



Republic of the Philippines
PROVINCE OF BENGUET

SANGGUNIANG PANLALAWIGAN NG BENGUET

51ST REGULAR MEETING OF THE 11TH 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:

(Handwritten signatures and initials)

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.

321

2

2

2

SS M Jg

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.