



*Republic of the Philippines*  
**PROVINCE OF BENGUET**  
**SANGGUNIANG PANLALAWIGAN NG BENGUET**

**51<sup>ST</sup> REGULAR MEETING OF THE 11<sup>TH</sup> SANGGUNIANG**

Held on June 19 at the SP Session Hall, 2F Legislative Bldg.,  
Capitol Cmpd., La Trinidad, Benguet

HON. ERICSON L. FELIPE	Vice-Governor and Presiding Officer
HON. MARIE ROSE T. FONGWAN-KEPES	Board Member
HON. JOHANNES A. AMUASEN	Board Member
HON. ALEXANDER T. FIANZA	Board Member
HON. FLORENCIO V. BENTREZ	Board Member
HON. FERNANDO M. BALAODAN, SR.	Board Member
HON. ROBERTO K. CANUTO	Board Member
HON. JUAN M. NAZARRO, JR.	Board Member
HON. RUBEN E. PAOAD	Board Member
HON. JOEL B. TINGBAOEN, JR.	Board Member
HON. NEPTALI B. CAMSOL	Board Member
HON. CRISPIN G. MARIANO, JR.	Board Member, LnB President
HON. JESTON S. BALONG-ANGEY	Board Member, SKF President
HON. RONALD C. KIMAKIM	Board Member, PCL President
HON. RECTO C. ALAWAS	Board Member, IPM Representative

**PROVINCIAL ORDINANCE NO. 2023 - 321**

**2023 REVISED REVENUE CODE OF THE PROVINCE OF BENGUET**

**WHEREAS**, Section 191 of the Local Government Code of 1991 grants authority to the LGU's to adjust the tax rates as prescribed in the Code not oftener than once every five (5) years, but in no case shall such adjustment exceed Ten Percent (10%) of the rates fixed in the Code;

**WHEREAS**, the Department of Interior and Local Government (DILG) and the Department of Finance (DOF) issued Joint Memorandum Circular No. 2019-01, dated May 17, 2019, entitled, "GUIDELINES FOR THE REVIEW, ADJUSTMENT, SETTING AND/OR ADOPTION OF REASONABLE REGULATORY FEES AND CHARGES OF LOCAL GOVERNMENT UNITS," to ensure uniform procedures in the setting, review and/or adoption of reasonable fees and charges of local government units (LGUs), and to promote a balance between recovering the cost of services rendered by the LGUs and attracting investments in the LGUs;

**WHEREAS**, there is an imperative necessity to input revisions on Provincial Tax Ordinance No. 2015-176 which was approved on September 14, 2015 precisely to cope up with existing price increases, impose additional charges commensurate to the cost of services rendered which are not covered by the existing Revenue Code, and to rectify provisions of the Code which are in conflict with laws and Court decisions;

**NOW THEREFORE**, be it ordained by the Sangguniang Panlalawigan ng Benguet in session assembled that:



## CHAPTER I. GENERAL PROVISIONS

### Article One. Short Title and Scope

**Section 1. Short Title.** This Ordinance shall be known as the “2023 Revised Revenue Code of the Province of Benguet”.

**Section 2. Scope and Application.** This Code shall govern the levy, assessment and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of Benguet Province.

### Article Two. Construction of Provisions

**Section 3. Words and Phrases Not Herein Expressly Defined.** Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in R.A. No. 7160, otherwise known as the “Local Government Code of 1991”.

**Section 4. Rules of Construction.** In construing the provisions of this Code, the following rules of construction shall be observed unless otherwise inconsistent with the manifest intent of the said provisions;

- (a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words, and phrases, and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar, or appropriate meaning.
- (b) **Number.** Every word importing the singular number shall apply to several persons or things; and every word importing the plural number shall extend and be applied to one person or things.
- (c) **Reasonable Time.** In all cases where an act is required to be performed within a reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or Holiday, in which case, the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) **References.** All references to Chapters, Articles, or Sections are to the Chapters, Articles, or Sections in this Code unless otherwise specified.
- (f) **Conflicting Provisions of Chapters or Articles.** If the provisions of different Chapters or Articles conflict with or contravene each other, the provisions of each chapter or article shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different Sections in the same article or chapter conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.



### Article Three. Definition of Terms

#### Section 5. Definitions – When used in this Code:

- (a) **Agricultural Activity** - The management by the Provincial Government of the biological transformation of biological assets for sale, into agricultural produce or into additional biological assets. This includes the raising of livestock, fish or poultry, stud farms (e.g. breeding of horses or cattle), forestry, plantations, floriculture).
- (b) **Agricultural Produce** - The harvested product from biological assets.
- (c) **Artificial Insemination** - refers to the technique in which semen is collected from the male and introduced into the female reproductive tract in the proper time with the aid of instruments which causes pregnancy.
- (d) **Ambulance** - a vehicle designed and equipped for transporting sick or injured.
- (e) **Amusement** - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.
- (f) **Amusement Places** - include theaters, cinemas, concert halls, circuses, boxing stadia, cockpits and other places of amusement where one seeks admission to entertain oneself by viewing the show or performances.
- (g) **Biological Assets** - A living animal or plant being managed by the Provincial Government for sale, or for transformation into agricultural produce or additional biological assets. This includes sheep, pigs, beef cattle, poultry, fish, dairy cows, trees in a forest, plants for harvest (e.g. vegetables), and trees, plants and bushes from which agricultural produce is harvested (e.g. fruit trees and vines).
- (h) **Biological Transformation** - Comprises the processes of growth, degeneration, production and procreation that cause qualitative or quantitative changes in a biological asset.
- (i) **Boar Semen** - refers to the fluid secreted by the male's testes and accessory glands containing the spermatozoa.
- (j) **Business** - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- (k) **Capital Investment** - is the capital which a person employs in any undertaking, or which contributes to the capital of a partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.
- (l) **Castration** - refers to the removal of the testicles (surgical, chemical, or otherwise) making the animal incapable of reproduction. The correct use of the word can be used to describe both male and female animals, but it is commonly used to describe on males.



- (m) **Charges** – refers to pecuniary liability, as rents or fees against persons or property.
- (n) **Commercial Sand and Gravel Permit** – a permit issued to any qualified person by the Provincial Governor to extract and remove sand and gravel or other loose or unconsolidated materials which are used in their natural state, without undergoing processing from an area of not more than Five (5) Hectares and in such quantities as may be specified in the permit.
- (o) **Cooperative** – is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- (p) **Corporation** – includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participation), associations or insurance companies, but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.
- The term “**resident foreign**” when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines, but engaged in trade or business within the Philippines.
- (q) **Electronic Payment or Digital Payment** – refers to a monetary payment transaction between two parties through a digital payment instrument in which both the payer and the payee uses an electronic channel.
- (r) **Exclusive Sand and Gravel Permit** – a permit issued to any qualified person by the Provincial Governor to quarry and utilize sand and gravel or other loose or unconsolidated materials from public lands for his/her own use, provided that there will be no commercial disposition thereof.
- (s) **Fee** – refers to a charge fixed by law or ordinance for the regulation or inspection of a business activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his/her official duties.
- (t) **Forage** – is the food for domestic animals. It is a plant or plant materials (stems and leaves) eaten by grazing livestock. It is also used more loosely to include plants that are cut for fodder and carried to the animals (hay and silage).
- (u) **Franchise** – is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms



and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.

- (v) **Government Gratuitous Permit** – a permit issued to any Government entity or instrumentality by the Provincial Governor to extract sand and gravel, quarry or loose unconsolidated materials needed in the construction of building.
- (w) **Gross Sales or Receipts** – includes the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax and value added tax (VAT).
- (x) **Industrial Sand and Gravel Permit** – a permit issued to any qualified person by the Provincial Governor for the extraction of sand and gravel and other loose unconsolidated materials that necessitate the use of mechanical processing covering an area of more than Five (5) Hectares at any time. Each shall have a term of five (5) years, renewable for a like period but not to exceed a total term of Twenty-five (25) years.
- (y) **Institutional Death** – death that occurs within a healthcare institution such as a hospital.
- (z) **Levy** – means an imposition or collection of an assessment, tax, fee, charge or fine.
- (aa) **License or Permit** – is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (bb) **Natural Breeding** – refers to the breeding of “in heat” female animals brought to the Provincial Breeding Station.
- (cc) **Non- institutional Death** – death that occurs outside of a healthcare institution such as a hospital.
- (dd) **Operator** – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- (ee) **Pallet** - a portable platform for handling, storing, or moving materials in crates, containers, or boxes. It shall be used to easily determine the commodity of one client to another.
- (ff) **Person** – refers to every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- (gg) **Patient Transport Vehicle** – any form of vehicle, other than those classified as licensed ambulance, designed and/or used to transport patients whose conditions are non-life threatening in nature.



(hh) **Privilege** – refers to a right or immunity granted as a peculiar benefit, advantage or favor.

(ii) **Quarry Permit** – a permit issued to any qualified person who applies to the Provincial Mining Regulatory Board on privately-owned lands and/or public lands for building and construction materials such as marble, basalt, andesite, conglomerate, tuff, adobe, granite, gabbro, serpentine, inset filing materials, clay for ceramic tiles and building bricks, pumice, perlite and other similar materials that are extracted by quarrying from the ground.

It shall have a term of five years, renewable for like periods but not to exceed not a total term of 25 years.

(jj) **Renewable Energy Developers** – refers to individual/s or a group of individuals formed in accordance with existing Philippine Laws engaged in the exploration, development and utilization of Renewable Energy Resources and actual operations of renewable energy systems/facilities.

(kk) **Rental** – refers to the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing. (RA 9153)

(ll) **Resident** – refers to natural persons who have their habitual residence in the province, city or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

(mm) **Revenue** – includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

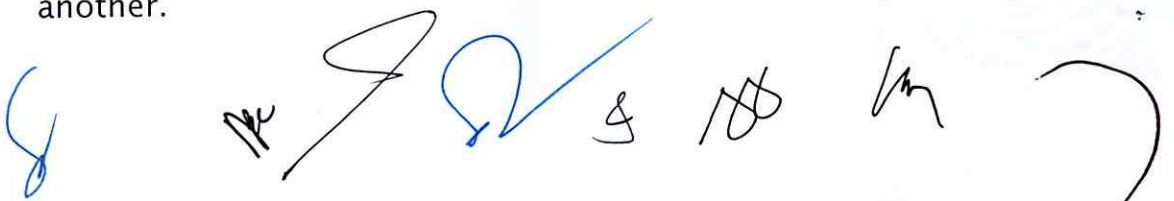
(nn) **Service** – refers to the duties, works or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case maybe.

(oo) **Spay** – refers to the sterilization by surgical removal of the ovaries of a female animal.

(pp) **Tax** – is an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property within its jurisdiction for the precise purpose of supporting governmental needs.

(qq) **Unit Cost** – refers to the cost of the item during the procurement period.

(rr) **Veterinary Health Certificate** - is a certificate from a veterinarian that the animal is free from communicable diseases. This is usually required in shipping of livestock from one place to another.

A series of handwritten signatures and initials in blue ink, including a large stylized 'S', a signature that appears to be 'Mr. J. S.', and several other initials and marks.



## CHAPTER II. PROVINCIAL TAXES

### Article One. Real Property Tax

**Section 6. Imposition of the Basic Real Property Tax.** There is hereby levied an annual **AD VALOREM TAX** at the rate of One Percent (1%) of the assessed value of real property, such as land, building, machinery and other improvement not specifically exempted under this tax ordinance.

**Section 7. Additional Levy on Real Property for the Special Education Fund (SEF).** There is hereby levied a One Percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

**Section 8. Special Realty Tax Rates on Equipment and Machinery.** In compliance with Republic Act 9513 or the Renewable Energy Act of 2008, there shall be levied a special tax of One and a Half Percent (1.5%) on the assessed value of civil works, equipment, machinery and other improvements actually and exclusively used for Renewable Energy Facilities of a registered renewable energy developers. One percent (1%) shall accrue to the basic tax and the other Half percent (0.5%) to the Special Education Fund.

**Section 9. Exemptions.** The following are exempted from payment of the basic real property tax and the SEF tax:

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings, and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- (c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938;
- (e) All machineries and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the LGC, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.
- (f) Lot or portion thereof owned/declared by a private person actually and exclusively being used as national, provincial, municipal or barangay road.



**Section 10. Time of Payment.** The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

Both the basic and additional SEF tax must be collected simultaneously. Payments of real property tax shall first be applied to prior year's delinquencies, interests and penalties, if any, and only after said delinquencies, are settled may tax payments be credited for the current period.

**Section 11. Tax Discount for Advanced and Prompt Payment.**

**(a) Advanced Payment Discount.** If the basic real property and additional SEF taxes are paid in full before January 1 of the succeeding year, the taxpayer shall be entitled to a discount of Ten Percent (10%). Advance payment shall be limited only to 1 year.

**(b) Prompt Payment Discount.** If the basic real property and additional SEF taxes are paid in full from January to March 31 of the current year, the taxpayer shall be entitled to a discount of Eight Percent (8%).

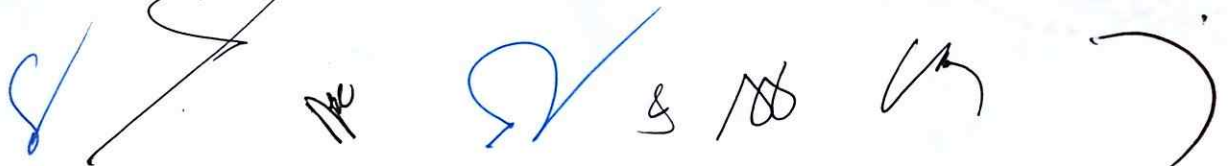
**Section 12. Collection and Distribution of Proceeds.** The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the Municipal Treasurer. The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the Barangay: Provided that the Barangay Treasurer is properly bonded for the purpose: Provided further, that the premium on the bond shall be paid by the Municipal Government concerned.

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, and a portion of the tax paid under protest, in accordance with the provisions of this Article, shall be distributed as follows:

1. **Province** - Thirty-Five Percent (35%) which shall accrue to the General Fund;
2. **Municipality** - Forty Percent (40%) which shall accrue to the General Fund of the Municipality where the property is located;
3. **Barangay** - Twenty-Five Percent (25%) which shall accrue to the barangay where the property is located.

The share of the barangay shall be released directly to the Barangay Treasurer on a quarterly basis within Five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose, subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the additional one percent (1%) SEF tax shall be automatically released and shall be divided equally between the Provincial





and Municipal School Boards for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals and sports development as determined and approved by the Local School Board.

The proceeds of the real property tax due prior to the effectivity of the Local Government Code of 1991 (R.A. No. 7160) shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

### Section 13. Administrative Provisions

#### (a) On the Collection of the Real Property Tax.

1. **Assessor to Furnish Treasurer with Assessment Roll.** The Local Assessor shall prepare and submit to the Local Treasurer on or before the Thirty-First (31<sup>st</sup>) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.
2. **Notice of Time for Collection of Tax.** The Local Treasurer shall, on or before the Thirty-First (31<sup>st</sup>) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlalawigan in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the provincial hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.
3. **Payment under Protest.**
  - a. No protest shall be entertained unless the taxpayer must first pay the tax. There shall be annotated on the tax receipt/s the words "paid under protest". The protest must be in writing and shall be filed within Thirty (30) days from payment of the tax to the Provincial Treasurer who shall decide the protest within Sixty (60) days from receipt.
  - b. The tax or a portion thereof paid under protest shall be held in trust by the treasurer concerned.
  - 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 the lapse of the sixty (60) day period prescribed in sub-paragraph a, the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the Provincial 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.



- 4. Repayment of Excessive Collection.** When an assessment of basic real property tax or any tax levied under this Article, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim of refund or credit for taxes and interest with the Provincial Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The Provincial Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Provincial 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.

**5. Notice of Delinquency in the Payment of the Real Property Tax.**

- a. When the real property tax or any other tax imposed under this Article becomes delinquent, the Local Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the Province or Municipality.
- b. Such notice shall specify the date upon which the tax became delinquent. It shall likewise state that unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

- 6. Remedies for the Collection of Real Property Tax.** For the collection of the basic real property tax and any other tax levied under this Article, the Province and/or Municipality may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

- 7. Local Government's Lien.** The basic real property tax and any other tax levied under this Article shall constitute a lien on the property subject to tax, superior to all other liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.

- 8. Levy on Real Property.** After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, the real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the



delinquent tax. The Provincial Treasurer, when issuing a warrant of levy, shall prepare a duly authenticated certificate showing the name of the delinquent owner of the real property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the Province. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the Provincial Assessor and Register of Deeds of the Province, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sangguniang Panlalawigan within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

The delinquent taxpayer may enter into compromise agreement with the provincial government on an installment basis until the delinquent taxes are fully paid. Under the following terms and conditions:

- a. One (1) Million and above - Four (4) equal installments within a period of One (1) year.
- b. Less than One (1) Million - Two equal installments within a period of Six (6) months.
- c. In case of non-compliance with the terms and conditions of the Compromise Agreement, the unpaid tax shall become due and demandable.

**9. Penalty for Failure to Issue and Execute Warrant.** Without prejudice to the criminal prosecution under the Revised Penal Code and other applicable laws, the Provincial Treasurer or his/her deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent, or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

**10. Advertisement and Sale.** Within thirty (30) days after the service of the warrant of levy, the Provincial Treasurer or her/his deputy shall proceed to publicly advertise for sale, or auction the property, or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the Provincial Capitol, Municipal Hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the Province. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon, and the expenses of sale. The sale shall be held either at the main entrance



of the Provincial Capitol, or Municipal Hall, or on the property to be sold, or at any other place as specified in the notice of sale.

Within thirty (30) days after the sale, the Provincial Treasurer or his/her deputy shall make a report of the sale to the Sangguniang Panlalawigan, and which shall form part of his/her records. The Provincial Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings. Provided, however, that proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

The Provincial Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

- 11. Redemption of Property Sold.** Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his/her representative, shall have the right to redeem the property upon payment to the Provincial Treasurer the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus legal interest of the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the Provincial Treasurer or his/her deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The Provincial Treasurer or his/her deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus legal interest. Thereafter, the property shall be free from lien of such delinquent tax, interest due thereon and expenses of sale.

- 12. Final Deed to Purchaser.** In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of sale rests.

