



9. Payment of Amusement Tax				
Tax to be collected from the proprietors, lessees or operators of amusement places.				
Office or Division:	Office of the Provincial Treasurer / Collection Division / Field Collection			
Classification:	Simple			
Type of Transaction:	G2B- Government to CitizenGovernment to Business Entity			
Who may avail:	Proprietors, lessees and operators of amusement places			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Registered admission tickets (1 original)		Amusement places		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Presents the issued admission tickets to field collectors and waits for the official receipt.	1. Counts the total number of admission tickets issued to patrons	None	3 minutes	<i>Administrative Assistant I</i> Collection Division Field Collection
2. None	2. Prepares the official receipt (Accountable Form 51).	None	2 minutes	<i>Administrative Assistant I</i> Collection Division Field Collection
3. Pays the corresponding fee.	3. Receives payment and issues the official receipt (AF 51)	12% of the gross receipts from admission fees	2 minutes	<i>Administrative Assistant I</i> Collection Division Field Collection
TOTAL:		12% of the gross receipts from admission fees	7 minutes	
Payment of Amusement Tax is covered under Bataan Revenue Code of 2023 Article L, Section 67				