



Sangguniang Panlalawigan

BATAAN CAPITOL, BALANGA CITY



EXCERPT FROM THE MINUTES OF THE 29TH REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF BATAAN ON FEBRUARY 6, 2023 HELD AT THE SAKURA RESTAURANT, SUBIC BAY FREEPORT ZONE

PRESENT:

Hon. Ma. Cristina M. Garcia, Vice Governor and Presiding Officer

FIRST DISTRICT:

Hon. Antonino B. Roman III, J.D., LL.M., Board Member
Hon. Benjamin C. Serrano, Jr., Board Member
Hon. Jomar L. Gaza J.D., Board Member

SECOND DISTRICT:

Hon. Maria Margarita R. Roque, Board Member
Hon. Manuel N. Beltran, Board Member
Hon. Noel Joseph L. Valdecañas, Board Member

THIRD DISTRICT:

Hon. Romano L. Del Rosario, Board Member
Hon. Jorge S. Estanislao, M.D., Board Member
Hon. Angelito M. Sunga, Board Member
Hon. Roman Harold R. Espeleta, Board Member

Hon. Doroteo M. Austria, Board Member (FABC President)
Hon. Precious D. Manuel, Board Member (SKF President)

ABSENT:

Hon. Jovy Z. Banzon, Board Member (PCL President) (On Leave)

TAX ORDINANCE NO. 2023-001

AN ORDINANCE ENACTING THE BATAAN REVENUE CODE OF 2023.

SPONSORED BY:
HON. MANUEL N. BELTRAN


Be it ordained, as it is hereby ordained, by the Sangguniang Panlalawigan in session assembled that:

CHAPTER 1- GENERAL PROVISIONS

ARTICLE A. - TITLE AND SCOPE

Section 1. Title. - This Code shall be known and cited as the "BATAAN REVENUE CODE OF 2023."

Section 2. Scope. - Except as otherwise provided, this Code shall apply to all persons and properties within the territorial jurisdiction of the Province of Bataan.


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Provincial Governor

"EXCELLENT PUBLIC SERVICE TOWARDS A BETTER QUALITY OF LIFE FOR ALL"

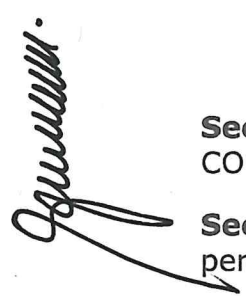
SANGGUNIANG PANLALAWIGAN
CAPITOL BATAAN

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RECORDS DIVISION
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ARTICLE B. - DEFINITION OF TERMS

Section 3. Terms. - The terms defined in Sections 131 and 199 of Republic Act No. 7160 or the Local Government Code of 1991 (LGC) shall have the same meaning when used in this Code.

CHAPTER 2 - SPECIFIC PROVISIONS ON THE TAXING AND OTHER REVENUE RAISING POWERS OF THE PROVINCE OF BATAAN

ARTICLE C. - REAL PROPERTY TAX

Article C.1. Appraisal and Assessment of Real Property

Section 4. Duty of Person Acquiring Real Property or Making Improvement Thereon. - It shall be the duty of any person, natural or juridical, or authorized representative, acquiring at any time real property or making any improvement on real property, to prepare, or cause to be prepared, and file with the Provincial Assessor a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.

It shall also be the duty of such person to notify the Provincial Assessor whenever there is a change in his/her address, otherwise the address appearing on the tax declaration shall be conclusively presumed to be his/her true and correct address.

Section 5. Duty of Owner of Machinery. - It shall be the duty of all persons, natural or juridical, owning or operating machineries, as herein defined, to file with the Provincial Assessor a sworn statement declaring the true value, acquisition cost and date of acquisition of such property, whether previously declared or undeclared, taxable or exempt.

If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus the cost of inland transportation, handling, and installation charges at the present site.

Such declaration shall also contain a description of the property sufficient in detail to enable the Provincial Assessor or his/her deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the Provincial Assessor within sixty (60) days from acquisition.

Section 6. Notification of Transfer of Real Property Ownership. - Any person who shall transfer real property ownership, to another shall notify the Provincial Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

Section 7. Duty of Register of Deeds to Apprise Assessor of Real Property Listed in Registry. - To ascertain whether or not any real property entered in the Registry of Property has escaped discovery and listing for the purpose of taxation, the Register of Deeds shall prepare and submit to the Provincial Assessor within six (6) months from the effectivity of this ordinance and every year thereafter, an abstract of his/her registry, which shall include a brief but sufficient description of the real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.

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It shall also be the duty of the Register of Deeds to require the submission of proof of full payment of all real property taxes due on real property before accepting for registration any transaction involving the said property.

Section 8. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to Assessor. - Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration of any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of issuance to the Provincial Assessor.

Section 9. Duty of Geodetic Engineers to Furnish a Copy of Plans to the Assessor. - It shall be the duty of all geodetic engineers, public or private, to furnish free of charge to the Provincial Assessor with a white or blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipt of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

Section 10. Duty of Notaries Public to Furnish Copy of Deeds of Conveyances of Real Properties. - It shall be the duty of all notaries public to furnish the Provincial Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

Section 11. Authority of Assessor to Take Evidence. - For the purpose of obtaining information on which to base the market value of any real property, the Provincial Assessor or his/her deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take depositions concerning the property, its ownership, amount, nature and value.

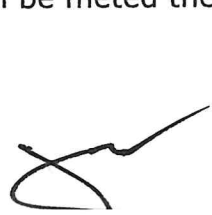
Section 12. Appraisal and Assessment of Machinery.

(a) The fair market value of brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and, multiplied by the replacement or reproduction cost.

(b) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling, and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

Section 13. Depreciation Allowance for Machinery. - For purposes of assessment, a depreciation allowance shall be made for machinery at the rate of five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at forty percent (40%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation. Also, depreciation for machineries, as requested by the owner, shall only be applied once every three (3) years, where the aggregated depreciation for three (3) years shall be deducted accordingly.

Section 14. Penal Provision. - Violation of any provision of this sub-Article shall be meted the penalty of:



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First Offense: A fine of One Thousand Pesos (PHP 1,000.00);

Second Offense: A fine of Two Thousand Pesos (PHP 2,000.00);

Third Offense: A fine of Three Thousand Pesos (PHP 3,000.00);

Fourth Offense: A fine of Five Thousand Pesos (PHP5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court, without prejudice to the filing of appropriate administrative charges and the prosecution of any other offenses that may have been committed under the law.

Article C.2. Imposition of Real Property Tax

Section 15. Imposition of Basic Tax. - There is hereby imposed an ad valorem tax of one percent (1%) on the assessed value of real properties, such as land, building, machinery and other improvements, located in the Province of Bataan, except those within the City of Balanga and those which are by law specifically exempt.

Section 16. Additional Levy on Real Property for the Special Education Fund (SEF). - There is hereby imposed an additional levy on real property for the Special Education Fund (SEF) an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax.

Section 17. Date of Accrual of Tax. - The real property tax herein imposed for any year shall accrue on the first day of January and from that date it shall constitute a lien on the property, which shall be superior to any other lien, mortgage, or encumbrances of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

Section 18. Administration and Collection of Tax. - The Provincial Treasurer shall be tasked to collect and administer the real property tax and provide the necessary services to taxpayers and offices concerned. In addition, the Municipal Treasurers are authorized, on behalf of the Province, with the collection of real property tax.

Property owners, at their option or convenience, may pay their real property taxes to the Provincial Treasurer of Bataan or his/her authorized deputy.

Section 19. Payment of Tax on Installment. - The owner of the real property or the persons having legal interest therein may pay the basic real property tax and the additional tax for SEF due thereon without interest and discount in four (4) equal installments: the first installment to be due and payable on or before March Thirty-First (31st); the second installment, on or before June Thirty (30); the third installment on or before September Thirty (30) and the last installment on or before December Thirty-First (31st).

Payment of real property tax and the additional tax for SEF shall first be applied to prior years' delinquencies, interest, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current year.

Section 20. Tax Discount for Real Property Tax payment. - The basic real property tax and the additional tax for SEF for properties classified as residential or agricultural, if paid in full for the whole taxable year on or before the end of the first quarter or on or before March 31 of the current taxable year, are hereby granted a discount of ten percent (10%).

Section 21. Tax Discount for Advance Payment. - The annual basic real property tax and the additional tax for SEF for properties classified as residential


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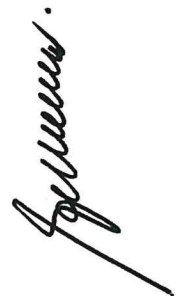
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or agricultural are hereby granted a discount of twelve percent (12%) per annum if paid in full and in advance on or before the end of the first quarter or on or before March 31 of the prior taxable year.