- 13. Consolidation of Ownership by the Provincial Government.** In case there is no bidder of the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the Provincial Government to satisfy the claim and within Two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his/her



office. It shall be the duty of the Register of Deeds upon registration with his/her office of any such declaration of forfeiture to transfer the title of the forfeited property to the province without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the owner of the delinquent real property or person having legal interest therein, or his/her representative, shall have the right to redeem the property upon payment to the Provincial Treasurer the full amount of the real property tax and the related interest, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the Province.

**14. Resale of Real Estate Taken for Taxes, Fees or Charges.** The Sangguniang Panlalawigan may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the Province.

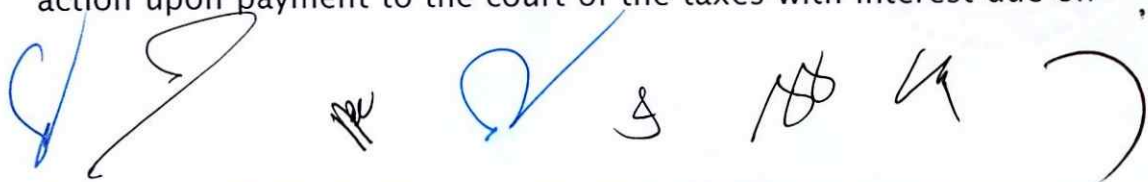
**15. Further Distraint or Levy.** Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

**16. Collection of Real Property Tax Through the Courts.** The Provincial Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction, as follows:

- a. The Provincial Treasurer shall furnish the Provincial Legal Officer a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the Province, the proper court of competent jurisdiction.
- b. Where cognizable in a Municipal Trial Court, the action must be filed in the municipality where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the sala of the proper Regional Trial Court.
- c. In both cases, where the claim is either cognizable by a Municipal Trial Court or by the Regional Trial Court, the Provincial Treasurer shall furnish the Provincial Legal Officer the exact address of the defendant where he may be served with summons.

**17. Action Assailing Validity of Tax Sale.** No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with the legal interest from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

**18. Payment of Delinquent Taxes on Property Subject of Controversy.** In any action involving the ownership or possession of, or succession to real property, the court may motu proprio or upon representation of the Provincial Treasurer or his/her deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on





the property and all other costs that may have accrued, subject to the final outcome of the action.

**19. Treasurer to Certify Delinquencies Remaining Uncollected.**

The Provincial or Municipal Treasurer, or his/her deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his/her jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the Sanggunian concerned on or before the thirty-first (31<sup>st</sup>) day of December of the year immediately succeeding the year in which the delinquencies were incurred.

**(b) Special Provisions:**

- 1. Condonation or Reduction of Real Property Tax and Interest.** In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the Province, the Sangguniang Panlalawigan by ordinance passed prior to the first (1<sup>st</sup>) day of January of any year and upon recommendation of the Provincial Disaster Risk Reduction and Management Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the province affected by the calamity.
- 2. Condonation or Reduction of Tax by the President of the Philippines.** The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the province.
- 3. Duty of the Register of Deeds and Notaries Public to Assist the Provincial Assessor.** It shall be the duty of the Register of Deeds and Notaries Public to furnish the Provincial Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.
- 4. Insurance Companies to Furnish Information.** Insurance companies are hereby required to furnish the Provincial Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.
- 5. Fees in Court Action.** As provided for in Sec. 280 of the Local Government Code of 1991, all court action, criminal or civil, instituted at the instance of the Provincial Treasurer or Assessor shall be exempted from the payment of court and sheriff's fees.
- 6. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to Province.** As provided for in Section 281 of the Local Government Code of 1991, all certificates, documents, and papers covering the sale of delinquent property to the province, if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.
- 7. Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.** As provided for in Sec. 282 of the Local Government Code of 1991, all real property assessment notices or owner's copies of tax



declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.

8. **Sale and Forfeiture before effectivity of this Code.** Tax delinquencies incurred, and sales, and forfeitures of delinquent real property effected, before the effectivity of this Code, shall be governed by the pertinent provisions of applicable ordinances or laws then in force.

**Section 14. Interests on Unpaid Real Property Tax.** Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 10: Time of Payment, shall subject the taxpayer to the payment of interest at the rate of Two Percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case, however, shall the total interest on the unpaid tax or portion thereof exceed Thirty-Six (36) months.

**Section 15. Omission of Property from Assessment or Tax Rolls and Other Acts by Public Officers.** Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under assesses any real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or fine of One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or both such fine and imprisonment, at the discretion of the court, without prejudice to the filing of the appropriate administrative case.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (Php500.00) nor more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court, without prejudice to the filing of the appropriate administrative case.

**Section 16. Omissions for Delaying Assessment of Real Property and Assessment Appeals.** Any government official who intentionally and deliberately delays the assessment of real property or the filing of an appeal against its assessment shall, upon conviction, be punished by a fine of not less than Five hundred pesos (Php500.00) nor more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court, without prejudice to the filing of the appropriate administrative case.

**Section 17. Omissions for Failure to Dispose the Delinquent Real Property at Public Auction.** The Provincial/Municipal Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article, or any other local official who acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subjected by a fine of not less than One

*[Handwritten signatures and marks at the bottom of the page]*



Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court, without prejudice to the filing of the appropriate administrative case.

## Article Two. Tax on Transfer of Real Property Ownership

**Section 18. Imposition of Tax.** There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of Fifty Percent (50%) of One Percent (1%) of the total consideration involved in the acquisition of the property, or 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 latest tax declaration or the zonal value appearing in the Certificate of Authority to Register (CAR) issued by the Bureau of Internal Revenue (BIR) or mortgage value annotated in the Certificate of Title or Tax Declaration, whichever is higher.

**Section 19. Exemptions.** The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.

**Section 20. Time of Payment.** It shall be the duty of the seller, donor, transferor, executor or administrator, to pay to the Provincial Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

### Section 21. Administrative Provisions.

- (a) The Register of Deeds of the Province shall, before registering any deed, require the presentation of evidence of payment of this tax. The Provincial/Municipal Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one. In addition thereto, a certificate of non-tax delinquency shall also be required before the cancellation of the old tax declaration.
- (b) 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. Copies of deeds transferring ownership or title to any real property bearing alterations and/or erasures on the dates of execution and amounts of consideration shall not be accepted by the Provincial Treasurer.

**Section 22. Penalties.** The penalty of imprisonment of not less than one (1) month but not more than six (6) months, or fine of not less than One Thousand (Php1,000.00) Pesos, but not exceeding Five Thousand (Php5,000.00), or both, at the discretion of the court, shall be imposed upon:

- (a) Any official who, charged with the duty of issuing a new title or the registering of the sale, donation, barter, or any mode of transferring ownership, or title of real property, or issuing a new tax declaration based on a deed of transfer, shall willfully effect the transfer without requiring the presentation of evidence of the payment of the tax provided herein;



- (b) Any person who knowingly connives with an officer in charge of performing the requirements of Section 21, in evading the payment of tax due;
- (c) Any person who willfully execute a fraudulent deed of sale in order to evade payment of tax due in accordance with the provisions of this tax on transfer of real property ownership;
- (d) Any person who, after having duly executed/caused the execution/transfer, erases, and/or makes alterations on any item on the face of the deed, purposely reduce or evade the payment of the tax due;
- (e) Any person who willfully fails to fulfill the requirements of the provisions of this tax on transfer of real property ownership; and
- (f) In case of juridical persons, the President or General Manager shall be answerable for such violation.

### Article Three. Tax on Printing and Publication

**Section 23. Imposition of Tax.** There is hereby levied a tax at the rate of Fifty Percent (50%) of one percent (1%) of the Gross Annual Receipts for the Preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbill, certificates, receipts, pamphlets, and others of similar nature.

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

**Section 24. Exemptions.** The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

**Section 25. Time of Payment.** The tax imposed in this Article shall be due and payable in quarterly installments to the Provincial Treasurer, on or before the twentieth day (20th) of the first month of each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

When the business is abandoned, the tax shall not be exacted for a period longer than the current quarter and when the business is abandoned, no refund of the tax corresponding to the unexpired quarter/s shall be made.

If the deadline falls on a weekend, holiday or non-working day, the deadline will be the next business day.

### Article Four. Franchise Tax

**Section 26. Imposition of Tax.** Notwithstanding any exemption granted by any law or other special law, there shall be imposed a tax on business enjoying a franchise, at a rate of Fifty Percent (50%) of One Percent (1%) of



the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the Province.

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

The capital investment to be used as basis of the tax of a newly started business as herein provided shall be determined in the following manner:

- (a) If the principal office of the business is located within the Province, the paid-up capital stated in the articles of corporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.
- (b) In the case of a branch or sales office located within the Province which commences business operation during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office.
- (c) Where the newly started business is a branch or sales office commencing operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

**Section 27. Exemptions.** The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

**Section 28. Time of Payment.** The tax imposed in this Article shall be due and payable in quarterly installments to the Provincial Treasurer, on or before the twentieth day (20<sup>th</sup>) of the first month of each quarter.

If the deadline falls on a weekend, holiday or non-working day, the deadline will be the next business day.

In the case of a newly started business, the tax shall be paid before the business starts to operate.

#### **Article Five. Tax on Sand, Gravel and Other Quarry Resources**

**Section 29. Imposition of Tax.** There is hereby imposed a tax of Ten Percent (10%) of the Fair Market Value, or such percentage as reasonably determined by the Committee in this Province, per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources, such as, but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted or processed from public lands or from the bed of seas, lakes, rivers, streams, creeks and other public waters within the juridical jurisdiction of the Province.

A tax of ten percent (10%) of the fair market value in this Province per cubic meter of processed sand and gravel and other quarry resources is likewise levied.



The following are the Fair Market Value (FMV) upon which the 10% tax on sand and gravel, and other quarry resources shall be initially based:

Materials	Rate	Unit
(a) Ordinary earth	175.00	Per cubic meter
(b) Washed gravel/sand	250.00	Per cubic meter
(c) Boulders/Stones	300.00	Per cubic meter
(d) Crushed gravel	300.00	Per cubic meter
(e) Crushed sand	275.00	Per cubic meter

**Section 30.** These provisions may not apply in case of gratuitous permits for Provincial Projects implemented by administration.

**Section 31.** Moreover, a committee is hereby created composed of the following, for purposes of determining the fair market value per cubic meter of sand, gravel and other quarry resources, whose recommendation shall be forwarded to the Sanggunian Panlalawigan for its appropriate action:

Provincial Treasurer	-Chairman
Provincial Engineer	-Member
Provincial Planning & Development Coordinator	-Member
Provincial Assessor	-Member
Provincial Environment and Natural Resources Officer	-Member

**Section 32. Issuance of Permit.** Every person who shall extract sand and gravel and other quarry resources shall secure the necessary permit from the Provincial Governor, pursuant to the procedural guidelines embodied on DENR Administrative Order No. 96-40, Series of 1996, and Mines Administrative Order No. MRD - 27, series of 1980, the applicable provisions of which are hereby adopted as an integral part of this Ordinance.

**Section 33. Excess Extraction.** Any person/entity found to have taken or removed materials in excess of the authorized quantity as indicated in the permit shall be subject to a surcharge of one hundred (100%) percent of the tax due and the penalties imposed in Section 122 of this Code, except entities with permits from MGB-CAR.

**Section 34. Sharing of Proceeds.** The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

- (a) Province - Thirty Percent (30%)
- (b) Component City or Municipality where the sand, gravel and other quarry resources are extracted - Thirty Percent (30%)
- (c) Barangay where the sand, gravel, and other quarry resources are extracted - Forty Percent (40%)

**Section 35. Sharing of Proceeds on Fines.** Proceeds on fines collected from truck drivers/haulers for failure to present delivery receipts to haul sand, gravel and other quarry resources shall be distributed as follows:

- (a) Province - Thirty Percent (30%)
- (b) Municipality - Thirty Percent (30%)
- (c) Barangay - Forty Percent (40%)



## Section 36. Administrative Provisions

(a) **Filing of Permit.** The following procedures shall be followed for the application of permit to extract, transport, and process metallic and non-metallic resources:

1. Letter of intent address to the Provincial Governor
2. Evaluation by PENRO-LGU
3. Payment of Regulatory Fees
4. Validation by PENRO-LGU
5. Approval of the Provincial Governor
6. Registration of Permit with the Provincial Mining Regulatory Board (PMRB) for industrial, commercial, small-scale quarry, and exclusive sand and gravel permit.

(b) **Application for a Quarry Permit** to extract sand, gravel and other quarry resources in the Province shall be accompanied by an "Environmental Impact Assessment" (EIA) and an "Environmental Clearance Certificate" (ECC) from the DENR, for industrial, commercial, small scale quarry, exclusive sand and gravel, and small scale mining contract/permit.

(c) The issuance of the corresponding Governor's Permit to establish or operate a quarry shall be subject to the requirements prescribed under existing ordinance of the municipality concerned.

(d) **Reporting Requirements:**

1. Quarterly report on production, sales and inventory of quarry resources (except sand and gravel) and employment.

A holder of a quarry permit or its operator shall submit to the Provincial Governor a sworn quarterly statement report on production, sales and inventory of quarry resources and employment within fifteen (15) working days after the end of each calendar quarter.

2. Monthly report on production, sales and inventory of industrial sand and gravel employment.

A holder of industrial sand and gravel permit or its operator shall submit to the Provincial Governor, copy furnished the Mines and Geo-sciences Bureau (MGB) Regional Office, a sworn quarterly report on production, sales and inventory of industrial sand and gravel and employment within fifteen (15) working days after the end of each calendar month.

3. Monthly report on production and sales of commercial sand and gravel and employment.

A holder of commercial sand and gravel permit or its operator shall submit to the Provincial Governor, copy furnished the MGB Regional Office and concerned commercial sand and gravel and employment as prescribed in the monthly report form within fifteen (15) working days after the end of each calendar month.



4. Quarterly report on production and sales of small-scale metallic minerals and employment within fifteen (15) working days after the end of each calendar quarter.

(e) Fines:

1. In case of late or non-submission of any of the reports mentioned above, the following fines shall be imposed:

	<u>Basic Fine</u>	<u>Daily Fine</u>
a. 1 <sup>st</sup> Violation	P1,000.00	P10.00
b. 2 <sup>nd</sup> Violation	P2,000.00	P20.00
c. 3 <sup>rd</sup> Violation	P3,000.00	P30.00
d. Subsequent violations	Cancellation or revocation of permit	

2. Non-submission of any of the required reports after on (1) month from the prescribed reporting period:

	<u>Basic Fine</u>	<u>Daily Fine</u>
a. 1 <sup>st</sup> Violation	P2,000.00	P20.00
b. 2 <sup>nd</sup> Violation	P3,000.00	P30.00
c. 3 <sup>rd</sup> Violation	P4,000.00	P50.00
d. Subsequent violations	Cancellation or revocation of permit	

Provided, that a late report classified under non-submission category shall not pay the accumulated fine in (1) but instead pay the fines imposed in (2) of this Section: Provided further, that the total fine for non-submission of any of the required reports at any one time shall not exceed Ten Thousand Pesos (P10,000.00).

The failure of the contractor or holder of any quarry resource permit or its operator to submit any of the reports prescribed in the preceding Section three (3) months after the third violation or failure to pay fines within one (1) year shall be sufficient ground for cancellation or non-renewal of a permit.

- (f) **Keeping of Records** – The permittee shall keep a record of all accounts and transactions relative to the materials removed or disposed of including the quantity of materials sold or disposed of during the period covered by the report prescribed in paragraph (d) of this Section, the selling price, the taxes paid therefrom, the names and addresses of the person to whom the same were sold and quantity of materials left in stock.

The records to be kept by the permittee shall first be registered with the Provincial Treasurer upon filing the permit mentioned in paragraph (a) of this Section.

All records required to be kept in accordance with this paragraph, shall be opened at all times to the inspection of the Provincial Governor, Provincial Treasurer, Municipal Treasurer and Barangay Treasurer whenever they deem it necessary for the good of the service.

*[Handwritten signatures and marks at the bottom of the page]*



(g) **Checkers at Extraction Site** - To effectively implement the provisions of the Article, The Provincial Governor or Provincial Treasurer may deputize checkers at extraction sites with authority to verify the correct quantity of materials extracted in accordance with the permit granted.

(h) The extraction of the materials mentioned herein shall be governed by other rules and regulations or to be issued by the Provincial Governor for the purpose.

## **Article Six. Professional Tax**

**Section 37. Imposition of Tax.** There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his/her profession requiring government examination at the rate of Three Hundred Pesos (P300.00).

**Section 38. Coverage.** Professionals who passed the bar examinations, any board or other examinations conducted by the Professional Regulation Commission (PRC), shall be subject to professional tax. Other profession requiring the payment of Professional Tax may also pay.

**Section 39. Exemption.** Professionals exclusively employed in the government shall be exempt from the payment of this tax.

**Section 40. Payment of the Tax.** The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

**Section 41. Time of Payment.** The professional tax shall be payable annually, on or before the Thirty-First (31<sup>st</sup>) day of January of each year to the Provincial Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

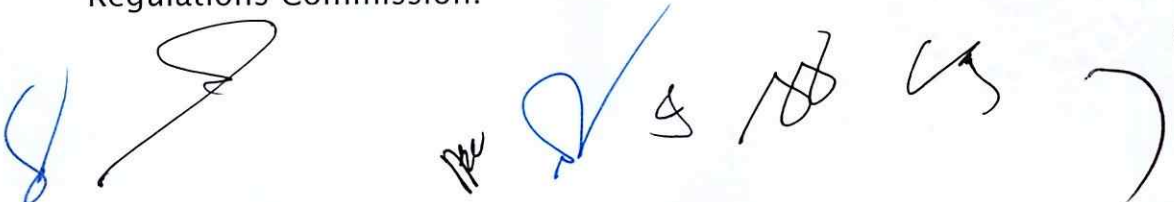
**Section 42. Place of Payment.** Every person legally authorized to practice his/her profession, in case he/she practices his/her profession in several places, shall pay to the Provincial/Municipal Treasurer the professional tax if he/she maintains his/her principal office within the Province.

**Section 43. Remittance of Tax Proceeds.** The Municipal Treasurer shall remit the taxes collected to the Provincial Treasurer within Ten (10) days following the end of the month of collection.

### **Section 44. Administrative Provisions.**

(a) A person who paid the 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, or fee for the practice of such profession.

(b) The Provincial/Municipal Treasurer before accepting payment of the tax, shall require the presentation of the valid IBP Identification Card /Professional Licenses issued by the Supreme Court/Professional Regulations Commission.





