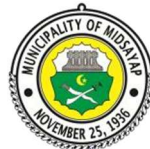


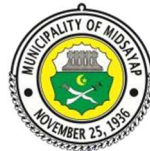
## 2. Issuance of Business Permit (Regular Period)

Business Permits and Licenses are issued for regulatory purposes and under certain condition upon which they are issued pursuant to a law or ordinance, the entitlement thereof is not a matter of right but a privilege, and neither is it a property. A license or a permit is not a contract between the sovereignty and the licensee and is not a property in the constitutional sense, as to which the constitutional proscription against impairment of the obligation of contracts may extend. A license is rather in the nature of a special privilege, of a permission or authority to do what is within its terms. It is not in any way vested, permanent or absolute.

<b>Office or Division:</b>	Business Permit and Licensing Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business			
<b>Who may avail:</b>	All business establishments in the municipality			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Filled up application form		Business Permits and Licensing Division		
1 photocopy of the following documents:				
Community tax/Cedula for Business		Municipal Treasurer's Office (Windows 1-6)		
Barangay Clearance for Business		Barangay Hall		
DTI Registration (single proprietorship)		Department of Trade and Industry		
SEC Registration (Corporation)		Securities and Exchange Commission		
CDA Registration (Cooperative)		Cooperative Development Authority		
Sanitary Permit (c/o Birthing Center)		Municipal Health Office		
Photocopy of Lessor's Business Permit		Owner of Establishment		
Building Permit		Municipal Engineer's Office		
MENRO Certificate		Municipal Environment and Natural Resources Office		
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
1. File application with complete requirements at the receiving area.	1. Receive and evaluate pre-requisite documents, assessment and processing of the same to the concern offices and national line agencies  1.1 Encode/Upload and Verify documents (5 minutes) 1.2 Endorse documents to MEO (4 hours) 1.3 Endorse documents to	Please refer to schedule of fees at the respective offices/agency	2 Days, 2 Hours & 5 Minutes	<i>Administrative Officer V</i> <i>Administrative Aide IV</i> <i>Administrative Aide I</i> Business Permit & Licensing Division



	<p>MENRO (1 hour)</p> <p>1.4 Endorse documents to MEE0 (1 hour)</p> <p>1.5 Endorse documents to MHO (8 hours)</p> <p>1.6 Endorse documents to BFP (8 hours)</p> <p>1.A. Assessment of Business tax and other Regulatory Fees and Computation of Order of Payment.</p>			
1. Pay the required fees at the Office of the Municipal Treasurer (Windows 1-6)	3. Issuance of Official Receipt	Please refer to schedule of fees (Municipal Ordinance No. 354)		Revenue Collection Clerk II  Office of the Municipal Treasurer
2. Claim the approved Business Permit	4. Issuance and approval of the Business Permit at the Office of the Mayor and release of approved Business Permit to client	None	30 Minutes	Administrative Officer V Administrative Assistant V Administrative Aide IV Administrative Aide I Business Permit & Licensing Division
	<b>TOTAL:</b>	<b>Please refer to schedule of fees (Municipal Ordinance No. 354)</b>	<b>2 Days, 2 Hours and 35 Minutes</b>	



## SCHEDULE OF FEES

(Municipal Ordinance No. 354)

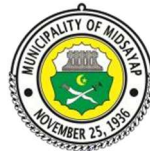
Business Taxes	-Based on Type of Business & Capital Investment
Mayor's Permit Fee	-Based on Type of Business & Business Asset
Building Inspection Fee	-Based on Type of Structure
Garbage Fee	-Based on Type of Establishment
Business Plate (For New)	-PHP 250.00 per Business Plate
Calling Fee/Occupational Fee	-PHP 330.00 per Employee
Sanitary Inspection Fee	-Based on Type of Establishment
Medical Fee	-PHP 25.00
Storage Fee	-Based on Fuel Tank capacity
Calling Fee/Occupational Fee	-PHP 330.00 per head
Secretary Fee	-PHP 15.00
Billboard Fee	-PHP 25.00
Zoning Fee	-PHP 75.00
Laboratory Fee	-Based on Type of Establishment
<b>Schedule of fees:</b>	
Ø Ordinance <b>354</b>	
Ø Ordinance <b>096</b>	

**A.** ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS OR COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS AND/OR WINES, OR MANUFACTURERS OF ANY

**ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:**

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING AMOUNT OF TAX PER ANNUM CALENDAR YEAR IN THE AMOUNT OF:

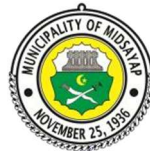
Less than P 10,000.00		198.00
10,000 or more but less than	15,000	264.00
15,000 or more but less than	20,000	362.40
20,000 or more but less than	30,000	528.00
30,000 or more but less than	40,000	792.00
40,000 or more but less than	50,000	990.00
50,000 or more but less than	75,000	1,584.00