In case of all other properties not classified as residential or agricultural, if the annual basic real property tax and the additional tax for the SEF are paid in full and in advance on or before the end of the first quarter or on or before March 31 of the prior taxable year, a discount of five percent (5%) is hereby granted.

Advance payments shall be limited to one (1) advance taxable year.

It is understood that the discounts mentioned in Secs. 19 and 20 cannot be availed of simultaneously.

Section 22. Payment under Protest.

(a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax with the Provincial Treasurer, who shall decide the protest within sixty (60) days from receipt.

(b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the Provincial Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 24 of this Code.

(c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his/her existing or future tax liability.

(d) In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in sub paragraph (a) herein, the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the Local Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore together with copies of the tax declaration and such affidavits or documents in support of the appeal.

Section 23. Penalty. - Failure to pay the tax on or before the expiration of the periods of payment prescribed above shall subject the taxpayer to the additional payment of two percent (2%) of the amount of the original tax due for each month of the delinquency or fraction thereof until the delinquent tax has been fully paid. Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

Section 24. Exemptions from Real Property Tax. - Same as defined in Section 234 of the LGC.

Section 25. Distribution of Proceeds. A. The proceeds of the *basic real property tax*, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction in accordance with the provisions of this Article by the Province shall be distributed as follows:

- (1) Province - Thirty-five percent (35%) shall accrue to the General Fund;
- (2) Municipality - Forty percent (40%) to the General Fund of the Municipality where the property is located; and
- (3) Barangay - Twenty-five percent (25%) shall accrue to the Barangay where the property is located.

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B. The proceeds of the *additional tax for SEF*, including interests thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at public auction in accordance with the provisions of this Article by the Province shall be distributed as follows:

- (1) Province - Fifty percent (50%) shall accrue to its SEF Fund;
- (2) Municipality - Fifty percent (50%) shall accrue to the SEF Fund of the Municipality where the property is located.

Section 26. Remittance of the Shares of Local Government Units. - The share of each Local Government Unit as determined in the preceding section shall be released without need for any further action, directly to the Provincial, Municipal or Barangay Treasurers, as the case may be, on a monthly basis within fifteen (15) days after the end of each month.

Section 27. Special Rules and Regulations. - To ensure effective and efficient administration of real property tax, the following are required:

- (1) All the Municipal Treasurers in the Province shall issue Official Receipts which have been requisitioned from the Provincial Treasurer's Office (PTO);
- (2) The Provincial Treasurer or his/her duly authorized representative shall conduct an inspection of all municipal treasury offices to determine their compliance herewith;
- (3) The Provincial Treasurer is hereby required to extend technical assistance to the Municipal Treasurer's Office requesting the same.

ARTICLE D. - SOCIALIZED HOUSING TAX

Section 28. Imposition of Socialized Housing Tax (SHT). - There is hereby imposed an additional one-half percent (0.5%) tax on all lands in urban areas whose assessed value is greater than Fifty Thousand Pesos (PHP 50,000.00) effective January 2020, except for properties classified as agricultural.

It is understood that urban areas pertain to Barangays declared as such by their respective municipalities. Such declaration must be submitted to the Provincial Treasurer fifteen (15) days from the effectivity of this ordinance in the form of an executive order with the favorable endorsement of their respective Municipal Planning and Development Offices and the Provincial Planning and Development Office.

The proceeds thereof shall be exclusively utilized as funds to initiate, implement and undertake social housing projects and other related preliminary activities.

Section 29. Date of Accrual of Tax. - The SHT for any year shall accrue on the first day of January and from that date it shall constitute a lien on the property, which shall be superior to any other lien, mortgage, or encumbrances of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

Section 30. Administration and Collection of Tax. - The Provincial Treasurer shall be tasked to collect and administer the SHT and provide the necessary services to taxpayers and offices concerned. In addition, the Municipal Treasurers are authorized on behalf of the Province, with the collection of the SHT.

Property owners, at their option or convenience, may pay their SHT to the Provincial Treasurer of Bataan or his/her authorized deputy.

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Section 31. Payment of Tax on Installment. - The owner of the real property or the persons having legal interest therein may pay the basic SHT due thereon without interest and discount in four (4) equal installments: the first installment to be due and payable on or before March Thirty-First (31st); the second installment, on or before June Thirty (30); the third installment on or before September Thirty (30) and the last installment on or before December Thirty-First (31st).

Payment of the SHT shall first be applied to prior years' delinquencies, interest, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current year.

Section 32. Tax Discount for Socialized Housing Tax Payment. - The SHT for properties that are classified as residential, if paid in full for the whole taxable year on or before the end of the first quarter or on or before March 31 of the current taxable year, is hereby granted a discount of ten percent (10%).

Section 33. Tax Discount for Advance Payment. - The annual SHT for properties that are classified as residential is hereby granted a discount of twelve percent (12%) per annum if paid in full and in advance on or before the end of the first quarter or March 31 of the prior taxable year.

In case of all other properties not classified as residential, if the annual SHT is paid in full and in advance on or before the end of the first quarter or on or before March 31 of the prior taxable year, a discount of five percent (5%) is hereby granted.

Advance payments shall be limited to one (1) advance taxable year.

It is understood that the discounts mentioned in Secs. 32 and 33 cannot be availed of simultaneously.

Section 34. Penalty. - Failure to pay the tax on or before the expiration of the periods of payment prescribed above shall subject the taxpayer to the additional payment of two percent (2%) of the amount of the original tax due for each month of the delinquency or fraction thereof until the delinquent tax has been fully paid. Provided, however, that in no case shall the total interests on the unpaid tax or portion thereof exceed thirty-six (36) months.

ARTICLE E. - COMPROMISE AGREEMENT

Section 35. Coverage. - The Provincial Treasurer with the favorable endorsement of the Provincial Legal Officer, for the proper, efficient and effective collection of delinquent real property and socialized housing taxes is hereby authorized to offer to delinquent real property owner-taxpayer/s or party-in-interest an option to enter into a compromise agreement for the settlement of his/her delinquent taxes, wherein such property/ies is/are subject to the following terms and conditions:

1. At least twenty percent (20%) initial down payment of the total amount of the tax delinquency should be paid before entering into a compromise agreement;
2. An option to pay within a maximum of one (1) year from the effectivity of the compromise agreement on an installment basis will be given to a taxpayer to settle his/her delinquent taxes;
3. Only the declared owner/s or parties-in-interest shall be allowed to enter into a contract;

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4. A taxpayer has an accumulated delinquent Real Property Tax (RPT) and/or SHT wherein it is beyond his/her capacity to pay the whole amount in single payment within the required payment period;

5. The accumulated delinquent RPT & SHT shall be paid within the terms and conditions of the compromise agreement and no penalties or interest shall be waived nor the base amount be modified;

6. The amount to be paid in the compromise agreement shall cover current year taxes and prior year/s delinquencies.

The compromise agreement does not operate to defeat effective tax administration or serve to discourage diligent taxpayers, but rather a mechanism by which the property owners may avail of, in case the delinquent tax is beyond the capacity of the taxpayer to pay the whole amount within the required payment period.

ARTICLE F. - IDLE LAND TAX

Section 36. Additional Ad Valorem Tax on Idle Lands. - There is hereby imposed an annual ad valorem tax on idle lands, as defined in Section 237 of the LGC, and identified as such by the Provincial Assessor, at the rate of three percent (3%) of the assessed value of the property, which shall be in addition to the basic real property tax.

Section 37. Coverage. - For the purpose of this provision, "Idle Land" shall have the following definition:

For Agricultural lands:

- 1. Must be more than one (1) hectare suitable for cultivation, dairying, inland fishery and other agricultural uses fifty percent (50%) or which underutilized;
- 2. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare is not considered idle lands;
- 3. Lands actually used for grazing purposes are not considered idle lands.

For Residential, Commercial, Industrial lands:

- 1. Must be more than 1,000 sqm. and ½ of which remain unutilized.

Section 38. Coverage Listing of Idle Lands by the Assessor. - The Provincial Assessor shall be tasked to identify, certify, make and keep an updated record of all idle lands located within the Province. For purposes of collection, the Provincial Assessor shall furnish a copy thereof to the Provincial Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 39. Collection and Accrual of Proceeds. - The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall be dispensed with in accordance with the provisions of the LGC, related laws, rules and/or ordinances.

Section 40. Distribution of Proceeds.

