



Republic of the Philippines
MOUNTAIN PROVINCE
BONTOC

OFFICE OF THE PROVINCIAL TREASURER

YEAR 2020 TAX CALENDAR
PROVINCE OF MOUNTAIN PROVINCE



Republic of the Philippines
Bureau of Local Government Finance
In Reply, pls. cite



RECORDS2020-00710

to: 01/29/2020 Received by:

NOTICE IS HEREBY GIVEN THAT THE FOLLOWING TAXES AND CHARGES ARE PAYABLE WITHOUT SURCHARGES AND/OR INTEREST ON THE DATES HEREIN SPECIFIED PURSUANT TO THE PROVISIONS OF PROVINCIAL ORDINANCE NO. 314, S. 2018, OTHERWISE KNOWN AS THE "UPDATED REVENUE CODE OF MOUNTAIN PROVINCE."

TAXES

1. PROFESSIONAL TAX

- Payable on or before January 31, 2020.
- For new professionals, it shall be paid before any profession can be lawfully pursued.
- THREE HUNDRED PESOS & 0/100 (P 300.00) per profession . (Each person engaged in the exercise or practice of profession requiring government examination.)

2. TAX ON PRINTING AND PUBLICATION

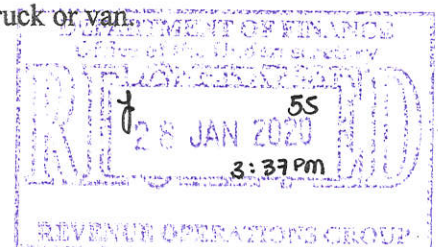
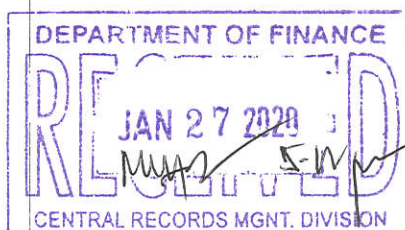
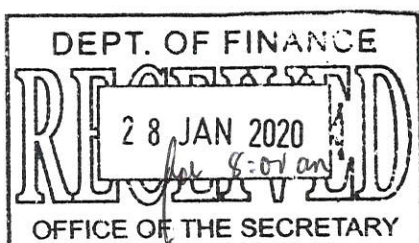
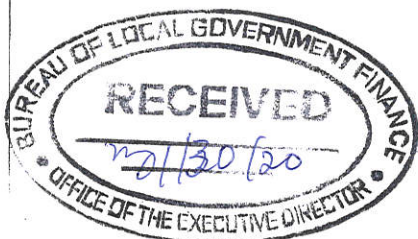
- Shall be due and payable in quarterly installments , within the first TWENTY (20) days following each quarter. In case of a newly - started business, the tax shall be paid before the business starts to operate.
- SIXTY FIVE PERCENT OF ONE PERCENT (65% OF 1%) of the Gross Annual Receipts for the preceding calendar year.
- ONE-TWENTIFIFTH OF ONE PERCENT (1/20 OF 1%) of the Capital Investment shall be paid by newly started business.

3. FRANCHISE TAX

- Shall be due and payable within the first TWENTY (20) days of January or each subsequent quarter, as the case may be. In case of newly started business, the tax shall be paid before the business starts to operate.
- SIXTY FIVE PERCENT OF ONE PERCENT (65% OF 1%) of the Gross Annual Receipts for the preceding calendar year.
- ONE-TWENTIFIFTH OF ONE PERCENT (1/20 OF 1%) of the Capital Investment shall be paid by newly started business.

4. ANNUAL FIXED TAX ON DELIVERY TRUCKS OR VANS

- Shall be paid within the first TWENTY (20) days of January.
- FIVE HUNDRED PESOS & 0/100 (P 500.00)
- Annual Fixed Tax for every delivery truck or van.