For other professions not covered by the preceding paragraph, a certification or valid identification issued by the appropriate institution or agency may suffice.

- (c) Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his/her profession before employment and annually thereafter.
- (d) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys and maps, as the case may be, the number of the official receipts issued to him.
- (e) Pharmacies/drug stores shall not accept prescriptions without the Professional Tax Receipt Number of the issuing doctor indicated thereon.
- (f) Medical doctors of government hospitals or health units privately practicing after office hours or while on off duty shall pay professional tax.

### Article Seven. Amusement Tax

**Section 45. Imposition of Tax.** There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, cockpits, boxing stadia and other places of amusement at the rate of Ten Percent (10%) of the gross receipts from admission fees (R.A. No. 9640).

**Section 46. Manner of Computing Tax.** 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 47. 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 shall be exempted from the payment of the tax herein imposed.

**Section 48. Time and Place of Payment.** The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the Provincial/Municipal Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

In the case of itinerant operators, proprietors, lessees, and promoters of amusement shows, boxing contest, magic shows, games, promotions and other similar shows, the tax herein prescribed shall be paid five (5) days from the date of the last full show or performance.

### Section 49. Administrative Provisions.

- (a) **Filing of Return.** Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, cockpits, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts, the



number of tickets sold and distributed or undistributed, the kinds of tickets, their quantity and serial number and their corresponding admission fees, within the first twenty (20) days of the preceding month.

**(b) Forms of Tickets.** The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the office of the Provincial/Municipal Treasurer.

**(c) Registration of Tickets.** All admission tickets, which shall be sold to the public, must first be registered with the office of the Provincial/Municipal Treasurer and shall be stamped with the seal of said office. It shall be unlawful for any proprietor, operator and lessee of an amusement place to keep on his/her possession or have unregistered tickets in the amusement place.

In cases of derbies, premier exhibition of films, road shows, benefit shows or similar shows, where the admission price is increased, separate sets of tickets shall be registered and used therefore.

**(d) Notice of Admission Price.** Operators of amusement places issuing admission tickets shall keep a notice in big legible letters or numbers posted in conspicuous place in front of the ticket booths showing the admission price, the provincial taxes due from each ticket, and the total price of each ticket. Whenever the admission fee is changed after registration, a notice to that effect shall be immediately sent to the Provincial Treasurer or his/her authorized deputy and a notice shall be conspicuously posted in the place of business for the information of the public.

**(e) Verification of Tickets.** The Provincial Governor or Provincial/Municipal Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat.

Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.

#### **Article Eight. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers, Dealers or Retailers of Certain Products**

**Section 50. Imposition of Tax.** There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery of products to sales outlets, or consumers, whether directly or indirectly within the province in the amount of Five Hundred Pesos (Php500.00).



In addition, any person using his/its truck or other vehicle in carrying or transporting materials for a particular work or undertaking, shall be liable to pay delivery permit fee as provided under Section 54 a(5) of this Code.

Payment of the tax provided in this Article will serve as a license to distribute or deliver merchandise/commodities to all municipalities within the Benguet Province, provided, however, that manufacturer, producers, dealers, wholesalers or retailers referred to in the above shall be exempted from Peddlers Tax.

**Section 51. Exemption.** Farmer-producers or agricultural products within the province shall be exempt from the payment of the fixed tax.

The manufacturers, producers, wholesalers, dealers and retailer referred to in the preceding sections shall be exempt from the payment of the peddler's tax in the sale of any merchandise or article of commerce imposable by the Province.

**Section 52. Time and Place of Payment.** The tax imposed in this Article shall accrue on the first day of January and shall be paid to the Provincial/Municipal Treasurer within the first twenty (20) days of January.

**Section 53. Administrative Provisions.**

- (a) The Provincial Treasurer or his/her duly authorized deputy before accepting payment of the tax shall require the presentation of the copy of the Certificate of Registration of the delivery truck, van or vehicle.
- (b) The Provincial Treasurer shall issue a pre-numbered sticker upon payment of the tax and fees for the printing thereof.
- (c) The Official Receipt issued for the payment of the tax shall at all times be carried in the truck, van or vehicle for which said tax was paid.
- (d) The sticker issued shall be posted prominently on the windshield of the delivery truck, van or vehicle.
- (e) The Department of Transportation and Communication, shall before registering the delivery truck, van or vehicle used in the delivery of merchandise, require the presentation of the evidence of payment of this tax.
- (f) Any person who is engaged in any business utilizing motor vehicles, such as trucks, vans, jeepneys, pick-ups, AUVs and similar kinds of vehicles in the delivery, hauling and distribution of whatever kinds of products, goods or merchandise in this Province, shall first secure a permit from the Provincial Governor before engaging in such kind of undertaking.

**CHAPTER III. PERMIT, CLEARANCE AND REGULATORY FEES**

**Article One. Provincial Permit Fees**

**Section 54. Imposition of Permit Fee.** There shall be collected an annual fee or permit fee on the businesses hereunder enumerated under Items "A" and "B", with their respective amounts as follows:



**A. The following shall pay the corresponding Permit Fee:**

1	On those engaged in the business of Printing and Publications	3,000.00
2	On Business enjoying a Franchise: Cable Antenna Networks, Radio Stations, Telephone, Mobile, Internet Services and such other similar business	5,000.00
3	On Proprietors, lessors or operators of Amusement Places	3,000.00
4	On the extraction and processing of sand, gravel and other quarry resources	2,000.00
5	On operators of delivery trucks or vans regardless of the number of trucks or vans	1000.00

**B. The following shall pay the corresponding Annual Fee:**

1	Power producer/operator of hydro-electric plant including mini-hydro electric plant	10,000.00
2	Hauling Fee for every truck and other motor vehicle used and operated in hauling quarry materials.	500.00
3	Travel & Tours <i>(Based on Section 86 of PO 2022-303 - 2022 Revised Local Environment Code)</i> a. Tourism operators/organizers/travel agencies with business office and issued a business permit in the Province of Benguet. b. Tourism operators/organizers/travel agencies whose business offices are located outside Benguet	500.00 1,500.00
4	Those who will participate in the procurement bidding of the province, as follows: a. Dealers/Suppliers of drugs and medicines b. Dealers/Suppliers of Medical and Laboratory Supplies c. Dealers/Suppliers of Medical and Laboratory Equipment d. Service Contractors (Security, Janitorial and other similar services) e. Dealer of Motor Vehicles f. Licensed Contractors g. Other businesses not mentioned herein participating in procurement biddings	2,000.00

The permit/annual fee is payable for every separate or distinct business or undertaking, and one line of business or undertaking does not become exempt by being conducted with some other businesses or undertaking for which the permit fee has been paid.

**Section 55. Time of Payment.** The fee imposed in the preceding section shall be paid to the Provincial Treasurer upon application for a Governor's Permit/Clearance before any business or activity can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof. Unless otherwise provided in this Article, business and profession started after June 30 of each year shall be charged Fifty Percent (50%) of the prescribed annual rate.

**Section 56. Administrative Provisions.**

- (a) **Application for Permit.** Application for permit to engage in any business, trade or profession must be in writing and in quadruplicate filed with the Office of the Provincial Governor who may grant or deny the permit applied for. The applicant shall set forth his/her name and residence, a full description of the business, the proposed



capital investment, the place where such business or profession shall be conducted and such other information as may be required. If the permit is granted, it shall be brought to the Provincial Treasurer or his/her duly authorized deputy which shall be the basis for the collection of the fee provided herein. Any false statement willfully made in regard to the business, trade or profession with intent to pay a lesser amount of fee shall be a ground for denying the permit or revoking the same if already granted.

- (b) **Contents and Limitations.** Every permit issued in accordance with this Article shall designate the number of said permit, the date of issue and expiration, the name and residence of the person to whom issued, and a sufficient description of the business and the place where the business, trade or profession can be conducted or exercised. Every separate business must be covered by another permit. Permit issued in accordance with this Article is non-transferable and non-assignable.
- (c) **Term of Permit.** Permit issued under this Article shall be good for a period of one (1) year and shall expire on the Thirty-First (31<sup>st</sup>) day of December next following the date of issue and it shall be unlawful for any person holding such permit to use or continue to conduct business, trade or profession without renewing the Permit.
- (d) **Renewal of Permit.** Every permit issued pursuant to this Article shall be renewed within the first twenty (20) days of January following its expiration provided above.
- (e) **Posting/Surrender.** The permit shall be kept conspicuously exhibited in plain view in or at the place where the business is conducted or profession is exercised, subject to reproduction upon demand by the Provincial Treasurer or his/her duly authorized deputy. It shall be surrendered when revoked, or when the same has expired, and no longer to be renewed.
- (f) **Validation of Permits.** Every permit issued to any person or entity to conduct or engage in any business, trade or profession shall have a continuing validity only upon payment of the corresponding fee.

**Section 57. Duty of a Person Retiring from Business, Trade or Profession.** Any person retiring from business and practice of profession shall surrender to the Provincial Treasurer or his/her deputy, the official receipt evidencing his/her payment of tax, fees or imposition, permit issued, books of accounts and other documents used in the said business to be stamped "RETIRED" and returned to the taxpayer concerned.

## **Article Two. Filming and Photography Fees**

**Section 58. Imposition of Fee.** A clearance fee shall be collected for the use of any view or scenic spot within lots owned by the Provincial Government:

- (a) **For non-commercial purposes** - Five Thousand Pesos (Php5,000.00) on the first day and One Thousand Pesos (Php1,000.00), for each succeeding day.



- (b) **For commercial filming and photography** - Ten Thousand Pesos (Php10, 000.00) and Five Thousand Pesos (Php5, 000.00), for each succeeding day.

**Section 59. Time of Payment.** The clearance fee imposed in this Article shall be paid to the Provincial Treasury Office.

**Section 60. Administrative Provision.**

- (a) Before a local or foreign film producer shall use any view or scenic spot within the provincial lots of Benguet Province shall first secure a clearance fee as required in this Article and payment of the corresponding fee.
- (b) The permit and the official receipt of payment shall be carried at all times and shall be shown upon demand by the authorities concerned.
- (c) For commercial filming and photography, an agreement shall be prepared and signed by the film producer, his/her representative, or duly authorized representative to assure that the views and/or scenic spots located within lots owned by the Provincial Government to be used for filming or shooting movies shall not be destroyed; neither shall tree and other plants therein be cut or damaged. The film producer shall deposit with the office of the Provincial Treasurer the amount of at least Twenty Thousand (Php20, 000.00) Pesos to guarantee the compliance with the agreement.
- (d) Further, any damage to any public place or scenic spot within the provincial lot of Benguet Province, including trees, flowers, or of the ecology, by reason of such shooting movie or filming activities shall be restored or repaired at the expenses of the film producer. Should the deposit be not sufficient for the purpose, the film producer shall pay the difference to compete the repair, should or restoration work cost less than the deposit in connection with the agreement, the difference shall be refunded to the film producer.

**Article Three. Indigenous Peoples Mining (Small Scale Mining)**

- (a) **Registration of Small Scale and Indigenous Peoples Miners.** All individual small scale and Indigenous Peoples miners are required to register with the PMRB through the Provincial Environment and Natural Resources Office-LGU and pay an annual registration fee of Php250.00. A Certificate of Registration prepared by the Province of Benguet, signed by the Provincial Treasurer and the PENRO-LGU will be issued to small scale miners who register. In case of loss, replacement of the Certificate of Registration shall be issued at a fee of Php200.00.
- (b) **Local Mine Waste and Mill Tailings Fee.** Mine Waste and Mill Tailings Fee shall be collected semi-annually from each operating Contractor/Permit Holder as well as from small scale mining contractors based on the amounts of mine waste and mill tailings it generated for the said period. The basic fees shall be Php 0.05/MT of mine waste produced and Php 0.10/MT of mill tailings generated from the mining operations but not less than a total of Php2,000.00 for both mine waste and mill tailings semi-annually.



CHAPTER IV. SERVICE FEES AND CHARGES

Article One. Certification, Clearance Certificate and Annotation

**Section 61. Imposing of Fees.** There shall be collected the following fees from every person requesting copies of official records and documents from the offices of this Province:

	Services	Rate
1	Certification fee	100.00 per certification
2	Certified true copy of public/official records and 5.00 for the succeeding pages	50.00 for 1 <sup>st</sup> page
3	Plain photocopy of public/official record	2.00 per page
4	General Clearance Local Foreign	25.00 50.00
5	Check Replacement Fee	25.00
6	Certified Photocopy of Tax Declaration	100.00
7	Certified Photocopy of Supporting Documents; Additional of 10.00 on succeeding pages	100.00
8	Certificate of Property Holdings per tax declaration	40.00
9	Certificate of Non-Property	50.00
10	Certificate of Assessment	50.00
11	Certificate of Non or with Improvement; per tax declaration	50.00
12	Certificate of Encumbrance/ Non-Encumbrance	50.00
13	Other Certification (Special Request)	50.00
14	Annotation/cancellation of encumbrances	50.00
15	Certification of History of Property Assessment (exclusive of verification)	50.00
16	Verification Fee	30.00 per tax declaration
17	Certified photocopy of Survey Plan/ Section Map	100.00
18	Certified photocopy of Tax Mapping Control Roll	50.00 per page
19	Issuance of Environmental Health and Sanitation Certificate	500.00 per certification

**Section 62. Exemption.** The fees herein imposed under this Article shall not be collected for copies and certifications furnished to other bureaus, agencies, offices or branches of the government for official business, except when secured by private person.

**Section 63. Time and Place of Payment.** The fees herein levied shall be paid to the Provincial Treasurer or his/her duly authorized deputy before the issuance of the copy of any record or document requested and the official receipt issued for said payment shall be attached to the copy of any record or document before the said record or document is submitted for proper action.



Article Two. Medical Examination Fees

Section 64. Imposition of Hospital Fees and Charges.

1.1 DISTRICT HOSPITALS

A. MISCELLANEOUS FEES	RATE	UNIT
<b>1. Registration</b>		
a. Emergency Room Fee	150.00	
b. OPD Card	25.00	Per card
c. OPD Registration	50.00	Per registration
d. Replacement of OPD Card	20.00	Per replacement
<b>2. In Patient</b>		
a. Admission Fee	100.00	
b. Observation Fee for 4 hours (except meal)	200.00	For 4 hours except meal
<b>3. Documentation/Certification/ Secretarial Services</b>		
a. Affidavit (preparation)	50.00	Per document
b. Athletic Participation	20.00	
c. Birth Certificate/ Death Certificate	100.00	
d. Certification of True Copy	10.00	Per page
e. Comments/Recommendation of PHO for DENR use	100.00	
f. Clinical Abstract	150.00	
g. Duplicate Copy of Diagnostic result	10.00	Per page
h. Employment Purposes (except first time jobseekers)	50.00	
i. Immunization Certificate	50.00	
j. Insurance Claims	100.00	
k. Medical/Dental Certification (Local use)	50.00	
l. Medical/Dental Certificates (Foreign/Overseas purposes)	100.00	
m. Medical History/Physical Examination	100.00	
n. Medico-Legal Certificates	100.00	
o. Students/Scholarship (Medical/Dental Certification)	20.00	
<b>4. Ambulance/Patient Transport Vehicle</b>	50.00	Per kilometer
<b>5. Use of Utilities</b>		
a. Use of Additional linen	20.00	Per linen
b. Use of Electricity (CP Charging, Laptop, radio, etc.)	100.00	Per day
<b>B. ROOM AND BOARD</b>	<b>RATE</b>	<b>UNIT</b>
<b>1. Room Rates</b>		
a. Wards: Pay ward/Phil health		
a.1 Primary Care Facility	300.00	Per day
a.2 Level 1 Hospital	300.00	Per day
a.3 Level 2 Hospital	300.00	Per day
b. Pay Ward		
b.1 Semi-private (two beds per room)		



a. Level 1 and 2 Hospital	500.00	Per bed and per day
b.2 Private room	600.00	Per bed and per day
<b>2. Close Care Unit</b>	400.00	Per bed and per day
<b>3. Delivery Room Fee (except medicines)</b>		
a. Dilation & Curettage NSD w/ repair	1,000.00	
b. Insertion of Intra-Urine Device	150.00	
c. Normal Spontaneous Delivery w/o repair	1,000.00	
d. Perineorrhaphy	1,500.00	
<b>4. Operating Room Fee</b>		
a. Minor Operation (RVU & specialty Board rates)	1,500.00	
b. Major Operation (RVU & specialty Board rates)	3,500.00	
<b>5. Recovery Room</b>		
a. First (1 <sup>st</sup> ) hour	150.00	Per hour
b. Succeeding hour	100.00	Per hour
<b>6. Labor Room</b>	100.00	Per day
<b>7. Isolation Room</b>		
a. Primary Care Facility	400.00	Per day
b. Level 1 Hospital	400.00	Per day
c. Level 2 Hospital	400.00	Per day
<b>8. Holding Room/Morgue</b>		
a. Institutional Deaths		
a.1 First (1 <sup>st</sup> ) 3 hours	Free	
a.2 Succeeding hours	50.00	Per hour
a.3 One Day	500.00	Per day
b. Non-institutional Deaths	50.00	Per hour
	500.00	Per day
<b>C. PROCEDURE FEES OPD/ER/OR (EXCLUDES SUPPLIES)</b>	<b>RATE</b>	<b>UNIT</b>
1. Application or Removal of Cast	200.00	
2. Application or removal of Tracheostomy	500.00	
3. Blood extraction	50.00	
4. Circumcision	300.00	
5. Crede's Prophylaxis	50.00	
6. Cut down	500.00	
7. Debridement	200.00	
8. Dressing (use of instrument)/Cord Care	20.00	
9. Ear irrigation/Flushing	100.00	
10. Enema	100.00	
11. Excision	500.00	
12. Gastric Lavage	200.00	
13. Hot Sitz Bath	50.00	Per use
14. Incision and Drainage	200.00	
15. Injection fee	20.00	Per injection
16. Insertion of ET Tube/NGT	200.00	
17. Insertion or Removal of Indwelling Foley Catheter (IFC)	20.00	