A. The proceeds of the idle land tax, including interests thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction in accordance with the provisions of this Article by the Province shall be distributed as follows:

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- (1) Province - Thirty-five percent (35%) shall accrue to the General Fund;
- (2) Municipality - Forty percent (40%) to the General Fund of the Municipality where the property is located; and
- (3) Barangay - Twenty-five percent (25%) shall accrue to the Barangay where the property is located.

Section 41. Exemption from Additional Ad Valorem Tax on Idle Lands. - The Sangguniang Panlalawigan may exempt idle lands from the additional levy by reason of force majeure, civil disturbances, natural calamities and any causes or circumstances which physically or legally prevent the owner of the property or person having legal interest therein from improving, utilizing, or cultivating the same.

CHAPTER 3 - LOCAL TAXATION

GENERAL PROVISIONS

Section 42. Scope. - The provisions herein shall govern the exercise by the Province of Bataan of its power to create its own sources of revenue and to levy taxes, fees and charges, consistent with the basic policy of local autonomy. Unless otherwise provided, such taxes, fees, and charges shall accrue exclusively to the Province.

Section 43. Automatic Adjustment. - The tax rates herein prescribed shall be automatically increased by not more than ten percent (10%) every five (5) years.

ARTICLE G. - TRANSFER TAX

Section 44. Imposition of Tax. - There shall be imposed a tax on the sale, donation, barter, or any other mode of transferring ownership or title of real property at the rate of sixty percent (60%) of one percent (1%) of the total consideration involved in the acquisition of the property, the fair market value at the time of payment, or the zonal value as listed by the Bureau of Internal Revenue (BIR), whichever is higher. 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 values enacted by the Sangguniang Panlalawigan.

The sale, transfer or other disposition of real property pursuant to R.A No. 6657 shall be exempt from this tax.

Section 45. Administrative Provisions.

(a) The Register of Deeds of Bataan shall, before registering any deed, require the presentation of the evidence of payment of this tax.

(b) The Provincial Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. He shall see to it that the number of the new certificate of title to be issued by the Register of Deeds as well as the other details pertaining to the registered owner shall be reflected in the new tax declaration.

(c) Notaries public shall furnish the Provincial Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

Section 46. Payment of the Tax and Penalty for Late Payment. - It shall be the duty of the seller, donor, transferor, executor or administrator to pay the

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tax herein imposed within sixty (60) days from the date of the execution of the deed. In case of settlement of estate, the period of sixty (60) days shall start from the date of the decedent's death in case of extrajudicial settlement or from the order of the Probate Court in case of judicial settlement. In case of foreclosures, the period of sixty (60) days shall start from the lapse of the redemption period.

If the tax herein imposed is not paid on or before the expiration of the periods as prescribed above, the taxpayer concerned shall be required an additional payment of twenty-five percent (25%) surcharge and shall likewise be subject to two percent (2%) interest based on the total amount of basic tax plus the additional surcharge due, for each month of delinquency or fraction thereof, until the delinquent tax has been fully paid, but in no case shall the total interest exceed thirty-six (36) months.

ARTICLE H. - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 47. Imposition of Tax. - There shall be imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, receipts, pamphlets, and other items of similar nature, at a rate of sixty percent (60%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

Section 48. Accrual and Payment of Tax. - The tax herein imposed shall accrue on the first (1st) day of January of each year and shall be paid by the person, firm, or company conducting the same annually on or before the twentieth (20th) day of January or semi-annually, on or before the twentieth (20th) of January and July of every year. Before starting a business, he or she must pay the tax before engaging therein.

Section 49. Exemption. - The receipts from the printing and/or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

Section 50. Surcharge and Penalty for Late Payment. - If the tax herein imposed is not paid on or before the expiration of the periods as prescribed above, the taxpayer concerned shall be required additional payment of twenty-five percent (25%) surcharge and shall likewise be subject to two percent (2%) interest based on the total amount of basic tax plus the additional surcharge due for each month of delinquency or fraction thereof until the delinquent tax has been fully paid, but in no case shall the total interest exceed thirty-six (36) months.

ARTICLE I. - TAX ON FRANCHISE

Section 51. Imposition of Tax. - Notwithstanding any exemption granted by any law or other special law, the Province shall impose a tax on businesses enjoying a franchise, at a rate of sixty percent (60%) of one percent (1%) of the gross annual receipts realized during the preceding calendar year within the territorial jurisdiction of the Province of Bataan.

In the case of a newly started business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year regardless of when the business started to operate, the tax shall be based on

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the gross receipts for the preceding calendar year or any fraction thereof, as provided herein.

Section 52. Accrual and Payment of Tax. - The tax herein imposed shall accrue on the first (1st) day of January of each year and shall be paid to the Provincial Treasurer or through his/her authorized representative by the person, firm or company engaged in the business annually on or before the twentieth (20th) day of January of every year.

Section 53. Surcharge and Penalty for Late Payment. - If the tax herein imposed is not paid on or before the expiration of the periods as prescribed above, the taxpayer concerned shall be required an additional payment of twenty-five percent (25%) surcharge and shall likewise be subject to two percent (2%) interest based on the total amount of basic tax plus the additional surcharge due, for each month of delinquency or fraction thereof until the delinquent tax has been fully paid but in no case shall the total interest exceed thirty-six (36) months.

ARTICLE J. - TAX ON SAND AND GRAVEL AND OTHER QUARRY RESOURCES

Section 54. Imposition of Tax. - There is hereby levied and collected a tax of eleven percent (11%) of the fair market value per cubic meter of ordinary stones, earth and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from public land or from the beds of seas, lakes, rivers, streams, creek, and other public waters within the territorial jurisdiction of the Province of Bataan. For this purpose, the Provincial Government Environment and Natural Resources Office in coordination with the Provincial Engineer's Office and the Provincial Assessor's Office shall submit a schedule of market values of the quarry resources.

Section 55. Permit. - The permit to extract sand, gravel and other quarry resources shall be issued exclusively by the Provincial Governor.

Section 56. Accrual and Payment of Tax. - The tax herein imposed shall be paid in advance by the quarry permittee to the Provincial Treasurer, or to his/her authorized deputies. The tax shall accrue to the General Fund of the Province.

Section 57. Distribution of Proceeds. - On extraction/removal from public lands, etc., the proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

- (1) Province - Thirty percent (30%);
- (2) Municipality - Where the sand, gravel and other quarry resources are extracted - Thirty percent (30%); and
- (3) Barangay - Where the sand, gravel and other quarry resources are extracted - Forty percent (40%).

Section 58. Persons Covered by the Impositions. - This Article shall apply to all persons, corporations, partnerships or associations, including owners of trucks, and other vehicles, as well as general engineering construction work within the Province as well as those engaged in dealing, handling, delivering or hauling of sand, gravel, stones, earth and other construction materials, extracted from sources as mentioned above.

Section 59. Administrative Provisions. - For the purpose of this Article and for effective implementation and/or enforcement of the provisions hereof, the Provincial Treasurer is hereby authorized to require the registration of all trucks and other vehicles by their owners or operators including general engineering

JOSE ENRIQUE S. GARCIA III
Provincial Governor

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contractors and those engaged in the extraction, hauling, dealing, selling and delivering sand, gravel, earth, stone and other similar materials and to promulgate such rules and regulations governing the enforcement and collection of the tax herein imposed, which shall be binding upon all permittees, dealers, suppliers, contractors, sub-contractors and other persons, firms, corporations, associations, etc., dealing, hauling, and/or extracting different construction materials abovementioned.

Section 60. Surcharge. - In case the tax is not paid in advance and extraction has been made, there shall be added thereto a surcharge of twenty-five percent (25%) of the tax due.

ARTICLE K. - PROFESSIONAL TAX

Section 61. Imposition of Tax. - There shall be an annual professional tax imposed on each person engaged in the exercise or practice of his/her profession requiring government examination, except school teachers, in the amount of Three Hundred Sixty Three Pesos (PHP 363.00).

Section 62. Accrual and Payment of Tax. - The professional tax shall be payable annually, on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

Section 63. Place of Payment. - Every person who practices his/her profession or maintains his/her principal office in the Province of Bataan shall pay his/her professional tax to the Provincial Treasurer or his/her authorized deputy. Provided, however, that such person who has paid the corresponding professional tax shall be entitled to practice his/her profession in any part of the Philippines without being subjected to any other national or local tax, license or fee for the practice of such profession.

Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his/her profession before employment and annually thereafter.

Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the serial number of the Official Receipt issued to him/her.

