



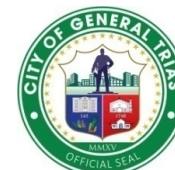
CITY BUSINESS PERMIT AND LICENSING OFFICE (CBPLO)

1. Application for New LGU Integrated Permit (Mayor's Permit, Barangay Business Clearance, and Sanitary Permit) – Online Transaction

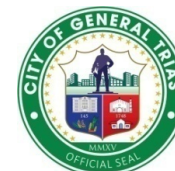
The issuance of permits is part of the regulatory and revenue generating function of Local Government Units pursuant to the provisions of Republic Act. No. 7160. A permit is necessary prior to any business activity. Recognizing the important contribution of the business/private sector to local economic development, the City of General Trias has instituted the streamlining and digitization of the process of securing an LGU Integrated Permit.

Office/Division:	City Business Permit and Licensing Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Individual Business Owners, Corporations, Cooperatives, Associations and Organizations

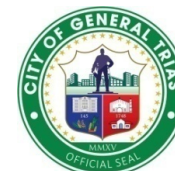
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Proof of Registration i.e. Certificate of Registration: <ul style="list-style-type: none"> i. Issued by the SEC for all kinds of corporations; ii. Issued by the Cooperative Development Authority for cooperatives; iii. Issued by DTI for sole proprietor 	Securities and Exchange Commission Cooperative Development Authority Department of Trade and Industry (https://bnrs.dti.gov.ph)
2. Proof of right of applicant to use location as business address, which may include the following: <ul style="list-style-type: none"> i. If owned, proof of ownership – Transfer Certificate of Title or Tax Declaration ii. If not owned by the applicant – Contract of Lease, Memorandum of Agreement, or written consent of property owner 	Client Client



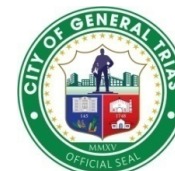
<p>3. Location plan or sketch of the location, clearly showing where business premises is located</p> <p>4. Fire Safety Inspection Certificate for Occupancy, valid in the last 9 months (requirement of BFP)</p> <p>5. For applicants with valid FSIC for occupancy, Affidavit of Undertaking that there had been no substantial changes made on the building/establishment given the FSIC (requirement of BFP)</p> <p>6. Clearances, permits, authorizations and certifications secured from Local and National Government Agencies in compliance to certain laws as listed below: (as per Joint Memorandum Circular No. 01 Series of 2021 – ARTA, DTI, DILG DICT)</p> <ul style="list-style-type: none"> i. All establishments – Fire Safety Inspection Certificate ii. Animal Facilities – Certificate of Registration iii. Brokers/Merchants involved in the sale of commodities for future transactions – Future Commodity Merchant/ Brokers License iv. Cell Sites – Refer to ARTA JMC 01–2020 v. Customs Brokerage Business – License vi. Dealers of Rice and Corn and Wheat – License (depending on the type of activity) 	<p>Client</p> <p>Bureau of Fire Protection and Office of the Building Official</p> <p>Bureau of Fire Protection</p> <p>Local Bureau of Fire Protection (BFP)</p> <p>Bureau of Animal Industry</p> <p>Security and Exchange Commission (SEC)</p> <p>Customs Brokers Commission</p> <p>National Food Authority</p>
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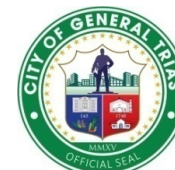
vii. Drugstores – License to Operate	Food and Drug Administration (FDA)
viii. Forwarders – Accreditation for Sea Freight Forwarders	Philippine Shippers Bureau
ix. Funeral Homes/Parlors – Training Certificate and License of Undertaker and Embalmer	Department of Health
x. General/Specialty and Engineering Contractor – Contractor’s License	Philippine Contractors Accreditation Board
xi. Household/Urban Pesticides – License to Operate, Certificate of Product Registration	Food and Drug Administration (FDA)
xii. Lending Institutions – Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
xiii. LPG Dealer – Application to Supply Natural Gas	Department of Energy
xiv. Manning and Crewing Services – License for Recruitment Agency	Philippine Overseas Employment Administration
xv. Manpower Agencies with paid up capital of at least Php 5,000,000 – License to Operate a Private Recruitment and Placement Agency	DOLE Regional Office
xvi. Medical Devices – License to Operate	Food and Drug Administration (FDA)
xvii. Messengerial and Courier Services	Department of Transportation and Communication
xviii. Mining – Permits depend on the activity	Department of Environment and Natural Resources



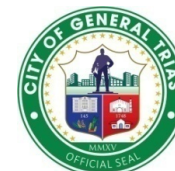
xix. Pest Control Services – Pest Control License	Fertilizer and Pesticide Authority
xx. Processed Foods – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxi. Pre-School, Elementary and High School – Permit to Operate	Department of Education (DepEd) Division Office and Regional Office
xxii. Real Estate Broker – License	Department of Trade and Industry OR Professional Regulatory Board
xxiii. Rent-a-Car and Transportation Services – Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board
xxiv. Security Agencies – National License	PCSUCIA
xxv. Spa/Massage Clinic – Certificate of Training of Therapist or Masseur/Masseuse; License of Therapist or Masseur/Masseuse	Department of Health; TESDA
xxvi. STL (Small Town Lottery) – Permit to Operate	Philippine Charity Sweepstakes Office
xxvii. Structures within the 10-km radius of Communication-Navigation Surveillance Facilities located off-airport – Height Clearance Permit	Civil Aviation Authority of the Philippines
xxviii. Telecommunications Firms – License to Operate	National Telecommunications Commission
xxix. Toys and Childcare Articles – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)



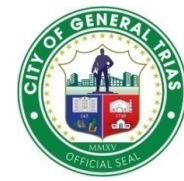
xxx. Veterinary Products – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxxi. Video Rental Services – Registration for Optical Media Business	Optical Media Board
7. Post Registration Requirements	
i. Business located in subdivision (Residential) – Home Owner’s Association or Developer’s Clearance to Operate Business	Home Owner’s Association or Developer
ii. Public Market Stall – Tax Clearance	City Treasurer’s Office
iii. Training School (TESDA related courses) – Registration Certificate	Technological Education and Skills Development Authority
iv. Assessment Center (TESDA related courses) – Accreditation Certificate	Technological Education and Skills Development Authority
v. Repair Shop (Electronics, Electrical, Aircon/Refrigerator, Office Machine, Data Processing Equipment, Medical/Dental) – Accreditation Certificate	Department of Trade and Industry
vi. Bank – Certificate of Authority	Bangko Sentral ng Pilipinas
vii. Pawnshop – Certificate of Authority	Bangko Sentral ng Pilipinas
viii. Money Service Business (Remittance, Money Changing and/or Foreign Exchange Dealing) – Certificate of Registration	Bangko Sentral ng Pilipinas



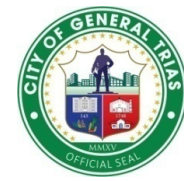
ix. Guns and Ammunitions – License to Operate	Firearms and Explosive Units (PNP)
x. All Business Establishments except Sari-Sari Store and Malls – Business signage indicating name of business, complete address, nature of business and/or contact number (Per Provincial Ordinance No. 209)	Client
xi. Bank, Mall, Gasoline Station, Supermarket, Pawnshop, Money Changer, Lending Investor and/or Any Other Financial Institution, 24-hour Convenience Store, Private School, Fast Food Restaurant, Quick Service Restaurant with an area of above 50 square meters, Car Dealership, and Other Business Establishment with a daily average gross sales of P50,000 – Installation of CCTV system (Per Municipal Ordinance 09-01 and Municipal Ordinance 13-09)	Client
xii. Gasoline Station – Fuel Dispenser Calibration (Per Municipal Ordinance No. 15-05 and DOE DC 2017-11-0011)	City Treasurer’s Office and/or its deputized agency
xiii. Business Establishments using Weighing Scale – Weighing Scale Calibration (Per Municipal Ordinance No. 15-05)	City Treasurer’s Office and/or its deputized agency
xiv. Financial Establishments – Posting of Security Guard (Per City Ordinance 17-07)	Client
xv. Carwash – Installation of Industrial Standard Septic Tank (Per Provincial Ordinance No. 129)	Client



xvi. Swimming Pool, Subdivision Pool, Resort, Water Park, Wading Pool and all other similar structures and accommodations – Certified Lifeguard and Lifeguarding Equipment (Per Provincial Ordinance No. 197)	Client
xvii. Professional Services (Practice of Profession) – Professional Tax Receipt (Per DILG Opinion No. 59 S. 2018; Local Finance Circular No. 001-2019)	Treasurer’s Office of the City/Municipality within Cavite
xviii. Environment Related Business – Equipment / Clearance / Permit	Client / City Environment and Natural Resources Office / D.E.N.R.
xix. Primary Tourism Enterprises – Accreditation Certificate (Per DILG MC 2019-17)	Department of Tourism
xx. Insurance Business – Certificate of Authority	Insurance Commission
xxi. Entertainment/Amusement/Gaming Business – License/Certification	Philippine Amusement and Gaming Corporation
xxii. Gasoline Station, Funeral Services, Crematorium, Manufacturing, Water Service Provider, Treatment Storage and Disposal Facility, Cockpit Arena, Junkshop, Scrapper, Telecommunication Company, and others which may be required by the City Mayor – Letter of Intent; Sangguniang Panlungsod Resolution	Office of the Mayor; Sangguniang Panlungsod



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Online submission of application and requirements.	1. Review online application and requirements. Approve or deny application. Notify the client for any deficiencies/lacking requirement/s via the GenTri eBOSS system. Prepare computation of taxes, fees and charges. Send digital copy to client; and endorse to the City Treasurer's Office for payment thru the GenTri eBOSS system.	None	25 Minutes	1. CBPLO Staff, Genti eBOSS Backroom Staff (OBO, BFP, CPDC, CHO, CENRO, LNB), CBPLO Staff
2. Online payment of taxes, fees and charges.	2. Accept online payment of taxes, fees and charges.	Local Tax Code (Annex 1)	10 Minutes	2. City Treasurer's Office Staff
3. Printing of LGU Integrated Permit.	3. Send digital copy of LGU Integrated Permit to client thru the GenTri eBOSS system.	None	10 Minutes	3. CBPLO Staff
TOTAL		Based on Tax Order of Payment	45 Minutes	



ANNEX 1

1. Business Tax

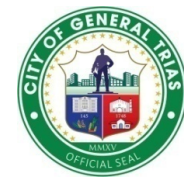
1a. New Business

For new businesses of printing and publication and those enjoying a franchise, the tax shall be one twentieth of one percent (1/20 of 1%) of the capital investment. Other natures of business are not liable for the payment of initial local business tax.

1b. Business Renewal and Retirement of Business

(a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Tax per Annum</u>
Less than 10,000.00	P 199.50
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	365.00
20,000.00 or more but less than 30,000.00	532.00
30,000.00 or more but less than 40,000.00	798.50
40,000.00 or more but less than 50,000.00	998.00
50,000.00 or more but less than 75,000.00	1,595.00
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.50
200,000.00 or more but less than 300,000.00	4,658.50

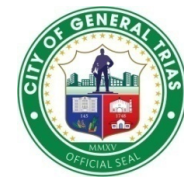


300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,527.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,491.00
6,500,000.00 or more	At a rate not exceeding Forty Five percent (45%) of One percent (1%)

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under Paragraph (c) of this Section.