75,000 or more but less than	100,000	1,980.00
100,000 or more but less than	150,000	2,640.00
150,000 or more but less than	200,000	3,300.00
200,000 or more but less than	300,000	4,620.00
300,000 or more but less than	500,000	6,600.00
500,000 or more but less than	750,000	9,600.00
750,000 or more but less than	1,000,000	12,000.00
1,000,000 or more but less than	2,000,000	16,500.00
2,000,000 or more but less than	3,000,000	19,800.00
3,000,000 or more but less than	4,000,000	23,760.00
4,000,000 or more but less than	5,000,000	27,720.00
5,000,000 or more but less than	6,500,000	29,250.00
6,500,000 or more .....	Forty five Percent of one percent (45% of 1%)	

**B.** ON WHOLESALERS, DISTRIBUTORS, EXPORTERS, PRODUCERS OF OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE INCLUDING, BUT NOT LIMITED, TO THE FOLLOWING:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEEDING CALENDAR YEAR IN THE AMOUNT OF:		AMOUNT OF TAX PER ANNUM
Less than P 1,000.00. ....		21.60
1,000 or more but less than	2,000	39.60
2,000 or more but less than	3,000	60.00
3,000 or more but less than	4,000	86.40
4,000 or more but less than	5,000	120.00



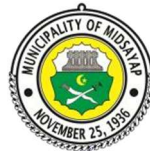
5,000 or more but less than	6,000	145.20
6,000 or more but less than	7,000	171.60
7,000 or more but less than	8,000	198.00
8,000 or more but less than	10,000	224.40
10,000 or more but less than	15,000	264.00
15,000 or more but less than	20,000	330.00
20,000 or more but less than	30,000	396.00
30,000 or more but less than	40,000	528.00
40,000 or more but less than	50,000	792.00
50,000 or more but less than	75,000	1,188.00
75,000 or more but less than	100,000	1,584.00
100,000 or more but less than	150,000	2,244.00
150,000 or more but less than	200,000	2,904.00
200,000 or more but less than	300,000	3,960.00
300,000 or more but less than	500,000	5,280.00
500,000 or more but less than	750,000	7,920.00
750,000 or more but less than	1,000,000	10,560.00
1,000,000 or more but less than	2,000,000	12,000.00
2,000,000 or more . . . . .	Sixty percent of the one percent (60% of 1%)	

D. ON RETAILERS WITH GROSS SALES OR RECEIPTS FOR THE PRECEEDING YEAR

RATE OF TAX PER ANNUM	P 400,000.00 OR LESS	2.2%
MORE THAN P 400,000.00	P 8,800.00 plus 1.1% in excess of P 400,000.00	

E. ON CONTRACTORS AND INDEPENDENT CONTRACTORS. OTHER SIMILAR ESTABLISHMENT RENDERING OR OFFERING TO RENDER SERVICES FOR –A FEE.

WITH GROSS SALES OR RECEIPTS FOR THE PER ANNUM	AMOUNT OF TAX
PRECEEDING CALENDAR YEAR IN THE AMOUNT OF	



Less than . . . . .	5,000.00	33.00
5,000 or more but less than	10,000	73.92
10,000 or more but less than	15,000	125.40
15,000 or more but less than	20,000	198.00
20,000 or more but less than	30,000	330.00
30,000 or more but less than	40,000	462.00
40,000 or more but less than	50,000	660.00
50,000 or more but less than	75,000	1,056.00
75,000 or more but less than	100,000	1,584.00
100,000 or more but less than	150,000	2,376.00
150,000 or more but less than	200,000	3,168.00
200,000 or more but less than	250,000	4,356.00
250,000 or more but less than	300,000	5,544.00
300,000 or more but less than	400,000	7,392.00
400,000 or more but less than	500,000	9,900.00
500,000 or more but less than	750,000	11,100.00
750,000 or more but less than	1,000,000	12,300.00
1,000,000 or more but less than	2,000,000	13,800.00
2,000,000 or more . . . . .	Sixty percent of the one percent (60% of 1%)	

F. ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENTS COMPANIES; PAWNSHOPS, MONEYSHOPS, DOMESTIC AND FOREIGN MONEY REMITTANCE, INSURANCE COMPANIES; STOCK MARKETS, STOCK BROKERS, AND DEALERS IN SECURITIES AND FOREIGN EXCHANGE, EDUCATIONAL PLAN AGENCIES, AND MEMORIAL OR LIFE PLAN AGENCIES. There shall be imposed the tax at **55% of 1%** the gross sales and receipts for the preceding year