Section 64. Exemption. - Professionals exclusively employed in the government shall be exempt from the payment of this tax. This exemption does not apply, however, to those who engage in the private practice of their profession in accordance with Civil Service law and rules.

Section 65. Surcharge. - If the tax imposed herein is not paid within the time above, the amount of the tax shall be increased by twenty-five (25%) percent, the amount to be part of the tax.

Section 66. Administrative Provision. - For the proper and effective collection of the tax herein imposed, all Municipal Treasurers are hereby mandated to require operators, owners, and/or managers of establishments employing persons subject to professional tax to secure a clearance from the Office of the Provincial Treasurer before a municipal permit or license shall be issued.

ARTICLE L. - AMUSEMENT TAX

Section 67. Imposition of Tax. - There shall be imposed an amusement tax to

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Provincial Governor

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be collected from the proprietors, lessees, or operators of amusement places at the rate of twelve percent (12%) of the gross receipts from admission fees.

Section 68. Theaters and Cinematographs. - In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the Provincial Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

Section 69. Registration of Tickets. - All places of amusement subject to the taxes herein imposed shall issue to their patrons the necessary admission tickets, which must be duly registered with the Provincial Treasurer before using the same. Any of such places found using unregistered admission tickets shall be sufficient grounds for the cancellation of its permit to operate and the filing of a criminal case with the proper court.

Section 70. Special Rules and Regulations. - To ensure the collection of amusement tax, the following are required:

(a) The Municipal Treasurer shall inform the Provincial Treasurer of any form of amusement like circuses, carnival parks, local performances, sideshows and the like that will be conducted in their jurisdiction during Town or Barangay fiestas and other festive occasions and shall withhold the issuance of a permit for their operation unless proper clearance is obtained from the Provincial Treasurer as to the registration of admission tickets;

(b) The Provincial Treasurer has the authority to require a deposit equivalent to fifty percent (50%) of the expected ticket sales. The amusement tax due shall be paid to the Provincial Treasurer or his/her duly authorized representative on the day immediately following the occasion, shows, or performances;

(c) The Municipal Treasurer shall likewise provide the Provincial Treasurer a list of amusement places operating within their respective municipalities, to be updated whenever necessary, and shall require their operators to secure clearance from the Provincial Treasurer as a prerequisite to the issuance of a permit for their operation.

Section 71. Accrual and Payment of Tax. - The tax herein imposed shall be paid and remitted by the operators, lessees, or proprietors of theater, cinema and other amusement places every Monday to the Provincial Treasurer together with a true and complete return of the amount of gross receipts during the preceding week.

Section 72. Surcharge and Penalty for Late Payment. - If the tax is not paid within the time fixed herein above, the taxpayer shall be subject to an additional twenty-five percent (25%) of the amount of the tax due, plus interests upon the unpaid amount at the rate of two percent (2%) per month from the due date until the tax is fully paid but not exceeding thirty six (36) months. In case of willful neglect to file the return and pay the tax within the time required or in case of fraudulent return or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due in addition to the interests and penalties provided herein.

Section 73. Exemption. - The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts and such other activities as the Sangguniang Panlalawigan may exempt through an appropriate resolution or ordinance shall be exempt from the payment of the tax herein imposed.

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Provincial Governor

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Section 74. Distribution of Proceeds. - The proceeds from the amusement tax shall be shared equally by the Province and the Municipality where such amusement places are located.

ARTICLE M. - ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALERS, DEALERS OR RETAILERS

Section 75. Imposition of Tax. - There shall be imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers, or retailers in the delivery or distribution of distilled spirit, fermented liquors, soft drinks, cigar and cigarettes, rice and corn; wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine and freshwater products, whether in their original state or not; cooking oil and cooking gas; laundry soap, detergents, and medicine; agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides and other farm inputs; poultry feeds and other animal feeds; school supplies; and cement and other products as may be determined by the Sangguniang Panlalawigan, to sales outlets or consumers, whether directly or indirectly, within the Province in the amount of Six Hundred Five Pesos (PHP 605.00) in case of six-wheeler trucks and below and One Thousand One Hundred Pesos (PHP 1,100.00) for other trucks.

Section 76. Exemption. - The manufacturers, producers, wholesalers, dealers, and retailers referred to in the immediately preceding paragraph shall be exempt from the tax on peddlers imposed by Municipality.

Section 77. Accrual and Payment of Tax. - The tax and fee herein imposed shall be due and payable on or before the twentieth (20th) of January, annually, and shall be paid to the Provincial Treasurer or his/her authorized deputies. Any person first beginning to offer to sell, distribute or take delivery of merchandise after the twentieth (20th) day of January must, however, pay the full tax before engaging therein.

Section 78. Surcharge. - If the tax imposed herein is not paid within the time specified above, the amount of the tax shall be increased by twenty-five percent (25%), the amount to be part of the tax.

Section 79. Administrative Provisions. - No manufacturer, producer or dealer referred to above shall be allowed to transact business within the Province without first securing the annual fixed tax for the delivery truck or van and the Provincial permit to operate the same.

For the proper implementation of this Article, the Land Transportation Office shall require the proper clearance from the Office of the Provincial Treasurer before registering those vehicles for registration. Likewise, Municipal Treasurers are directed to require the same clearance before accepting payments of Municipal licenses from those establishments using delivery trucks or vans in carrying out their businesses in their respective municipalities.

Section 80. Penalty for Violation. - Any violation of the provisions of Articles B to H, inclusive, shall be punished by a fine of not less than One Thousand Pesos (PHP 1,000.00) but not more than Five Thousand Pesos (PHP 5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the court, without prejudice to the filing of appropriate administrative charges, whenever applicable, and the prosecution of any other offenses that may have been committed under the law.

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CHAPTER 4 - SERVICE FEE

ARTICLE N. - FEES AND CHARGES

Section 81. Provincial Prosecutor Service Charge. - There is an imposition of a service charge for the issuance of any clearance issued by the Office of the Provincial Prosecutor in the amount of One Hundred Ten Pesos (PHP 110.00).

Section 82. Payment and Accrual of Service Charge. - The service charge herein imposed shall be payable to the Provincial Treasurer and shall accrue to the General Fund of the Province.

Section 83. Administrative Provision. - It shall be the duty of the Officer-in-Charge issuing the clearance specified in Section 81 hereof to require the presentation of the evidence of payment of the service charge to the Office of the Provincial Treasurer before the issuance thereof and to annotate the number and date of the Official Receipt for each payment, as well as the amount paid at the bottom of the clearance to be issued.

Any clearance issued in violation of this Ordinance cannot be validly used for the purpose intended.

Section 84. Laboratory Testing of Construction Materials. - The Laboratory Testing of Construction Materials under the Provincial Engineer's Office has the following rates for fees and charges:

Item No.	Particular	Rate (PHP)
1	Soil Grading Test	290.00
2	Field Density Test	480.00
3	Aggregates Grading	290.00
4	Comprehensive strength of concrete cylinders	
	a. 6" x 12"	150.00
	b. 8" x 16"	170.00
5	Flexural strength of concrete beams 6"x 6" in cross section	170.00
6	Compressive strength	170.00
7	Tensile properties of prepared test specimen	600.00

ARTICLE O. - HOSPITAL FEES AND CHARGES

Section 85. Hospital Fees and Charges. - There are hereby imposed for the Provincial Health Office, Orani District Hospital, Dinalupihan District Hospitals, Bagac Community and Medicare Hospital and Mariveles District Hospital in the Province of Bataan and such other medical hospitals that may be created hereafter, the following hospital fees and charges:

Hospital Fees and Charges	Rate (PHP)
A. Medical Documents	
1. Birth Certificate	50.00
2. Death Certificate	50.00
3. Medical Certificate	120.00
4. Medico-Legal Certificate	150.00

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5. Certified true Copy	100.00 for every document. If said official records, documents, certifications and certified copy of documents consist of more than one (1) page, an additional Twenty Pesos (PHP 20.00) for the second page and every succeeding pages shall be paid
6. Out-Patient Card	20.00
7. Loss Card/Penalty	100.00
8. Statement of Account	50.00
9. Certificate of Confinement	120.00
10. Medical Abstract	200.00
11. Discharge Summary	120.00
12. Operation Report	120.00
13. Surgical Memorandum	120.00
14. Additional Copy of Certificate/s	30.00
B. Ambulance Fee	250.00 or more depending on the distance. Free of charge for: EMERGENCY CASES, INDIGENT CASES **