(b) On wholesalers, distributors or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

<u>Gross Sales/Receipts for the Preceding Preceding Calendar Year In the amount of:</u>		<u>Amount of Tax per Annum</u>
Less than 1,000.00	P	21.50
1,000.00 or more but less than 2,000.00		34.00
2,000.00 or more but less than 3,000.00		60.50
3,000.00 or more but less than 4,000.00		87.00
4,000.00 or more but less than 5,000.00		121.00
5,000.00 or more but less than 6,000.00		146.00



6,000.00 or more but less than 7,000.00	173.00
7,000.00 or more but less than 8,000.00	199.50
8,000.00 or more but less than 10,000.00	226.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	332.50
20,000.00 or more but less than 30,000.00	399.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	798.50
50,000.00 or more but less than 75,000.00	1,198.00
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,262.50
150,000.00 or more but less than 200,000.00	2,928.00
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,372.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

The businesses enumerated in Paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors or dealers herein provided for.



(c) 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, insecticides, 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.

(d) On retailers.

Gross Sales/Receipts
for the Preceding Year

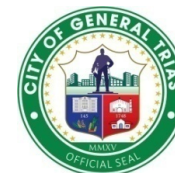
Rate of Tax per Annum

400,000.00 or less

2.2%

More than 400,000.00

1.1%



The rate of two and 1/5 percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and 1/10 percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

- (e) On contractors and other independent contractors in accordance with the following schedule (Real Estate, Cable, Hotel/Motel) Paragraph (h):

<u>Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Amount of Tax per Annum</u>
Less than 5,000.00	P 33.00
5,000.00 or more but less than 10,000.00	74.00
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.50
20,000.00 or more but less than 30,000.00	332.50
30,000.00 or more but less than 40,000.00	465.50
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.50
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,395.50
150,000.00 or more but less than 200,000.00	3,194.00



200,000.00 or more but less than 250,000.00	4,392.00
250,000.00 or more but less than 300,000.00	5,590.00
300,000.00 or more but less than 400,000.00	7,453.50
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,915.00

- (f) On banks and other financial institutions at the rate of sixty percent (60%) of one percent (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 and insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (g) On peddlers engaged in the sale of any merchandise or article of commerce at the rate of Fifty Five Pesos (P55.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers taxable by the province under Section 141 of R.A. 7160 shall be exempt from the peddler's tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (h) There is hereby imposed the following graduated taxes on the businesses not otherwise specified on the preceding paragraph at the rate of:



Gross Sales/Receipts
for the Preceding Year

Rate of Tax per Annum

400,000.00 or less	2.2%
More than 400,000.00	1.1%

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bards, 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 including golf courses, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries and other similar contrivances, theaters and cinema houses, boxing stadium, race tracks, cockpits and other similar establishments.
3. Commission agents.
4. Lessors, dealers, brokers of real estate.
5. On boarding houses, pension houses, motels, apartments and condominiums.
6. Subdivision owners.
7. Privately owned markets.
8. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories and cockpit operators (to include placid and cockpit rentals).
9. Operators of Cable Network System.
10. Operators of computer services establishment.
11. Private Cemeteries/Memorial Parks
12. All other similar activities consisting essentially of the sales of goods and services for a fee.

The rate of two percent and two tenth (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent and one tenth (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

(i) On operators of public utility vehicles and/or privately owned buses serving the factory maintaining booking office, terminal or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:



Air-conditioned buses	5,000 per unit
Buses without air-conditioning	4,000 per unit
Mini buses	3,000 per unit
Taxis/Fierras/Tamaraws	2,000 per unit
Jeepneys	1,000 per unit

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to be ratified by the Sangguniang Bayan before adoption to approximate the gross receipt of each business classification.

Section 2A.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products shall not be subject to any local tax imposed in this Article.

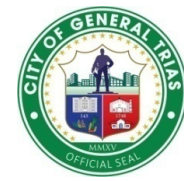
CHAPTER IV. PERMIT AND REGULATORY FEES

New Business and Renewal of Business Permit

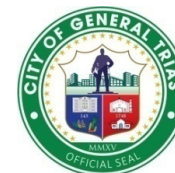
2. Mayor's Permit Fee on Business

Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of Mayor's Permit and Business Plate to operate a business, pursue an occupation or calling, or undertake an activity within the municipality. The permit fee and business plate are payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for. The cost of business plate shall be determined by the Business Permit and Licensing Office (BPLO) from year to year provided that the amount shall not exceed the cost of acquisition.

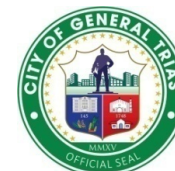
For purpose of the Mayor's Permit Fee, the following categories of business are hereby adopted:



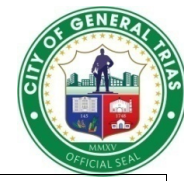
		Line of Business	Mayor's Permit Fee Per Annum
(1)	Heavy Industries		
		Tannery	Php12,000.00
		Chemical Manufacturing	12,000.00
		Electronics	12,000.00
		Plastic/Vinyl Manufacturing	12,000.00
		Aluminum Fabrication	12,000.00
		Bulb Manufacturing	12,000.00
		Rubber/Dye/Paint	12,000.00
		Food Processing	12,000.00
		Food Manufacturing	12,000.00
(2)	Medium Industries		
		Bottle Processing	9,000.00
		Concrete Products	9,000.00
		Gas/Chemical/Refilling Plant	9,000.00
		Paper Products	9,000.00
		Refinery	9,000.00
		Metal Fabrication	9,000.00
(3)	Institutional Establishments		
		Dental/Optical/Veterinary/Other Clinics	1,440.00
		Hospitals	3,600.00
		Lying-In Clinics	1,800.00
		Private Schools (non-stock & non-profit)	
		- Less than 100 enrollees	2,200.00
		- 100 to 499 enrollees	3,000.00



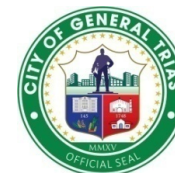
		- 500 or more enrollees	3,600.00
		Private Schools (taxable)	
		- Less than 100 enrollees	1,200.00
		- 100 to 499 enrollees	1,800.00
		- 500 or more enrollees	2,200.00
(4)	Public Market Stalls		
		Wet Section/Tiles	1,440.00
		Grocery: Dry goods & others	
		- Small (5-6 sq.m.)	1,200.00
		- Medium (7-11 sq.m.)	1,320.00
		- Big (12-12.5 sq.m.)	1,440.00
(5)	Rentals		
		Apartments/Boarding Houses	
		- 8 rooms below	1,200.00
		- 8 rooms above	1,800.00
		Car Rentals	1,800.00
		Commercial Spaces	
		- Below 50 sq.m.	1,440.00
		- Above 50 sq.m.	3,600.00
		Real Estate Lessor/Realty	1,800.00
		Video CD/Tape Rentals, Chairs/Tables Rentals	1,200.00
		Computer Center, Internet Café and Similar Activities	
		- Less than 10 computers	1,440.00
		- 10 computers above	1,800.00
(6)	Food Industries		
		Canteens, Eateries, Food Stands, Bakeries, Catering Services	
		- Less than 8 sq.m.	600.00



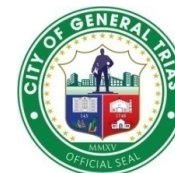
		- Above 8 sq.m.	1,200.00
		Restaurants	
		- Less than 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Canteen Concessionaires	2,400.00
		Food Manufacturing (small scale)	1,800.00
		Other food and catering related establishments	1,200.00
(7)	Banks and Other Financial Institutions		
		Bank	6,000.00
		Money Shops, Insurance Agencies	2,400.00
		Pawnshop, Lending Investor, Investment Company	2,400.00
		Payment Center	1,440.00
(8)	Agricultural		
		Agri-supply/Poultry Feeds/Veterinary Supply/Flower Shop	1,200.00
		Poultry Farms/Piggery/Fish Pen	1,800.00
		Rice Mill	1,200.00
		Other farming and agricultural related establishments	1,800.00
(9)	Contractor		
		Consultancy and other similar offices	1,200.00
		Advertising Shop/Sign/ Artworks	1,200.00
		Beauty Parlor, Barber Shop, Massage/Fitness Center	1,200.00
		Brokerage	1,800.00
		Electronics/Garments and other sub-contractor	
		- Below 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	1,440.00
		Funeral Services	2,400.00



		Furniture Shop/Woodworks	1,440.00
		General Engineering/general Building	1,800.00
		Heavy Equipment Contractor	2,400.00
		Machine Shop, Vulcanizing, Welding Car Care Services	1,200.00
		Manpower/Security Agency, General Services	1,440.00
		Parking Lot	1,800.00
		Photo Studio, Printing Press and Tarpaulin Shops	1,200.00
		Private Cemetery/Memorial Park	6,000.00
		Privately-Owned Market	6,000.00
		Subdivision Operators/Developers, Real Estate Developers	12,000.00
		Scrapper	2,400.00
		Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	1,200.00
		Vehicle Construction	1,440.00
		Vehicle Repair Shop/Services	1,440.00
		Warehousing/Forwarding Establishment	2,400.00
		Other Contractor not Classified	1,200.00
		Small Contractors	600.00
(10)	Amusement Places		
		Billiard Hall	1,200.00
		Disco House, Beer House, Videoke Bar, Night Clubs	1,800.00
		Firing Range	1,800.00
		Golf Courses	6,000.00
		Movie Houses	3,600.00
		Resort, Swimming Pool	1,800.00
		Lottery/Bingo Hall	2,400.00
		Cockpit Arena	6,000.00
		Other amusement places	2,400.00



(11)	Services		
		Cable TV Services	1,800.00
		Gasoline Station	3,600.00
		Hotels/Motels	6,000.00
		Internet Service Provider	1,800.00
		Telecommunications, Tower, Cell Site	6,000.00
		Telephone Service	2,400.00
		Water System/District	6,000.00
		Others	1,440.00
(12)	Trading/Retail/Wholesale		
		Appliance Center	
		- Below 40 sq.m.	1,800.00
		- Above 40 sq.m.	3,600.00
		Auto/Motorcycle Parts	1,800.00
		Beer/Softdrinks Dealer	1,440.00
		Cell Phone Center	1,200.00
		Department Store (Retails/Lessor)	6,000.00
		Drug Store/Pharmacy	
		- Below 40 sq.m.	1,200.00
		- Above 40 sq.m.	2,400.00
		Electronic/Electrical Store	1,200.00
		Furniture Retailing	1,800.00
		General Merchandise, Grocery, Sari-Sari Store	
		- below 5 sq.m.	300.00
		- 5-9 sq.m.	600.00
		- above 10 sq.m.	1,200.00
		Gift Shop/RTW/Shoes/Bags/ Garments	1,200.00



	Jewelry/Watch Retailing	1,200.00
	Pet Shops and Accessories	1,200.00
	Supermarket	6,000.00
	Wine Store	1,440.00
	Water Refilling Station	1,800.00
	Junk Shop	1,440.00
	Ceramics/Bathroom Fixtures	1,800.00
	Glass, Aluminum, Iron Works	1,800.00
	Hardware, Construction Supplies	1,800.00
	Hollow Blocks Maker	1,800.00
	Marble Works/Baluster and the like	1,200.00
	Ready Mixed Concrete	1,500.00
	Other Retail/Dealer/Supply	
	- Below 40 sq.m.	1,200.00
	- Above 40 sq.m.	2,400.00
	Cooperative	600.00
	Association/Club	600.00
	Peddler	Php360.00

Section 4A.02. Time and Manner of Payment. The fee for the issuance of Mayor's Permit and Business Plate shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.



