



## 6. Issuance of Official Receipts on Occupation or Calling Fee

There is hereby imposed an annual “occupation or calling fee” to all individuals engaged in the exercise or practice of their occupation or calling

<b>Office or Division:</b>	Office of the Municipal Treasurer			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- G2B			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Order of Payment (1 original copy)			Business Permit and Licensing Office (Office of the Mayor)	
<b>Client Steps</b>	<b>Agency Action</b>	<b>Fees to be paid</b>	<b>Processing Time</b>	<b>Person Responsible</b>
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	<i>Local Treasury Operation Officer I</i>  <i>Revenue Collection Clerk II</i>  Office of the Municipal Treasurer
2. Pay the corresponding amount at the Office of the Municipal Treasurer- Business Tax Section (Windows 1-6)	2. Receive payment and issue official receipt.	Please refer to the table of fees	3 Minutes	<i>Local Treasury Operation Officer I</i>  <i>-Revenue Collection Clerk II</i>  Office of the Municipal Treasurer
	<b>TOTAL</b>	<b>Please refer to the table of fees</b>	<b>5 Minutes</b>	

### *Occupation or Calling Fee*



**Imposition of Fee.** There is hereby imposed an annual “occupation or calling fee” to all individuals engaged in the exercise or practice of their occupation or calling in the amount prescribed hereunder including, but not limited to, the following:  
**THREE HUNDRED THIRTY PESOS (P 330.00)**

Acupuncturist	Florists	Professional masseurs/ masseurse
Agriculturist with LEA, forester LEF	Forensic electronic expert	Professional Referee
Animal trainer	Fortune Teller	Professional security officers/guards
Auctioneer	Hairdressers or hairstylist	Professional singers, radio broadcasters, announcers, disc jockeys
Automotive mechanics, unless he is mechanical engineer who has paid his “professional tax”	Handwriting expert	Professional tailors, haberdasher, couturier, modiste, fashion designer and the like
Baker (Professional)	Head cook	Professors, instructors or teachers in private institutions unless they are “professional” who have paid their “professional tax”
Barber	Heavy equipment operator	Psychic healers, Soothsayers, Seers
Barkers	Hospitality girls, entertainers, hostesses, professional dancers, guest relations officers (GRO)	Refrigeration and air- conditioning technicians
Bartender	Hospital attendant	Rig driver (cochero)
Beautician	Insurance adjusters, consultants, or agents	Salesgirl
Bondsman	Interior decorators (professional)	Sculptor



Bookkeeper	Lifeguard	Septic Tank Dislodger
Butcher	Magician	Stage Performer
Call Center Agent	Make-up artist	Swimming instructor
Carpenter	Manicurist	Therapist, unless he is registered nurse
Carver	Marine officers, unless he is marine engineer who has paid his "professional tax"	Typewriter repairman
Cattle auctioneers	Mason, masonry worker	Waiters or waitresses
Chambermaid	Masseur attendance mechanic	Welder
Chef	Master carpenter	Other similar occupations or callings
Club managers	Master plumber or "tubero" rendering services for a fee	<b>Calling</b> – means one's regular business trade, vocation, or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors and actresses, hostesses, masseurs, and the like.
Computer technicians; computer programmer; IT	Mechanic	<b>Occupation</b> - means one's regular business or employment, or an activity which principally takes upon ones time, thought, and energies. It includes any calling, business, or trade.
Criminologist	Musician	
Dance instructor/instructress	Painter	
Dancer	Photographer (itinerant)	
Dispatchers	Pianist	
Driving Instructor	Pipefitters	
Electrician	Plumber	
Electricians unless he is an electrical engineer who has paid his "professional tax"	Private ballistic expert	
Electronics technicians (Radio, TV, Audio)	Professional Boxer	
Floor Manager	Professional embalmers (authorized by DOH)	