C. Delivery Charges	
1. a. Room and Board (Charity)	250.00
1. b. Room and Board (Pay)	700.00
2. a. Delivery Room (Charity)	300.00
2. b. Delivery Room (Pay)	300.00
3. a. Operating Room (Charity)	2,000.00
3. b. Operating Room (Pay)	2,000.00
4. BTL FEE	2,000.00
5. PAYWARD	700 per day
D. Dental Services	
SURGERY	
Dental Extraction	
a. Anterior teeth/Root Fragments	250.00
b. Posterior teeth (premolars and molars)/Severely broken-down teeth (normal extraction procedure)	300.00
c. Local anesthesia (additional)	50.00
d. Suturing (additional)	400.00

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e. Simple Alveoloplasty/Alveolectomy (Treatment of infected socket)	200.00
f. Surgical Alveoloplasty/Alveolectomy	300.00
g. Complicated Extraction (surgical extraction)	600.00
h. Odontectomy (surgical extraction 3rd molars) (including suturing)	5,000.00
ORAL MEDICINE	
Root Canal Treatment (per canal)	2,000.00
ORAL PROPHYLAXIS	
Scaling (Oral Prophylaxis)	400.00
Scaling (Oral Prophylaxis)	200.00
-Succeeding sitting whenever needed (after 1 week)	
DENTAL EMERGENCY CONSULTATION/CHECK UP	50.00
DENTAL RADIOGRAPHS	
a. Panoramic Radiograph	600.00
b. Cephalometric Radiograph	400.00
c. Periapical Radiograph	250.00
ORAL RESTORATION	
Glass Ionomer Permanent Restoration (Class V - Anterior/Posterior teeth)	400.00
Glass Ionomer Permanent Restoration (Class I- Posterior teeth)	500 + 100 per surface/deep restorations
Glass Ionomer Interim Restoration	300 + 100 per surface
Composite Restoration (Class III - Anterior teeth)	500.00
Composite Restoration (Class V - Anterior teeth)	500.00
Composite Restoration (Class IV - Anterior teeth)	800.00
Composite Restoration (Class I - Posterior teeth)	800 + 200 per surface/deep restoration
PROSTHODONTICS	
a. Fixed Partial Denture preparation and installation (per unit)	3,000 + dental laboratory fees
b. Removable Partial Denture preparation	2,000 + dental laboratory fees
c. Single Denture	2,500 + dental laboratory fees
d. Complete Denture	4,000 + dental laboratory fees
E. Imaging Diagnostic Services	
1. XRAY EXAMINATION	

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 Provincial Governor

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Abdomen U/S	450.00
Abdomen Lateral	300.00
Abdomen Plain	300.00
Abdomen APL	400.00
Abdomen AP/Supine	250.00
Abdomen Scout Film	300.00
Ankle AP/L	250.00
Ankle Bilateral	400.00
Apicolordotic View	200.00
Arm (Humerus) APL	250.00
Arm (Humerus) Bilateral	450.00
Barium Enema	1,600.00
Baby Gram AP/L	550.00
Calcaneus	300.00
Cervical APL	350.00
Chest AP Sitting	200.00
Chest PA (Adult)	350.00
Chest PA (Child)	360.00
Chest AP (Portable)	400.00
Chest AP/L Adult (Portable)	400.00
Chest AP/L Child (Portable)	350.00
Chest AP/L (adult)	350.00
Chest AP/L (Child)	350.00
Chest Scout Film	350.00
Chest Lateral Decubitus	250.00
Cervical Spine APL	320.00
Cervical AP	250.00
Cervical AP/L/O	500.00
Cervico - Thoracic AP/L	400.00
Cervico - Thoracic AP/L/O	500.00
Chole G.I Series	1,300.00
Clavicle A.P	250.00
Clavicle Bilateral	400.00
Coccyx AP/LA	350.00
Elbow AP/L	250.00
Elbow AP/L (Portable)	250.00
Elbow (Bilateral)	400.00

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Provincial Governor 

Esophagram	550.00
Foot AP/O	250.00
Foot AP/O (Portable)	300.00
Forearm AP/L	250.00
Forearm Bilateral	400.00
Forearm AP/L (Portable)	450.00
Femur AP/L (Adult)	300.00
Femur AP/L (Child)	250.00
Femur AP/L (Portable)	450.00
Hand Bilateral	450.00
Hand AP/O	250.00
Hand AP/O (Portable)	300.00
HIP Joint	300.00
Humerus AP/L	250.00
Humerus AP/L (Portable)	300.00
Knee Bilateral	450.00
Knee AP/L	250.00
Knee AP/L (Portable)	300.00
KUB Plain	250.00
KUB -IVP	1,200.00
Leg Bilateral	400.00
Leg AP/L (Adult)	250.00
Leg AP/L (Child)	250.00
Leg AP/L (Portable)	350.00
Lordotic View	350.00
Lumbosacral AP	300.00
Lumbosacral AP/L	350.00
Lumbosacral AP/L/O	480.00
Mandible AP	250.00
Mandible AP/L	420.00
Mastoid	450.00
Maxilla Bilateral	350.00
Nasal Bone	250.00
Oral Chole	550.00
Pelvic AP	300.00
Pelvic AP/O	350.00
Pelvic Frogleg	300.00

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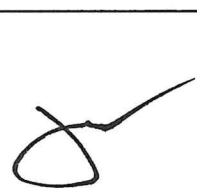
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 JOSE ENRIQUE S. GARCIA III
 Provincial Governor

Pelvimetry	550.00
Para Nasal Sinuses	450.00
RIB Cage (Adult)	300.00
RIB Cage (Child)	250.00
RIB Cage (Portable)	300.00
Sacrum AP/L	400.00
Shoulder Bilateral	400.00
Shoulder AP	250.00
Scapula AP	250.00
Sternum L/O	350.00
Skull AP	250.00
Skull AP/L	450.00
Skull Series	350.00
Skull Caldwell	450.00
Skull Towne's View	250.00
Skull Water's View	250.00
Skull Rheese View	300.00
Submandibular View	200.00
Small Intestinal Series	800.00
Temporomandibular Joint	320.00
Thigh (Femur) APL	250.00
Thigh (Femur) Bilateral	400.00
Thoracic Spine AP	200.00
Thoracic Spine AP/L	350.00
Thoracic Spine AP/L/O	480.00
Thoracic Cage	300.00
Thoraco Lumbar AP/L	450.00
Thoraco Lumbar AP/L/O	480.00
Upper G.I Series	1,000.00
Wrist Bilateral	400.00
Wrist AP/L	250.00
Wrist AP/L (Portable)	250.00
Zygomatic View	200.00
Zygoma AP/L	300.00
Duplicate Copy (A4 Photopaper Radiograph)	50.00
Duplicate Copy (Dry View Laser Film)	150.00
Ultrasound Initial Scan	80.00

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JOSE ENRIQUE S. GARCIA III
 Provincial Governor



2. ULTRASOUND	
Breast (Right/Left)	800.00
Breast (Bilateral)	1,400.00
Chest (Right/Left)	800.00
Chest (Bilateral)	1,600.00
Cranial	700.00
Hepatobiliary(HBT)	900.00
Inguinoscrotal	1,500.00
Kidney/Renal	700.00
KUB	900.00
KUB/Pelvic	1,000.00
KUB With Prostate	1,000.00
pelvic	500.00
Pelvic (Biometry)	500.00
Neck	800.00
Prostate	500.00
Renal	600.00
Scrotal	1,200.00
Soft Tissues	500.00
Thyroid	800.00
Upper/Lower Abdomen	800.00
Whole Abdomen	1,100.00
Whole Abdomen (Pre/Post Void)	1,000.00
3. C.T. SCAN	
Chest (PLAIN)	6,000.00
Chest (W/CONTRAST)	8,500.00
Cranial (PLAIN)	3,800.00
Cranial (WITH CONTRAST)	4,800.00
Mandible (PLAIN)	4,800.00
Mandible (WITH CONTRAST)	6,500.00
Neck (PLAIN)	4,000.00
Neck (WITH CONTRAST)	5,800.00
Upper abdomen (plain)	8,800.00
Upper abdomen (with contrast)	10,800.00
Lower abdomen (plain)	8,800.00