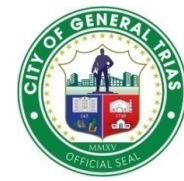
3. Sanitary Inspection Fee

Section 5E.01. Imposition of Fee. There shall be collected following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	Amount of Fee
(a) For house for rent	Php50.00
(b) For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	50.00
With an area of 50 sq.m. or more but less than 100 sq.m.	60.00
With an area of 100 sq.m. or more but less than 200 sq.m.	150.00
With an area of 200 sq.m. or more but less than 500 sq.m.	200.00
With an area of 500 sq.m. or more but less than 1,000.00 sq.m.	250.00
With an area of 1,000 sq.m. or more	Php400.00

4. Business Plate/Sticker

Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of Mayor's Permit and Business Plate to operate a business, pursue an occupation or calling, or undertake an activity within the municipality. The permit fee and business plate are payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for. The cost of business plate shall be determined by the Business Permit and Licensing Office (BPLO) from year to year provided that the amount shall not exceed the cost of acquisition.



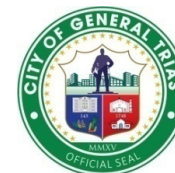
5. Environmental Protection Fee

Section 4W.01. Imposition of Fee. There shall be collected an Environmental Protection Fee for the different types of business applying for permit or renewal.

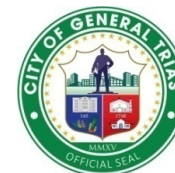
			Fee Per Annum
(1)	Heavy Industries	(a) Tannery	Php9,000.00
		(b) Chemical Manufacturing	9,000.00
		(c) Electronics	6,000.00
		(d) Plastic/Vinyl Manufacturing	6,000.00
		(e) Aluminum Fabrication	4,800.00
		(f) Bulb Manufacturing	4,800.00
		(g) Rubber/Dye/Paint	4,200.00
		(h) Food Processing	6,000.00
		(i) Other heavy industry establishments	3,600.00
(2)	Medium Industries	(a) LPG Refilling Plant	3,600.00
		(b) Ceramics, Bathroom Fixtures	3,600.00
		(c) Hatchery	3,600.00
		(d) Batching	3,000.00
		(e) Refinery	2,000.00
		(f) Food Processing	2,000.00
		(g) Printing	2,000.00
		(h) Paper Products	1,200.00
		(i) Concrete Products	1,200.00
		(j) Other light/medium industry establishments	1,200.00



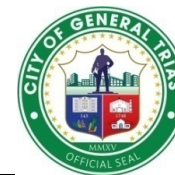
(3)	Light Industries	(a) Agro-Industrial	1,200.00
		(b) Furniture Making	1,200.00
		(c) Garments and Other Fabric Based Products	1,200.00
		(d) Hats/Bags/Shoes/Belts/Wigs (with Dyeing)	1,200.00
		(e) Hats/Bags/Shoes/Belts/Wigs (without Dyeing)	840.00
		(f) Assembly Drilling	840.00
		(g) Storage/Warehouse/Haulage/Trading	600.00
		(h) Corrugated Cartons	600.00
		(i) Lessor	600.00
		(j)Packaging	600.00
(4)	Food Industries	(a) Bakery	360.00
		(b) Restaurant	360.00
		(c) Canteen	120.00
		(d) Carinderia	120.00
		(e) Fruit Stall	120.00
		(f) Other food related establishments	120.00
(5)	Trading/Merchandising	(a) Market Stall	
		(1) Wet Goods	240.00
		(2) Dry Goods	240.00
		(b) Grocery/Sari-Sari Store	120.00
		(c) LPG, Pet Shop, Drug Store/Flower Shop and Garden/Nursery	240.00



		(d) Appliance Center, Electronic Store, Auto Supply, General Merchandise, Electrical Supply, Gift Shop, Shoes/Bags, Garments Store, Agricultural/Veterinary Supply	600.00
		(e) Hardware, Construction Supply, Raw Material Supply, Furniture, Paint Center, Glass &Aluminum	600.00
		(f) Other trading/merchandising establishments	600.00
(6)	Small-Scale Industries	(a) Jeepney Body Builders	360.00
		(b) Hollow Blocks/Furnitures	360.00
		(c) Garments/Shoes/Bags	360.00
		(d) Charcoal Manufacturing	360.00
		(e) Other similar establishments	360.00
(7)	Amusement Places	(a) Disco, Beer Garden, Folk House, Cocktail Lounge, Dancing Hall	600.00
		(b) Billiard Hall, Bingo House, Bowling, Fitness Center	360.00
		(c) Race Track, Sports Coliseum	600.00
		(d) Other amusement places	600.00
(8)	Institutional Establishments	(a) Hospitals	600.00
		(b) Lying-in Clinics	360.00
		(c) Clinics and Laboratories	360.00
		(d) Private Schools	600.00
		(e) Banks, Pawnshops, Money Changers, Lending Investors	360.00
		(f) Other similar establishments	600.00



(9)	Services	(a) Repair Shop/Vulcanizing	240.00
		(b) Beauty Parlor, Barber Shop	240.00
		(c) Rentals (Video, Computer)	240.00
		(d) Transportation Terminals	240.00
		(e) Water Refilling	240.00
		(f) Telecommunications	1,200.00
		(g) Funeral Services	2,400.00
		(h) Water District	4,800.00
		(i) Dwelling	
		(1) Apartment for rent (per door)	120.00
		(2) Boarding Houses/Dormitories (per bed)	120.00
		(3) Hotels, Motels, Inn	2,400.00
		(j) Printing Establishments	320.00
		(k) Other service establishments	600.00
(10)	Agricultural	(a) Poultry Farms, Piggery, Cattle Raising	1,800.00
		(b) Fish Pen	1,200.00
		(c) Rice Mill	360.00
		(d) Other establishments related to agriculture and farming	600.00
(11)	Slaughterhouse		1,200.00
(12)	Junkshop		1,800.00
(13)	Gasoline Service and Filling Station including LPG		3,600.00
(14)	Golf Course		6,000.00



(15)	Golf Club, Tennis Club and Gun Club		600.00
(16)	Other Recreational Facilities		1,200.00
(17)	All other businesses not specifically enumerated		Php1,200.00

Section 4W.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application/renewal of Business Permit.

Section 4W.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due. Such surcharge shall be paid at the same time and in the same manner as the fee due.

Section 4W.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand One Hundred Pesos (Php1,100.00) but not exceeding Five Thousand Five Hundred Pesos (Php5,500.00) or imprisonment at the discretion of the Court.

6. Fire Safety Inspection Fee

- 15% of Regulatory Fees charged by the BPLO, with a minimum fee of P500.00 based on the 2019 Revised Implementing Rules and Regulations of Republic Act No. 9514 also known as The Fire Code of the Philippines.



7. Community Tax

Section 3.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02. Individuals Liable to Community Tax. Every resident of the municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand Pesos (Php1,000.00) or more, or who is required by law to file an Income Tax Return shall pay an annual Community Tax Certificate of Five Pesos (Php5.00) and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos (Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00).

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 3.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in the municipality shall pay an annual Community Tax of Five Hundred Pesos (Php500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand Pesos (Php5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws found in the assessment rolls of the municipality where the real property is situated – Two Pesos (Php2.00); and
- (b) For every Five Thousand Pesos (Php5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two Pesos (Php2.00).

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.



Section 3.04. Exemptions. The following are exempted from the Community Tax:

- (a) Diplomatic and consular representatives; and
- (b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. Time of Payment; Penalties for Delinquency:

- (a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (c) Persons who come to reside in General Trias or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subject to the Community Tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty four percent (24%) per annum from the due date until it is paid.

Section 3.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (Php1.00).



8. Fee for Sealing and Licensing of Weights and Measures

Section 4J.01. Imposition of Fee. Every person before using instruments of weights and measures within the municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	Amount of Fee (Per Annum)
(a) For sealing linear metric measures:	
Not over one (1) meter	Php132.00/unit
Over one (1) meter	264.00/unit
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	100.00/unit
Over ten (10) liters	132.00/unit
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	66.00/unit
With capacity of more than 30 kg. but not more than 300 kg.	132.00/unit
With capacity of more than 300 kg. but not more than 3000 kg	264.00/unit
With capacity of more than 3000 kg	660.00/unit
(d) For each and every retesting and resealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, the following additional service charge for each instrument shall be collected:	
Weights and Measure instruments	20.00/unit
Gasoline Pump	Php132.00/nozzle

Section 4J.02. Payment of Fees and Surcharges. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measure instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument retest and the corresponding fee paid there for within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.



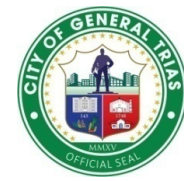
Section 4J.03. Place of Payment. The fees herein levied shall be paid in the municipality by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 4J.04. Exemptions.

- (a) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (b) Dealers of weights and measure instruments intended for sale.

Section 4J.05. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (b) The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared with the fundamental standards in the Department of Science and Technology (DOST) annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology (DOST).
- (c) The Municipal Treasurer or his/her deputies shall conduct periodic physical inspection and test weights and measure instruments within the locality.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his/her representative.



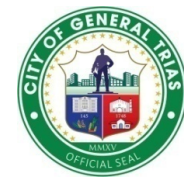
9. Barangay Business Clearance

PATAW SA SERBISYO AT BUTAW SA REHISTRASYON Artikulo A. BARANGAY BUSINESS CLEARANCE O BUTAW SA SERTIPIKASYON

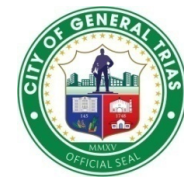
Seksyon 4A.01. Pagpapataw ng Butaw. Maniningil ng butaw para sa pagbibigay ng Barangay Business Clearance o sertipikasyon ng Punong Barangay o awtorisadong kinatawan, ayon sa sumusunod:

A. Barangay Clearance on Business:

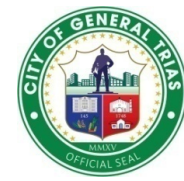
Heavy Industries/Manufacturer/Assembler	
Tannery	- P600.00
Chemical Manufacturing	- P600.00
Electronics	- P600.00
Plastic/Vinyl Manufacturing	- P600.00
Aluminum Fabrication	- P600.00
Bulb Manufacturing	- P600.00
Rubber/Dye Paint	- P600.00
Food Processing	- P600.00
Food Manufacturing	- P500.00
Medium Industries	
Bottle Processing	- P480.00
Concrete Products	- P480.00
Gas/Chemical Refilling Plant	- P480.00
Paper Products	- P480.00
Refinery	- P480.00
Metal Fabrication	- P480.00
Institutional Establishments	
Dental/Optical/Veterinary/Other Clinics	- P120.00
Hospitals	- P360.00
Lying-in Clinics	- P180.00
Private Schools (Non-Stock & Non-Profit)	
- Less than 100 enrollees	- P240.00



