



2. Issuance of Official Receipts on Business Licenses

Any individual, partnership or corporation who establishes, operates and maintains a business within this Municipality shall be required to pay for a business tax, mayor's permit and other regulatory fees pursuant to the Revenue Code of the municipality. Mode of payment is annually, semi-annually, or quarterly basis and payment shall only be made at the Office of the Municipal Treasurer.

Office or Division:	Office of the Municipal Treasurer
Classification:	Simple
Type of Transaction:	G2C, G2B
Who may avail:	Partnerships, Corporations or Citizens who are 18 years old and above and has existing business in the municipality.

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Order of Payment (1 Original Copy) Business Tax Computation Regulatory Fees a. Mayor's Permit Fee b. Secretary's Fee c. Billboard d. Sanitary Inspection Fee e. Medical Fee f. Garbage Fee g. Zoning h. Calling Fee i. Laboratory Fee		Business Permit and Licensing Division		
Barangay Clearance (Business)		Business Permit and Licensing Division (Based on Barangay Code)		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Present Order of Payment at the Office of the Municipal Treasurer- Business Tax Section (Windows 1-6)	1. Accept and verify the order of payment.	None	2 Minutes	- Revenue Collection Clerk II Office of the Municipal Treasurer
2. Pay the Business Tax Due at the Office	2. Receive payment and	Based on the	3 Minutes	- Revenue Collection



of the Municipal Treasurer- Business Tax Section (Windows 1-6)	Issue Official Receipt to the client.	computation of Business Permit and Licensing Division		<i>Clerk II</i> <i>Office of the Municipal Treasurer</i>
	TOTAL	Based on the computation of the Business Permit and Licensing Division	5 Minutes	

Schedule on Business Tax

A. Business Taxes on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers or compounders of liquors, distilled spirits and/or wines; or manufacturers on any article of commerce of whatever kind or nature, shall be imposed in accordance with the following schedule:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANUM
Less than P 10,000	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 6,000,000	29,250.00
6,500,000 or more.....	<i>Forty five percent of the one percent (45% of 1%)</i>



PROVIDED, that the preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers or compounders of liquors, distilled spirits and/or wines; or manufacturers on any article of commerce of whatever kind or nature other than those classified as “essential commodities” as enumerated under Section 2A.02 (item C) of this Article.

PROVIDED FURTHER, that the businesses enumerated in Section 2A.02 (A) shall no longer be subject to the tax on wholesaler, distributors, or dealers as provided under Section 2A.02 (Item B) of this Article.

B. Business Tax 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:

Agricultural Products	Feeds and other Veterinary Products	Office supplies
Agricultural Supply	Finished Carpentry Products	Oil & Lubricants
Appliances	Fire Extinguisher	Oil Repacking
Auto Parts	Firewoods (charcoal, etc.)	Party Accessories
Auto Supply	Fish & dried fish	Photo Supplies
Bakery/Bakeshop	Food Supplement	Plastic Ware
Balloons & flower	Footwears	Poultry products (Egg)
Beer	Frames & Art Supplies	Purified Water Supply
Bicycle Parts	Fruit and Fruit Products	Radio & Parts
Bread Pastries	Furniture	Radio & Watch Store
Buko Juice/Ice Cream/Ice Pop and the likes	Glassware	Radio Parts
Canned Goods	Grocery/Mini-Grocery	Religious Items
CD/DVD	Hardware	Rice Hulls
Cellphones	Industrial Gases	Rice Retailing, R Wholesaling
Cellphone Accessories	Junk shops (scrap irons)	RTW (sandals, t-shirt, etc.)
Chainsaw and chainsaw Parts	Lechon	School Supplies
Computer	Livestock and Other agricultural products	Slippers
Computer Accessories & Peripherals	LPG Products; (under	Softdrink Dealer
Concrete Products (hollowblocks, culverts, etc.)	petroleum products)	Softdrink Distributor
Construction Supplies	LPG Outlet Distributor	
Cosmetics and all Beauty Products	Lumber/ Timber	Spareparts, Motorcycle Par
Drugstore/pharmacy, Medical and Dental Supplies and equipment	Lumberyard	Sporting Goods
D	Machineries & Parts	Tire Supply
Electrical Supplies	Meat and other processed Meat Products	Used Clothing (Ukay-ukay)
	Motorcycle	Vegetable Seeds



WITH GROSS SALES OR RECEIPTS FOR THE PRECEEDING CALENDAR YEAR IN THE AMOUNT OF:		AMOUNT OF TAX PER ANUM
Less than P 10,000		21.60
1,000 or more but less than	1,000	39.60
2,000 or more but less than	2,000	60.00
3,000 or more but less than	3,000	86.40
4,000 or more but less than	4,000	120.00
5,000 or more but less than	5,000	145.20
6,000 or more but less than	6,000	171.60
7,000 or more but less than	7,000	198.00
8,000 or more but less than	8,000	224.40
10,000 or more but less than	10,000	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
700,000 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.....		<i>Sixty percent of the one percent (60% of 1%)</i>

PROVIDED, that the preceding imposition shall no longer be applied to the businesses already subject to the "tax on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind of nature".

C. Business tax on exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding on half (1/2) of the rates prescribed under subsections (A), (B) and (D) of Section 143 of the Local Government Code.

- 1.) Rice
- 2.) Corn;
- 3.) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food,



sugar, salt and other agricultural, marine, and fresh water products, whether in their original state or not;

- 4.) Cooking oil and cooking gas;
- 5.) Laundry soap, detergents, and medicine;
- 6.) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- 7.) Poultry feeds and other animal feeds;
- 8.) Hollow blocks
- (8) Cement

PROVIDED, that rice and corn millers who are also engaged in the business of wholesaling and retailing of said cereals shall also secure a Mayor's Permit before engaging in retailing and wholesaling apart from the permit granted to them as rice and corn millers or operators of rice and corn mills. They should have also separate store space accessible to the public with a signboard announcing that they are retailer or wholesaler of said cereals. And, finally, they should possess the necessary documents required of them by the National Food Authority.