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 Provincial Governor

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Lower abdomen (with contrast)	10,800.00
Whole abdomen (plain)	9,500.00
Whole abdomen (with iv contrast only)	12,500.00
Whole abdomen (with iv and oral contrast)	13,800.00
Whole abdomen triple contrast (iv,oral and rectal)	14,500.00
Stonogram	7,900.00
CTscan guided biopsy	4,800.00
C-ARM (per procedure)	2,000.00
F. Molecular Laboratory	
COVID 19 test	
a. Plate-Based RT-PCR test	2,850.00
b. Cartridge-Based RT-PCR test (GeneXpert)	2,450.00
c. Offsite Services (swabbing additional fee)	1,000.00
d. Rapid Antigen test	850.00
G. Clinical Laboratory	
BLOOD CHEMISTRY	
RBS / FBS	150.00
Serum Electrolytes (Na, K, Cl)	600.00
Blood Urean Nitrogen (BUN)	150.00
Blood Uric Acid (BUA)	150.00
Total Cholesterol	150.00
Creatinine	150.00
Triglycerides	250.00
HDL/LDL	500.00
SGOT/AST	230.00
SGPT/ALT	230.00
Ionized Calcium	1,200.00
75 g OGTT	800.00
50g OGTT	750.00
HEMATOLOGY	
Complete Blood Count	230.00



JOSE ENRIQUE S. GARCIA III
 Provincial Governor




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Complete Blood Count with Platelet Count	275.00
Blood Typing	200.00
Hemoglobin and Hematocrit	200.00
WBC Count on Diff. Count	150.00
Clotting time, Bleeding Time	100.00
Peripheral smear	450.00
Malarial Smear	100.00
Prothrombin time	750.00
Activated Partial Thromboplastin Time	750.00
CLINICAL MICROSCOPY	
Urinalysis	80.00
Urine Sugar	50.00
Urine Albumin	50.00
Fecalalysis	80.00
Fecal Occult Blood	300.00
Pregnancy Test	150.00
IMMUNOLOGY & SEROLOGY	
Dengue Duo	1,200.00
Dengue NS1	1,200.00
HBSAG	250.00
HBA1C	700.00
CRP	350.00
D-DIMER	650.00
TSH	650.00
T3	600.00
T4	600.00
FT3	650.00
FT4	650.00
CKMB	1,000.00
VDRL	350.00
Troponin I	1,000.00
PSA	950.00
Cross Matching	700.00
Typidot	600.00
Anti HAV	350.00

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RPR	200.00
HIV Screening	600.00
HCV Screening	400.00
ABO-RH Typing	200.00
Syphilis	250.00
MICROBIOLOGY	
AFB Staining	
Gram Staining	150.00
Wet Smear	150.00
OTHER SERVICES	
Expanded Newborn Screening	2,000.00
Newborn Hearing Screening	500.00
Diagnostic Auditory Brainstem Response	6,000.00
Arterial Blood gas	1,500.00
ECG Tracing	200.00
ECG Tracing with interpretation	250.00
Cautery Fee	100/hour
Suturing Fee	500-1500
Wound Dressing	50-100
Minor OR Fee (Circumcision, I & D, Excision)	1000-2000
Recovery Room	300/hour
Dialysis Fee	2,600.00
Outpatient HIV Package (OHAT)	7500/quarter
Nebulization (1Neb, excluding meds)	50.00
Injection fee	50.00
NGT Insertion / catheter Insertion	50.00
Oxygen fee	100/hour

Section 86. Exemption. - All patients confined in the Charity Ward who are duly certified as indigent by the Municipal Social Welfare and Development Office where the indigent patient resides, as duly approved by the Provincial Governor or his/her duly authorized representative, are exempt from the above charges.

Section 87. Discount on Hospital Fees and Charges. - The following shall be granted a free or a twenty percent (20%) discount on the total hospital fees and charges. However, the Universal Health Care Law or R.A. No. 11223 and other laws, rules, and regulations shall take precedence in the application of this provision.


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Senior Citizen	- 20% Discount
Persons with Disability	- 20% Discount
PGB Employees	- 20% Discount
PGB Employees' Dependents	- 20% Discount
Indigenous People	- Free
Indigent Inmates	- Free

Section 88. Administrative Provisions. - The Provincial Treasurer is hereby authorized to promulgate authorized rules and regulations for the proper and efficient administration and collection of fees and charges herein imposed.

ARTICLE P. SECRETARY'S FEE

Section 89. Secretary's Fee. - There is hereby imposed a specific provision on Secretary's fee and/or service charge for the issuance of official records, documents, certifications and certified copy of documents and such other official acts performed by any offices under the Provincial Government of Bataan (PGB), as follows:

For every official record, document, certification, and certified copy of document - One Hundred Pesos (PHP 100.00).

If said official records, documents, certifications, and certified copies of documents consist of more than one (1) page, an additional Twenty Pesos (PHP20.00) for the second page and every succeeding page shall be paid.

Section 90. For Documents to be Secured at the Provincial Treasurer's Office.

For certificates to be issued including, but not limited to payment of Real Property Tax, Transfer Tax and other taxes, One Hundred Pesos (PHP 100.00) per property as listed in the issued certification/s shall be paid.

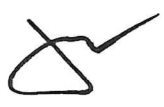
In case of certificates not identified as per property, Section 89 of this Code will apply.

Section 91. For Documents to be Secured at the Provincial Assessor's Office.

(a) For every official record, document, certification and certified copy of document - One Hundred Fifty Pesos (PHP 150.00). If said official records, document, certification, and certified copy of document consist of more than one (1) page, an additional Twenty Pesos (PHP 20.00) for the second page and every succeeding page shall be paid, provided that official record, document, certification, and certified copy of document from the Provincial Assessor's Office shall be charged with an additional I.T. Fee of Fifty Pesos (PHP 50.00) per document;

(b) For the real property verification services in the Tax Mapping Division such as Verification Issuance of Location Map with Google Earth Map Image a fee of Three Hundred Pesos (PHP 300.00) shall be paid for every sheet and an additional Fifty Pesos (PHP 50.00) for the succeeding lot/s;


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(c) For the real property verification and research services in the Records Division, a fee of One Hundred Pesos (PHP 100.00) shall be paid for every request;

(d) For the transfer of ownership, sale, donation, etc., extrajudicial settlement, correction, new declaration of improvements, declaration of CLOA, KOT, OCT, CARP & EP, subdivision, consolidation, & subdivision, revision, reassessment, reclassification, and consolidation, a Secretary's fee of Four Hundred Pesos (PHP400.00) shall be paid.

Section 92. For Documents to be Secured at the Office of the Provincial Veterinarian.

For livestock and poultry farms:

1. Veterinary Health Certificate - PHP 100.00;
2. Permit to Operate - PHP 100.00.

Section 93. For Documents to be Secured at the Provincial Human Resource Management Office.

Certification fees (secretary's fee) for inactive or separated employees:

1. Service Record;
2. Certification of employment;
3. Other certifications in relation to client's employment;
4. Office clearance;
5. Leave credits certification.

For every official record, document, certification, and certified copy of document - One Hundred Pesos (PHP 100.00).

Section 94. For Documents to be Secured at the Environment and Natural Resource Office.

Certification Fee, Certificate of No Objection for Area Development of Private Property:

Application Fee - One Hundred Pesos (PHP 100.00).


Section 95. For Documents to be Secured at the Provincial Cooperative & Enterprises Development Office.

1. Payments for every Training Certificate issued to cooperative officers who completed mandatory training accredited by PCEDO - One Hundred Pesos (PHP100.00) per certificate;
2. Payment of label printing service fees availed by 1Bataan Negosyo Center clients Fee - PHP 0.50 per square inch.

ARTICLE Q. - RENTAL FEE

Section 96. Rental of Various Equipment under the Provincial Engineer's Office has following Rates for Fees and Charges.

For use of the Coring Test Machine, a rental rate of Seven Hundred Forty Pesos (PHP 740.00) per use and One Thousand Three Hundred Seventy Pesos (PHP 1,370.00) per hole;


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For use of the concrete rebound hammer test, a rental rate of Fifty Pesos (PHP 50.00).

For examination of concrete (compressive) by the Provincial Engineer's Office:

Cylinder - One Hundred Pesos (PHP 100.00) per piece;

Flexular Beam - One Hundred Twenty Pesos (PHP 120.00) per piece;

For the number of pieces of equipment owned by the PGB intended for logistics and construction activities:

Item No.	Particular	Capacity	Rate per Day (PHP)
1	Road Grader	n/a	17,384.00
2	Payloader	n/a	13,864.00
3	Dumptruck	10 cu. mtr.	11,360.00
4	Elf Truck	4 cu. mtr.	6,264.00
5	Road Roller	n/a	7,400.00
6	Low-bed trailer with tractor head	n/a	14,400.00
7	Boom Truck	n/a	8,143.20
8	Water Tank truck	n/a	9,440.00

Section 97. Rental of Various Equipment under the Office of the Provincial Agriculture has the Following Rates for Fees and Charges.