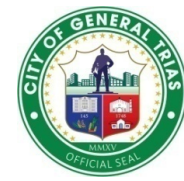
- 100 to 499 enrollees	- P300.00
- 500 or more enrollees	- P360.00
Private School (taxable)	
- Less than 100 enrollees	- P120.00
- 100 to 499 enrollees	- P180.00
- 500 or more enrollees	- P240.00
Public Market Stalls	
Wet Section/Tiles	- P120.00
Grocery, Dry Goods, Others	
- Small (5-6 sq. m.)	- P120.00
- Medium (7-11 sq. m.)	- P132.00
- Big (12-12.5 sq. m.)	- P144.00
Rentals	
Apartment/Boarding House	
- 8 rooms below	- P120.00
- 8 rooms above	- P180.00
Car Rentals	- P180.00
Commercial Spaces	
- Below 50 sq. m.	- P144.00
- Above 50 sq. m.	- P360.00
Real Estate Lessor/Realty	- P180.00
Video CD/Tape Rentals, Chairs/Tables	- P120.00
Computer Center, Internet Café & Similar Activities	
- Less than 10 computers	- P144.00
- 10 computers above	- P180.00
Food Industries	
Canteen, Eatery, Food Stand, Bakery, Catering Services	
- Less than 8 sq. m.	- P60.00
- 8 sq. m. above	- P120.00
Restaurant	
- less than 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00



Canteen Concessionaire	- P240.00
Food Manufacturing (Small Scale)	- P180.00
Others	- P120.00
Bank and Other Financial Institution	
Bank	- P480.00
Money Shops, Insurance Agencies	- P240.00
Pawnshop, Lending Investor, Investor Co.	- P240.00
Payment Center	- P144.00
Agricultural	
Agri Supply/Poultry Feed/ Veterinary Supply, Flower Shop	- P120.00
Poultry Farms/Piggery/Fish Pen	- P180.00
Rice Mill	- P120.00
Other Farming	- P180.00
Contractor	
Administrative, Consultancy Office et al	- P120.00
Advertising Shop/Sign Art Works	- P120.00
Beauty Parlor, Barber Shop Massage, Fitness Center	- P120.00
Brokerage	- P180.00
Electronics/Garments and other Sub-Contractor	
- below 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00
Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	- P144.00
Funeral Services	- P240.00
Furniture Shop/Wood Works	- P144.00
General Engineering/General Building	- P180.00
Heavy Equipment Contractor	- P240.00
Machine Shop, Vulcanizing, Welding, Car Care Services	- P120.00
Manpower/Security Agency General Services	- P144.00
Parking Lot	- P180.00
Photo Studio, Printing Press and Tarpaulin Shops	- P120.00
Private Cemetery/Memorial Park	- P360.00
Privately-Owned Market	- P600.00



Subdivision Operator/Developers, Real Estate Developers	- P600.00
Scrapper	- P360.00
Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	- P120.00
Vehicle Construction	- P144.00
Vehicle Repair Shop/Services	- P144.00
Warehousing/Forwarding Establishment	- P240.00
Other Contractor not classified	- P120.00
Smal Contractor	- P60.00
Amusement Places	
Billiard Hall	- P120.00
Disco House, Beer House, Videoke Bar, Night Clubs	- P180.00
Firing Range	- P180.00
Golf Courses	- P600.00
Movie Houses	- P360.00
Resort, Swimming Pool	- P240.00
Lottery/Bingo Hall	- P200.00
Cockpit Arena	- P600.00
Others	- P240.00
Services	
Cable TV Services	- P180.00
Gasoline Station	- P360.00
Hotels/Motels	- P480.00
Internet Services Provider	- P180.00
Telecommunications, Tower, Cell Site	- P360.00
Telephone Service	- P240.00
Water System/District	- P240.00
Others	- P144.00
Trading/Retail/Whole Sale	
Appliance Center	
- below 40 sq. m.	- P180.00
- above 40 sq. m.	- P360.00
Auto/Motorcycle Parts	- P180.00



Beer/Softdrinks Dealer	- P144.00
Cellphone Center	- P120.00
Department Store (Retail/Lessor)	- P600.00
Drugstore/Pharmacy	
- below 40 sq. m.	- P120.00
- above 40 sq. m.	- P240.00
Electronic/Electrical Store	- P120.00
Furniture Retailing	- P180.00
Gen. Merchandise, Grocery, Sari-Sari Store	
- 5 sq. below	- P60.00
- 5 to 9 sq. m.	- P90.00
- 10 above sq. m.	- P120.00
Giftshop/RTW/Shoes/Bags/Garments	- P120.00
Jewelry/Watch Retailing	- P120.00
Pet Shop and Accessories	- P120.00
Supermarket	- P600.00
Wine Store	- P144.00
Water Refilling Station	- P180.00
Junkshop	- P144.00
Ceramics/Bathroom Fixtures	- P180.00
Glass Aluminum, Iron Works	- P180.00
Hardware, Construction Supplies	- P180.00
Hollow Blocks Maker	- P180.00
Marble Works/Baluster and the like	- P120.00
Ready Mixed Concrete	- P180.00
Other Retail/Dealer/Supply	
- below 40 sq. m.	- P120.00
- Above 40 sq. m.	- P240.00
Cooperative	- P 60.00
Association/Club	- P 60.00
Others not specified herein	- P200.00

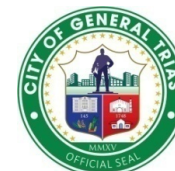


2. Application for Renewal of LGU Integrated Permit (Mayor's Permit, Barangay Business Clearance, and Sanitary Permit) – Online Transaction

The issuance of permits is part of the regulatory and revenue generating function of Local Government Units pursuant to the provisions of Republic Act. No. 7160. A permit is necessary prior to any business activity. Recognizing the important contribution of the business/private sector to local economic development, the City of General Trias has instituted the streamlining and digitization of the process of securing an LGU Integrated Permit.

Office/Division:	City Business Permit and Licensing Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Individual Business Owners, Corporations, Cooperatives, Associations and Organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>1. Proof of annual gross receipts which may include:</p> <ul style="list-style-type: none"> i. Audited financial statements (“AFS”) or unaudited AFS for those who are not required to file AFS with the BIR or ii. Sworn declaration of gross sales or receipts; or iii. Income tax returns <p>Note: If the business establishment is included in the Negative List of any local or national government regulatory office, please proceed the respective office to comply/rectify the deficiencies.</p>	Client



2. Clearances, permits, authorizations and certifications secured from Local and National Government Agencies in compliance to certain laws as listed below: (as per Joint Memorandum Circular No. 01 Series of 2021 – ARTA, DTI, DILG DICT)

i. All establishments – Fire Safety Inspection Certificate

Local Bureau of Fire Protection (BFP)

ii. Animal Facilities – Certificate of Registration

Bureau of Animal Industry

iii. Brokers/Merchants involved in the sale of commodities for future transactions – Future Commodity Merchant/ Brokers License

Security and Exchange Commission (SEC)

iv. Cell Sites – Refer to ARTA JMC 01–2020

v. Customs Brokerage Business – License

Customs Brokers Commission

vi. Dealers of Rice and Corn and Wheat – License (depending on the type of activity)

National Food Authority

vii. Drugstores – License to Operate

Food and Drug Administration (FDA)

viii. Forwarders – Accreditation for Sea Freight Forwarders

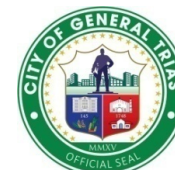
Philippine Shippers Bureau

ix. Funeral Homes/Parlors – Training Certificate and License of Undertaker and Embalmer

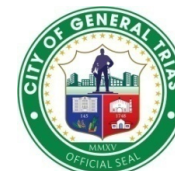
Department of Health

x. General/Specialty and Engineering Contractor – Contractor's License

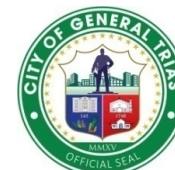
Philippine Contractors Accreditation Board



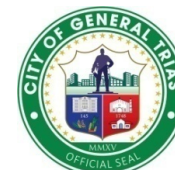
xi. Household/Urban Pesticides – License to Operate, Certificate of Product Registration	Food and Drug Administration (FDA)
xii. Lending Institutions – Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
xiii. LPG Dealer – Application to Supply Natural Gas	Department of Energy
xiv. Manning and Crewing Services – License for Recruitment Agency	Philippine Overseas Employment Administration
xv. Manpower Agencies with paid up capital of at least Php 5,000,000 – License to Operate a Private Recruitment and Placement Agency	DOLE Regional Office
xvi. Medical Devices – License to Operate	Food and Drug Administration (FDA)
xvii. Messengerial and Courier Services	Department of Transportation and Communication
xviii. Mining – Permits depend on the activity	Department of Environment and Natural Resources
xix. Pest Control Services – Pest Control License	Fertilizer and Pesticide Authority
xx. Processed Foods – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxi. Pre-School, Elementary and High School – Permit to Operate	Department of Education (DepEd) Division Office and Regional Office
xxii. Real Estate Broker – License	Department of Trade and Industry OR Professional Regulatory Board



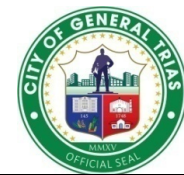
xxiii. Rent-a-Car and Transportation Services – Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board
xxiv. Security Agencies – National License	PCSUCIA
xxv. Spa/Massage Clinic – Certificate of Training of Therapist or Masseur/Masseuse; License of Therapist or Masseur/Masseuse	Department of Health; TESDA
xxvi. STL (Small Town Lottery) – Permit to Operate	Philippine Charity Sweepstakes Office
xxvii. Structures within the 10-km radius of Communication-Navigation Surveillance Facilities located off-airport – Height Clearance Permit	Civil Aviation Authority of the Philippines
xxviii. Telecommunications Firms – License to Operate	National Telecommunications Commission
xxix. Toys and Childcare Articles – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxx. Veterinary Products – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxxi. Video Rental Services – Registration for Optical Media Business	Optical Media Board
3. Post Registration Requirements	
i. Business located in subdivision (Residential) – Home Owner’s Association or Developer’s Clearance to Operate Business	Home Owner’s Association or Developer



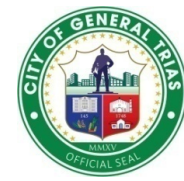
ii. Public Market Stall – Tax Clearance	City Treasurer's Office
iii. Training School (TESDA related courses) – Registration Certificate	Technological Education and Skills Development Authority
iv. Assessment Center (TESDA related courses) – Accreditation Certificate	Technological Education and Skills Development Authority
v. Repair Shop (Electronics, Electrical, Aircon/Refrigerator, Office Machine, Data Processing Equipment, Medical/Dental) – Accreditation Certificate	Department of Trade and Industry
vi. Bank – Certificate of Authority	Bangko Sentral ng Pilipinas
vii. Pawnshop – Certificate of Authority	Bangko Sentral ng Pilipinas
viii. Money Service Business (Remittance, Money Changing and/or Foreign Exchange Dealing) – Certificate of Registration	Bangko Sentral ng Pilipinas
ix. Guns and Ammunitions – License to Operate	Firearms and Explosive Units (PNP)
x. All Business Establishments except Sari-Sari Store and Malls – Business signage indicating name of business, complete address, nature of business and/or contact number (Per Provincial Ordinance No. 209)	Client
xi. Bank, Mall, Gasoline Station, Supermarket, Pawnshop, Money Changer, Lending Investor and/or Any Other Financial Institution, 24-hour Convenience Store, Private School, Fast Food Restaurant, Quick Service	Client