18. Insertion/ Removal of Intravenous Catheter (IV cath)	100.00	
19. Insertion or Removal of Umbilical Catheter	100.00	
20. Insertion of Intra-urine device	200.00	
21. Internal Examination	50.00	
22. Lumbar tap	300.00	
23. PAP Smear	100.00	
24. Paracentesis	200.00	
25. Rectal Examination	50.00	
26. Removal of Endotracheal catheter/tube (EGT) or Nasogastric/Orogastric	100.00	
27. Removal or Foreign Body (without incision or suturing)	100.00	
28. Suctioning/use		
a. OR	200.00	
b. DR	100.00	
c. Ward/ER	100.00	
d. Continuous	500.00	Per day
29. Suturing		
a. Below 2.5 cm/ 0.9 inch	100.00	
b. More than 2.5 cm/ 1 inch	200.00	
30. Thoracentesis	200.00	
31. Thoracotomy/ Thoracostomy	500.00	
32. Ungiectomy	250.00	
<b>D. USE OF MEDICAL EQUIPMENT</b>	<b>RATE</b>	<b>UNIT</b>
1. Alcohol Breath Analyzer	100.00	
2. Automated External D	300.00	
3. Bag-Valve Mask Ventilation (Resuscitator)	100.00	Per use
4. Bassinet	50.00	Per day
5. Cardiac Monitor		
a. OR	500.00	Per use
b. Ward	800.00	Per day
6. Cautery		
a. OPD/ER	200.00	
b. OR	500.00	Per use
7. CTG	500.00	Per use
8. Diagnostic set (Otoscope, Ophthalmoscope)	50.00	Per use
9. Doppler (ER)	25.00	Per use
10. Hot water Bag	10.00	Per use
11. Incubator	1,000.00	Per day
12. Infusion Pump	50.00	Per use
13. Nebulization	20.00	Per use
14. Oxygen Cylinder Tank without content (Deposit)	5,000.00	
15. Perilight	150.00	Per day
16. Phototherapy	500.00	Per day
17. Pulse Oximeter		
a. OR	250.00	Per use
b. Ward/ER	20.00	
18. Radiant Warmer	100.00	Per use



19. Spirometry	150.00	Per use
20. Sphygmomanometer (OPD/ER)	20.00	Per use
21. Syringe Pump	50.00	
a. ER/OPD	50.00	Per use
b. Ward	100.00	Per day
22. Thermal Scanner/Digital Thermometer	20.00	Per day
23. Thoracostomy bottle	500.00	Per use
<b>E. DIAGNOSTIC PROCEDURES</b>		<b>RATE</b>
<b>1. Echocardiogram</b>		
a. EKG 12- Lead with rhythm strip		200.00
<b>2. Laboratory</b>		
a. Hematology		
a.1 APTT		450.00
a.2 Bleeding Time/Clotting Time		60.00
a.3 Blood Typing (ABO) and Rh Typing		200.00
a.4 CBG/HGT		100.00
a.5 Complete Blood Count		250.00
a.6 Erythrocyte Sedimentation Rate (ESR)		150.00
a.7 HbA1C		650.00
a.8 Hemoglobin/ Hematocrit/ Platelet Count		100.00
a.9 LE Cell Prep		200.00
a.10 Malarial Smear		70.00
a.11 Peripheral Blood Smear		100.00
a.12 Prothrombin Time		450.00
a.13 Reticulocyte count		70.00
b. Chemistry		
b.1 Alkaline Phosphatase		270.00
b.2 ALT (SGPT)		270.00
b.3 AST (SGOT)		270.00
b.4 Blood Urea Nitrogen (BUN)		200.00
b.5 Blood Uric Acid		250.00
b.6 Creatinine		200.00
b.7 Direct/Indirect Bilirubin		300.00
b.8 Fasting Blood Sugar		200.00
b.9 High Density Lipoprotein (HDL)		250.00
b.10 Low Density Lipoprotein (LDL)		250.00
b.11 Random Blood Sugar		200.00
b.12 IkSerum Electrolyte (Na, K, Cl)		600.00
i. Na		200.00
ii. K		200.00
iii. Cl		200.00
b.13 Thyroid Test		
i. T3		650.00
ii. T4		650.00
iii. TSH		650.00
iv. T3, T4, TSH		1,800.00
b.14 Total Bilirubin		300.00
b.15 Total Cholesterol		250.00
b.16 Triglyceride		350.00
c. Clinical Microscopy & Parasitology		
c.1 KOH Smear		100.00
c.2 Occult Blood		150.00
c.3 Pregnancy Test		



i. Urine	135.00
ii. Serum	200.00
c.4 Seminal Analysis	200.00
c.5 Stool Examination	85.00
c.6 Urinalysis	100.00
d. Microbiology	
d.1 Acid Fast Stain	150.00
d.2 Gram Stain	150.00
e. Serology	
e.1 Anti-HBsAg Screening	500.00
e.2 Dengue Screening Test	
i. Dengue IgM/IgG	600.00
ii. Dengue IgM/IgG/NS1 (DUO)	900.00
e.3 HBsAg Screening Test	250.00
e.4 Hepatitis C Screening	200.00
e.5 HIV Screening	200.00
e.6 H.Pylori	500.00
e.7 Syphilis Screening Test	175.00
e.8 TROP I	500.00
e.9 Typhoid Screening Test	
i. Typhidot	600.00
ii. Tubex	750.00
f. Blood Banking	
f.1 Complete Cross Matching (manual)	350.00
g. Newborn Screening Test	1750.00
h. Newborn Hearing Test	250.00
i. Rapid Antigen Test	750.00
<b>3. Radiologic Procedures (without reading)</b>	
a. Abdomen	
a.1 Fetography	250.00
a.2 FPA (Supine and Upright) (Adult)	450.00
a.3 FPA (Supine and Upright) (Pedia)	370.00
a.4 FPA (Supine, Upright, and Lateral) (Adult)	650.00
a.5 FPA (Supine, Upright, and Lateral) (Pedia)	450.00
a.6 KUB No Contrast (with preparations)	270.00
a.7 Pelvimetry (2 plates)	450.00
a.8 Plain Abdomen	250.00
b. Chest	
b.1 Apico-lordotic View	200.00
b.2 Chest APL (Pedia) 9 and below	320.00
b.3 Chest PA (Adult and Child)	250.00
b.4 Chest PAL (Adult and Child)	350.00
b.5 Chest Ribs	300.00
c. Head	
c.1 Cephalometry	450.00
c.2 Facial Bone	250.00
c.3 Mastoids (3 projections)	450.00
c.4 Maxilla/Mandible	350.00
c.5 Nasal bones, 2-3 views	250.00
c.6 Panoramic View	350.00
c.7 PNS (3 projections)	450.00
c.8 PNS- Waters View	300.00
c.9 Skull APL (Adult)	400.00



c.10 Skull APL (Pedia)	400.00
c.11 TMJ Bilateral	400.00
c.12 Zygoma, AP	250.00
d. Skeletal	
d.1 Ankle (APL)	300.00
d.2 Baby Gram	350.00
d.3 Clavicle	250.00
d.4 Elbow Joint (APL)	350.00
d.5 Femur (APL)	350.00
d.6 Forearm (APL)	400.00
d.7 Foot (APL/APO)	300.00
d.8 Hand (APL)	400.00
d.9 Hip Joint (AP)	350.00
d.10 Humerus (APL)	350.00
d.11 Knee Joint (APL)	300.00
d.12 Leg (APL)	350.00
d.13 Os Calsis (APL)	300.00
d.14 Pelvis (AP)	250.00
d.15 Scapula (2 views)	500.00
d.16 Shoulder Joint (1 views)	250.00
d.17 Shoulder Joint (2 views)	500.00
d.18 Skeletal Survey	2,500.00
d.19 Sternum (2 views)	250.00
d.20 Wrist (APL)	350.00
e. Vertebrae	
e.1 Cervical (APL)	300.00
e.2 Cervical APLO	450.00
e.3 LSV (2 small plates)	350.00
e.4 Sacrum/Coccyx APL	300.00
e.5 Scoliotic Series (3 views)	500.00
e.6 TLV (4 big plates)	800.00
f. Ultrasound Fees	
f.1 Abdominal Prostate	1,000.00
f.2 Abdominal Pelvic	1,000.00
f.3 BPPS	800.00
f.4 Breast (bilateral)	800.00
f.5 Cranial	750.00
f.6 HBT	600.00
f.7 KUB	700.00
f.8 Pelvic Ultrasound	800.00
f.9 Prostate	700.00
f.10 Soft Tissue	600.00
f.11 Testes/Scrotum	750.00
f.12 Thyroid/Neck	600.00
f.13 TVS (non-gravid)	700.00
f.14 Upper Abdomen	750.00
f.15 Ultrasound Guided Biopsy	700.00
<b>F. MEDICAL-SURGICAL-DENTAL SERVICES</b>	<b>RATE</b>
<b>1. Medical Oxygen</b>	
a. Use per PSI consumption based on gauge reading (Previous gauge reading deducted to consumed)	
a.1 Low Flow (1-3 LPM)	110.00
a.2 Medium Flow (4-6 LPM)	220.00



a.3 High Flow (7-10 LPM)		360.00
b. 50 kg cylinder tank		900.00
c. 20 kg (size D)		500.00
<b>2. Compressed Air</b>		
a. Use per PSI consumption based on gauge reading (Previous gauge reading deducted to consumed)		
a.1 Low Flow (1-3 LPM)		180.00
a.2 Medium Flow (4-6 LPM)		320.00
a.3 High Flow (7-10 LPM)		450.00
b. Use per 1,800 lbs/ Big Tank		900.00
<b>3. Dental Fees</b>		
a. Extraction (per tooth)		
a.1 Simple		200.00
a.2 Impacted		700.00
b. Dental Filling		
b.1 Permanent		500.00
b.2 Temporary		300.00
c. Oral Prophylaxis		
c.1 Simple		350.00
<b>G. CENTRAL SUPPLY ROOM (CSR) (Supplies 30-40% additional mark up on total cost)</b>		<b>RATE</b>
		<b>UNIT</b>
1. Alcohol		5.00
2. Cotton Balls		10.00
3. Gauze		
a. 2 x 2		25.00
b. 4 x 4		30.00
c. 4 x 8		40.00
4. Plaster		5.00
5. Povidone Iodine		2.00
<b>H. DRUGS AND MEDICINES</b>		
<b>UNIT COST (in PhP)</b>		<b>PERCENTAGE MARK - UP ON UNIT COST</b>
1. 50 and below		Forty Percent (40%)
2. More than 50 to 100		Thirty-Seven Percent (37%)
3. More than 100 to 500		Thirty-Three (33%)
4. More than 500 and above		Thirty Percent (30%)

## 1.2 BENGUET GENERAL HOSPITAL

### I. ROOMS AND UTILITIES

<b>A. ROOM RATES</b>	<b>RATE</b>	<b>UNIT</b>
1. Delivery Room Fee	1,000.00	Per use
2. Emergency Room	200.00	
3. Isolation Room	1,200.00	
4. Maternal Child Care Room (6 beds)	200.00	Per bed and per day
5. MICU-SICU-PICU (Special areas)	1,500.00	Per day
6. NICU	500.00	Per day
7. Operation Room Fees		
a. Minor	1,600.00	
b. Major	3,750.00	
8. Private Rooms (Single Bed) (Inclusions)	1,200.00	Per day



9. Recovery Room Fee (PACU)	300.00	Per hour
10. Semi-Private Rooms		
a. Two (2) beds	800.00	Per day
b. Four (4) beds	600.00	Per day
11. Seminar Room		
a. Room A	2,000.00	Per day
b. Room B	1,000.00	Per day
c. Room C	500.00	Per day
12. Consultant's Room Rental	7,500.00 minimum	Per month
13. Staff Dining		
a. Minimum of 4 hours	500.00	For 4 hours
b. Extended Use	100.00	Per hour
14. Wards	400.00	Per day
<b>B. UTILITIES AND OTHERS</b>		
1. Linen Change/ Additional linen	50.00	Per Linen
2. Plugging of electronic Devices		
a. Cellular Phone Charging	25.00	Per device
b. Laptop and others	100.00	Per use
3. Shower Fee (for watchers)	50.00	Per person
4. Room Transfer Fee (patients Request)	100.00	Per request

## II. DOCUMENTATION AND CERTIFICATION

A. DOCUMENTATION FEES	RATE	UNIT
1. Admission Fees (for charts/papers)	75.00	
2. Lost Registration	20.00	
3. Newborn Record (all Newborns)	40.00	
4. OPD Registration	40.00	
<b>B. CERTIFICATION</b>		
1. Birth/Death Certificate	100.00	Per document
2. Certification	100.00	Per document
3. Medico Legal	150.00	
4. Clinical Abstract	150.00	
5. Duplicate Copy of Diagnostic Result	20.00	Per page
6. Insurance Claims	200.00	Per Claim
7. Issuance of Certified True Copy	10.00	Per page
8. Preparation of Affidavit	100.00	Per affidavit
9. Request for Change/ Correction of Name of Newborn in the Birth Certificate for registration	50.00	

## III. USE OF EQUIPMENT AND INSTRUMENTS

	RATE	UNIT
<b>A. AMBULANCE</b>		
1. 10km or less (e.g Baguio)	700.00	
2. Beyond 10km	75.00	Per Kilometer
<b>B. PATIENT TRANSPORT VEHICLE</b>		
1. 10km or less (e.g Baguio)	500.00	
2. Beyond 10km (e.g Manila)	70.00	Per kilometer
<b>C. COMPRESSED AIR</b>		
1. Compressed Air/tank-50 kilograms Cylinder	1,800.00	



2. Compressed Air: per liter per minute use:	Hourly Rate	
a. 1.00 liter/minute	25.00	
b. 2.00 liter/minute	50.00	
c. 3.00 liter/minute	75.00	
d. 4.00 liter/minute	100.00	
e. 5.00 liter/minute	125.00	
f. 6.00 liter/minute	150.00	
g. 7.00 liter/minute	175.00	
h. 8.00 liter/minute	200.00	
i. 9.00 liter/minute	225.00	
j. 10.00 liter/minute	250.00	
<b>D. USE OF EQUIPMENT</b>		
1. Alcohol Breath Analyzer	100.00	Per use
2. Anesthesia Machine (GA)	300.00	
3. Bassinet	15.00	Per day
4. Bed Warmer/Bair Hugger Machine	650.00	Per use
5. Bilirubinometer	150.00	Per use
6. Bubble CPAP	800.00	Per day
7. Cardiac Monitor		
a. OR Use	300.00	Per use
b. Ward use	650.00	Per day
8. Cautery Machine: OR use with pen and pad	450.00	Per use
9. Continuous Suction Apparatus	300.00	Per day
10. Cylinder Tank Deposit <i>Note: To be refunded upon return of tank in good condition</i>	10,000.00	
11. Defibrillator	200.00	Per discharge
12. Diagnostic Set	25.00	Per use
13. Doppler	50.00	Per shift
14. Fluid and Blood Warmer	200.00	Per hour
15. Harmonic Machine	4,000.00	
16. Infusion Pump	300.00	Per day
17. Laparoscopic Tower		
a. General Surgery: Basic and Advance Lap Surgery	10,000.00	
b. Urologic Surgery		
c. Trans Abdominal Urologic Surgery	12,000.00	
d. Cystoscopy/ Cyst/ TURP/ Turbt	6,000.00	
e. Orthopedic Surgery: Arthroscopy	6,000.00	
f. Gynecologic Surgery	10,000.00	
18. Laryngeal Mask Anesthesia (refer to OR)	300.00	
19. Medical Oxygen Gauge/Regulator		
a. Rent	5,000.00	
b. Sale	Cost + mark-up	
20. Microscope (EENT)	1,000.00	
21. Phaco Machine	1,000.00	
22. Phototherapy	200.00	Per day
23. Printing of Films	200.00	Per film
24. Pulse Oximeter		
a. Continuous use-ward	300.00	Per day
b. Intermittent use-ward	25.00	Per shift
c. Operating Room (OR) use	200.00	Per use
25. Radiant Warmer	200.00	Per use



26.	Sphygmomanometer	20.00	Per day
27.	Suction Apparatus		
a.	OR use	250.00	Per use
b.	DR use	50.00	Per use
c.	Ward use - Continuous	300.00	Per day
28.	Syringe Pump	300.00	Per day
29.	Thermal Scanner (inpatient)	20.00	Per shift
30.	Transport Incubator	300.00	Per use
31.	Use of Ambu bag (Resuscitator)	40.00	Per day
32.	Use of High Flow Machine	4,000.00	Per day
33.	Use of Neuro Electric Drill	8,000.00	Per use
34.	Use of Oxygen Concentrator	1,500.00	Per day
35.	Use of Surgical Microscope (Neuro)	25,000.00	For the first hour
		Plus 10,000.00	Per Succeeding hour
36.	Incubator		
a.	V-85	200.00	
b.	V880	300.00	
37.	Ventilator	1,000.00	Per day
a.	Ventilator (OR use)	750.00	Per use
<b>E. USE OF INSTRUMENTS</b>			
1.	Catheterization Set	25.00	
2.	Dressing Tray	50.00	
3.	Cut down or Minor Set	250.00	
<b>F. USE OF OXYGEN</b>			
1.	Oxygen/tank- 50 kilograms Cylinder		1,500.00
2.	Oxygen: per liter per minute use:	Hourly Rate	
a.	1.00 liter/minute	21.00	
b.	2.00 liter/minute	42.00	
c.	3.00 liter/minute	63.00	
d.	4.00 liter/minute	84.00	
e.	5.00 liter/minute	105.00	
f.	6.00 liter/minute	126.00	
g.	7.00 liter/minute	147.00	
h.	8.00 liter/minute	168.00	
i.	9.00 liter/minute	189.00	
j.	10.00 liter/minute	210.00	

**IV. DIETARY SERVICES**

<b>A. DIETARY CHARGES-OSTEORIZED FOOD (Natural Food Preparation)</b>		
	Regular Patient	Chronic Kidney Disease Patients
1. 1,100 calories	400.00	1,100.00
2. 1,200 calories	450.00	1,200.00
3. 1,300 calories	500.00	1,300.00
4. 1,400 calories	550.00	1,400.00
5. 1,500 calories	600.00	1,500.00
6. 1,600 calories	650.00	1,600.00
7. 1,700 calories	700.00	1,700.00
8. 1,800 calories and above	750.00	1,800.00



<b>B. OTHER DIETARY CHARGES</b> (adjusted accordingly based on the cost of supplementary food/supplies)		
1. Beneprotien	50.00	Per scoop
2. Ensure / Boost Optimum	25.00	Per scoop
3. Nephrosol-D	50.00	Per scoop
4. Nutren Diabetic	50.00	Per scoop
5. Pediasure/ Nutre Junior	30.00	Per scoop
6. Peptamin	50.00	Per scoop

