

## 10. Payment of Annual Fixed Tax

Tax to be collected to every truck, van or any motor vehicle used by the manufacturers, producers, wholesalers, dealers or retailers in delivery or distribution of distilled spirit, feremented liquors, soft drinks, cigars and cigarettes, meat, dairy products and other products as may be determined by the Sangguniang Panlalawigan, to sales outlets or consumers, wether directly or indirectly, within the province. The tax and fee shall be due and payable on or before 20th of January, annually, if not paid within the time specified, additional 25% surcharge shall be imposed.

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Office or Division:	Office of the Provincial Treasurer / Collection Division / Office, Field Collection		
Classification:	Simple		
Type of Transaction:	G2B- Government to Business Entity		
Who may avail:	Deliver Truck/Van Owners		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
Registration Certificate of Vehicle (1 original)		Deliver Truck/Van Owner	

201



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO- CESSIN	PERSON RE-
CLIENTS STEPS	AGENCT ACTION	TELS TO BE PAID	G TIME	SPONSIBLE
tificate to counter 2 to 5 and waits to be called.	1. Checks the previous year's payment in the records of payment maintained by the collection division	None	5 minutes	Computer Operator I / Revenue Collec- tion Clerk III Collection Division Office, Field Collection
2. None	2. Prepares the official receipt (Accountable Form 51).	None	3 minutes	Computer Operator I / Revenue Collection Clerk III Collection Division Office, Field Collection
3. Pays the corresponding fee.	ment and issues the official receipt (AF 51)	on or before 20th day of January: PHP 605 - for 6 wheeler trucks and below PHP 1,100 - for other kind of trucks after 20th day of January PHP 756.25 - for 6 wheeler trucks and below PHP 1,375 - for other kind of trucks	2 minutes	Computer Operator I / Revenue Collection Clerk III Collection Division Office, Field Collection
TOTAL:		on or before 20th day of January: PHP 605 - for 6 wheeler trucks and below PHP 1,100 - for other kind of trucks after 20th day of Jan- uary PHP 756.25 - for 6 wheeler trucks and below PHP 1,375 - for other kind of trucks	10 minutes	
Payment of Annual Fixed Tax is covered under Bataan Revenue Code of 2023 Article M, Section 75				