	Restaurant with an area of above 50 square meters, Car Dealership, and Other Business Establishment with a daily average gross sales of P50,000 – Installation of CCTV system (Per Municipal Ordinance 09-01 and Municipal Ordinance 13-09)	
xii.	Gasoline Station – Fuel Dispenser Calibration (Per Municipal Ordinance No. 15-05 and DOE DC 2017-11-0011)	City Treasurer’s Office and/or its deputized agency
xiii.	Business Establishments using Weighing Scale – Weighing Scale Calibration (Per Municipal Ordinance No. 15-05)	City Treasurer’s Office and/or its deputized agency
xiv.	Financial Establishments – Posting of Security Guard (Per City Ordinance 17-07)	Client
xv.	Carwash – Installation of Industrial Standard Septic Tank (Per Provincial Ordinance No. 129)	Client
xvi.	Swimming Pool, Subdivision Pool, Resort, Water Park, Wading Pool and all other similar structures and accommodations – Certified Lifeguard and Lifeguarding Equipment (Per Provincial Ordinance No. 197)	Client
xvii.	Professional Services (Practice of Profession) – Professional Tax Receipt (Per DILG Opinion No. 59 S. 2018; Local Finance Circular No. 001-2019)	Treasurer’s Office of the City/Municipality within Cavite
xviii.	Environment Related Business – Equipment / Clearance / Permit	Client / City Environment and Natural Resources Office / D.E.N.R.



xix.	Primary Tourism Enterprises – Accreditation Certificate (Per DILG MC 2019-17)	Department of Tourism
xx.	Insurance Business – Certificate of Authority	Insurance Commission
xxi.	Entertainment/Amusement/Gaming Business – License/Certification	Philippine Amusement and Gaming Corporation
xxii.	Gasoline Station, Funeral Services, Crematorium, Manufacturing, Water Service Provider, Treatment Storage and Disposal Facility, Cockpit Arena, Junkshop, Scrapper, Telecommunication Company, and others which may be required by the City Mayor – Letter of Intent; Sangguniang Panlungsod Resolution	Office of the Mayor; Sangguniang Panlungsod
xxiii.	Bank – Notarized Joint Statement of Annual Income	Client



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Online submission of application and requirements.	1. Review online application and requirements and check the applicant's inclusion in the Negative List. Approve or deny application. Notify the client for any deficiencies/lacking requirement/s via the GenTri eBOSS system. Prepare computation of taxes, fees and charges. Send digital copy to client; and endorse to the City Treasurer's Office for payment thru the GenTri eBOSS system.	None	10 Minutes	1. CBPLO Staff
2. Online payment of taxes, fees and charges.	2. Accept online payment of taxes, fees and charges.	Local Tax Code (Annex 1)	10 Minutes	2. City Treasurer's Office Staff
3. Printing of LGU Integrated Permit.	3. Send digital copy of LGU Integrated Permit to client thru the GenTri eBOSS system.	None	10 Minutes	3. CBPLO Staff
TOTAL		Based on Tax Order of Payment	30 Minutes	



ANNEX 1

1. Business Tax

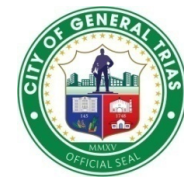
1a. New Business

For new businesses of printing and publication and those enjoying a franchise, the tax shall be one twentieth of one percent (1/20 of 1%) of the capital investment. Other natures of business are not liable for the payment of initial local business tax.

1b. Business Renewal and Retirement of Business

(a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Tax per Annum</u>
Less than 10,000.00	P 199.50
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	365.00
20,000.00 or more but less than 30,000.00	532.00
30,000.00 or more but less than 40,000.00	798.50
40,000.00 or more but less than 50,000.00	998.00
50,000.00 or more but less than 75,000.00	1,595.00
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.50

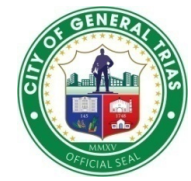


200,000.00 or more but less than 300,000.00	4,658.50
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,527.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,491.00
6,500,000.00 or more	At a rate not exceeding Forty Five percent (45%) of One percent (1%)

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under Paragraph (c) of this Section.

(b) On wholesalers, distributors or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

<u>Gross Sales/Receipts for the Preceding Preceding Calendar Year In the amount of:</u>		<u>Amount of Tax per Annum</u>
Less than 1,000.00	P	21.50
1,000.00 or more but less than 2,000.00		34.00
2,000.00 or more but less than 3,000.00		60.50
3,000.00 or more but less than 4,000.00		87.00
4,000.00 or more but less than 5,000.00		121.00



5,000.00 or more but less than 6,000.00	146.00
6,000.00 or more but less than 7,000.00	173.00
7,000.00 or more but less than 8,000.00	199.50
8,000.00 or more but less than 10,000.00	226.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	332.50
20,000.00 or more but less than 30,000.00	399.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	798.50
50,000.00 or more but less than 75,000.00	1,198.00
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,262.50
150,000.00 or more but less than 200,000.00	2,928.00
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,372.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)



The businesses enumerated in Paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors or dealers herein provided for.

(c) 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, insecticides, 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.

(d) On retailers.

Gross Sales/Receipts
for the Preceding Year

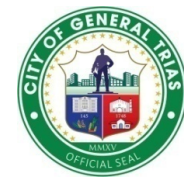
Rate of Tax per Annum

400,000.00 or less

2.2%

More than 400,000.00

1.1%

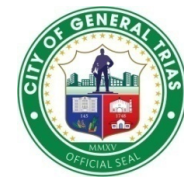


The rate of two and 1/5 percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and 1/10 percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

- (e) On contractors and other independent contractors in accordance with the following schedule (Real Estate, Cable, Hotel/Motel) Paragraph (h):

<u>Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Amount of Tax per Annum</u>
Less than 5,000.00	P 33.00
5,000.00 or more but less than 10,000.00	74.00
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.50
20,000.00 or more but less than 30,000.00	332.50
30,000.00 or more but less than 40,000.00	465.50
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.50
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,395.50



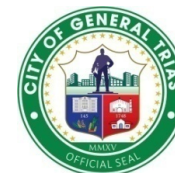
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 250,000.00	4,392.00
250,000.00 or more but less than 300,000.00	5,590.00
300,000.00 or more but less than 400,000.00	7,453.50
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,915.00

- (f) On banks and other financial institutions at the rate of sixty percent (60%) of one percent (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 and insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (g) On peddlers engaged in the sale of any merchandise or article of commerce at the rate of Fifty Five Pesos (P55.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers taxable by the province under Section 141 of R.A. 7160 shall be exempt from the peddler's tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.



(h) There is hereby imposed the following graduated taxes on the businesses not otherwise specified on the preceding paragraph at the rate of:

<u>Gross Sales/Receipts for the Preceding Year</u>	<u>Rate of Tax per Annum</u>
400,000.00 or less	2.2%
More than 400,000.00	1.1%

13. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bards, carinderias or food caterers.
14. 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 including golf courses, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries and other similar contrivances, theaters and cinema houses, boxing stadium, race tracks, cockpits and other similar establishments.
15. Commission agents.
16. Lessors, dealers, brokers of real estate.
17. On boarding houses, pension houses, motels, apartments and condominiums.
18. Subdivision owners.
19. Privately owned markets.
20. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories and cockpit operators (to include placid and cockpit rentals).
21. Operators of Cable Network System.
22. Operators of computer services establishment.
23. Private Cemeteries/Memorial Parks
24. All other similar activities consisting essentially of the sales of goods and services for a fee.

The rate of two percent and two tenth (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent and one tenth (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).



(i) On operators of public utility vehicles and/or privately owned buses serving the factory maintaining booking office, terminal or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	5,000 per unit
Buses without air-conditioning	4,000 per unit
Mini buses	3,000 per unit
Taxis/Fierras/Tamaraws	2,000 per unit
Jeepneys	1,000 per unit

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to be ratified by the Sangguniang Bayan before adoption to approximate the gross receipt of each business classification.

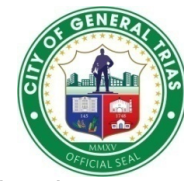
Section 2A.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products shall not be subject to any local tax imposed in this Article.

CHAPTER IV. PERMIT AND REGULATORY FEES

New Business and Renewal of Business Permit

2. Mayor's Permit Fee on Business

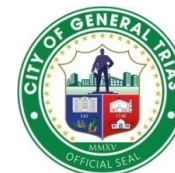
Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of Mayor's Permit and Business Plate to operate a business, pursue an occupation or calling, or undertake an activity within the municipality. The permit fee and business plate are payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for.



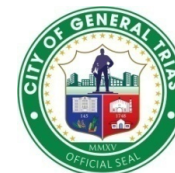
The cost of business plate shall be determined by the Business Permit and Licensing Office (BPLO) from year to year provided that the amount shall not exceed the cost of acquisition.

For purpose of the Mayor's Permit Fee, the following categories of business are hereby adopted:

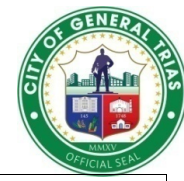
		Line of Business	Mayor's Permit Fee Per Annum
(1)	Heavy Industries		
		Tannery	Php12,000.00
		Chemical Manufacturing	12,000.00
		Electronics	12,000.00
		Plastic/Vinyl Manufacturing	12,000.00
		Aluminum Fabrication	12,000.00
		Bulb Manufacturing	12,000.00
		Rubber/Dye/Paint	12,000.00
		Food Processing	12,000.00
		Food Manufacturing	12,000.00
(2)	Medium Industries		
		Bottle Processing	9,000.00
		Concrete Products	9,000.00
		Gas/Chemical/Refilling Plant	9,000.00
		Paper Products	9,000.00
		Refinery	9,000.00
		Metal Fabrication	9,000.00
(3)	Institutional Establishments		
		Dental/Optical/Veterinary/Other Clinics	1,440.00
		Hospitals	3,600.00
		Lying-In Clinics	1,800.00



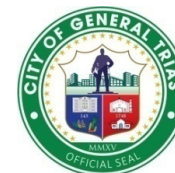
		Private Schools (non-stock & non-profit)	
		- Less than 100 enrollees	2,200.00
		- 100 to 499 enrollees	3,000.00
		- 500 or more enrollees	3,600.00
		Private Schools (taxable)	
		- Less than 100 enrollees	1,200.00
		- 100 to 499 enrollees	1,800.00
		- 500 or more enrollees	2,200.00
(4)	Public Market Stalls		
		Wet Section/Tiles	1,440.00
		Grocery: Dry goods & others	
		- Small (5-6 sq.m.)	1,200.00
		- Medium (7-11 sq.m.)	1,320.00
		- Big (12-12.5 sq.m.)	1,440.00
(5)	Rentals		
		Apartments/Boarding Houses	
		- 8 rooms below	1,200.00
		- 8 rooms above	1,800.00
		Car Rentals	1,800.00
		Commercial Spaces	
		- Below 50 sq.m.	1,440.00
		- Above 50 sq.m.	3,600.00
		Real Estate Lessor/Realty	1,800.00
		Video CD/Tape Rentals, Chairs/Tables Rentals	1,200.00
		Computer Center, Internet Café and Similar Activities	
		- Less than 10 computers	1,440.00
		- 10 computers above	1,800.00



