
g. Limestone, Silica	PhP 330.00 per mt.ton
h. Magnetite	PhP 2,000.00 per mt.ton
i. Other metallic materials	PhP 1,100.00 per mt.ton
Professional Tax (Section 40)	PhP 300.00 /year/professional categorized under Section 40A PhP 200.00 /year/professional categorized under Section 40B

TAX	FEES
Amusement Tax (Section 48)	10% of the gross receipts from admission fees & from the purchased price or rental rates
Tax on Videograms (Section 57)	10% of the purchase price or rental rates for every sale/lease or disposition of videograms
Annual Fixed Tax (Section 61)	
a. Vehicles used to transport liquors, softdrinks, cigars & other similar products	PhP 500.00 per truck
b. Vehicles used to transport other than above mentioned such as dry goods, canned/packed foods, etc.	PhP 300.00 per truck
c. On the extraction, transport or sale of Sand & Gravel & other mineral resources, lumber, hardware & other	
d. Vehicles with 10 or more wheels	PhP 500.00 per truck
e. Vehicles with less than 10-wheeler	PhP 300.00 per truck
Governor's Permit Fees (Section 150 #1 to 6)	
a. On the business of printing & publication	Publisher - PhP 300.00 Printer - PhP 300.00
b. On a business with franchise	PhP 500.00
c. On proprietors, lessees, or operators of amusement places	PhP 500.00
d. On manufacturers or producers, wholesalers of, or dealers or retailers in distilled spirits, fermented liquors, soft drinks, cigar and cigarettes and other products delivering their products to sales outlets, or selling to consumers,	PhP 500.00

TAX	FEEES
whether directly or indirectly within the province	
e. On the extraction of Sand & Gravel and other quarry materials	PhP 1,000.00
f. On manufacturers or producers, wholesalers of other products not mentioned above	PhP 300.00
g. In addition thereto all applicants shall pay the following:	
1. Application fee	PhP 100.00
2. Tax Clearance	PhP 25.00
3. Sticker	PhP 25.00

Service Duration

- : New Business – 20 minutes per tax clearance
- Old/Existing – 18 minutes per tax clearance
- Other Taxes and Fees – 10 minutes per transaction

How to avail of the service:

A. New Business

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEEES	FORM
1	Proceed to the Provincial Treasurer's Office and secure Application Form & other requirements	Inform the client on the service requirements	5 minutes	LTOO IV/LTOO III - Revenue Operations Division		Application Form
2	Submit accomplished application form and present requirements	Review completeness & veracity of requirements	5 minutes	LTOO IV/LTOO III Revenue		

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
				Operations Division		
3	Pay taxes and other fees at Cash Receipts Division window	Accept payment of taxes and other fees and issue Official Receipt (OR)	5 minutes	Revenue Collection Clerk I or RCC II or LRCO IV	Refer to the Table	Official Receipt (AF #51)
4	Present receipt to Revenue Division for verification and claim the tax clearance	Issue Provincial Government Tax Clearance	5 minutes	LTOO I-Revenue Operations Division		
End of Transaction						

NOTE: Allowable period for extension due to unusual or unavoidable circumstances: 5 minutes

B. Old/Existing Business

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
1	Proceed to the Provincial Treasurer's Office and secure Application Form & other requirements	Verify previous record of the business subject to Provincial Tax Clearance	5 minutes	LTOO IV/LTOO III Revenue Operations Division		Application Form
2	Pay taxes and other fees at Cash Receipts window for the approval of Provincial Treasurer's Clearance	Receive payment of taxes and other fees and issue Official Receipt (OR)	10 minutes	Revenue Collection Clerk I or RCC II or LRCO IV	Refer to the Table	Official Receipt (AF #51)
		Approve Provincial Tax Clearance		LTOO IV/LTOO III, Provincial		

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
				Treasurer or his authorized		
3	Claim Tax Clearance	Release Provincial Government Tax Clearance	1 minute	LTOO I		
End of Transaction						

NOTE: Allowable period for extension due to unusual or unavoidable circumstances: 5 minutes

C. Payment of Other Taxes and Fees

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
1	Present required documents/inform what tax/es to be paid	Identify and verify the documents	5 minutes	Revenue Collection Clerk I or RCC II or LRCO IV		
2	Pay taxes and other fees at Cash Receipts window	Receive payment of taxes and other fees & issue Official Receipt (OR)	5 minutes	Revenue Collection Clerk I or RCC II or LRCO IV	Refer to the Table	Official Receipt (AF #51)
End of Transaction						

NOTE: Allowable period for extension due to unusual or unavoidable circumstances: 5 minutes

Office: Office of the Provincial Treasurer
Service: Issuance of Accountable Forms (Official Receipts, Etc. & Community Tax Certificates)
Who may avail the service: Municipal Treasurers, National Government Agencies, Public Schools, Government Hospitals
Service Schedule: Monday - Friday (8:00 AM – 5:00 PM)
Requirements: Requisition and Issuance Slip (RIS) approved by Head of Agencies, Local Chief Executives or Mayors, Chiefs of Hospitals, and Payment of Accountable Forms
Service Duration: 20 minutes per transaction
Fees:

Description (Personalized/Specialized)	Form Number	Unit Price
Official Receipt with Logo RP seal	A.F. No. 51	PhP 110.00
Certificate of Record of Transfer of Large Cattle	A.F. No. 52	PhP 215.00
Certificate of Ownership of Large Cattle	A.F. No. 53	PhP 170.00
Marriage License	A.F. No. 54	PhP 275.00
Real Property Tax Receipt	A.F. No. 56	PhP 170.00
	A.F. No. 57	PhP 115.00
City/Municipal Burial Permit and Fee Receipt	A.F. No. 58	PhP 115.00
Cash Ticket @ P2.00	A.F. No. 55D	PhP 95.00
Cash Ticket @ P5.00	A.F. No. 55E	PhP 95.00
Community Tax Certificate (Individual)	CTC No. 0016	PhP 75.00
Community Tax Certificate (Corporation)	CTC No. 0017	PhP 110.00

How to avail of the service:

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
1	Present accomplished Requisition & Issue Slip	Receive complete signatories of the RIS	5 minutes	LTOO II/Accountable Forms Officer		RIS

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
		Determine the cost of the Accountable Forms requisitioned				
2	Pay the cost of accountable forms at Cash Receipts Division	Accepts payment of accountable forms and issues official receipt	10 minutes	Revenue Collection Clerk I or Revenue Collection Clerk II	Refer to the Table	RIS/Check/Official Receipt
		Approve RIS		Provincial Treasurer or his authorized signatory		
3	Receive the accountable forms requisitioned	Release the accountable forms requisitioned	5 minutes Note: Depends on the volume of accountable forms requisitioned	LTOO II/Accountable Forms Officer		A Forms
End of Transaction						

NOTE: Allowable period for extension due to unusual or unavoidable circumstances: 5 minutes

Service: ISSUANCE OF SAND & GRAVEL RECEIPTS TO PERMIT HOLDERS
Who may avail the service : Haulers and Permit Holders
Service Schedule : Monday - Friday (8:00 AM – 5:00 PM)
Requirements : 1. Production Report
 2. Requisition and Issue Slip (R.I.S)
 3. Payment for Sand and Gravel Tax and Delivery Receipt (DR)
Fee/s : PhP 75.00 per booklet of Delivery Receipt
Service Duration : 18 minutes per transaction
How to avail of the service:

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
1	Present requirements	Review outstanding obligations as to extraction of Sand and Gravel Tax and outstanding available deposit of Permit Holder	5 minutes	LTOO IV or LTOO I or Ticket Checker Revenue Operations Division		Sand & Gravel Production Report
2	Pay Sand and Gravel Tax (previous or current extraction) supported by used Delivery Receipts and New Requisition Delivery Receipts at Cash Receipts window	Accept payment of Sand and Gravel Tax and new requisition of delivery receipts and issues Official Receipt	5 minutes	Revenue Collection Clerk I or Revenue Collection Clerk II Revenue Collection Clerk I or Revenue Collection Clerk I	PhP 75.00 per booklet (Actual Sand and Gravel Tax per Production Report)	Official Receipt (AF #51)
3	Proceed to Administrative Division	Prepare and process RIS request for the approval of	5 minutes	Admin Aide VI or Admin Aide III		RIS

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
		the Provincial Treasurer or authorized officer Provincial Treasurer or authorized signatory review and approve RIS		Provincial Treasurer or his authorized signatory		
4	Receive booklets of Delivery Receipts	Affix signature of documents to be released Release DR	3 minutes	SAO Admin Aide VI or Administrative Aide III		Delivery Receipt
End of Transaction						

NOTE: Allowable period for extension due to unusual or unavoidable circumstances: 5 minutes

Service: Release of Checks
Who may avail the service : Concerned payees
Service Schedule : Monday - Friday (8:00 AM – 5:00 PM)
Requirements : 1. Identification Card of Payee
 2. Official Receipt/Sales Invoice
 3. Authorization or SPA
Fee/s : None
Service Duration : 8 minutes per transaction
How to avail of the service:

STEP	CLIENT	ACTION OFFICER	DURATION OF ACTIVITY	PERSON-IN-CHARGE	FEES	FORM
1	Present Identification Cards/Authorization or SPA	Verify documents presented	5 minutes	Admin. Asst. II-office of the Provincial Treasurer		
2	Issue Official Receipt (OR)/ Sales Invoice/ Acknowledgement Receipt Receive the check/s	Receive OR/Sales Invoice/Acknowledgement Receipt Release check/s	3 minutes	Admin. Asst. II-office of the Provincial Treasurer		Logbook/Voucher
End of Transaction						

NOTE: Allowable period for extension due to unusual or unavoidable circumstances: 5 minutes