**V. PROCEDURES, TEST AND OTHER RELATED SERVICES**

A. CARDIOVASCULAR PROCEDURES		RATE
1. 24 Hours Holter Monitoring		5,500.00
2. 2D Echo		
a. Pedia		3,250.00
b. Adult		3,000.00
3. AVF Interrogation		3,500.00
4. Carotid Duplex Scan		3,000.00
5. Deep Venous Thrombosis		1,350.00
6. Peripheral Arterial Duplex Scan		
a. Bilateral		3,670.00
b. Unilateral		1,850.00
7. Stress Echo		5,300.00
8. Treadmill Stress test		2,500.00
9. Vein mapping		
a. Unilateral		3,150.00
b. Bilateral		6,300.00
10. Venous Duplex Scan		
a. Unilateral		1,670.00
b. Bilateral		3,350.00
B. DENTAL FEES	RATE	UNIT
1. Extraction/Tooth:		
a. Simple	200.00	
b. Complex	700.00	
2. Filling		
a. Temporary	200.00	
b. Permanent Simple Light Curing	400.00	Per tooth
c. Complex Light Cure Filling	800.00	Per tooth
3. Oral Prophylaxis		
a. Simple	500.00	
b. Moderate	750.00	
c. Heavy	1,000.00	
C. LABORATORY FEES	Rate	
1. Blood Banking/Immunohematology		
a. Crossmatching:		
a.1 Manual	500.00	
a.2 Semi-automated	1,200.00	
b. Direct Antiglobulin Test /Direct Coomb's Test	500.00	
c. Reverse Typing (FFP/PC)	500.00	
2. Hematology		
a. ABO-RhTyping	240.00	



b. APTT	640.00
c. CBC + Platelet count	220.00
d. Clotting time / Bleeding Time	105.00
e. D-dimer	1030.00
f. ESR	180.00
g. Hemoglobin/Hematocrit	220.00
h. Malarial Smear	220.00
i. Peripheral Blood Smear/RBC Morphology	200.00
j. Prothrombin Time	615.00
k. RBC Count	190.00
l. RBC Indices	200.00
m. Reticulocyte Count	230.00
<b>3. Clinical Chemistry</b>	
a. Alkaline Phosphate	300.00
b. ALT (SGPT)	280.00
c. Albumin	400.00
d. Amylase	360.00
e. AST (SGOT)	280.00
f. Arterial Blood Gas (ABG's)	1,820.00
g. Bilirubin levels	
g.1 Direct & Indirect Bilirubin	320.00
g.2 Total Bilirubin	340.00
h. BUA	340.00
i. BUN	250.00
j. Calcium	
j.1 Ionized	690.00
j.2 Total	350.00
k. Creatinine Clearance Test	480.00
l. Creatinine	240.00
m. CPK (Creatine phosphokinase)	
m.1 CPK- Total	1,180.00
m.2 CPK-MB /CK-MB	1,180.00
n. Glucose:	
n.1 Cerebrospinal Fluid	250.00
n.2 FBS (Fasting Blood Sugar)	250.00
n.3 Urine glucose	250.00
n.4 RBS (Random Blood Sugar)	250.00
o. Hemoglucotest / Capillary Blood Glucose	125.00
p. HgbA1C (Glycosylated Hemoglobin)	1,120
q. LDH (Lactate Dehydrogenase)	480.00
r. Lipase	370.00
s. Lipid Profile:	
s.1 High Density Lipoprotein/Low Density	680.00
s.2 Total Cholesterol	225.00
s.3 Triglyceride	250.00
t. Magnesium	400.00
u. OGTT (Oral Glucose Tolerance Test)	770.00
v. Phosphorus	410.00
w. Procalcitonin	1, 650.00
x. Serum Electrolytes (Na <sup>+</sup> K <sup>+</sup> Cl <sup>-</sup> = Sodium, Potassium Chloride)	685.00
y. Total Protein:	
y.1 Serum Total Protein	340.00



y.2 Urine Total Protein	340.00
y.3 CSF Protein	340.00
y.4 Total Protein Albumin/Globulin	740.00
z. Troponin I (Quantitative)	970.00
<b>4. Clinical Microscopy &amp; Parasitology</b>	
a. CSF/ Body Fluids Analysis (Cell ct./ Diff.ct.)	175.00
b. Fecal Occult Blood Test (FOBT)	230.00
c. Pregnancy Test	
c.1 Urine Pregnancy Test	195.00
c.2 Serum Pregnancy Test	265.00
d. Urinalysis	140.00
e. Urine Ketone	140.00
f. Seminal Fluid Analysis	230.00
g. Stool Examination / Fecalysis	145.00
<b>5. Histopathology</b>	
a. Cell Cytology with Cell Block	1,800.00
b. FNAB - Fine Needle Aspiration Biopsy	1,800.00
c. Frozen Section	2,000.00
d. Large Surgical Specimen	2,360.00
e. Medium Surgical Specimen	1,440.00
f. Pap Smear	
f.1 Conventional	280.00
f.2 Liquid Based Cell Cytology	1,800.00
<b>6. Immunochemistry</b>	
a. AFP (Alpha Fetoprotein)	1, 040.00
b. Beta-HCG	1, 100.00
c. CEA	1, 040.00
d. FT3	1, 000.00
e. FT4	970.00
f. TSH	990.00
g. PSA	1, 030.00
<b>7. Microbiology:</b>	
a. Acid Fast Stain	150.00
b. Culture & Sensitivity:	
b.1 Blood	3,990.00
b.2 Urine/CSF/Transudate	2,900.00
b.3 Stool / Respiratory / Exudate	2,900.00
c. Gram Stain	155.00
d. KOH Mount/ India Ink	170.00
<b>8. Molecular Laboratory</b>	
a. RT-PCR	2, 800.00
- As prescribed by DOH	
<b>9. Other Laboratory Tests / Miscellaneous:</b>	
a. Drug Test	300.00 As prescribed by DOH
b. Rapid Antigen test (Covid -19)	500.00
<b>10. Serology:</b>	
a. Anti-HBs (Quantitative)	1,900.00
b. Anti-Streptolysin O-Titer	770.00
c. C-Reactive Protein	600.00
d. Dengue Screening Test	1,305.00
e. HBsAg Screening (Qualitative)	320.00



f. HBsAg Screening (Quantitative)	2, 200.00
g. Hepatitis A Screening (Quantitative)	2, 200.00
h. Hepatitis C Screening (Qualitative)/Anti-HCV	405.00
i. HIV 1 & 2 Screening (Qualitative)	230.00
j. Syphilis Screening Test	290.00
k. Typhoid Screening Test	1,090.00

D. RADIOLOGY SERVICES		
1. CT SCAN		
BODY PART	PLAIN	WITH CONTRAST
	Rate	Rate
1. 3D Facial Reconstruction	4,400.00	
2. Angiogram Cerebral/Head	--	9,500.00 + dye (dye charged separately)
3. Angiogram - Peripheral	--	18,500 + dye (dye charged separately)
4. Aortogram Abdomen	--	9,500.00 + dye (dye charged separately)
5. Aortogram Thoracic	--	9,500.00 + dye (dye charged separately)
6. Aortogram Thoracoabdominal	--	18,500.00 + dye (dye charged separately)
7. Cervical	4,500.00	5,500.00
8. Cervical (Myelogram)	--	8,000.00
9. CT Scan Biopsy - Use of CT Scan machine (No Previous Scan)	4,000.00	--
10. CT Scan Biopsy - Use of CT Scan machine (With Previous Scan)	2,000.00	--
11. Extremities	5,000.00	7,000.00
12. Lumbar	5,500.00	8,000.00
13. Lumbar (Myelogram)	--	6,500.00
14. Mastoids	3,300.00	4,800.00
15. Nasopharynx	4,500.00	5,500.00
16. Neck	4,500.00	5,500.00
17. Oral Cavity	3,300.00	5,700.00
18. Orbit	4,500.00	6,000.00
19. Paranasal Sinuses	3,400.00	5,500.00
20. Parotid	4,500.00	5,500.00
21. Pelvis	4,500.00	6,000.00
22. Abdomen (Triple Contrast)	--	13,500.00
23. Skull/Head	3,800.00	5000.00
24. Stonogram/Urogram	5,600.00	8,500.00
25. Temporal	3,300.00	4,800.00
26. Thoracic	4,500.00	8,300.00



27. Thoracic (Myelogram)	--	11,000.00
28. Whole Abdomen	8,100.00	10,000.00
29. Upper Abdomen	5,800.00	7,500.00
30. Lower Abdomen	5,800.00	7,500.00
31. Whole Chest	7,500.00	8,100.00

**Note:** For professional services not available in the hospital, reading fee provided by the visiting consultant will accrue to the service provider.

2. X-RAY FEES	All Services
2.a Routine Procedures	Rate
<b>1. Abdomen</b>	
a. Fetography	300.00
b. FPA (Supine and Upright-Adult)	450.00
c. FPA (Supine & Upright-Pedia)	350.00
d. FPA (Supine & Upright, Lateral Adult)	600.00
e. FPA (Supine & Upright, Lateral Pedia)	500.00
f. Pelvimetry (2 plates)	500.00
g. Plain Abdomen	300.00
<b>2. Chest</b>	
a. Apicolordotic View	200.00
b. Chest APL (Pedia)	300.00
c. Chest PA (Adult)	200.00
d. Chest PAL (Adult)	350.00
<b>3. Head</b>	
a. Cephalometry	340.00
b. Facial Bone	440.00
c. Mastoids (3 Projections)	440.00
d. Maxilla, Mandible (3 Projections)	450.00
e. Nasal	300.00
f. PNS	200.00
g. PNS (3 Projections)	440.00
h. Skull APL (Adult)	300.00
i. Skull APL (Pedia)	170.00
j. TMJ (3 Projections)	500.00
k. Zygoma	240.00
<b>4. Skeletal System</b>	
a. Baby Gram	400.00
b. Cervical APLO	500.00
c. Cervical APL	370.00
d. Humerus APL	350.00
e. Elbow Joint APL	350.00
f. Femur APL	400.00
g. Forearm APL	400.00
h. Hand APL	350.00
i. Hip Joint AP	200.00
j. Pelvis AP	250.00
k. Wrist APL	350.00
l. Knee Joint APL	350.00
m. Ankle APL	350.00
n. Leg APL	400.00
o. OsCalcis-APL	350.00



p. Foot APL or APO	350.00
q. Scapula (2 Views)	240.00
r. Scoliotic Series (3views)	700.00
s. Thoracic Vertebrae (TV)	450.00
t. Shoulder Joint 1 View	170.00
u. Shoulder Joint 2 View	340.00
v. Clavicles	370.00
w. Thoracic Cage/ Chest bucky	250.00
x. Skeletal Survey (Adult)	3,000.00
y. Sternum (2 Views)	240.00
z. TLV (4 Big Plates)	850.00
aa.LSV (2 small plates)	400.00
bb. Sacrum	320.00
<b>2.b Special Procedures</b>	<b>All Services</b>
1. Barium Enema (Adult)	1,450.00
2. Barium Enema (Pedia)	1,200.00
3. Cystogram *	520.00
4. Esophagogram (Adult)	1,250.00
5. Esophagogram (Pedia)	950.00
6. IntraopCholangiogram	700.00
7. KUB-IVP *	1,200.00
8. Proctosigmoidoscopy/ Sigmoidoscopy	3,000.00
9. Retrograde Urethrogram *	650.00
10.Small Intestinal Series	1,200.00
11.T-Tube Cholangiogram	600.00
12.UGIS (Adult)	1,300.00
13.UGIS (Pedia)	1,050.00
<i>*Exclusive of dye</i>	
<b>3. ULTRASOUND FEES</b>	<b>All Services Rate</b>
a. Abdominal Prostate	1,000.00
b. Abdominopelvic	1,000.00
c. BPPS	600.00
d. Breast (Single)	500.00
e. Breast (Bilateral)	800.00
f. Chest Ultrasound	600.00
g. Cranial	700.00
h. HBT	600.00
i. KUB	600.00
j. Nerve Block Ultrasound (use of machine)	700.00
k. Prostate	500.00
l. PUS	600.00
m. Soft Tissue Ultrasound	700.00
n. Testes/Scrotum	700.00
o. Thyroid/Neck	700.00
p. TVS (Non-gravid)	650.00
q. Ultrasound Guided Biopsy (Use of Ultrasound Machine for special procedures) - Use of machine	500.00
r. Upper Abdomen	750.00
<b>4. MAMMOGRAM</b>	<b>1,300.00</b>
<b>NOTE:</b> Use of portable X-ray and Ultrasound Machine not within the radiology facility, add mark-up to the cost of the above procedures.	

188



5. REGULAR/OTHER PROCEDURES	RATE	UNIT
1. Baby Bath	60.00	
2. Bronchoscopy		
a. OPD	8,000.00	
b. Inpatient	10,000.00	
c. Emergency	15,000.00	
3. Cardiotocography (CTG)	300.00	
4. Casting Application/Removal (OPD)- exclude supplies	100.00	
5. Cautery Machine: OPD use	150.00	Per use
6. Circumcision exclude supplies and medicines	400.00	
7. Colonoscopy	3,500.00	
8. Cord Care (include supplies)	70.00	
9. Crede's prophylaxis	65.00	
10. Cut Down Procedure:		
a. Ward exclude supplies	600.00	
b. Operating Room (O.R.)	680.00	
11. Dressing	100.00	
12. ECG	250.00	75.00
13. Enema (exclude supplies & meds)	500.00	
14. Esophagogastroduodenoscopy (EGD) + endoscopy fee	3,000.00	5,000.00
15. Excision (OPD)	Based on RUV	
16. Gastric Lavage exclude supplies & insertion	100.00	
17. Hot Sitz Bath	25.00	Per use
18. IFC Procedure	100.00	
19. IJ (Internal Jugular) Catheter Insertion	1,500.00	
20. Intubation	500.00	
21. Incision and Drainage (OPD)	200.00	
22. IUD Insertion	1,200.00	
23. IV Insertion (exclude IV cath, include miscellaneous supplies)	100.00	
24. Lumbar Tap (exclude supplies)	1,000.00	
25. Nebulization	50.00	Per use
26. Nebulization (OR Use)	100.00	Per patient
27. Newborn Hearing Screen Test	500.00	Per use
28. NBS Test (Based on DOH/PHIC)	1750.00	Subject to PHIC
29. NGT Procedure	100.00	
30. Nose Packing	100.00	
31. Perilight Exposure	50.00	Per use
32. Progestin Subdermal Implant Insertion	1,800.00	Based on PH Claims
33. Spirometry	1500.00	
34. Supra Umbicath	250.00	
35. Suturing		Based on PH case rate/ claim
a. 2.5 cm & below	1,500.00	
b. 2.6cm above	2,000.00	
36. Thoracentesis/Paracentesis exclude supplies	200.00	
37. Tracheostomy - exclude supplies, OR fee	1,500.00	



38. Tube Thoracostomy/Chest Tube Thoracostomy - exclude supplies	1,500.00
39. Umbilical Catheterization (NICU) exclude supplies	320.00
40. Ungiectomy (OPD) exclude supplies	150.00
Note: All drugs, medicines and medical supplies use during the procedure are charged separately.	

## VI. SUPPLIES, DRUGS AND MEDICINES

UNIT COST (in PhP)	PERCENTAGE OF MARK - UP ON UNIT COST
1. Less than P500	Forty Percent (40%)
2. P500 to P1,000	Thirty-Eight Percent (38%)
3. P1,001 to P2,000	Thirty-Five Percent (36%)
4. P2,001 to P5,000	Thirty-Four Percent (34%)
5. P5,001 to P10,000	Thirty-Two Percent (32%)
6. More than P10,000	Thirty Percent (30%)

## VII. ENVIRONMENTAL CHARGES

WASTE DISPOSAL FEE		
1. Hazardous Fluid Wastes	150.00	Per gallon
2. Hazardous Solid Wastes	55.00	Per kilo

## VIII. HOLDING, AUTOPSY AND EMBALMING ROOM

A. MORGUE ROOM		
1. Institutional Death - free for the first 2 hours	75.00	Per Hour
2. Non-institutional Death	75.00	Per Hour
3. Use of Freezer	100.00	Per Hour
4. Linen Fee		
a. Blanket- For covering the dead/ highly infectious	200.00	Per Linen
b. Bedsheet- For covering the dead/ highly infectious transfer to hospital facilities	400.00	Per Linen
B. AUTOPSY ROOMS, EMBALMING BY LICENSED/ ACCREDITED FUNERAL SERVICE		
1. Institutional Death- free for the first 2 hours	2,500.00	After 2 hours of free fee
2. Non-institutional Death	3,000.00	

## 1.3 PROVINCIAL HEALTH OFFICE SERVICES

SERVICE	RATE
Microbiological Water Analysis Fee	1,000.00

**Section 65. Exception.** The following shall be exempted from the charges and fees herein imposed as determined by the social workers assigned in the hospitals or the chief of the Hospital, upon complying with the requirements, to wit:

- (a) Patients duly certified as indigent by the Provincial Social Welfare and Development Office and the Barangay Chairman of the Barangay where they reside.



- (b) Patients for test of communicable disease for epidemiological purposes, for case finding and confirmation tests for such disease, research studies and health programs (except referrals from private hospitals and medical practitioners.)
- (c) Medico-legal cases requested by the Judicial Courts except those requested by private persons.

**Section 66. Discounts.** There shall be a 20% discount on the total charges and fees to avail one of the following:

- (a) Senior Citizens;
- (b) Differently-abled persons;
- (c) Out-patient Benguet Provincial Government-paid officials, employees and their minor dependents;
- (d) In-patient Benguet Provincial Government-paid officials and employees – 20% discount after PhilHealth deduction.
- (e) Patient whose classification is C1-25% discount; C2-50% discount; C3-75% discount and D-100% discount.

**Section 67. Time and Manner of Payments.** The medical examination fees shall be paid to the Provincial Treasurer or his/her duly authorized representative upon application for the same at the hospital where the examination will be undertaken.

**Section 68. Administrative Provisions.** The Provincial Health Officer/Chiefs of hospitals or his/her assistants shall keep a record of all physical and other health examination conducted, copies of certificates issued, indicating the name of the individuals, the dates and the purposes for which such examination were conducted.

