



19. Payment of Tax on Sand and Gravel and other quarry resources				
Tax on 10% of fair market value per cubic meter of ordinary stones, earth and other quarry resources, such as but not limited to marble, granite, volcanic cinders, basalt, tuff and rock phosphate extracted from public lands or from the beds of seas, lakes, rivers, streams, creeks and other public water within the territorial jurisdiction of the Province of Bataan, sand and gravel and other quarry resources used on the construction of infrastructure and projects within the Province.				
Office or Division:	Office of the Provincial Treasurer/ Revenue Operations Division-Other Taxes and Fees Section/ Collection Division			
Classification:	Simple			
Type of Transaction:	Government to Business entity			
Who may avail:	Any corporations, partnership or associations including general engineering construction work within the Province of Bataan as well as those engaged in dealing, handling, delivering or hauling sand, gravel, stones, earth and other construction materials			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Program of works (1 certified photocopy)		Provincial Engineering's Office (PEO)/ Municipal Engineering's Office (MEO)		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RESPONSIBLE
1. Submits the certified photocopy of program of works to counter 6 and waits to be called.	1. Receives the program of works.	None	1 minute	<i>Bookbinder II</i> Revenue Operations Division-Other Taxes and Fees Section
2. Proceeds to PEO/ MEO if incomplete and/or not certified and submits again the complete and certified photocopy of program of works to counter 6, waits to be called if complete and certified	2. Checks the program of works, * if the program of works is incomplete and/or not certified, informs the taxpayer to proceed to PEO/MEO and secure complete program of works * if complete and certified, prepares order of payment.	None	10 minutes	<i>Local Revenue Collection Officer III</i> Revenue Operations Division-Other Taxes and Fees Section



3. None	3. Reviews and checks the prepared order of payment	10% of the total cost of sand, gravel and other quarry resources plus 25% surcharge if not paid in advance and extraction has been made	3 minutes	<i>Local Treasury Operation Officer IV</i> Revenue Operations Division-Real Property Tax Section
4. Receives the order of payment.	4. Issues the Order of payment to client/taxpayer for payment	None	1 minute	<i>Bookbinder II</i> Revenue Operations Division-Other Taxes and Fees Section
5. Proceeds to Collection Division and presents the order of payment to counter 2 - 5	5. Receives the order of payment and prepares the official receipt (Accountable Form 51)	None	3 minutes	<i>Revenue Collection Clerk III</i> Collection Division
6. Pays the corresponding fee and receives the official receipt.	6. Issues the official receipt (AF 51)	10% of the total cost of sand, gravel and other quarry resources plus 25% surcharge if not paid in advance and extraction has been made	2 minutes	<i>Revenue Collection Clerk III</i> Collection Division
TOTAL:		10% of the fair market value per cubic meter of ordinary stones, earth and other quarry resources, plus 25% surcharge if not paid in ad-	20 minutes	
Payment of Sand And Gravel Tax is covered by Bataan Revenue Code of 2023, Article J.				