Business Permits (Renewal)

Office or Division:	Municipal Treasury Office			
Classification:	Simple			
Type of Transaction:	G2C			
Who may avail:	Business Tax Payer			
CHECKLIST OF REQUIREMENTS			**WHERE TO SECURE**	
None				
CLIENT STEPS	**AGENCY ACTION**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. One-time assessment of taxes, fees and charges	2. Assessment of business, taxes, charges and fees and fire safety fees 2.1 Preparation of tax order of payment (ToP) 2.2 Issue ToP and advise to pay at the pay counter	None	5 minutes	*Revenue Collection Clerk I* *Administrative Aide I* Municipal Treasury Office
2. One-time payment of taxes, fees and charges, receipt of OR	2.Acceptance of payment and issuance of official receipt 2.1 Printing of Mayor's Permit for approval	1. Gross Sales 1.1. Manufacturers Less than 10,000.00 = ₱ 198.00 10,000.00 or more but less than = ₱ 264.00 15,000.00 or more but less than 20,000.00 = ₱ 362.40 20,000.00 or more but less than 30,000.00 = ₱	5 Minutes	*Revenue Collection Clerk I* *Administrative Aide I* Municipal Treasury Office

		528.00 40,000.00 or more but less than 50,000.00 = ₱ 990.00 50,000.00 or more but less than 75,000.00 = ₱ 1,584.00 75,000.00 or more but less than 100,000.00 = ₱ 1,980.00 100,000.00 or more but less than 150,000.00 = ₱ 2,640.00 150,000.00 or more but less than 200,000.00 = ₱ 3,300.00 200,000.00 or more but less than 300,000.00 = ₱ 4,620.00 300,000.00 or more but less than		

		500,000.00 = ₱ 6,600.00 500,000.00 or more but less than 750,000.00 = ₱ 9,600.00 750,000.00 or more but less than 1,000,000.00 = ₱ 12,000.00 1,000,000.00 or more but less than 2,000,000.00 = ₱ 16,500.00 2,000,000 or more but less than 3,000,000.00 = ₱ 19,800.00 3,000,000.00 or more but less than 4,000,000.00 = ₱ 23, 760.00 4,000,000.00 or more but less than 5,000,000.00 = ₱		

		27,720.00 5,000,000.00 or more but less than 6,500,000.00 = 29,250.00 6,500,000.00 Or more = At a rate of forty-one and one-fortieth percent (41.25%) of one percent (1%) 1.2. Wholesaler 1,000.00 or less = ₱ 21.60 1,000.00 or more but less than 2,000.00 = ₱ 39.60 2,000.00 or more but less than 3,000.00 = ₱ 60.00 3,000.00 or more but less than 4,000.00		

		= ₱ 86.40 4,000.00 or more but less than 5,000.00 = ₱ 120.00 5,000.00 or more but less than 6,000.00 = ₱ 125.2 6,000.00 or more but less than 7,000.00 = ₱ 145.20 7,000.00 or more but less than 8,000.00 = ₱ 198.00 8,000.00 or more but less than 9,000.00 = ₱ 224.00 9,000.00 or more but less than 10,000.00 = ₱ 264.00 10,000.00 or more but less than 15,000.0		

		0 = ₱ 264.00 15,000.00 or more but less than 20,000.00 = ₱ 330.00 20,000.00 or more but less than 30,000.00 = ₱ 396.00 30,000.00 or more but less than 40,000.00 = ₱ 528.00 40,000.00 or more but less than 50,000.00 = ₱ 792.00 50,000.00 or more but less than 75,000.00 = ₱ 1,188.00 75,000.00 or more but less than 100,000.00 = ₱ 1,584.00 100,000.00 or more but		

		less than 150,000.00 = ₱ 2,244.00 150,000.00 or more but less than 200,000.00 = ₱ 2,904.00 200,000.00 or more but less than 300,000.00 = ₱ 3,960.00 300,000.00 or more but less than 500,000.00 = ₱ 5,280.00 500,000.00 or more but less than 750,000.00 = ₱ 7,920.00 750,000.00 or more but less than 1,000,000.00 = ₱ 10,560.00 1,000,000.00 or more but less than 2,000,000.00 = ₱ 12,000.00		

		2,000,000.00 or more = At a rate of Fifty Five Percent (55%) of one percent (1%) 1.3. Exporter On exporters, and on manufacturers, millers, producers, wholesalers, distributors. dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article; 1. Rice and Corn; 2. Wheat		

		or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt, and agricultural marine, and fresh water products, whether in their original state or not; 3.Cooking oil and cooking gas; 4.Laundry soap, detergents, and medicine; 5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticide, herbicides and other farm inputs.		