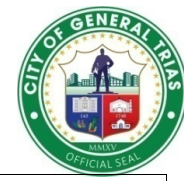
(6)	Food Industries		
		Canteens, Eateries, Food Stands, Bakeries, Catering Services	
		- Less than 8 sq.m.	600.00
		- Above 8 sq.m.	1,200.00
		Restaurants	
		- Less than 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Canteen Concessionaires	2,400.00
		Food Manufacturing (small scale)	1,800.00
		Other food and catering related establishments	1,200.00
(7)	Banks and Other Financial Institutions		
		Bank	6,000.00
		Money Shops, Insurance Agencies	2,400.00
		Pawnshop, Lending Investor, Investment Company	2,400.00
		Payment Center	1,440.00
(8)	Agricultural		
		Agri-supply/Poultry Feeds/Veterinary Supply/Flower Shop	1,200.00
		Poultry Farms/Piggery/Fish Pen	1,800.00
		Rice Mill	1,200.00
		Other farming and agricultural related establishments	1,800.00
(9)	Contractor		
		Consultancy and other similar offices	1,200.00
		Advertising Shop/Sign/ Artworks	1,200.00
		Beauty Parlor, Barber Shop, Massage/Fitness Center	1,200.00
		Brokerage	1,800.00
		Electronics/Garments and other sub-contractor	
		- Below 50 sq.m.	1,800.00



		- Above 50 sq.m.	3,600.00
		Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	1,440.00
		Funeral Services	2,400.00
		Furniture Shop/Woodworks	1,440.00
		General Engineering/general Building	1,800.00
		Heavy Equipment Contractor	2,400.00
		Machine Shop, Vulcanizing, Welding Car Care Services	1,200.00
		Manpower/Security Agency, General Services	1,440.00
		Parking Lot	1,800.00
		Photo Studio, Printing Press and Tarpaulin Shops	1,200.00
		Private Cemetery/Memorial Park	6,000.00
		Privately-Owned Market	6,000.00
		Subdivision Operators/Developers, Real Estate Developers	12,000.00
		Scrapper	2,400.00
		Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	1,200.00
		Vehicle Construction	1,440.00
		Vehicle Repair Shop/Services	1,440.00
		Warehousing/Forwarding Establishment	2,400.00
		Other Contractor not Classified	1,200.00
		Small Contractors	600.00
(10)	Amusement Places		
		Billiard Hall	1,200.00
		Disco House, Beer House, Videoke Bar, Night Clubs	1,800.00
		Firing Range	1,800.00
		Golf Courses	6,000.00
		Movie Houses	3,600.00
		Resort, Swimming Pool	1,800.00



		Lottery/Bingo Hall	2,400.00
		Cockpit Arena	6,000.00
		Other amusement places	2,400.00
(11)	Services		
		Cable TV Services	1,800.00
		Gasoline Station	3,600.00
		Hotels/Motels	6,000.00
		Internet Service Provider	1,800.00
		Telecommunications, Tower, Cell Site	6,000.00
		Telephone Service	2,400.00
		Water System/District	6,000.00
		Others	1,440.00
(12)	Trading/Retail/Wholesale		
		Appliance Center	
		- Below 40 sq.m.	1,800.00
		- Above 40 sq.m.	3,600.00
		Auto/Motorcycle Parts	1,800.00
		Beer/Softdrinks Dealer	1,440.00
		Cell Phone Center	1,200.00
		Department Store (Retail/Lessor)	6,000.00
		Drug Store/Pharmacy	
		- Below 40 sq.m.	1,200.00
		- Above 40 sq.m.	2,400.00
		Electronic/Electrical Store	1,200.00
		Furniture Retailing	1,800.00
		General Merchandise, Grocery, Sari-Sari Store	
		- below 5 sq.m.	300.00



	- 5-9 sq.m.	600.00
	- above 10 sq.m.	1,200.00
	Gift Shop/RTW/Shoes/Bags/ Garments	1,200.00
	Jewelry/Watch Retailing	1,200.00
	Pet Shops and Accessories	1,200.00
	Supermarket	6,000.00
	Wine Store	1,440.00
	Water Refilling Station	1,800.00
	Junk Shop	1,440.00
	Ceramics/Bathroom Fixtures	1,800.00
	Glass, Aluminum, Iron Works	1,800.00
	Hardware, Construction Supplies	1,800.00
	Hollow Blocks Maker	1,800.00
	Marble Works/Baluster and the like	1,200.00
	Ready Mixed Concrete	1,500.00
	Other Retail/Dealer/Supply	
	- Below 40 sq.m.	1,200.00
	- Above 40 sq.m.	2,400.00
	Cooperative	600.00
	Association/Club	600.00
	Peddler	Php360.00

Section 4A.02. Time and Manner of Payment. The fee for the issuance of Mayor's Permit and Business Plate shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the



fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

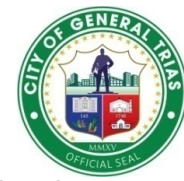
3. Sanitary Inspection Fee

Section 5E.01. Imposition of Fee. There shall be collected following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

		Amount of Fee
(a)	For house for rent	Php50.00
(b)	For each business, industrial, or agricultural establishment	
	With an area of 25 sq.m. or more but less than 50 sq.m.	50.00
	With an area of 50 sq.m. or more but less than 100 sq.m.	60.00
	With an area of 100 sq.m. or more but less than 200 sq.m.	150.00
	With an area of 200 sq.m. or more but less than 500 sq.m.	200.00
	With an area of 500 sq.m. or more but less than 1,000.00 sq.m.	250.00
	With an area of 1,000 sq.m. or more	Php400.00

4. Business Plate/Sticker

Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of Mayor's Permit and Business Plate to operate a business, pursue an occupation or calling, or undertake an activity within the municipality. The permit fee and business plate are payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for.

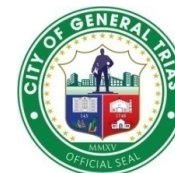


The cost of business plate shall be determined by the Business Permit and Licensing Office (BPLO) from year to year provided that the amount shall not exceed the cost of acquisition.

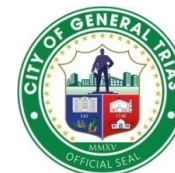
5. Environmental Protection Fee

Section 4W.01. Imposition of Fee. There shall be collected an Environmental Protection Fee for the different types of business applying for permit or renewal.

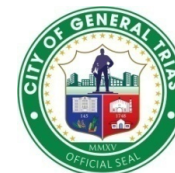
			Fee Per Annum
(1)	Heavy Industries	(a) Tannery	Php9,000.00
		(b) Chemical Manufacturing	9,000.00
		(c) Electronics	6,000.00
		(d) Plastic/Vinyl Manufacturing	6,000.00
		(e) Aluminum Fabrication	4,800.00
		(f) Bulb Manufacturing	4,800.00
		(g) Rubber/Dye/Paint	4,200.00
		(h) Food Processing	6,000.00
		(i) Other heavy industry establishments	3,600.00
(2)	Medium Industries	(a) LPG Refilling Plant	3,600.00
		(b) Ceramics, Bathroom Fixtures	3,600.00
		(c) Hatchery	3,600.00
		(d) Batching	3,000.00
		(e) Refinery	2,000.00
		(f) Food Processing	2,000.00
		(g) Printing	2,000.00



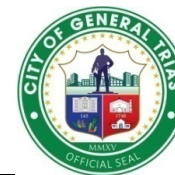
		(h) Paper Products	1,200.00
		(i) Concrete Products	1,200.00
		(j) Other light/medium industry establishments	1,200.00
(3)	Light Industries	(a) Agro-Industrial	1,200.00
		(b) Furniture Making	1,200.00
		(c) Garments and Other Fabric Based Products	1,200.00
		(d) Hats/Bags/Shoes/Belts/Wigs (with Dyeing)	1,200.00
		(e) Hats/Bags/Shoes/Belts/Wigs (without Dyeing)	840.00
		(f) Assembly Drilling	840.00
		(g) Storage/Warehouse/Haulage/Trading	600.00
		(h) Corrugated Cartons	600.00
		(i) Lessor	600.00
		(j)Packaging	600.00
(4)	Food Industries	(a) Bakery	360.00
		(b) Restaurant	360.00
		(c) Canteen	120.00
		(d) Carinderia	120.00
		(e) Fruit Stall	120.00
		(f) Other food related establishments	120.00
(5)	Trading/Merchandising	(a) Market Stall	
		(1) Wet Goods	240.00
		(2) Dry Goods	240.00
		(b) Grocery/Sari-Sari Store	120.00



		(c) LPG, Pet Shop, Drug Store/Flower Shop and Garden/Nursery	240.00
		(d) Appliance Center, Electronic Store, Auto Supply, General Merchandise, Electrical Supply, Gift Shop, Shoes/Bags, Garments Store, Agricultural/Veterinary Supply	600.00
		(e) Hardware, Construction Supply, Raw Material Supply, Furniture, Paint Center, Glass &Aluminum	600.00
		(f) Other trading/merchandising establishments	600.00
(6)	Small-Scale Industries	(a) Jeepney Body Builders	360.00
		(b) Hollow Blocks/Furnitures	360.00
		(c) Garments/Shoes/Bags	360.00
		(d) Charcoal Manufacturing	360.00
		(e) Other similar establishments	360.00
(7)	Amusement Places	(a) Disco, Beer Garden, Folk House, Cocktail Lounge, Dancing Hall	600.00
		(b) Billiard Hall, Bingo House, Bowling, Fitness Center	360.00
		(c) Race Track, Sports Coliseum	600.00
		(d) Other amusement places	600.00
(8)	Institutional Establishments	(a) Hospitals	600.00
		(b) Lying-in Clinics	360.00
		(c) Clinics and Laboratories	360.00
		(d) Private Schools	600.00



		(e) Banks, Pawnshops, Money Changers, Lending Investors	360.00
		(f) Other similar establishments	600.00
(9)	Services	(a) Repair Shop/Vulcanizing	240.00
		(b) Beauty Parlor, Barber Shop	240.00
		(c) Rentals (Video, Computer)	240.00
		(d) Transportation Terminals	240.00
		(e) Water Refilling	240.00
		(f) Telecommunications	1,200.00
		(g) Funeral Services	2,400.00
		(h) Water District	4,800.00
		(i) Dwelling	
		(1) Apartment for rent (per door)	120.00
		(2) Boarding Houses/Dormitories (per bed)	120.00
		(3) Hotels, Motels, Inn	2,400.00
		(j) Printing Establishments	320.00
		(k) Other service establishments	600.00
(10)	Agricultural	(a) Poultry Farms, Piggery, Cattle Raising	1,800.00
		(b) Fish Pen	1,200.00
		(c) Rice Mill	360.00
		(d) Other establishments related to agriculture and farming	600.00
(11)	Slaughterhouse		1,200.00
(12)	Junkshop		1,800.00
(13)	Gasoline Service and Filling Station including LPG		3,600.00



(14)	Golf Course		6,000.00
(15)	Golf Club, Tennis Club and Gun Club		600.00
(16)	Other Recreational Facilities		1,200.00
(17)	All other businesses not specifically enumerated		Php1,200.00

Section 4W.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application/renewal of Business Permit.

