



8. Payment of Professional Tax				
Tax to be collected on each person engaged in the exercise or practice of his/her profession requiring government examination, except school teachers. It shall be payable annually on or before the 31st day of January, if not paid within the prescribed time, the amount of tax shall be increased by a surcharge of 25%.				
Office or Division:	Office of the Provincial Treasurer / Collection Division / Office, Field Collection			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	Professionals who exercise or practice their profession			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
PRC License (1 original)		PRC License Owner		
CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RE-SPONSIBLE
1. Office Payment Presents the PRC License to counters 2 to 5 and waits to be called Field Payment Presents the PRC License to field collectors	1. Prepares the official receipt (Accountable Form 51).	None	2 minutes	<i>Revenue Collection Clerk III</i> Collection Division Office, Field Collection
2. Pays the corresponding fee.	2. Receives payment and issues the official receipt (AF 51)	on or before January 31: PHP 363.00 after January 31: PHP 453.75	2 minutes	<i>Revenue Collection Clerk III</i> Collection Division Office, Field Collection
TOTAL:		PHP 363.00/ PHP 453.75	4 minutes	



CLIENTS STEPS	AGENCY ACTION	FEES TO BE PAID	PRO-CESSING TIME	PERSON RE-SPONSIBLE
Payments thru online channels 1. Sends the copy of PRC License to pto@bataan.gov.ph or Provincial Treasurer's Office - Bataan FB Page 2. Pays the corresponding fee and sends the transaction receipt / validated deposit slip to pto@bataan.gov.ph or Provincial Treasurer's Office - Bataan FB Page 3. None 4. None	1. Sends the instructions for payment to the taxpayer	None	1 minute	<i>Computer Operator / Collection Division Office Collection</i>
	2. Requests snapshot or report of transactions to verify that the amount has been credited to PGB account.	None	1 minute	<i>Computer Operator / Collection Division Office Collection</i>
	3. Prepares the official receipt (Accountable Form 51)	on or before January 31: PHP 363.00 after January 31: PHP 453.75	1 minute	<i>Computer Operator / Collection Division Office Collection</i>
	4. Scans the official receipt and sends the copy to the taxpayer. Asks the taxpayer if he will pick-up the official receipt or will request the office to send it via LBC and shoulder the courier fee	For pick-up: None For LBC: P155	1 minute	<i>Computer Operator / Collection Division Office Collection</i>
TOTAL:		PHP 363.00/ PHP 453.75	4 minutes	
Payment of Professional Tax is covered under Bataan Revenue Code of 2023 Article K, Section 61				