### Article Three. Sand, Gravel and Other Quarry Resources and Small Scale Mining Fees and Charges.

**Section 69. Imposition of Fees.** There shall be collected the following fees for the application to extract and process mineral and quarry resources within the territorial jurisdiction of Benguet Province, as follows:

#### A. Non-Metallic Extraction (Sand and gravel, lime and other quarry material)

Services	Rate
<b>1. Industrial Sand and Gravel Permit (ISAGP)</b>	
a. Application Fee	7,800.00
b. Annual Approved Extraction/Clearance Fee	5,500.00
<b>2. Commercial Sand and Gravel Permit (CSAGP)</b>	
a. Application Fee	1,600.00
b. Annual Approved Extraction/Clearance Fee	1,000.00
<b>3. Small Scale Quarry Permit (SSQP)</b>	
a. Application Fee	8,300.00
b. Annual Approved Extraction/Clearance Fee	5,500.00
<b>4. Exclusive Sand and Gravel Permit</b>	
a. Application Fee	1,600.00
b. Annual Approved Extraction/ Clearance Fee	1,000.00
<b>5. Provincial Quarry Permit</b>	
a. Forms	30.00
b. Filing Fee	50.00
c. Application Fee	1,000.00
d. Processing Fee	50.00
e. Verification Fee	2,000.00

Delivery Receipts for the above-stated Non-metallic Extractions = P130 per booklet



**B. Metallic Extraction and Processing**

<b>1. Lime, Marble, Basal Quarry</b>	
a. Application Fee	8,300.00
b. Annual Approved Extraction/Clearance Fee	10,000.00

**C. Mineral Extraction and Processing Plant**

<b>1. Small Scale Mining Contract/Permit</b>	
a. Application Fee	10,000.00
b. Annual extraction Clearance Fee per approved contract	6,100.00
<b>2. Mineral Processing Permit (MPP)</b>	
a. Application Fee	7,800.00
b. Annual Mineral Processing Clearance Fee	5,500.00
<b>3. Ore Transport Permit (OTP) - Within the Province (from any municipality of Benguet to any municipality within Benguet)</b>	
a. Forms	30.00
b. Application Fee	50.00/ton
c. Verification Fee	2,500.00
<b>4. Ore transport Permit -Outside Province (From other Provinces to any Municipality of Benguet)</b>	
a. Forms	30.00
b. Application Fee	100.00/ton
c. Verification Fee	5,000.00
<b>5. Indigenous Peoples Special and Temporary Mining Permit</b>	
a. Permit Forms	30.00
b. Filing Fee	50.00
c. Application Fee	4,000.00
d. Processing Fee	50.00
e. Verification Fee	2,000.00
<b>6. Indigenous Gold Panning/Sluicing Permit</b>	
a. Registration Fee	100.00
<b>7. Indigenous Peoples Processor's Permit</b>	
a. Permit Forms	30.00
b. Filing Fee	50.00
c. Application Fee	2,500.00/ton
d. Processing Fee	50.00
e. Verification Fee	2,000.00
f. Provincial Processor's License Fee	500.00

**Penalties and surcharges of undeclared volume of transported minerals covered by permit to transport and/or ore transport permit.** Volume of mineral in excess of that declared in the permit to transport and/or ore transport permit shall be subject to a surcharge of twenty-five percent (25%) plus interest of two percent (2%) per month of the unpaid tax including surcharges until such amount is fully paid but in no cases shall the total interest on the unpaid amount or portion thereof exceed thirty-six percent (36%).



**D. Registration Fee for Batching, Crushing and Screening Plant**

1. Stationary Crusher Plant, Cement Batching Plant, and Asphalt Batching Plant	50,000.00
2. Temporary/Portable/Mobile Cement Batching Plant, and Asphalt Batching Plant	20,000.00
3. Temporary/Portable/Mobile aggregate crushing Plant	25,000.00
4. Screening Plant Provided, however, that if the Screening Plant is integrated or forms part of the Crusher Plant and no by-product shall be separately produced from the Crusher Plant, only a permit fee on the Crusher Plant be imposed	20,000.00

**Section 70. Time and Place of Payment.** The fees herein levied shall be paid to the Provincial Treasurer or his/her duly authorized representative upon application and the official receipts issued for said payment shall be attached to the application before any action will be taken by proper authorities.

**Section 71. Administrative Provisions.**

- (a) The permittee shall at all times issue to truck drivers engaged in hauling sand, gravel and other quarry resources from the permitted area, delivery receipts in the prescribed form for the purpose of inspection by proper authorities. The original copy shall be issued to the truck drivers and must be in his possession while in transit for him to show upon demand. The duplicate copy shall be attached to the monthly report of the permittee and the triplicate copy shall be kept by the permittee and be made available at all times for inspection by proper authorities.
- (b) Truck drivers and haulers of sand, gravel and other quarry resources who fail to present the required delivery receipt upon demand shall pay a fine of One Hundred (P100.00) Pesos per cubic meter of the materials being transported. Failure to pay the fine shall cause for the impounding of materials and vehicles to be released only upon payment of the required amount to the Provincial Treasurer or his/her duly authorized representative and shall accrue to the Province of Benguet where the materials were extracted.
- (c) Failure to issue genuine delivery receipts or issuing fraudulent delivery receipts shall be sufficient ground for the suspension/revocation of the permit.

**Article Four. Agricultural Activity Fees and Charges.**

**Section 72. Imposition of Fees and Charges.** There shall be imposed just and reasonable fees and charges for the following:

**A. Veterinary Health Certificate Fee.** The veterinary health certificate fee shall be in the amount of P100.00.

**B. Sale of Biological Assets and Agricultural Produce**

1. Livestock and Poultry	Rate	Unit
a. Weaner (up to 20 kilogram)	4,500.00	for the first 10kg.



	100.00	Per kg for the succeeding kgs
b. Fatteners, minimum of 60 kg	170.00	Per kilogram
c. Lamb, 7-8 months	230.00	Per kilogram
d. Kid (meat type), 7-8 months	230.00	Per kilogram
e. Kid (dairy type), 7-8 months	230.00	Per kilogram
f. Calf, 7-8 months	20,000.00	Per head
g. Culled Stocks <i>(to be identified by the Committee on Biological Assets)</i>		
h. Rabbit		
h.1. 2-3 month	350.00	Per head
h.2. 6 months	800.00	Per head
i. Chicken		
i.1. Day Old	50.00	Per head
i.2. 1 month	150.00	Per head
i.3. 6 months	600.00	Per head
<b>2. Meat and Other By-Products</b>		
a. Pork	260.00	
b. Kinuday/Kini-ing	520.00	
c. Bee Honey (350ml.)	300.00	Per bottle
d. Poultry Eggs	Per piece	Per Tray
d.1. Peewee	6.00	180.00
d.2. Small	7.35	225.00
d.3. Medium	7.70	230.00
d.4. Large	8.00	240.00
d.5. Extra Large	8.35	250.00
d.6. Jumbo	9.00	270.00
<b>3. Tilapia</b>		
a. Tilapia Fingerlings	Price	Per piece
Sizes: #24	0.25	Per piece
#22	0.35	Per piece
#17	0.45	Per piece
#14	0.60	Per piece
b. Tilapia Grow-out	120.00	Per kilogram
<b>4. Seedlings</b>		<b>Unit Value</b>
<b>c. Bamboo</b>		
1. Bayog Bamboo		75.00
2. Black Dwarf Type Bamboo		300.00
3. Buddha Bamboo		100.00
4. Burmese Dwarf Bamboo		100.00
5. Chinese bamboo		75.00
6. Creeping Bamboo		200.00
7. Creeping Bamboo Variegated		50.00
8. Fernleaf Bamboo		100.00
9. Giant Black Bamboo		300.00
10. Giant/Mindanao		125.00
11. Long pipe bamboo		100.00
12. Machiku bamboo		125.00
13. Malaysian Dwarf Bamboo		100.00
14. Muso Bamboo		75.00
15. Old Ham Bamboo		75.00
16. Puser bamboo		100.00
17. Sasa bamboo		100.00
18. Textile Bamboo		100.00



19.	Tonkin Cane bamboo	100.00
20.	Yellow STRIPE Bamboo	75.0
<b>d. Palms</b>		
1.	Bamboo Palm	150.00
2.	Fish Tail Palm	150.00
3.	McArthur Palm	150.00
4.	Phoenix Palm	150.00
5.	Raphis Palm	150.00
6.	Red Palm	500.00
7.	Yellow Palm	150.0
<b>e. Fruit Trees and Plantation Crops</b>		
1.	Carabao Mango	
2.	Avocado thru seeds	25.00
3.	Avocado-grafted	200.00
4.	Cacao -Grafted	100.00
5.	Cacao thru seeds	50.00
6.	Calamansi (grafted/budded)	80.00
7.	Calamansi (thru cuttings)	60.00
8.	Calamansi (thru seeds)	25.00
9.	Chico (Grafted)	100.00
10.	Chico thru seeds	25.00
11.	Coconut (local)	100.00
12.	Coconut (newly introduced)	1,000.00
13.	Coffee	15.00
14.	Dragon Fruit	20.00
15.	Durian (Grafted)	150.00
16.	Durian thru seeds	75.00
17.	Guapple	25.00
18.	Guyabano	20.00
19.	Jackfruit	25.00
20.	Japanese guava "Guavamansi" marcotted	80.00
21.	Japanese guava "Guavamansi" Thru seeds	35.00
22.	Katuday	25.00
23.	Lanzones (grafted)	150.00
24.	Lanzones thru seeds	75.00
25.	Lemon (Grafted/budded)	80.00
26.	Lemon (Marcotted/Cuttings)	60.00
27.	Lemon thru seeds	25.00
28.	Macopa (Marcotted/Cuttings)	100.00
29.	Magic Fruit	50.00
30.	Mango (indian) thru seeds	30.00
31.	Mango Carabao-Grafted	80.00
32.	Mango Carabao-Thru seeds	35.00
33.	Mangosteen (b/s thru seeds)	200.00
34.	Mangosteen (s/s thru seeds)	100.00
35.	Marang thru seeds	25.00
36.	Marang-grafted	80.00
37.	Moringa tree(Malungay -cuttings only( not potted)	10.00
38.	Moringa tree-Malungay	25.00
39.	Oranges (sweet)-Grafted	80.00
40.	Papaya (Hybrid-potted)	40.00
41.	Papaya-native variety	25.00
42.	Petroleum Nut Hanga Tree	35.00
43.	Pineapple (common) potted	25.00
44.	Pineapple slips/suckers unpotted/bareroot	15.00



45.	Pomelo (Grafted)	150.00
46.	Pomelo thru seeds	35.00
47.	Rambutan (grafted)	200.00
48.	Rambutan thru seeds	75.00
49.	Rattan	25.00
50.	Sarguelas (Cuttings)	50.00
<b>f. Ornamentals, Agro-Forest Trees and Economic Trees</b>		
1.	Acacia spectabilis"golden wattle"	20.00
2.	African Tulip Tree	20.00
3.	Agave sp.	35.00
4.	Aglaonema sp. (rare varieties)	250.00
5.	Aglaonema sp. (common varieties)	50.00
6.	Aluminum Plant	25.00
7.	Anthurium acropolis (potted)	150.00
8.	Anthurium margarita (potted)	150.00
9.	Anthurium red chandler (bareroot)	35.00
10.	Anthurium red chandler (potted)	100.00
11.	Anthurium violet (potted)	150.00
12.	Anthurium-piti mini (rare)	100.00
13.	Anthurium-piti mini assorted	75.00
14.	Aptenia	25.00
15.	Aptenia Variegated	35.00
16.	Arctostaphylos 'Monica'	100.00
17.	Ashuete	25.00
18.	Asiaticum Variegated Vine	150.00
19.	Azalea (b/s-non-flowering)	75.00
20.	Azalea (flowering)	200.00
21.	Azalea (s/s) (non-flowering)	50.00
22.	Balete	100.00
23.	Golden milky Dracaena	50.00
24.	Banaba	25.00
25.	Beehive ginger plant	50.00
26.	Begonia Assorted (common)	25.00
27.	Begonia assorted (semi rare)	75.00
28.	Bird of paradise -dwarf	50.00
29.	Blackprince	35.00
30.	Blue berry	100.00
31.	Blue Fern	35.00
32.	Boat Lily	25.00
33.	Bottle Brush	50.00
34.	Bougainvillea (rare) grafted	1,500.00
35.	Bougainvillea (common)-cuttings	100.00
36.	Bougainvillea (rare)-cuttings	1,500.00
37.	Brazillian Fireworks	35.00
38.	Bromeliad -Aerial type (common)	35.00
39.	Bromeliad -Aerial type (rare)	150.00
40.	Bromeliads (flowering)	150.00
41.	Bromeliads (non-flowering)	75.00
42.	Brown Spider Wort	100.00
43.	Bugle weed	20.00
44.	Bulala Tree	25.00
45.	Caladium (common)	50.00
46.	Caladium (rare)	350.00
47.	Caliandra	150.00
48.	Camella	35.00
49.	Camella (rare)	500.00



50.	Crab cactus-common	200.00
51.	Caricature Plant	25.00
52.	Chinese Lantern	35.00
53.	Cigarette Plant	50.00
54.	Coleous/mayana	25.00
55.	Schlerefera/five fingers variegated	
56.	Schlerefera/five fingers variegated	
57.	Coral Berry - Red & White	35.00
58.	Crab cactus-rare	200.00
59.	Crassula sp.	35.00
60.	Creeping ragoon	100.00
61.	Crotons assorted (common)	200.00
62.	Crotons assorted (Rare)	350.00
63.	Cucharita assorted varieties	25.00
64.	Devil's backbone/Zigzag plant	100.00
65.	Dracaena Gold dust (variegated. white and yellow)	50.00
66.	Dracaena Marginata (pink and green)	25.00
67.	Dragon Fruit	20.00
68.	Duranta assorted varieties	50.00
69.	Echeveria Black Prince	35.00
70.	Elephant Ear	300.00
71.	Eugenia Common	75.00
72.	Eugenia variegated	150.00
73.	Fire Flash	50.00
74.	Forever Rich assorted varieties	50.00
75.	Fortune Plant/Lucky bamboo Assorted	25.00
76.	Garlic vine	100.00
77.	Golden chain tree	500.00
78.	Golden shower	35.00
79.	Golden tree	25.00
80.	Ground Orchids	200.00
81.	Gumamela	35.00
82.	Hawaiian Ti Plant Ms. Andrea"	50.00
83.	Hawaiian Ti Plant "Brown"	25.00
84.	Hawaiian Ti Plant "Pink"	20.00
85.	Hedge Plant	25.00
86.	Heliconia-dwarf	50.00
87.	Heliconia-Red	500.00
88.	Heliconia-Sexy Pink	500.00
89.	Heliconia-White	500.00
90.	Honey Suckle	35.00
91.	Ilang-ilang	25.00
92.	Insulin plant -green	25.00
93.	Insulin Plant var.	35.00
94.	Jacaranda tree	20.00
95.	Jade cactus	25.00
96.	Jade vine	300.00
97.	Jadelet	25.00
98.	Jadelet variegated	35.00
99.	Japanese Lantern	35.00
100.	Lace Grass	25.00
101.	Lipstick Plant (common)	50.00
102.	Lipstick Plant (rare)	300.00
103.	Magic Rose	35.00
104.	Maguey	25.00



105.	Mahogany	
106.	Marigold assorted varieties	25.00
107.	Medinilla -Introduced varieties	250.00
108.	Medinilla Native Variety	75.00
109.	Mil Flores/ Hydrangea	50.00
110.	Milk Bush/Pencil Cactus	300.00
111.	Milkweed	25.00
112.	Mondo Grass - Green	20.00
113.	Mondo Grass - Yellow green	20.00
114.	Monstera assorted varieties	350.00
115.	Mother of Millions	25.00
116.	Much Money Maker (b/s)	75.00
117.	Much Money Maker (m/m)	50.00
118.	Much Money Maker (s/s)	35.00
119.	Nandina Heavenly Bamboo	50.00
120.	Ornamental Asparagus	25.00
121.	Ornamental Banana	50.00
122.	Ornamental Lavender	25.00
123.	Ornamental Pineapple	35.00
124.	Ornamental Variegated Lemon	150.00
125.	Pachira/Chestnut	100.00
126.	Palawan cherry	35.00
127.	Panama Queen plant	35.00
128.	Papua Plant	75.00
129.	Papyrus	25.00
130.	Peace lily	35.00
131.	Peace Lily-giant	50.00
132.	Pepperomia varieties	75.00
133.	Persian Shield	25.00
134.	Petunia assorted varieties	35.00-50.00
135.	Philodendron assorted varieties	500.00
136.	Phormium grass-Brown	50.00
137.	Phormium grass-green	35.00
138.	Phormium-Var. green	50.00
139.	Picarra	100.00
140.	Pigeon Berry	25.00
141.	Pine Tree (s/s)	10.00
142.	Poinsettia	250.00
143.	Portulaca/Vietnam rose	15.00
144.	Pothos assorted varieties	200.00
145.	Prayer Plant/Calathea Assorted	75.00
146.	Prayer Plant-Rare varieties	150.00
147.	Rainforest	350.00
148.	Ravinia Plant	200.00
149.	Red Passion Flower (Passiflora)	50.00
150.	Rhipsalis	300.00
151.	Rubber tree	500.00
152.	Salvia assorted varieties	35.00
153.	Sanseveria/Snakeplant	300.00
154.	Santan	50.00
155.	Schefflera Dwarf	50.00
156.	Schlerefera/five fingers green	75.00
157.	Schlerefera/five fingers variegated	100.00
158.	Serissa	35.00
159.	Serissa variegated	50.00
160.	Shooting star	35.00



161.	Song of India	25.00
162.	Song of Jamaica	25.00
163.	Spider Plant	25.00
164.	Syngonium assorted	50.00
165.	Taiwan cherry	35.00
166.	True Bird of Paradise	500.00
167.	Wandering jew assorted	50.00
168.	Wood rose	50.00
169.	Yellow Bell Dwarf	35.00
170.	Yellow Bell-Vine	35.00
171.	Yellow Bussa	20.00
<b>e. Herbs</b>		
1.	Aloe vera	25.00
2.	Aloe vera (edible)	50.00
3.	Blue Ternate	25.00
4.	Lavender	25.00
5.	Pineapple sage	25.00
6.	Ashitaba	35.00
7.	Assorted mint	35.00
8.	Basil	35.00
9.	Variegated Oregano	25.00
10.	Chives/kutsay	25.00
11.	Gentian sage	35.00
12.	Goto cola	25.00
13.	Italian Oregano	35.00
14.	Jute (Saluyot)	20.00
15.	Lagundi	35.00
16.	Lavender	35.00
17.	Lemon grass	15.00
18.	Oregano	25.00
19.	Paminta	250.00
20.	Rosemary	100.00
21.	Sage	35.00
22.	Serpentina	35.00
23.	Tarragon	35.00
24.	Thyme	25.0
<b>f. Seeds/Tubers/ Planting Materials</b>		
1.	Banana (Tissue Cultured-potted)	30.00
2.	Cassava cuttings	2.00
3.	Gabi/piece	3.00
4.	Potato tuberlet (Big)	7.00
5.	Potato tuberlet (medium)	5.00
6.	Potato tuberlet (small)	3.00
7.	Potato tubers (1 kg)	60.00
8.	Strawberry (Tissue Cultured-potted)	30.00
9.	Strawberry Runners (bareroot)	15.00
10.	Strawberry Runners (potted)	25.00
11.	Vetiber Grass Slips	3.00

**C. Breeding Fees.** The following fees shall be imposed for the breeding of herein livestock either through artificial insemination or through natural breeding. If no pregnancy resulted from the first mating, a return service shall only be allowed once at no cost.