The use of the 4-wheel Drive Tractor of the Office of the Provincial Agriculture shall be charged with a rental fee rate of One Thousand Pesos (PHP 1,000.00) per single pass per hectare. Provided, that the hauling and fuel cost to be used is at the expense of the farmer.

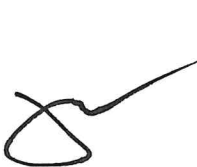
The use of the combine harvester of the Provincial Agriculture shall be charged with a rental rate equivalent to thirty percent (30%) of the net income with the use of said combine harvester.

The use of the Riding Type Rice Transplanter of the Provincial Agriculture shall be charged with a service fee rate of One Thousand One Hundred Pesos (PHP1,100.00) per pass per hectare. Provided, that the hauling and fuel costs to be used is at the expense of the farmer.

Section 98. Rental Fee of the Bataan Peoples' Center (sports center/assembly hall).

A. Hourly Rates (per hour or any fraction thereof):

PUBLIC ADDRESS	PHP 12,000.00/hr.
Cultural shows, sports activities, trade fairs, bazaars, symposia, seminars, workshops, trainings, and similar events	
Without LED	PHP 9,650.00/hr.
Without Air Conditioning	PHP 8,050.00/hr.
Without LED & Air Conditioning	PHP 5,700.00/hr.
STAGE EVENTS	PHP 18,000.00/hr.
Pop, rock, or similar concerts and music events	
Without LED	PHP 15,650.00/hr.


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Without Air Conditioning PHP 14,050.00/hr.

Without LED & Air Conditioning PHP 11,700.00/hr.

B. Daily Rates (per day or use of more than 8 hours)

PUBLIC ADDRESS PHP 96,000.00/day

Cultural shows, sports activities, trade fairs, bazaars, symposia, seminars, workshops, trainings, and similar events

STAGE EVENTS PHP 144,000.00/day

Pop, rock, or similar concerts and music events

STALL OWNERS Daily rate/Square Meter

Without Electricity PHP 45.00

With Electricity PHP 75.00

VENDORS Daily Rate

(without electricity) PHP 200.00

Hourly Rate

PHP 25.00

The hourly and daily rates provided herein may be subject to adjustment depending on the nature and size of the activity or event taking into consideration the extent of use of the venue and facilities of the Bataan People's Center.

The number of hours of use of the Bataan People's Center shall begin from the hour of occupancy and end at the actual hour after the removal of materials, accessories and personnel by the lessee. Prior to any reservation for the use of the Bataan People's Center, the Provincial Treasurer shall require the payment of a non-refundable reservation fee equivalent to ten percent (10%) of the estimated rental fee to be paid.

In addition to the reservation fee, a security deposit shall be collected for a total amount equivalent to ten percent (10%) of the total contract. The security deposit shall serve as insurance in case of damages incurred, if any. This will be refunded upon issuance of clearance from the Provincial Engineer's Office.

The rates herein prescribed shall be increased by ten percent (10%) per year to cope with its variable rate.

Section 99. Renting Out of the 1Bataan Training Center and its Facilities Located at 1Bataan Command Center Compound, Orani, Bataan.

Fees and charges shall be collected for the use of the facilities and equipment of 1Bataan Training Center, to wit:

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Facility	Occupancy/ Capacity	Amenities	Rental Rate
1 Bataan Dormitory	6 persons per room	Air-conditioned rooms with complete beddings	PHP 250.00 per person per day
Canteen in 1BITS Academic Building	100 persons	Air-conditioned room with audio visual system and projector	PHP 5,000.00 per month
Audio-visual room in 1BITS Management Building	50-80 persons	Air-conditioned room with audio visual system, projector and 52" LED TV	PHP 1,500.00 per day
Classroom in 1BITS Academic Building	35 persons	Air-conditioned room with audio visual system, projector, 50" LED TV and study tables	PHP 750.00 per day

Section 100. Permit and Payment. - There shall be issued a "Permit to Use" before any person shall be allowed to utilize any of the facilities or equipment of the 1Bataan Training Center. Prior to the issuance of such "Permit to Use," there shall be collected the herein prescribed fees and charges in order to avail the use of the same.

Section 101. Issuance of the Official Receipts. - The Provincial Treasurer or his/her duly authorized representative shall issue an Official Receipt as evidence of payment for the fees and charges imposed for the use of any of the facilities and equipment of 1Bataan Training Center, as prescribed herein. The Official Receipt shall be a prerequisite before the issuance of the "Permit to Use".

Section 102. Exemptions from Fees and Charges. - Upon proper evaluation, those that shall be deemed in the interest of public service, in furtherance of public good, or in cases of emergency shall be exempt from herein fees or charges.


ARTICLE R. - EXCAVATION FEE

Section 103. Excavation Fee. - There is hereby imposed and collected a fee of One Hundred Ten Pesos (PHP 110.00) for every linear meter of excavation on concrete or asphalted provincial roads and/or streets for any purpose done by public and private persons or entities as duly authorized by the Provincial Engineer.

Section 104. Administrative Provisions. - Before any excavation is done, a proper application shall be filed by all concerned with the Provincial Engineer's Office, which shall issue the necessary permit for the excavation. The excavation permit shall clearly state the exact location and length or area covered by said permit. Before any permit is issued, payment of the excavation fee shall be made to the Provincial Treasurer and the proper receipt shall therefore be presented by the applicant to the Provincial Engineer, who shall annotate the number of Official Receipt as well as the date and amount paid on the permit.

CHAPTER 5 - REGULATORY FEES

ARTICLE S. - PROVINCIAL PERMIT FEE


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Section 105. Provincial Permit Fee. - Pursuant to Section 186 of the LGC, as amended, there shall be levied and collected an Annual Permit Fee of One Hundred Pesos (PHP 100.00) on all persons engaged in business subject to tax or fee under any Article of this Ordinance.

Section 106. Accrual of Payment of Provincial Permit Fee. - All persons engaged in business subject to tax and/or fee under any Articles hereof shall pay an Annual Provincial Permit Fee within the first twenty (20) days of January to the Office of the Provincial Treasurer, which payments shall accrue to the General Fund of the Province. If the fee is not paid within the prescribed period, there shall be added thereto a surcharge of twenty-five percent (25%).

ARTICLE T. - ANNUAL PERMIT FEE FOR THE OPERATION OF CRUSHING AND BATCHING PLANT UTILIZING SAND, GRAVEL AND OTHER QUARRY RESOURCES

Section 107. Annual Permit Fee. - There shall be imposed an Annual Permit Fee for the operation of all crushing and batching plants processing sand, gravel, and other quarry resources in the amount of Seventy Five Thousand Pesos (PHP75,000.00) per plant. In addition thereto, the owner/operator of such crushing and batching plant shall be liable for an annual fixed tax for all its trucks used in the operation.

In cases where the owner/operator is engaged in both batching and crushing, an Annual Permit Fee in the amount of One Hundred Fifty Thousand Pesos (PHP150,000.00) shall be imposed.

Section 108. Accrual and Payment of Fee. - The fees herein imposed shall be paid on or before the thirty-first (31st) day of January. However, those crushing and batching plants that will start operation after the month of January must first pay the fees herein imposed before they start operation. The fee shall accrue to the General Fund of the Province.

Section 109. Coverage. - The imposition of this fee shall apply to all persons, corporations, partnerships or associations including owners of trucks utilized and/or used in the operation of crushing and batching plants.

Section 110. Surcharge. - In case the fee is not paid within the reglementary period, same with those who start operation after the month of January who fail to pay the fee herein imposed within the month following their month of start of operation, a surcharge of twenty-five percent (25%) and two percent (2%) interest per month will be added to the fees due.

Section 111. Administrative Provisions. - For the effective implementation and/or enforcement of this fee, the Provincial Treasurer is hereby authorized to verify and require the registration of all trucks and other vehicles used in the operation of crushing and batching plants. He/She is also authorized to promulgate rules and regulations governing the enforcement and collection of the fees herein imposed, which shall form part of this Ordinance.

CHAPTER 6 - GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTICLE U. - COLLECTION AND ACCOUNTING OF PROVINCIAL REVENUE

Section 112. Collection. - The collection of all provincial taxes, fees and charges imposed in this Code shall be the responsibility of the Provincial Treasurer and/or his/her duly authorized deputies and shall in no case be delegated to any other person.



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Section 113. Issuance of Receipts. - It shall be the duty of the Provincial Treasurer or his/her duly authorized deputies to issue the necessary Official Receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person, and particulars of the payment.

