

BUSINESS AND COLLECTION SERVICES (MUNICIPAL TREASURER'S OFFICE)

Applying/renewing a business permit

ABOUT THE SERVICE

ALL ENTERPRISES are required to secure a **Business License and Mayor's Permit**, and pay business taxes before the start of commercial operations.

The license must be renewed from **January 1 to 20**, every year. Penalties are imposed after this period.

Business taxes for new enterprises are based on capitalization. Those for succeeding years are computed as a percentage of gross receipts/sales. Payments may be made annually, semi-annually or quarterly. Taxes are due on the first 20 days of each quarter.

It takes a maximum of **2 days** to process new applications. This already includes the requisite inspections and clearances from various offices and government agencies.

Renewal of licenses may take **30 minutes or 2 hours** depending on the results of verification made by a **Local Revenue Collection Officer**. Verification determines whether an applicant still has to secure clearances from various offices (building, zoning, fire and/or sanitary). Processing of licenses for these applicants will take approximately **2 hours**. Otherwise, only **30 minutes** are required to secure a license.

REQUIREMENT(S)

- **Business License Application/Assessment Form**
- **Latest Community Tax Certificate**
- **Barangay Clearance**

Additional Requirements for New Applications:

- **Securities and Exchange Commission Articles of Incorporation (for corporations)**
- **Department of Trade and Industry Business Name Registration (for sole proprietorships)**
- **Cooperative Development Authority Registration (for cooperatives)**

Additional Requirements for Renewals:

- **Prior Year Print-out or Mayor's Permit**
- **Bureau of Internal Revenue Certificate of Tax Payment**

TAXES AND FEES

- Taxes and Fees may vary according to type of business or category.

HOW TO AVAIL OF THE SERVICE

FOLLOW THESE STEPS	IT WILL TAKE YOU	PLEASE APPROACH
1. Secure and Fill-up Assessment Form Fill up and submit Application/ Assessment Form, along with all requirements.	2 minutes	Valeria L. Macalam BPLO
2. Secure Clearances (new applicants or old applicants that did not pass inspection during the previous year)	2 hours (Actual inspection is conducted for	Engr. Cesar B. Salazar Jr. Municipal Planning and

<p>New firms and applicants for renewal that did not pass zoning, building, sanitary and/or fire inspection conducted during the previous year have to secure clearances from the:</p> <ul style="list-style-type: none"> • Municipal Planning and Development office Coordinator • Municipal Engineer • Municipal Health Officer <p>Old applicants only have to secure clearance from the office(s) whose inspection the firm did not pass.</p>	<p>all new enterprises. However, firms that constructed buildings and have already secured an Occupancy Permit do not have to obtain a Zoning Clearance and are not required to undergo Building Inspection)</p>	<p>Development Coordinator - for zoning clearance</p> <p>Engr. Albert Q. Wapaño</p> <p>Mun. Engineer - for building clearance</p> <p>Dr. Victor Alan A. Torrefranca</p> <p>Municipal Health Officer - for sanitary inspection clearance</p>
<p>3. Assessment</p> <p>Local Revenue Collection Officer (LRCO) computes taxes, fees and other charges.</p> <p>He/She also crosschecks your name to find out if your firm passed inspections by the following during the previous year:</p> <ul style="list-style-type: none"> • Municipal Planning and Development Office Coordinator (zoning clearance) • Municipal Engineer (building inspection) • Municipal Health Officer (sanitary inspection) • Market Administrator • Municipal Accountant 	<p>5 minutes</p>	<p>Valeria L. Macalam BPLO</p>
<p>4. Verification of Documents and Approval of Assessment</p> <p>Municipal Treasurer reviews and approves assessment; and affixes his signature on the printout.</p>	<p>2 minutes</p>	<p>Juditha F. Tinampay Mun. Treasurer</p>
<p>5. Payment</p> <p>Business Permit and Licensing Officer (BPLO) accept payment of fees charges and taxes</p>	<p>2 minutes</p>	<p>Valeria L. Macalam BPLO</p>