Section 4W.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due. Such surcharge shall be paid at the same time and in the same manner as the fee due.

Section 4W.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand One Hundred Pesos (Php1,100.00) but not exceeding Five Thousand Five Hundred Pesos (Php5,500.00) or imprisonment at the discretion of the Court.

6. Fire Safety Inspection Fee

- 15% of Regulatory Fees charged by the BPLO, with a minimum fee of P500.00 based on the 2019 Revised Implementing Rules and Regulations of Republic Act No. 9514 also known as The Fire Code of the Philippines.



7. Community Tax

Section 3.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02. Individuals Liable to Community Tax. Every resident of the municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand Pesos (Php1,000.00) or more, or who is required by law to file an Income Tax Return shall pay an annual Community Tax Certificate of Five Pesos (Php5.00) and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos (Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00).

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 3.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in the municipality shall pay an annual Community Tax of Five Hundred Pesos (Php500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php10,000.00) in accordance with the following schedule:

- (c) For every Five Thousand Pesos (Php5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws found in the assessment rolls of the municipality where the real property is situated – Two Pesos (Php2.00); and
- (d) For every Five Thousand Pesos (Php5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two Pesos (Php2.00).

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.



Section 3.04. Exemptions. The following are exempted from the Community Tax:

- (c) Diplomatic and consular representatives; and
- (d) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. Time of Payment; Penalties for Delinquency:

- (f) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- (g) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (h) Persons who come to reside in General Trias or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- (i) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subject to the Community Tax for that year.
- (j) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty four percent (24%) per annum from the due date until it is paid.

Section 3.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (Php1.00).



8. Fee for Sealing and Licensing of Weights and Measures

Section 4J.01. Imposition of Fee. Every person before using instruments of weights and measures within the municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	Amount of Fee (Per Annum)
(a) For sealing linear metric measures:	
Not over one (1) meter	Php132.00/unit
Over one (1) meter	264.00/unit
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	100.00/unit
Over ten (10) liters	132.00/unit
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	66.00/unit
With capacity of more than 30 kg. but not more than 300 kg.	132.00/unit
With capacity of more than 300 kg. but not more than 3000 kg	264.00/unit
With capacity of more than 3000 kg	660.00/unit
(d) For each and every retesting and resealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, the following additional service charge for each instrument shall be collected:	
Weights and Measure instruments	20.00/unit
Gasoline Pump	Php132.00/nozzle

Section 4J.02. Payment of Fees and Surcharges. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measure instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument retest and the corresponding fee paid there for within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.



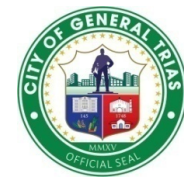
Section 4J.03. Place of Payment. The fees herein levied shall be paid in the municipality by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 4J.04. Exemptions.

- (c) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (d) Dealers of weights and measure instruments intended for sale.

Section 4J.05. Administrative Provisions.

- (e) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (f) The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared with the fundamental standards in the Department of Science and Technology (DOST) annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology (DOST).
- (g) The Municipal Treasurer or his/her deputies shall conduct periodic physical inspection and test weights and measure instruments within the locality.
- (h) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his/her representative.



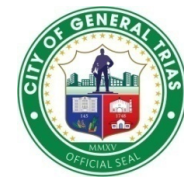
9. Barangay Business Clearance

PATAW SA SERBISYO AT BUTAW SA REHISTRASYON Artikulo A. BARANGAY BUSINESS CLEARANCE O BUTAW SA SERTIPIKASYON

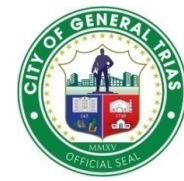
Seksyon 4A.01. Pagpapataw ng Butaw. Maniningil ng butaw para sa pagbibigay ng Barangay Business Clearance o sertipikasyon ng Punong Barangay o awtorisadong kinatawan, ayon sa sumusunod:

A. Barangay Clearance on Business:

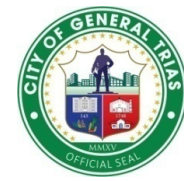
Heavy Industries/Manufacturer/Assembler	
Tannery	- P600.00
Chemical Manufacturing	- P600.00
Electronics	- P600.00
Plastic/Vinyl Manufacturing	- P600.00
Aluminum Fabrication	- P600.00
Bulb Manufacturing	- P600.00
Rubber/Dye Paint	- P600.00
Food Processing	- P600.00
Food Manufacturing	- P500.00
Medium Industries	
Bottle Processing	- P480.00
Concrete Products	- P480.00
Gas/Chemical Refilling Plant	- P480.00
Paper Products	- P480.00
Refinery	- P480.00
Metal Fabrication	- P480.00
Institutional Establishments	
Dental/Optical/Veterinary/Other Clinics	- P120.00
Hospitals	- P360.00
Lying-in Clinics	- P180.00
Private Schools (Non-Stock & Non-Profit)	
- Less than 100 enrollees	- P240.00



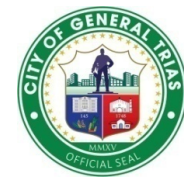
- 100 to 499 enrollees	- P300.00
- 500 or more enrollees	- P360.00
Private School (taxable)	
- Less than 100 enrollees	- P120.00
- 100 to 499 enrollees	- P180.00
- 500 or more enrollees	- P240.00
Public Market Stalls	
Wet Section/Tiles	- P120.00
Grocery, Dry Goods, Others	
- Small (5-6 sq. m.)	- P120.00
- Medium (7-11 sq. m.)	- P132.00
- Big (12-12.5 sq. m.)	- P144.00
Rentals	
Apartment/Boarding House	
- 8 rooms below	- P120.00
- 8 rooms above	- P180.00
Car Rentals	- P180.00
Commercial Spaces	
- Below 50 sq. m.	- P144.00
- Above 50 sq. m.	- P360.00
Real Estate Lessor/Realty	- P180.00
Video CD/Tape Rentals, Chairs/Tables	- P120.00
Computer Center, Internet Café & Similar Activities	
- Less than 10 computers	- P144.00
- 10 computers above	- P180.00
Food Industries	
Canteen, Eatery, Food Stand, Bakery, Catering Services	
- Less than 8 sq. m.	- P60.00
- 8 sq. m. above	- P120.00
Restaurant	
- less than 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00



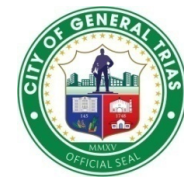
Canteen Concessionaire	- P240.00
Food Manufacturing (Small Scale)	- P180.00
Others	- P120.00
Bank and Other Financial Institution	
Bank	- P480.00
Money Shops, Insurance Agencies	- P240.00
Pawnshop, Lending Investor, Investor Co.	- P240.00
Payment Center	- P144.00
Agricultural	
Agri Supply/Poultry Feed/ Veterinary Supply, Flower Shop	- P120.00
Poultry Farms/Piggery/Fish Pen	- P180.00
Rice Mill	- P120.00
Other Farming	- P180.00
Contractor	
Administrative, Consultancy Office et al	- P120.00
Advertising Shop/Sign Art Works	- P120.00
Beauty Parlor, Barber Shop Massage, Fitness Center	- P120.00
Brokerage	- P180.00
Electronics/Garments and other Sub-Contractor	
- below 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00
Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	- P144.00
Funeral Services	- P240.00
Furniture Shop/Wood Works	- P144.00
General Engineering/General Building	- P180.00
Heavy Equipment Contractor	- P240.00
Machine Shop, Vulcanizing, Welding, Car Care Services	- P120.00
Manpower/Security Agency General Services	- P144.00
Parking Lot	- P180.00
Photo Studio, Printing Press and Tarpaulin Shops	- P120.00
Private Cemetery/Memorial Park	- P360.00
Privately-Owned Market	- P600.00



Subdivision Operator/Developers, Real Estate Developers	- P600.00
Scrapper	- P360.00
Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	- P120.00
Vehicle Construction	- P144.00
Vehicle Repair Shop/Services	- P144.00
Warehousing/Forwarding Establishment	- P240.00
Other Contractor not classified	- P120.00
Smal Contractor	- P60.00
Amusement Places	
Billiard Hall	- P120.00
Disco House, Beer House, Videoke Bar, Night Clubs	- P180.00
Firing Range	- P180.00
Golf Courses	- P600.00
Movie Houses	- P360.00
Resort, Swimming Pool	- P240.00
Lottery/Bingo Hall	- P200.00
Cockpit Arena	- P600.00
Others	- P240.00
Services	
Cable TV Services	- P180.00
Gasoline Station	- P360.00
Hotels/Motels	- P480.00
Internet Services Provider	- P180.00
Telecommunications, Tower, Cell Site	- P360.00
Telephone Service	- P240.00
Water System/District	- P240.00
Others	- P144.00
Trading/Retail/Whole Sale	
Appliance Center	
- below 40 sq. m.	- P180.00
- above 40 sq. m.	- P360.00
Auto/Motorcycle Parts	- P180.00



Beer/Softdrinks Dealer	- P144.00
Cellphone Center	- P120.00
Department Store (Retail/Lessor)	- P600.00
Drugstore/Pharmacy	
- below 40 sq. m.	- P120.00
- above 40 sq. m.	- P240.00
Electronic/Electrical Store	- P120.00
Furniture Retailing	- P180.00
Gen. Merchandise, Grocery, Sari-Sari Store	
- 5 sq. below	- P60.00
- 5 to 9 sq. m.	- P90.00
- 10 above sq. m.	- P120.00
Giftshop/RTW/Shoes/Bags/Garments	- P120.00
Jewelry/Watch Retailing	- P120.00
Pet Shop and Accessories	- P120.00
Supermarket	- P600.00
Wine Store	- P144.00
Water Refilling Station	- P180.00
Junkshop	- P144.00
Ceramics/Bathroom Fixtures	- P180.00
Glass Aluminum, Iron Works	- P180.00
Hardware, Construction Supplies	- P180.00
Hollow Blocks Maker	- P180.00
Marble Works/Baluster and the like	- P120.00
Ready Mixed Concrete	- P180.00
Other Retail/Dealer/Supply	
- below 40 sq. m.	- P120.00
- Above 40 sq. m.	- P240.00
Cooperative	- P 60.00
Association/Club	- P 60.00
Others not specified herein	- P200.00

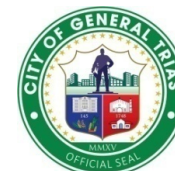


3. Application for New LGU Integrated Permit (Mayor's Permit, Barangay Business Clearance, and Sanitary Permit) – Hybrid (Online with Face-to-Face Transaction)

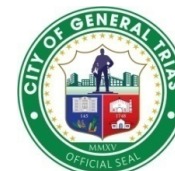
The issuance of permits is part of the regulatory and revenue generating function of Local Government Units pursuant to the provisions of Republic Act. No. 7160. A permit is necessary prior to any business activity. Recognizing the important contribution of the business/private sector to local economic development, the City of General Trias has instituted the streamlining and digitization of the process of securing an LGU Integrated Permit.