		6. Poultry feeds and other animal feeds; 7. School supplies; and 8. Cement For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates		

		not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article. 1.4. On retailers 400,000.00 or less = 2.20% More than 400,000.00 = 1.10% 1.5. On Contractors and other independent contractors Less than 5,000.00 = ₱ 33.00 5,000.00 or more but less than 10,000.00 = ₱ 73.92 10,000.00 or more but less than 15,000.00 = ₱ 125.40		

		15,000.00 or more but less than 20,000.00 = ₱ 198.00 20,000.00 or more but less than 30,000.00 = ₱ 330.00 30,000.00 or more but less than 40,000.00 = ₱ 462.00 40,000.00 or more but less than 50,000.0 = ₱ 660.00 50,000.00 or more but less than 75,000.00 = ₱ 1,056.00 75,000.00 or more but less than 100,000.00 = ₱ 1,584.00 100,000.00 or more but less than 150,000.0		

		0 = ₱ 2,376.00 150,000.00 or more but less than 200,000.00 = ₱ 3,168.00 200,000.00 or more but less than 250,000.00 = ₱ 4,356.00 250,000.00 or more but less than 300,000.00 = ₱ 5,544.00 300,000.00 or more but less than 400,000.00 = 7,392.00 400,000.00 or more but less than 500,000.00 = 9,900.00 500,000.00 or more but less than 750,000.00 = ₱ 11,100.00 750,000.00 or more but less		

		than 1,000,000.00 = ₱ 12,300.00 1,000,000.00 or more but less than 2,000,000.00 = ₱ 13,800.00 2,000,000.00 or more = At a rate of 1 percent (1%) of gross sales over 2,000,000 1.6.) On banks and other financial institutions = rate of fifty five percent of one percent (55% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial		

		leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax. 1.7. On the businesses hereunder enumerated: 1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers; 2. Amusement		

		places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters,		

		Ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments. Less than 5,000.00 = ₱ 33.00 5,000.00 or more but less than 10,000.00 = ₱ 73.92 10,000.00 or more but less than 15,000.00 = ₱ 125.40 15,000.00 or more but less than 20,000.00 = ₱ 198.00 20,000.00 or more but less		

		than 30,000.00 = ₱ 330.00 30,000.00 or more but less than 40,000.00 = ₱ 462.00 40,000.00 or more but less than 50,000.00 = ₱ 660.00 50,000.00 or more but less than 75,000.0 = ₱ 1,056.00 75,000.00 or more but less than 100,000.00 = ₱ 1,584.00 100,000.00 or more but less than 150,000.00 = ₱ 2,376.00 150,000.00 or more but less than 200,000.00 = ₱ 3,168.00 200,000.0		

		0 or more but less than 250,000.00 = ₱ 4,356.00 250,000.00 or more but less than 300,000.00 = ₱ 5,544.00 300,000.00 or more but less than 400,000.00 = ₱ 7,392.00 400,000.00 or more but less than 500,000.00 = ₱ 9,900.00 500,000.00 or more but less than 750,000.00 = ₱ 11,100.00 750,000.00 or more but less than 1,000,000.00 = ₱ 12,300.00 1,000,000.00 or more but less than 2,000,000.00 = ₱ 13,800.00		

		2,000,000.00 or more = At a rate of Fifty Five percent (55%) of one percent (1%) of gross sales over 2,000,000.00 1.8. On Rolling Stores/Portable Stores Peddler = ₱ 50.00 Four-wheeled vehicle = ₱ 200.00 Three-wheeled vehicle = ₱ 100.00 1.9. The rate of taxes on the businesses hereunder enumerated shall be taxed at the rate of one and a half percent (1.5%) of		

		the gross receipts of the preceding calendar year. 1. Lessors of sub-lessors of real estate including hotels, motels, inns, pension houses, boarding houses, room and space for rent; 2. Owners/operators of privately-owned public markets and shopping centers; 3. Real estate lessors (land, building, commercial, office and residential lessors); 4. Sellers, dealers, agents, developers of real 5. Owners/operator of private		

		cemeteries and memorial parks 1.10. On cockpits, at the rate of ₱ 10,000.00 annually. (An alternative to the flat rate is the tax on the plasada or based on the minimum bet per sultada. The gross receipt of the cockpit operator is 10% of the minimum bet held by the Cashier.) 2. Mayor's Permit Fee depends on size and categories of business. 3.Health Certificate = ₱ 100/person 4. Occupational Fee = ₱ 150/person 5. Sanitary Permit based on area		

		occupied by the business. 6. Business Plate = ₱ 150.00 7. Zoning Certificate = ₱ 250.00 8. Weight and Measures Depends on the Metric Instrument Weights (₱ 150.00 for 0kg-30kg; ₱ 300.00 for 31kg-300kg; ₱ 400.00 for 301kg-1,000kg; ₱ 600.00 for 1,001kg-2,000kg; ₱ 1,000.00 with capacity of more than 2,001kg) 9. Storage of Flammable Materials depends on Metric Instrument (₱ 300.00 for 500-2,000liters; ₱ 700.00 for 2,001-5,000liters; ₱ 2,400.00 for 5,001-20,000liters; ₱ 12,000.00		

		for 20,001-50,000liters; ₱ 18,000.00 for 50,001-100,000liters; ₱ 19,800.00 over 100,000liters) 10. Fines and Penalties Added to the Basic Tax upon renewal of Mayor's & Business Permit if the renewal is late.		
TOTAL			10 minutes	