

OFFICE: Provincial Treasury Office
 OFFICE HOURS: 8:00 AM to 5 PM (Monday to Friday)

Frontline Service	Steps/ Procedures		Employee Responsible (Name/Position)	Time Frame (For each step)	Documentary Requirements	Fees	Legal Basis
	Client	Employee					
1. COLLECTION OF LOCAL TAXES, FEES AND CHARGES							Chapter II
1. Tax on printing and publication	is a tax at the rate of 55% of 1% of the gross annual receipts for the proceeds calendar years on the business of persons engaged in the printing and or publication of books, cards or posters, leaflets, handbills, certification records etc. The tax shall be due and demandable within the first twenty days following each quarter. In the case of a newly started business, tax shall be paid before the business operates.						Article E Sections 87-90 Provincial Ordinance No. 2020-14
	1.1 The client submits the required documents	1.1 Compute the tax due	Florita B. Curesma Francis G. Butticon Minda T. Ampoc	20 min.	BIR/DTI Certification Record of Sales	55% of 1% of Gross Receipts	
	1.2 Pay the Required Tax	1.2 Issues Official Receipt	Florita B. Curesma Francis G. Butticon Minda T. Ampoc TOTAL RESPONSE TIME ==) 35 min.	15 min.	Governors' Permit	PHP. 1000.00	
2. Franchise Tax	is a right or privilege, affected with public interest, which is confirmed upon private person or corporation, at the rate of 60% of 1% of the gross receipts. In case of a newly started business, the tax shall be one-twentieth (1/20) of one percent (1%) of the total investment. The tax shall be due and payable in quarterly installments for the Provincial Treasury., within twenty days following each quarter.						Article F Sections 91-99 Provincial Ordinance No. 2020-14
	2.1 Client submits the required documents	2.1 Computes the tax due	Florita B. Curesma Francis G. Butticon Minda T. Ampoc	15 min.	Certificate of Franchise	60% of 1% of gross receipts.	
	2.2. Pay the required franchise	2.2. Issues Official Receipt to tax payers and release Governors' Permit	Florita B. Curesma Francis G. Butticon Minda T. Ampoc TOTAL RESPONSE TIME ==) 45 min.	20 min. 10 min.	Record of Sales Governors' Permit	If newly started business 1/20% of 1% of the capital investment. PHP. 1000.00	
3. Tax on Sand & Gravel and other Quarry Revenues	It is a tax of Php. 38.5-55 per cubic meters of ordinary stones, sand gravel, earth and other quarry resources. The tax shall be due and payable in advance to the Provincial Treasury before the materials are extracted. Failure to pay the tax on time shall subject the tax payers to pay a surcharge of 25% of the original amount of tax due and an interest of 2% per month until the tax is fully paid.						Article G Sections 28-37 Provincial Ordinance No. 2014-51
	3.1 Client submits the required documents	3.1 Computes the tax due	Florita B. Curesma Francis G. Butticon Minda T. Ampoc	20 min.	Sand & gravel tax Provincial Gov't Project -details estimates DPWH Project-Statement of work accomplished	38.5-55/ cu.	
	3.2 Pay the tax	3.2 Issues Official Receipts/ Delivery Receipts and Tax Clearance.	Florita B. Curesma Francis G. Butticon Minda T. Ampoc TOTAL RESPONSE TIME ==) 35 min.	15 min.	Tax Clearance Application Fee Delivery Receipt Certification/Verification Fee Filing Fee Processing Fee Governors' Permit	PHP. 100.00 PHP. 200.00 PHP. 100.00 PHP. 500.00 PHP. 500.00 PHP. 500 PHP.1000.00	

NOTE: The collection of local taxes, fees and other charges may be paid to either c

NOTE: The collection of local taxes, fees and other charges may be paid to either of the collectors, and in their absence, to Maribellee P. Tayaban, Liquidating Officer.

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SERVICES

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	Client	Employee	Name/Position				
4. Professional Tax	is an annual tax on each persons engaged in the exercise or practice of his profession requiring government examination at the rate of PHP. 399.00 It shall be paid before any profession can be lawfully pursued. Shall be payable annually on or before the 31st day of January of every year. Professionals' employed with the government are exempted.						
	4.1 Clients submit the required documents.		Florita B. Curesma Francis G. Butticon Minda T. Ampoc	10 min.	Valid Professional License Issued by PRC. Community Tax Certificate (CEDULA)	PHP. 399.00	Article No.H Sections 112-119 Provincial Ordinance No. 2020-14
	4.2 Pay the Tax	4.2 Issues Official Receipt	Florita B. Curesma Francis G. Butticon Minda T. Ampoc TOTAL RESPONSE TIME ==) 15 min.	5 min.			
5. Annual Fixed Tax for every Delivery Truck or Van	An annual fixed tax for every truck, van of motor vehicles used by manufacturers, producers, wholesaler, and dealers of materials. The tax is due on the first day of January and should be paid within the first 20 days of January of the Year.						
	5.1 Pay the Tax	5.1 Issue Official Receipt and Sticker	Florita B. Curesma Francis G. Butticon Minda T. Ampoc	15 min.	Delivery Van Tax Sticker Governors' Permit	PHP. 550.00-665.00 PHP. 200.00 PHP. 1000.00	Article No. J Section 129-131 Provincial Ordinance No. 2020-14
	5.2 Stickers should be posted at the windshield of the vehicle		TOTAL RESPONSE TIME ==) 15 min.				
6. Tax on Transfer of Real Property Ownership	is a tax on the sale, donation, barter or any other mode of transferring ownership on title of Real Property at the rate of (50%) of one percent (1%) of the total consideration involved in the acquisition of the property of the fair market value in case the monetary consideration involved in the transfer is not substantial whichever is higher. The fair market value as used herein shall be that reflected in the prevailing schedule of fair market value enacted by the Sanguniang Panlalawigan. The sale, transfer or other disposition of real property, pursuant to RA 6657 shall be exempt from this tax. It shall be the duty of the seller, donor, transferor, executor, or administrator to pay the Provincial Treasurer the tax herein imposed within 60 days from the date of the execution of the deed or from the date of the property consideration owner's death.						
	6.1 The client submits the required documents	6.1 Computes the tax due	Florita B. Curesma Francis G. Butticon Minda T. Ampoc	15 min.	Deed of Conveyance, duly notarized Official receipt from BIR Latest RPT Receipt Copy of RPT declaration indicated in deed of Conveyance Certification Fee/ True Copy Annotation/Cancellation/ Research Fee	50% of 1% of the total consideration or fair market value whichever is higher PHP. 100.00 PHP. 150.00	Article D Sections 80-86 Provincial Ordinance No. 2020-14
	6.2 Pay the required transfer tax / fee	6.2 Issues Official receipt to tax payer	Florita B. Curesma Francis G. Butticon Minda T. Ampoc TOTAL RESPONSE TIME ==) 25 min.	10 min.			

of the collectors, and in their absence, to Marina I. Pagadut, Liquidating Officer.