

2. Issuance of Official Receipt and Delivery Receipts (DR's) for Tax on Sand, Gravel and Other Quarry Resources

This tax is for quarry operators, permit holders and individuals or corporation who will extract sand, gravel and other quarry resources in the Province of Davao del Norte. Delivery receipts are also given upon payment from the permit holders upon request.

Office or Division:	PROVINCIAL TREASURER'S OFFICE			
Classification:	Simple			
Type of Transaction:	G2G G2C G2B			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
A. Request for Issuance of Delivery Receipts 1. North Davao Permittee Quarry Association (NORDAPQUA) receipt of payment (1 original) 2. Order of Payment from PENRO (1 original for file) B. Payment for Renewal of Sand and Gravel Permit 1. Order of Payment for Advance Deposit and Sand and Gravel miscellaneous fees from PENRO (1 original) 2. Monthly Report of Extraction from PENRO (for reference and file – 1 original) 3. Monthly Report of Extraction from the Permittee (for reference and file – 1 original)		NORDAPQUA PENRO PENRO PENRO Davao del Norte Permittees (Quarry Operators)		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Request for Issuance of Delivery Receipts (DR's)			(Under Normal circumstances)	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Permit holders present to the PTO-Revenue Division the following documents: i. Official Receipt from North Davao Permittee Quarry Association (NORDAPQUA) (1 original) ii. Order of Payment from PENRO (1 original for file)	1. Receives/ reviews/examines the documents presented	₱27.50/cum. for tax on Sand, Gravel and other quarry resources	1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
	1.1 Stamps the back of the Delivery Receipts (DR's) with their respective quarry location to be extracted (1 minute per stub of DR's)	₱ 50.00/cum for Payment of Ecosystem Services (PES)	1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
	1.2 Advises clients to pay	₱ 110/stub of delivery receipt	1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
		25% surcharge based on tax due for failure to pay the tax imposed	1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
		2% interest per month added to the amount unpaid until the tax is fully paid but not to exceed 72%.	1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
2.Pays to the Local Revenue Collector	2. Receives payment, checks the Official Receipt (OR)issued	₱38,750.00/500 cum of DRs (depends on the volume to be extracted)	1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
	2.1 Prepares Invoice of Delivery Receipts stubs		1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
3.Receives original copy of Official Receipt and documents presented	3. Releases original copy of OR, stamped DRs and file copy of Invoice of DRs		1 minute	Local Revenue Collection Officer Provincial Treasurer's Office
TOTAL:			8 minutes	

<p>B. Payment for Renewal of Sand and Gravel Permit</p> <p>1. Permit holders or their duly representative present the following documents:</p> <p>i. Order of Payment for Advance Deposit and Sand and Gravel miscellaneous fees from PENRO (1 original)</p> <p>ii. Monthly Report of Extraction from PENRO (for reference and file – 1 original copy per month whole duration of approved permit)</p> <p>iii. Monthly Report of Extraction from the Permittee (for reference and file – 1 original copy per month whole duration of approved permit)</p>	<p>1. Receives or reviews or examines the documents presented</p>		<p>(Under Normal circumstances)</p> <p>1 minute</p> <p>1 minute</p> <p>2 minutes</p>	<p><i>Local Revenue Collection Officer</i> Provincial Treasurer's Office</p> <p><i>Local Revenue Collection Officer</i> Provincial Treasurer's Office</p> <p><i>Local Revenue Collection Officer</i> Provincial Treasurer's Office</p>
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2.Pays to the Local Revenue Collector	2.1 Receives payment, checks the Official Receipt (OR)issued 2.2 Prepares Invoice of Delivery Receipts stubs	₱ 30,500 (advance extraction fee and sand and gravel miscellaneous fee)	1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
3.Receives original copy of Official Receipt and file of documents presented	Releases original copy of OR and file copy of documents presented		1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
TOTAL:			6 minutes	