Services	Rate	Unit
<b>1. Artificial Insemination</b>		
a. Swine	1,100.00	Per head
b. Carabao	1,100.00	Per head
c. Cattle	1,100.00	Per head
d. Sheep/Goat	500.00	Per head
<b>2. Natural Breeding at Provincial Breeding Station</b>		
a. Carabao	900.00	Per head
b. Cattle	1,000.00	Per head
c. Horse	800.00	Per head
d. Sheep/Goat	500.00	Per head
<b>3. Sale of Boar Semen (inclusive of service supplies)</b>	700.00	Per bottle

**D. Animal Health Services.** There shall be collected fees and charges for the following animal health services being rendered by the Provincial Veterinary Office:

<b>1. Simple Surgical Procedure (post care medicines not included)</b>	Rate	Unit	
a. Castration of Piglet/goat/sheep	60.00	Per head	
<b>2. Complex Surgical Procedure (post care medicines not included)</b>			
	Small	Medium	Large
a. Castration of dog/cat/boar/bull	1,200.00	1,400.00	1,500.00
b. Spay of dog/cat	1,500.00	1,700.00	2,000.00
<b>3. Examination and Administration of dewormers to Animals (per head)</b>			
	Small	Medium	Large
a. Cattle	90.00	130.00	180.00
b. Carabao	100.00	140.00	190.00
c. Goat/Sheep	40.00	50.00	60.00
d. Swine	70.00	100.00	150.00
e. Dog/Cat	90.00	180.00	250.00
f. Horse	100.00	140.00	190.00
g. Poultry (per fifty heads and below)	200.00	275.00	350.00
<b>4. Examination and administration of vitamins and minerals to animals (per head)</b>			
	Small	Medium	Large
a. Cattle	70.00	120.00	200.00
b. Carabao	70.00	120.00	200.00
c. Goat/Sheep	50.00	70.00	100.00
d. Swine	60.00	90.00	100.00
e. Dog/Cat	50.00	75.00	100.00
f. Horse	70.00	120.00	200.00
g. Poultry (per fifty heads and below)	75.00	100.00	125.00
<b>5. Examination and administration of vaccines to animals</b>	Rate	Unit	
a. Blackleg	150.00	Per head	
b. Fowl Pox	450.00	Per bottle	
c. Hog Cholera	300.00	Per bottle	
d. Newcastle Disease + IB	480.00	Per bottle	
e. Newcastle Disease B1B1, la sota	300.00	Per bottle	
f. Rabies	75.00	Per head	



6. Animal Quarantine Inspection Fees		Fees	
		Shipped-in	Shipped-out
a. Inspection of cattle, carabao, horse		50.00/head	35.00/head
b. Inspection of swine		40.00/head	20.00/head
c. Inspection of goat, sheep, cat, game fowls, dog and queen bee		40.00/head	30.00/head
d. Inspection of poultry (native chicken, cull, broiler, ready to lay, breeder cull, duck, rabbit, quail, goose, turkey)		50 centavos/head	35 centavos/head
e. Inspection of meat, meat products, fish and fish products		30 centavos /kg	20 centavos /kg
f. Inspection of eggs (poultry eggs, red eggs, balut, quail egg)		15.00/case	10.00/case
g. Inspection of chicken dung		50 centavos /bag/ sack	30 centavos / bag/ sack
7. Extraction and laboratory analysis of animal samples		Rate	Unit
a. Fecalalysis		60.00	Per head
b. Skin Scraping		60.00	Per head
c. Antigen Kit Testing			Per head
c.1 African Swine Fever (ASF)		750.00	Per head
c.2 Avian Influenza (AI)		750.00	Per head
d. Hematology			
d.1 Differential Blood Count		80.00	Per head
d.2 Blood Parasite Examination		80.00	Per head
e. Semen Analysis		60.00	Per head

**E. Consultation and Dispensing of Veterinary Drugs and Medical Supplies.** Sale of Veterinary drugs and medical supplies shall be based on cost.

**Section 73. Committee on Biological Asset.** There shall be created a committee on biological assets to prepare standards, policies, procedures and guidelines on the acquisition, accounting, appraisal and disposal of biological assets and agricultural produce that forms part of the agricultural activity of the Provincial Government. Such committee shall be composed of the following:

Chairperson: Provincial Administrator  
 Alternate Vice-Chair: Provincial Veterinarian  
 Provincial Agriculturist  
 Members: Representatives from the following offices:  
 Provincial General Services Office  
 Provincial Accounting Office  
 Provincial Treasury Office

Subject to the approval of the Local Chief Executive, the Committee on Biological Asset may create a Technical Working Group (TWG) to assist in the preparation and implementation of the created policies and guidelines which shall be subject to the approval of the Local Chief Executive

**Section 74. Time and Manner of Payments.** The fees herein imposed shall be paid to the Provincial Treasurer or his/her duly authorized representative upon request for the same at the Provincial Veterinary Office or at the Provincial Agriculture Office.



**Section 75. Administrative Provisions.** Subject to the provisions of COA Circular No. 84-239 dated August 15, 1984, on the rules and regulations governing the accounting of agricultural products, and other related COA issuances, the following administrative provisions shall be considered in the preparation of the policies and guidelines on Biological Assets:

- (a) For identified biological assets and agricultural produce with no indicative price, the Committee on Biological Assets shall establish its price, as well as the identification and determination of cost/price of any new biological asset, agricultural produce, and veterinary and agricultural services not mentioned herein.
- (b) The Committee on Biological Assets may adjust prices of assets and produce indicated herein depending on the variety, rarity, size, and the demand and supply, provided, however, that it is just and reasonable.
- (c) The determination of reasonable fees and charges being imposed herein shall be sufficient to recover the cost of services rendered taking into consideration the Local Fees and Charges (LFC) Toolkit issued by the Department of Finance which comprises the direct fixed cost and variable costs of rendering services.
- (d) The Provincial Agriculturist and the Provincial Veterinarian, as the case may be, shall keep a record of all services rendered, copies of certificates issued, indicating the name of individuals, the dates and the kind of services rendered, and shall immediately submit a list of property or items sold or disposed of and services rendered within the first five (5) days of the following month to the Provincial Treasurer and Provincial Accountant for their information and appropriate action.

#### Article Five. Testing of Material Fees and Charges

**Section 76. Imposition of Fee.** There shall be imposed by the Provincial Government a fee for the testing of materials for quality control of infrastructure projects in the Province at the following rates:

KIND OF TEST/SERVICE			RATE
<b>AGGREGATES</b>			
I	1.0	Grading	350.00
<b>CONCRETE AND CEMENT PRODUCTS</b>			
II	1.0	Molded Concrete Samples:	
		a. Compressive Strength of Concrete Cubes	
		6" x 6"	180.00
		b. Compressive Strength of Concrete Cylinders	
		1) 4" x 8"	180.00
		2) 6" X 12"	180.00
		3) 8" x 16"	210.00
		c. Flexural Strength of Concrete Beams - 6" x 6" in Cross-section	210.00
		d. Compressive Strength of Drilled Core	
		1) 4" diameter	180.00
		2) 6" diameter	180.00
	2.0	Cutting of Concrete Samples to Standard Size for Strength Determination	460.00
	3.0	Masonry Building Units and Paving Blocks	
		Comprehensive Strength	210.00



	4.0	Length/Thickness Measurement of Drilled Core	240.00
	5.0	Slump Test	290.00
<b>FERROUS AND NON-FERROUS METAL AND ALLIED PRODUCTS</b>			
III		STEEL BARS FOR COMPLETE REINFORCEMENT	
	1.0	a) Tensile Properties	290.00
		b) Bending Properties	180.00
		c) Deformation Measurement	180.00
		d) Variation in Weight	170.00
<b>MISCELLANEOUS SERVICES</b>			
IV		CONCRETE CORE DRILLING	
	1.0	a) Rental of Equipment, per day or fraction thereof	890.00
		b) Per core drilled	1,650.00
V		NON-DESTRUCTIVE TEST EQUIPMENT (HOURLY RATE) (PER PROJECT)	
	1.0	Concrete Rebound Hammer	50.00

**Section 77. Testing of Construction Materials.** That the testing of construction materials shall be performed by the Provincial Engineering Office.

**Section 78. Time of Payment.** The fee imposed in this Article shall be paid to the Provincial Treasurer or his/her authorized representative before the conduct of the testing by the Provincial Engineering Office.

#### Article Six. Parking Fees

**Section 79. Imposition of Fee.** Except for those not specifically mentioned in this Code, there shall be imposed by the Provincial Government a parking fee on any Provincial owned lots designated by the Sangguniang Panlalawigan as parking area. A Parking Fee of Fifty Pesos (Php50.00) shall be collected for the first two (2) hours or a fraction thereof and additional fee of Twenty Pesos (Php 20.00) per hour for the succeeding hour/s or a fraction thereof.

**Section 80. Time of Payment.** The fee imposed in this article shall be paid to the Provincial Treasurer or his/her authorized representative upon exit from the parking area.

#### Article Seven. Accountable Forms, Accounting Forms and Other Forms

**Section 81. Imposition of Fees.** There shall be imposed a 15% mark-up on cost of all accountable forms, accounting forms, and other forms sold to the municipalities within the Province of Benguet.

**Section 82. Time and Manner of Payment.** The fees herein imposed shall be paid to the Provincial Treasurer or his/her duly authorized representative upon request for the same at the Provincial Treasury Office.

### CHAPTER V. PROVINCIAL FEES

#### Article One. Rental Fees or Charges for Provincial Equipment and Facilities

**Section 83. Imposition of Fees.** There shall be collected rental fees or charges for the use of the following Provincial Equipment and Facilities:



<b>A. Governor Ben Palispis Auditorium</b>	<b>Rate</b>	<b>Unit</b>
1. Use/Rental of Ben Palispis Auditorium.	1,500.00	4hrs. and below.
	3,000.00	8 hours
	575.00	For every additional hour or a fraction thereof
a. Additional Services:		
1. Use of Sound System (4hrs minimum)		
a. Set 1: 2 microphones and 2 speakers	200.00	Per hour
b. Set 2: 4 microphones and 6 speakers	400.00	Per hour
2. Use of Projector (4hrs minimum)	200.00	Per hour
3. Use of LED Wall (1 set)	10,000.00	Per use
4. Use of Lighting System (Stage lightings)	1,500.00	Per day
b. Packages;		
1. <i>Package 1</i> : Hall, Sound System, Set 1, Led Wall, Lighting System	15,500.00	Per day
2. <i>Package 2</i> : hall, Sound System, Set 2, Led Wall, Lighting System	17,500.00	Per day
3. <i>Package 3</i> : Hall, Sound System, Set 1, Projector	5,000.00	Per day
4. <i>Package 4</i> : Hall, Sound System, Set 2, Projector	6,500.00	Per day

<b>B. Provincial Gymnasium</b>	<b>Rate</b>	<b>Unit</b>
1. Open Gym	1,500.00	4 hours
	2,500.00	8 hours
	400.00	For every additional hour or a fraction thereof

<b>C. Other Equipment</b>	<b>Rate</b>	<b>Unit</b>
a. Boxing Ring Paraphernalia	5,000.00	Per day
b. Folding Tables	100.00	Per table, per day
c. Monoblock Chairs	7.50	Per chair, per day
d. Monobloc Tables	20.00	Per table, per day
e. Microphone	25.00	Per hour
f. Parachute tent	500.00	Per day
g. Red Carpet	1,500.00	Per day
h. Sound System: 2 microphones and 2 speakers	200.00	Per hour
i. Table Cloths	70.00	Per cloth, per day
j. Table Runners	25.00	Per cloth, per day



<b>D. Sports Complex Facilities</b>		
<b>1. Closed Gym;</b>	<b>Rate</b>	<b>Unit</b>
a. Daytime; Inclusive of 300 chairs and Sound System from 8am to 5pm. In case of extension, night time rate will apply.		
i. Maximum use of the area (i.e. use of second floor, more than 3,000 number of participants)	15,400	Per day
ii. Limited use of the area (floor and lower bleachers only)	11,400.00	Per day
b. Night Time; Usage of lights and overtime payment of personnel assigned from 5pm onwards (Inclusive of Sound System)		
i. Maximum use of the area (i.e. use of second floor, more than 3000 number of participants)	11,000.00	For 4 hours
ii. Limited use of the area (floor and lower bleachers only)	9,800.00	For 4 hours
c. Use of Court only	2,000.00	For 2 hours
d. Use of Score board	500.00	Per hour
e. Use of LED Wall (10,000.00 /set/ day minimum of 2 sets);	20,000.00	Per day
i. For every additional set	10,000.00	Per set, Per day
f. Use of Lightings (Stage Lighting System)	5,000.00	Per day
<b>2. Track and Field Oval (entrance fee)</b>		
a. Regular	25.00	Per pax
b. Senior Citizen, Student and Government Employee	10.00	Per pax
<b>3. Sports Ground</b>		
When used by persons or entities other than the activities of the Provincial Government per hour or a fraction thereof; 8 hours use;		
a. Grandstand/bleachers (day time)	500.00	Per hour
b. Grandstand/bleachers 6pm onwards;	700.00	Per hour
c. Open Court (Basketball & Volleyball)	500.00	Per hour
d. Tennis Court	300.00	Per hour
e. Batted Sports Ground	300.00	Per hour
f. Trade Fair Area		
f.1 For income generating activities inclusive of stage, parking area, and outside CR.	20,000.00	Per day
f.2 For non-profit/ charitable activities inclusive of electricity, stage, parking area, and outside CR.	6,000.00	Per day
Note: For rental exceeding one day but not to exceed 10 days, it shall undergo the regular bidding process.		
<b>4. Lights Rental (Inclusive of Controllers/ Technical Personnel)</b>		
a. Beam light (1 set = 4pcs)	2,500.00	Per use
b. PAR Light (1 set = 16pcs)	350.00	Per hour
c. Spotlight; (1 set=3pcs)	2,000.00	per use (2-3 personnel needed)



<b>D. PCL Hall (3rd floor).</b> Inclusive of sound system and projector	4,000.00	per day
-------------------------------------------------------------------------	----------	---------

<b>E. Provincial Buildings and Farms</b>		
<b>1) Technology Demonstration Center, Puguis</b>	<b>Rate</b>	<b>Unit</b>
a. Gloriosa Hall and facilities	2,500.00	Per day
b. Dormitory/lodging per head	250.00	Per night
<b>2) Benguet Agri-Eco Farm, Sablan</b>		
a. Entrance Fee (Eco Farm Tour Only)		
i. Student	50.00	Per head
ii. Adult	100.00	Per head
b. Log Cabin	800.00	Per day
c. Parking Fees (for non-clients)		
i. Motorcycles		
First 3 hours	20.00	First 3 hours
Succeeding hours	10.00	Per hour
ii. 4-wheeled vehicles		
First 3 hours	100.00	First 3 hours
Succeeding hours	25.00	Per hour
d. Rooms and Hall		
i. Pavilion Hall	2,000.00	Per day
ii. Nipa Hut	800.00	Per day
iii. Standard Room (4pax)	1,200.00	Per room, per day
iv. Deluxe Room (2pax)	1,400.00	Per room, per day
v. Additional pax	200.00	Per head, per day
e. Tent for camping		
Small Tent	100.00	Per day
Medium Tent (2pax)	200.00	Per day
Large Tent	300.00	Per day
f. Training/Tutorial Fees: (Fees are dependent on subject matter, duration of training/tutorial and materials used.)	100.00 - 5,000.00	
g. Pictorial Fees: (For personal use such as pre-nuptial pictorials, wedding pictorials and other similar activities. Use of facilities not included.)		
First 3 hours	1,000.00	
Succeeding hours	200.00	Per hour
<b>F. BeGHEE Facilities</b>		
1. Court		
a. Half Court		
1st hour	200.00	
Succeeding Hour	80.00	Per hour
b. Whole Court		
1st Hour	400.00	
Succeeding Hour	160.00	Per hour

<b>G. Outdoor Led Video Wall</b>			
Packages	Duration	Number of Spots	Rates
1	1 week	112	1,000.00



2	1 month	448	3,000.00
3	3 months	1,344	8,500.00
4	6 months	2,688	15,000.00
5	1 year	5,760	28,000.00

*\*Note: Availment of the 1 year package and payment in full shall enjoy a 20% discount.*

**H. Benguet Cold Chain Project.**

**1. Rent of Refrigerated Trucks.**

- (a) Refrigerated trucks are rented out on a 24-hour duration with a maximum mileage of 550 kilometers.
- (b) Rental rate does not include truck helper, fuel, toll fees, and other incidental expenses.
- (c) Additional charges shall be collected for every hour of delay beyond the 24-hour duration, and for every additional kilometer travelled beyond the allowed maximum mileage.
- (d) Rental rate shall be as follows with 5% annual increase:

Truck Rental	Weight Load in tons	Rental Rate	Additional charges beyond the 24hr limit	Additional charges beyond the 550km limit
10 footer	1.50	5,000.00	210.00/hr	10.00/km
14 footer	2.23	6,000.00	250.00/hr	11.00/km
16 footer	3.00	7,000.00	300.00/hr	13.00/km
18 footer	4.00	8,000.00	350.00/hr	15.00/km

**2. Crates Utilization:**

- (a) Rental of crates shall be at P3.00 per piece per day. Same shall be charged per day of delay.
- (b) In case of loss or damage of crates, the borrower shall be required to replace the crates with the same brand/model or with the same quality, whichever is applicable.
- (c) Maximum number of crates to be rented out per client shall be:
  - i. Equivalent to the full capacity of the reefer truck being rented;
  - ii. Equivalent to the full capacity of the storage space occupied;
  - iii. Management has the prerogative to rent out crates in excess of the limit stated above.
- (d) Crates shall be rented out exclusively for the packaging of vegetables.