- 5 . AMUSEMENT TAX ON ADMISSION - Shall be due and payable within the first TWENTY (20) days of the month next following that for which they are due.
- TEN PERCENT (10%) of Gross Receipts from Admission Fees.
- 6 . TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES - Shall be due and payable in advance to the Provincial/Municipal Treasurer or his duly authorized representative before the materials are extracted.
- FIFTY PESOS & 0/100 PER CUBIC METER (P 50.00)/m³.
- 7 . TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP - It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the Provincial/Municipal 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.
- SIXTY FIVE PERCENT OF ONE PERCENT (65% OF 1%) total consideration involved or the fair market value, whichever is higher.

RENTALS

- BUILDING RENTALS - Payable within the first FIVE (5) days of the following month.
- LOT RENTALS - Payable within the first FIVE (5) days of the following month.

FAILURE TO PAY THE ABOVEMENTIONED TAXES AND CHARGES ON THE SPECIFIED DATES SHALL SUBJECT THE TAXPAYER/LEASEHOLDER CONCERNED TO SURCHARGES AND/OR INTEREST AS FOLLOWS:

FOR ALL OF THE ABOVE ITEMS- A surcharge of twenty-five percent (25%) of the tax/rental due.

- An interest of TWO PERCENT (2%) per month on the unpaid amount or a fraction thereof shall be fully paid.

FOR THE INFORMATION AND GUIDANCE OF ALL CONCERNED.

December 12, 2019 at Bontoc, Mountain Province.


 CAWED A. GAMONNAC
 Provincial Treasurer



Republic of the Philippines
MOUNTAIN PROVINCE
BONTOC
OFFICE OF THE PROVINCIAL TREASURER

NOTICE OF PAYMENT OF THE ONE PERCENT (1%) BASIC REAL PROPERTY TAX AND THE ADDITIONAL ONE PERCENT (1%) SPECIAL EDUCATION FUND TAX IN THE PROVINCE OF MOUNTAIN PROVINCE FOR THE YEAR 2020

Pursuant to the provisions of Sections 233, 235, 246, 250 and 255 of RA 7160, otherwise known as the "Local Government Code of 1991; as implemented under Provincial Ordinance No. 314, s. 2018, otherwise known as "The 2018 Revised Revenue Code of Mountain Province," notice is hereby given to all real property owners anent the payment of the 1% Basic Real Property Tax and the additional 1% for the Special Education Fund Tax due this province for Calendar Year 2020.

The one percent (1%) Basic Tax and the one percent (1%) Additional Tax (SEF) shall be due and payable on the first day of January, 2020 and both shall be collected simultaneously.

Prompt payment shall be given a discount of ten percent (10%); while, advance payment shall be granted a twenty percent (20%) discount of the total current tax due.

Prompt Payment : Tax is paid from January 1 to March 31, 2020

Advance Payment: Tax is paid before January 1, 2020

Failure to pay real property taxes for both BASIC and SEF on or before the dates indicated above shall subject the taxpayer to the payment of interest at a rate of two percent (2%) per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid. Provided, however, That in no case, shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

After the end of the year for which the taxes are due and the real property taxes are not paid, the remedies provided for by law to enforce collection thereof will be availed by this office as follows:

1. Warrant of Levy on Real Property,
2. Sell the entire property at public auction, or
3. File civil suits with the court of competent jurisdiction.

Real property owners or persons having legal interest therein are requested to pay their taxes at the Office of the Municipal Treasurer where the property is located.

December 12, 2019 at Bontoc, Mountain Province.


CAWED A. GAMONNAC
Provincial Treasurer

Copy furnished:

The Honorable Secretary of Finance, Manila

The Executive Director, BLGF, Manila

The Regional Director, BLGF-CAR, Baguio City

The Provincial Governor, Bontoc, Mountain Province

The Honorable Chairman and Sangguniang Panlalawigan Members,

Bontoc, Mountain Province

All Provincial and Municipal/City Treasurers of the Philippines

All Municipal Treasurers, Mountain Province

All National and Provincial Offices, Mountain Province

All Barangay Chairmen/Treasurers, Mountain Province