

## 7. Issuance of Official Receipt for Amusement Tax

This levied tax is for the proprietors, lessees, or operators of; theaters, cinemas, concert halls, circuses, boxing stadia, cockpits and other places of amusement in the Province of Davao del Norte.

<b>Office or Division:</b>		<b>PROVINCIAL TREASURER'S OFFICE</b>		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2B		
<b>Who may avail:</b>		Clients		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Registered Tickets (original tickets) 2. Gross Receipts statement from admission fees for entrance (1 original)		Acknowledged Registered tickets Business financial statement		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Presents to the PTO – Revenue Division and submits Summary of Tickets sold to the Local Revenue Collector Receipts or capital investment statement and Tax Notice	1.1 Receives/reviews/examines the documents presented.	10% of the gross receipts from admission fees	1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
	1.2 Computes tax due	25% penalty of the amount of tax due for failure to pay within the first 20 days following of each quarter	1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office
	1.3 Advises client to pay	20% interest of the tax due per annum from date prescribed for payment Php 400. – permit fee	1 minute	<i>Local Revenue Collection Officer</i> Provincial Treasurer's Office

		Php 100.00 sticker		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
2. Pays to the Local Revenue Collector	Receives payment, checks the Official Receipt issued		1 minute	<i>Local Revenue Collection Officer Provincial Treasurer's Office</i>
3. Receives original copy of Official Receipt and document presented	Releases the original copy of Official Receipt and documents presented		1 minute	<i>Local Revenue Collection Officer Provincial Treasurer's Office</i>
<b>TOTAL:</b>			<b>5 minutes</b>	