**3. Cold Storage Utilization.** Rental rate for cold storage on a 24-hour duration shall be at P220.00 per slot measuring 4 square feet, stackable up to 6 to 7 crates depending on the slot rented.

**4. Pre-Processing Area.** Rental rate for the pre-processing area measuring 14 feet x 20 feet or approximately 26 square meters for 4 hours shall be at P400.00.

**Section 84.** Notwithstanding the rates herein indicated for the Benguet Agri-Eco Farm, additional fees, rates and packages may be determined by the Agri-Eco Farm Committee created under Provincial Ordinance No. 2021-276.



**Section 85. Exemption.** The rental fees or charges for Provincial Equipment and Facilities specified under Article One of Chapter V, may be waived in favor of the following:

- (a) Athletes representing the Province of Benguet;
- (b) Schools for their sports activities, provided they shall maintain cleanliness and orderliness of the facility; and
- (c) Association of Senior Citizens.

The National and Local Governments shall be exempt from payment of the said rental fee for the auditorium during day time. However, they must pay the corresponding fee and additional fees if they use the auditorium beyond seven o'clock. Permit should be submitted together with the proof of payment to the General Services Office and provincial guard at the Provincial Capitol building before the use of the facility.

**Section 86. Time of Payment.** Payment of the fees shall be made to the Provincial Treasurer or his/her duly authorized representative before the issuance of the permit. However, walk-in users shall pay the entrance fee to the assigned representative of the Provincial Treasurer.

**Section 87. Administrative Provisions.**

- (a) Any person including duly authorized instrumentalities of the national or local government units shall apply for permit to use any provincial government building or facility and pay the corresponding rental fee.
- (b) The sponsoring group or agency renting the auditorium shall provide adequate security to maintain peace and order with the assistance of the provincial guard on duty. It shall also maintain the cleanliness of the venue at all times.
- (c) Damages or losses of the auditorium's facilities, equipment, or fixture, shall be the sole responsibility of the sponsoring group or agency and shall pay the corresponding cost.
- (d) Priority shall be given to government activities and functions.

**Article Two. Rental Fees for the Use of Provincial Lots and Buildings under a Contract of Lease.**

**Section 88. Imposition of Fees.** Without prejudice to the Province negotiating for a higher rental, there shall be collected a minimum rental fee. Use of the Provincial Lot of the Province of Benguet at the following minimum rate:

Classification	Rates	Unit
<b>1. Provincial Lots along National Highway</b>		
a. All purpose	550.00	square meter/month
<b>2. Interior Provincial Lots along National Highway (2<sup>nd</sup>, 3<sup>rd</sup>, etc. lots) and Business Districts</b>		
a. Commercial Use	250.00	square meter/month
b. Other Uses	150.00	square meter/month



<b>3. Provincial Lots along other Road Classification (Provincial, Municipal and Barangay Roads)</b>		
a. Commercial Use	200.00	square meter/month
b. Other Uses	100.00	square meter/month
<b>4. Other Provincial Lots</b>		
a. Commercial Use	100.00	square meter/month
b. Pond 1 and Pond 2	20.00	square meter/month
c. Other Uses	50.00	square meter/month
<b>5. Provincial Spaces</b>		
a. All Purpose	250.00	Square meter/month

In the case of existing lease contracts, the above rates shall apply upon renewal of the said contract.

The national and local governments shall not be covered by the foregoing rates. However, they must execute a Contract of Lease with the Provincial Government of Benguet, duly approved by the Sangguniang Panlalawigan at a rate mutually agreed upon, provided that it shall not be less than Php10.00 per sq. meter per month with an increase of Fifteen Percent (15%) of the current rate every 3 years thereafter upon the effectivity of this Code.

**Section 89. Time and Mode of Payment.** Lot rentals as specified in this Article shall be payable within the first three (3) working days of the succeeding month to the Provincial Treasurer or his/her duly authorized representative.

**Section 90. Surcharge and Interest.** Failure to pay the lot rentals within the time required shall subject the lessee to a surcharge of Ten Percent (10%) of the amount of rentals, plus Two Percent (2%) interest per month of the unpaid amount including surcharges until the amount is fully paid. Such surcharges and interest is to be paid at the same time and in the same manner as the tax due.

**Section 91. Period of Lease.**

- (a) Contract of Lease of provincial lots shall have a term of not more than three (3) years renewable in like period, at the option of both parties.
- (b) Contract of Lease or Agreement for temporary occupancy shall not be longer than one (1) year, renewable for a like period at the option of both parties.

**Section 92. Administrative Provisions.**

- (a) The lessee shall not sub-lease the lot;
- (b) No lessee may transfer any rights over any building or lot of the Province, or any encumbrances; and
- (c) No Provincial lot shall be disposed-off to any private individual, entity or company.

**Section 93. Applicability of this Article.** This Article shall apply prospectively and provided that the requirement on public bidding shall also be satisfied to the advantage and benefit of the Provincial Government.

188 9 9



Article Three. Rental fees for the use of Cultural Instruments.

Section 94. Imposition of Fees. There shall be collected rental fees for the use of cultural instruments, potted flowering and ornamental plants as follows:

Services	Rate	Unit
A. Cultural Instruments		
Gongs	100.00	per piece per day
Solibao	100.00	per piece per day
A. Ethnic dancing blankets		
(3 pieces - 1 pair for tayao & 1 piece for sarong)	250.00	per set per day
Devit	100.00	per set per day
G-string	50.00	per piece per day
Vest/Chalico	100.00	per piece per day
B. Head dress	50.00	per piece per day
D. Kayabang	20.00	per piece per day

In cases where the rented items are not returned on due date, a fine of Php50.00 per item per day, in addition to the usual rental rate of the item, shall be charged.

Section 95. Exemption. The Provincial Government of Benguet shall be exempted from the payment of the herein rental fees.

Section 96. Time of Payment. The rental fee shall be paid to the Provincial Treasurer or his/her deputy upon approval by the Provincial Governor.

Section 97. Administrative Provisions.

- (a) Approved application form together with the original official receipt of payment shall be presented before the release of any rented equipment, flowering and ornamental plants. The nursery-in-charge shall only release the purchased seedlings or potted flowering, or ornamental plants after the approved application form together with the official receipt of payment shall have been presented to him;
- (b) Damages or losses shall be charged to the renter at a current prevailing price per evaluation;
- (c) Hauling and returning of the rented equipment and plants from and to the place of origin shall be the sole responsibility of the renter/borrower;
- (d) The General Services Officer or his/her authorized representative shall likewise release the rented chairs, tables, etc.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISION

Article One. Collection and Accounting of Provincial Taxes and Other Impositions

Section 98. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees and charges imposed under this Ordinance shall be the calendar year.

Section 99. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1<sup>st</sup>) day of



January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees or charges, shall accrue on the first (1<sup>st</sup>) day of the quarter next following the effectivity of this Ordinance.

**Section 100. Time of Payment.** Unless specifically provided herein, all taxes, fees and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter, as the case maybe.

**Section 101. Surcharge for Late Payment.** Failure to pay the tax described in this Ordinance within the time required shall subject the taxpayer to a surcharge of Twenty Five Percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 102. Interest on Unpaid Tax.** In addition to the surcharge imposed herein, where the amount of any other revenue due to the province except voluntary contributions or donations, is not paid on the date fixed in the Ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed Two Percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed Thirty-Six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

**Section 103. Collection.** Unless otherwise specified, all taxes, fees and charges due to this Province shall be collected by the Provincial Treasurer or his/her duly authorized representatives. Unless otherwise specifically provided in this Ordinance or under existing law and ordinances, the Provincial Treasurer is hereby authorized, subject to the approval of the Provincial Governor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

**Section 104. Issuance of Receipts.** It shall be the duty of the Provincial Treasurer or his/her authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

**Section 105. Record of Persons Paying Revenue.** It shall be the duty of the Provincial Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying provincial taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

**Section 106. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Province.



**Section 107. Examination of Books of Accounts.** The Provincial Treasurer shall, by himself or through any of his/her deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the province, and subject to provincial taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the Provincial Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer, whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Provincial Treasurer, his/her deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

**Section 108. Accrual to the General Fund of Fines, Costs and Forfeitures.** Unless otherwise provided by law or ordinance, fines, costs, forfeitures and other pecuniary liabilities imposed by the court for violation of any provincial ordinance shall accrue to the General Fund of the province.

**Section 109. Adjustment of Fees.** Fees collected by the Provincial Treasurer shall be increased/decreased upon recommendation of the Provincial Treasurer and approval of the Sangguniang Panlalawigan.

## **Article Two. Civil Remedies for Collection of Revenues**

**Section 110. Local Government's Lien.** Local taxes, fees, charges and other revenues herein provided constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but also to property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including surcharges and interest.

**Section 111. Civil Remedies.** The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interest resulting from delinquency shall be:

- (a) **By administrative action** through distraint of goods, chattels or effects and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and



- (b) By judicial action.** Either of these remedies or all maybe pursued concurrently or simultaneously at the discretion of the Provincial Treasurer.

**Section 112. Distraint of Personal Property.** The remedy of distraint shall proceed as follows:

- (a) Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Provincial Treasurer or his/her deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Provincial Treasurer or his/her deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than Twenty (20) Days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Provincial Governor.
- (d) Release of Distrainted Property Upon Payment Prior to Sale.** If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (e) Procedure of Sale.** At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Provincial Treasurer, shall make a report of the proceedings in writing to the Provincial Governor. Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the



assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on Appraisal shall be composed of the Provincial Treasurer as Chairman, with a representative of the Commission on Audit and the Provincial Assessor as members.

**(f) Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his/her representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

**(g) Levy on Real Property.** After the lapse of the time or period prescribed for the payment of the delinquency tax, fee or charge, real property may be levied on, before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Provincial Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of tax, fee or charge and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and the Register of Deed of the province who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he/she be absent from the province, to his/her agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his/her delinquency, the Provincial Treasurer, shall within thirty (30) days after the execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panlalawigan.

**(h) Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Provincial Treasurer, if he fails to issue or execute that warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty abusing the exercise thereof by competent authority, shall automatically be dismissed from the service after due notice and hearing.



- (i) **Advertisement and Sale.** Within thirty (30) days after levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and close of sale; and such advertisement shall cover a period of at least Thirty (30) days. It shall be effected by posting a notice at the main entrance of the provincial hall, and in a public and conspicuous place in the barangay where the real property is located, any by publication once a week for Three (3) weeks in a newspaper of general circulation in the province. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Provincial Hall or on the property to be sold, or at any other place as determined by the Provincial Treasurer, conducting the sale as specified in the notice of sale.

Within thirty (30) days after the sale, the Provincial Treasurer or his/her deputy shall make a report of the sale to the Sangguniang Panlalawigan, and which shall for part of his/her records. After consultation with the Sangguniang Panlalawigan, the Provincial Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Provincial Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property, including improvements thereon.

- (j) **Redemption of Property Sold.** Within one (1) year from the date of sale, the delinquent taxpayer or his/her representative shall have the right to redeem the property upon payment to the Provincial Treasurer of the total amount of taxes, fees, charges, and other related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than Two Percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Provincial Treasurer or his/her representative.

The Provincial Treasurer or his/her deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than Two Percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free



from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

The owner, shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

**(k) Final Deed of Purchase.** In case the taxpayer fails to redeem the property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

**(l) Purchase of Property by the Province for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Provincial Treasurer shall purchase the property on behalf of the province to satisfy the claim and within two (2) days thereafter shall make a report of his/her proceedings which shall be reflected upon the records of his/her office. It shall be the duty of the Register of Deeds concerned upon registration with his/her office of any such declaration of forfeiture to transfer the title of the forfeited property to this province without the necessity of an order from a competent court.

Within One (1) year from the date of such forfeiture the taxpayer or any of his/her representative, may redeem the property by paying to the Provincial Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the province.

**(m) Resale of Real Estate Taken for Taxes, Fees or Charges.** The Sangguniang Panlalawigan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this province.

**(n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action.** The province may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Provincial Treasurer through the Provincial Legal Office within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

**(o) Further Distraint or Levy.** The remedies by distraint or levy may be repeated, if necessary, until the full amount due, including all expenses is collected.



**(p) Personal Property Exempt from Distraint or Levy.** The following property shall be exempted from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge, including the related surcharge and interest:

1. Tools and implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, as he may select, of a value not exceeding Ten Thousand Pesos (Php10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (Php10,000.00), lawfully used by the fisherman for his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

### Article Three. Taxpayer's Remedies

#### Section 113. Periods of Assessment and Collection.

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that the taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended from the time when:
  1. The treasurer is legally prevented from making the assessment or collection;
  2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and



3. The taxpayer is out of the country or otherwise cannot be located.

**Section 114. Protest of Assessment.** When the Provincial Treasurer or his/her duly authorized representative finds that correct taxes, fees or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within Sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Provincial Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Provincial Treasurer shall decide the protest within Sixty (60) days from the time of its filing. If the Provincial Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the Provincial Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. In cases where the protest is denied, the taxpayer shall have Thirty (30) days from the receipt of the denial of the protest or from the lapse of the Sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

**Section 115. Claim for Refund of Tax Credit.** No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Provincial Treasurer. No case or proceeding shall be entertained in any court after the expiration of Two (2) years from the date of payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

**Section 116. Legality of this Code.** Any question on the constitutionality or legality of this Ordinance may be raised on appeal within Thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within Sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee, or charge levied herein: Provided finally, that within Thirty (30) days after the receipt of the decision or the lapse of the Sixty-day (60) period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

#### Article Four. Miscellaneous Provisions

**Section 117. Power to Levy Other Taxes, Fees or Charges.** The Province may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

**Section 118. Publication of the Revenue Code.** This Code shall be published in accordance to the provisions of the Local Government Code of 1991, as amended.



**Section 119. Public Dissemination of this Code.** Copies of this Revenue Code shall be furnished to the Provincial Treasurer for public dissemination.

**Section 120. Authority to Adjust Rates.** The Sangguniang Panlalawigan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every Five (5) years, but in no case shall such adjustment exceed Ten Percent (10%) of the taxes fixed under this Code.

**Section 121. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of Six (6) and Four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials, prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

## CHAPTER VII. GENERAL PENAL PROVISIONS

**Section 122. Penalties for Violation of Tax Ordinance.** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than One (1) month nor more than Six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of tax, fee or charge imposed under this Ordinance.

## CHAPTER VIII. ELECTRONIC PAYMENT

**Section 123. Scope and Coverage.** This Chapter shall apply to all transactions with the Provincial Government of Benguet.

**Section 124. Non-Mandatory Character.** The availment of electronic payment services/digital payment is not mandatory for the people dealing with the Provincial Government of Benguet. Payments of the fees and charges may still be done manually and over the counter at the option of the taxpayer.

## CHAPTER IX. FINAL PROVISIONS

**Section 125. Separability Clause.** If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.




**Section 126. Applicability Clause.** All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 127. Repealing Clause.** All ordinances, resolutions, executive orders, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly. All existing revenue ordinances in the province are repealed by this ordinance.

**Section 128. Effectivity.** This ordinance shall take effect after the approval by the Provincial Governor.

**APPROVED.**

  
MARIE ROSE T. FONGWAN-KEPES  
*Board Member*

  
JOHANNES A. AMUASEN  
*Board Member*


  
ALEXANDER T. FIANZA  
*Board Member*

  
FLORENCIO V. BENTREZ  
*Board Member*

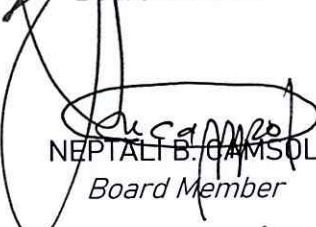
  
FERNANDO M. BALAODAN, SR.  
*Board Member*

  
ROBERTO K. CANUTO  
*Board Member*

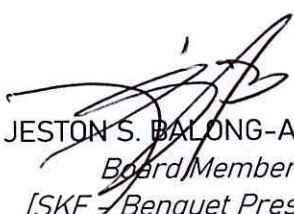
  
JUAN M. NAZARRO, JR.  
*Board Member*

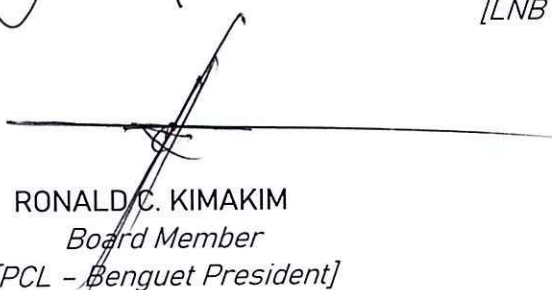
  
RUBEN E. PAOAD  
*Board Member*

  
JOEL B. TINGBAOEN, JR.  
*Board Member*

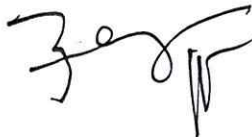
  
NEPTALI B. GAMSOL  
*Board Member*

  
CRISPIN G. MARIANO, JR.  
*Board Member*  
[LNB - Benguet President]

  
JESTON S. BALONG-ANGEY  
*Board Member*  
[SKF - Benguet President]

  
RONALD C. KIMAKIM  
*Board Member*  
[PCL - Benguet President]

  
RECTO C. ALAWAS  
*Board Member*  
[IPM Representative]





---


**I HEREBY CERTIFY** that Provincial Ordinance No. 2023-321 was duly adopted  
on the date and place as stated above.

  
**Atty. BRIAN J. CRISPIN**  
Secretary to the Sanggunian

**ATTESTED:**

  
**ERICSON L. FELIPE**  
Vice Governor and Presiding Officer

**APPROVED:**

  
**MELCHOR D. DICLAS, M.D.**  
Provincial Governor  
Date: JUN 29 2023