Section 114. Recordkeeping. - It shall be the duty of the Provincial Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying provincial taxes, fees and charges, as far as practicable. He/She shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

Section 115. Accounting of Collection. - Unless otherwise provided for in this Code and existing laws and decrees, all monies collected by virtue of this Code shall be accounted for in accordance with existing rules and regulations and laws concerning the same and credited to the General Fund of the Province.

Section 116. Accrual of Fines, Costs and Forfeiture. - Unless otherwise provided for by laws or decrees, fines, costs, forfeitures, and other pecuniary liabilities imposed by the Court for violations of any Article of this Code shall accrue to the General Fund of the Province.

ARTICLE V. - REMEDIES

Section 117. Tax Lien. - Provincial taxes, fees and other revenue due to the Province shall constitute a lien in its favor, enforceable by proper legal action, superior to all liens or charges in favor of private parties not only upon any property which may be the subject to the charge but also upon any property used in the exercise of the occupation, business, or privilege with respect to which the charge is imposed and upon all property rights therein.

Section 118. Application of Remedies. - The Provincial Treasurer may avail of the administrative and legal remedies provided for in the LGC and its Implementing Rules and Regulations for the collection of delinquent and unpaid taxes, fees, charges and related surcharges and interests.

Section 119. Redemption. - Where property is sold at public auction in pursuit of the remedy by administrative action through levy on real property, the owner of the delinquent real property or person having legal interest therein, or his/her representative, shall have the right to redeem the same within one (1) year from the date of the sale, upon payment to the Provincial Treasurer of the amount of the delinquent tax, including the interest and charges due thereon, related surcharges, and all other expenses of the sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of the sale to the date of redemption.

Section 120. Repurchase. - The repurchase of real properties forfeited in favor of the Province through tax delinquency auction sales may be approved subject to the following conditions:

1. Only offers to repurchase coming from the former owner/s of the forfeited real property or person having legal interest therein acquired prior to the lapse of the redemption period, shall be allowed to make the repurchase;
2. The property is classified in the current tax declaration as either residential or agricultural;
3. The PGB does not have a need or plan for the utilization of such a property as may be certified by the relevant departments or offices of the PGB;
4. The repurchase price, which shall be paid in full and in cash, shall be the total of the following:

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Provincial Governor

- a. the unpaid realty taxes, inclusive of interests and charges which accrued prior to the auction sale;
- b. the expenses of sale when auctioned;
- c. two percent (2%) interest per month based on (a) and (b) from the date of the auction up to the time of payment; and
- d. reacquisition fee of twenty percent (20%) based on (a) and (b).

5. The approval of the repurchase will be more advantageous to the PGB compared to the disposition of the same pursuant to Section 264 of the LGC and will not unduly give advantage or favor to the party making the repurchase.

A Provincial Repurchase Committee (PRC) is hereby created for the review and evaluation of all offers to repurchase, the composition of which shall be determined and appointed by the Provincial Governor. The same shall recommend to the Governor the approval or denial of the said offers based on the existence of or compliance with all of the above conditions.

The Provincial Governor shall have the outright authority to approve or deny offers to repurchase involving properties with an aggregate area of up to three (3) hectares, including the authority to sign, execute and deliver any and all deeds, papers and documents that may be necessary to consummate the transaction. For properties with an area over three (3) hectares, such authority of the Governor shall be granted by the Sangguniang Panlalawigan through a separate resolution.

The Provincial Treasurer shall be required to submit to the Sangguniang Panlalawigan at the end of the calendar year a written report on the properties disposed of pursuant to this provision, including the amount realized therefrom.

ARTICLE W. - IMPLEMENTATION OF THE REVENUE CODE.

Section 121. Examination of Books of Accounts. - For the effective enforcement and collection of taxes, fees and other impositions provided by this Code, the Provincial Treasurer or his/her authorized representative may examine the books of accounts and other pertinent records of any person, partnership, corporation or association doing business in the Province subject to the provincial impositions to verify, assess and collect the true and correct amount of tax in accordance with the provisions of Section 171 of the LGC.

The books of accounts kept by business establishments must be in accordance with the provisions of this Ordinance and/or the BIR rules and regulations.

Section 122. Imposition of Surcharges and Interests. - Unless otherwise provided in this Code, the tax period of all taxes, fees and charges imposed herein shall be the calendar year.

Unless otherwise provided in this Code, all taxes, fees and charges imposed herein shall accrue on the first day of January of each year.

Unless otherwise provided in this Code, all taxes, fees and charges imposed herein shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. For justifiable reason or cause, the Sangguniang Panlalawigan may extend the time of payment of such taxes, fees, or charges without surcharge or penalties, but only for a period not exceeding six (6) months.

Unless otherwise provided in this Code, a surcharge of twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges shall be imposed until such amount is fully paid but in no

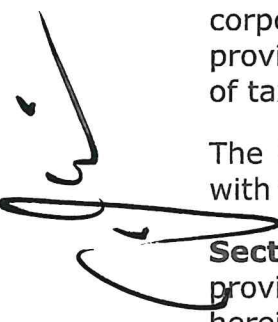

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Provincial Governor













case shall the total interests on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 123. Promulgation of Rules and Regulations. - Unless otherwise specifically provided in this Code or under existing laws, ordinances or decrees, the Provincial Treasurer is authorized, to promulgate rules and regulations for the proper and efficient administration and collection of taxes and fees herein imposed.

ARTICLE X. - PENAL PROVISION

Section 124. Penalty. - Violation of any provision of this Code not covered by a specific penalty by any person or who otherwise violates any rules and regulations promulgated under authority of this Code shall be punished with the penalty of:

First Offense : A fine of One Thousand Pesos (PHP 1,000.00);

Second Offense : A fine of Two Thousand Pesos (PHP 2,000.00);

Third Offense : A fine of Three Thousand Pesos (PHP 3,000.00);

Fourth Offense : A fine of Five Thousand Pesos (PHP5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court, without prejudice to the filing of appropriate administrative charges and the prosecution of any other offenses that may have been committed under the law.

If the violation is committed by a corporation, firm, partnership, or any judicial entity, the president, vice-president, general manager, or any person entrusted with the administration thereof at the time of the commission of the violation, shall be held responsible or liable.

The penalty of fine and imprisonment shall not relieve the offender from the payment of the provincial tax, fee, or charge under this Code that may have become due and payable.

ARTICLE Y. - WAIVER OR DISCOUNT OF TAXES

Section 125. Waiver or Discount of Taxes. - Any waiver or discount of the taxes and fees provided in this Code shall be made in accordance with law and only upon approval of the Sangguniang Panlalawigan, through the issuance of an appropriate Ordinance, with prior recommendation of the Provincial Governor.

CHAPTER 7 - FINAL PROVISIONS

ARTICLE Z. - SEPARABILITY, APPLICABILITY AND EFFECTIVITY CLAUSES

Section 126. Separability Clause. - If, for any reason, any section or provision of this Code shall be held to be unlawful, unconstitutional, or invalid, no other provision thereof shall be affected.

Section 127. Repealing Clause. - All existing ordinances, rules, and regulations, or parts thereof, in conflict or inconsistent with the provisions of this Revenue Code are hereby repealed or modified accordingly.

Section 128. Effectivity Clause. - This Ordinance shall take effect immediately upon compliance with the requirements of the relevant provisions of the LGC.

JOSE ENRIQUE S. GARCIA III
Provincial Governor

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UNANIMOUSLY ENACTED this 6th day of February 2023.

I HEREBY CERTIFY to the correctness of the foregoing ordinance.



ATTY. MARK LORENZ C. QUEZON
Secretary to the Sangguniang Panlalawigan



ANTONINO B. ROMAN III, J.D., LL.M.
Board Member



MARIA MARGARITA R. ROQUE
Board Member



BENJAMIN C. SERRANO, JR.
Board Member



MANUEL N. BELTRAN
Board Member



JOMAR L. GAZA J.D.
Board Member



NOEL JOSEPH L. VALDECAÑAS
Board Member



ROMANO L. DEL ROSARIO
Board Member



ANGELITO M. SUNGA
Board Member



JORGE S. ESTANISLAO, M.D.
Board Member



ROMAN HAROLD R. ESPELETA
Board Member



DOROTEO M. AUSTRIA
Board Member
(FABC President)




PRECIOUS D. MANUEL
Board Member
(SKF President)

ATTESTED:



MA. CRISTINA M. GARCIA
Vice Governor & Presiding Officer

APPROVED:



JOSE ENRIQUE S. GARCIA III
Provincial Governor
Date: 3/23/23