

TAXES ON SAND, GRAVEL AND OTHER QUARRY SOURCES

DPWH DEPARTMENT ORDER NO. 109, s. 1993, May 04, 1993

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/e01821a63bfc/>

Under Section IB 9.2 of the Implementing Rules and Regulations, as amended, of PD 1594, it is the sole responsibility of the prospective bidder to determine and satisfy himself by such means as he considers necessary or desirable as to all matters pertaining to the project such as, among others, availability of materials, location and extent of aggregate source and other factors (underscoring supplied) that may affect the cost, duration, and execution of the work.

The phrase and other factors as interpreted includes taxes on sand, gravel and other quarry sources imposed by the province pursuant to Section 138 of the Local Government Code. The imposition of this tax is by means of a law passed by the province.

In this regard, all prospective bidders in DPWH infrastructure projects that will use sand and gravel are hereby required to have knowledge of the law imposing these taxes on sand, gravel and other quarry sources by the provincial government. As such, it is likewise conclusively presumed that these prospective bidders have incorporated in their unit cost analysis a sum to take care of these taxes if they are imposed. Bidders who failed to do so, do so at their own risk, thus they are not entitled to any relief.

Implementing Offices of this Department which are charged with the preparation of the Approved Agency Estimate (AAE) are also obliged to have knowledge of the existence of the taxes on sand, gravel and other quarry sources in the province where the project is to be implemented. They should therefore include these taxes in AAE unit cost.

This Department Order shall take effect immediately and shall form part of the bid/tender documents.

Adopted: 4 May 1993

(Sgd.) EDMUNDO V. MIR, CESO I
Acting Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.