Office/Division:	City Business Permit and Licensing Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Individual Business Owners, Corporations, Cooperatives, Associations and Organizations

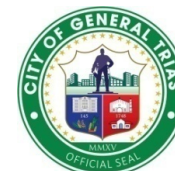
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Proof of Registration i.e. Certificate of Registration: <ul style="list-style-type: none"> i. Issued by the SEC for all kinds of corporations; ii. Issued by the Cooperative Development Authority for cooperatives; iii. Issued by DTI for sole proprietor 	Securities and Exchange Commission Cooperative Development Authority Department of Trade and Industry (https://bnrs.dti.gov.ph)
2. Proof of right of applicant to use location as business address, which may include the following: <ul style="list-style-type: none"> i. If owned, proof of ownership – Transfer Certificate of Title or Tax Declaration ii. If not owned by the applicant – Contract of Lease, Memorandum of Agreement, or written consent of property owner 	Client Client



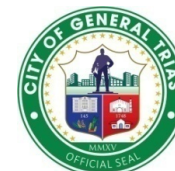
<p>3. Location plan or sketch of the location, clearly showing where business premises is located</p> <p>4. Fire Safety Inspection Certificate for Occupancy, valid in the last 9 months (requirement of BFP)</p> <p>5. For applicants with valid FSIC for occupancy, Affidavit of Undertaking that there had been no substantial changes made on the building/establishment given the FSIC (requirement of BFP)</p> <p>6. Clearances, permits, authorizations and certifications secured from Local and National Government Agencies in compliance to certain laws as listed below: (as per Joint Memorandum Circular No. 01 Series of 2021 – ARTA, DTI, DILG DICT)</p> <ul style="list-style-type: none"> i. All establishments – Fire Safety Inspection Certificate ii. Animal Facilities – Certificate of Registration iii. Brokers/Merchants involved in the sale of commodities for future transactions – Future Commodity Merchant/ Brokers License iv. Cell Sites – Refer to ARTA JMC 01–2020 v. Customs Brokerage Business – License vi. Dealers of Rice and Corn and Wheat – License (depending on the type of activity) 	<p>Client</p> <p>Bureau of Fire Protection and Office of the Building Official</p> <p>Bureau of Fire Protection</p> <p>Local Bureau of Fire Protection (BFP)</p> <p>Bureau of Animal Industry</p> <p>Security and Exchange Commission (SEC)</p> <p>Customs Brokers Commission</p> <p>National Food Authority</p>
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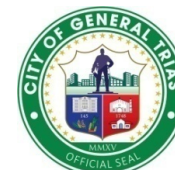
vii. Drugstores – License to Operate	Food and Drug Administration (FDA)
viii. Forwarders – Accreditation for Sea Freight Forwarders	Philippine Shippers Bureau
ix. Funeral Homes/Parlors – Training Certificate and License of Undertaker and Embalmer	Department of Health
x. General/Specialty and Engineering Contractor – Contractor’s License	Philippine Contractors Accreditation Board
xi. Household/Urban Pesticides – License to Operate, Certificate of Product Registration	Food and Drug Administration (FDA)
xii. Lending Institutions – Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
xiii. LPG Dealer – Application to Supply Natural Gas	Department of Energy
xiv. Manning and Crewing Services – License for Recruitment Agency	Philippine Overseas Employment Administration
xv. Manpower Agencies with paid up capital of at least Php 5,000,000 – License to Operate a Private Recruitment and Placement Agency	DOLE Regional Office
xvi. Medical Devices – License to Operate	Food and Drug Administration (FDA)
xvii. Messengerial and Courier Services	Department of Transportation and Communication
xviii. Mining – Permits depend on the activity	Department of Environment and Natural Resources



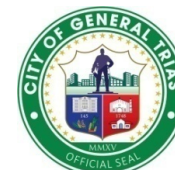
xix. Pest Control Services – Pest Control License	Fertilizer and Pesticide Authority
xx. Processed Foods – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxi. Pre-School, Elementary and High School – Permit to Operate	Department of Education (DepEd) Division Office and Regional Office
xxii. Real Estate Broker – License	Department of Trade and Industry OR Professional Regulatory Board
xxiii. Rent-a-Car and Transportation Services – Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board
xxiv. Security Agencies – National License	PCSUCIA
xxv. Spa/Massage Clinic – Certificate of Training of Therapist or Masseur/Masseuse; License of Therapist or Masseur/Masseuse	Department of Health; TESDA
xxvi. STL (Small Town Lottery) – Permit to Operate	Philippine Charity Sweepstakes Office
xxvii. Structures within the 10-km radius of Communication-Navigation Surveillance Facilities located off-airport – Height Clearance Permit	Civil Aviation Authority of the Philippines
xxviii. Telecommunications Firms – License to Operate	National Telecommunications Commission
xxix. Toys and Childcare Articles – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)



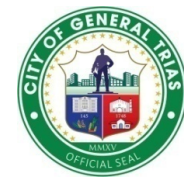
xxx. Veterinary Products – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxxi. Video Rental Services – Registration for Optical Media Business	Optical Media Board
7. Post Registration Requirements	
i. Business located in subdivision (Residential) – Home Owner’s Association or Developer’s Clearance to Operate Business	Home Owner’s Association or Developer
ii. Public Market Stall – Tax Clearance	City Treasurer’s Office
iii. Training School (TESDA related courses) – Registration Certificate	Technological Education and Skills Development Authority
iv. Assessment Center (TESDA related courses) – Accreditation Certificate	Technological Education and Skills Development Authority
v. Repair Shop (Electronics, Electrical, Aircon/Refrigerator, Office Machine, Data Processing Equipment, Medical/Dental) – Accreditation Certificate	Department of Trade and Industry
vi. Bank – Certificate of Authority	Bangko Sentral ng Pilipinas
vii. Pawnshop – Certificate of Authority	Bangko Sentral ng Pilipinas
viii. Money Service Business (Remittance, Money Changing and/or Foreign Exchange Dealing) – Certificate of Registration	Bangko Sentral ng Pilipinas



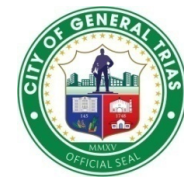
ix. Guns and Ammunitions – License to Operate	Firearms and Explosive Units (PNP)
x. All Business Establishments except Sari-Sari Store and Malls – Business signage indicating name of business, complete address, nature of business and/or contact number (Per Provincial Ordinance No. 209)	Client
xi. Bank, Mall, Gasoline Station, Supermarket, Pawnshop, Money Changer, Lending Investor and/or Any Other Financial Institution, 24-hour Convenience Store, Private School, Fast Food Restaurant, Quick Service Restaurant with an area of above 50 square meters, Car Dealership, and Other Business Establishment with a daily average gross sales of P50,000 – Installation of CCTV system (Per Municipal Ordinance 09-01 and Municipal Ordinance 13-09)	Client
xii. Gasoline Station – Fuel Dispenser Calibration (Per Municipal Ordinance No. 15-05 and DOE DC 2017-11-0011)	City Treasurer’s Office and/or its deputized agency
xiii. Business Establishments using Weighing Scale – Weighing Scale Calibration (Per Municipal Ordinance No. 15-05)	City Treasurer’s Office and/or its deputized agency
xiv. Financial Establishments – Posting of Security Guard (Per City Ordinance 17-07)	Client
xv. Carwash – Installation of Industrial Standard Septic Tank (Per Provincial Ordinance No. 129)	Client



xvi. Swimming Pool, Subdivision Pool, Resort, Water Park, Wading Pool and all other similar structures and accommodations – Certified Lifeguard and Lifeguarding Equipment (Per Provincial Ordinance No. 197)	Client
xvii. Professional Services (Practice of Profession) – Professional Tax Receipt (Per DILG Opinion No. 59 S. 2018; Local Finance Circular No. 001-2019)	Treasurer’s Office of the City/Municipality within Cavite
xviii. Environment Related Business – Equipment / Clearance / Permit	Client / City Environment and Natural Resources Office / D.E.N.R.
xix. Primary Tourism Enterprises – Accreditation Certificate (Per DILG MC 2019-17)	Department of Tourism
xx. Insurance Business – Certificate of Authority	Insurance Commission
xxi. Entertainment/Amusement/Gaming Business – License/Certification	Philippine Amusement and Gaming Corporation
xxii. Gasoline Station, Funeral Services, Crematorium, Manufacturing, Water Service Provider, Treatment Storage and Disposal Facility, Cockpit Arena, Junkshop, Scrapper, Telecommunication Company, and others which may be required by the City Mayor – Letter of Intent; Sangguniang Panlungsod Resolution	Office of the Mayor; Sangguniang Panlungsod



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Online submission of application and requirements.	1. Review online application and requirements. Approve or deny application. Notify the client for any deficiencies/lacking requirement/s via the GenTri eBOSS system. Prepare computation of taxes, fees and charges. Send digital copy to client; and endorse to the City Treasurer's Office for payment thru the GenTri eBOSS system.	None	25 Minutes	1. CBPLO Staff, Genti eBOSS Backroom Staff (OBO, BFP, CPDC, CHO, CENRO, LNB), CBPLO Staff
2. Over-the-counter payment of taxes, fees and charges.	2. Accept over-the-counter payment of taxes, fees and charges.	Local Tax Code (Annex 1)	10 Minutes	2. City Treasurer's Office Staff
3. Printing/Claiming of LGU Integrated Permit.	3. Print and release LGU Integrated Permit; or send digital copy of LGU Integrated Permit to client.	None	10 Minutes	3. CBPLO Staff
TOTAL		Based on Tax Order of Payment	45 Minutes	



ANNEX 1

1. Business Tax

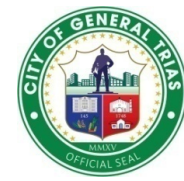
1a. New Business

For new businesses of printing and publication and those enjoying a franchise, the tax shall be one twentieth of one percent (1/20 of 1%) of the capital investment. Other natures of business are not liable for the payment of initial local business tax.

1b. Business Renewal and Retirement of Business

(a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Tax per Annum</u>
Less than 10,000.00	P 199.50
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	365.00
20,000.00 or more but less than 30,000.00	532.00
30,000.00 or more but less than 40,000.00	798.50
40,000.00 or more but less than 50,000.00	998.00
50,000.00 or more but less than 75,000.00	1,595.00
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.50
200,000.00 or more but less than 300,000.00	4,658.50

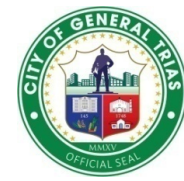


300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,527.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,491.00
6,500,000.00 or more	At a rate not exceeding Forty Five percent (45%) of One percent (1%)

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under Paragraph (c) of this Section.

(b) On wholesalers, distributors or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

<u>Gross Sales/Receipts for the Preceding Preceding Calendar Year In the amount of:</u>		<u>Amount of Tax per Annum</u>
Less than 1,000.00	P	21.50
1,000.00 or more but less than 2,000.00		34.00
2,000.00 or more but less than 3,000.00		60.50
3,000.00 or more but less than 4,000.00		87.00
4,000.00 or more but less than 5,000.00		121.00
5,000.00 or more but less than 6,000.00		146.00



6,000.00 or more but less than 7,000.00	173.00
7,000.00 or more but less than 8,000.00	199.50
8,000.00 or more but less than 10,000.00	226.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	332.50
20,000.00 or more but less than 30,000.00	399.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	798.50
50,000.00 or more but less than 75,000.00	1,198.00
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,262.50
150,000.00 or more but less than 200,000.00	2,928.00
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,372.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

The businesses enumerated in Paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors or dealers herein provided for.



(c) 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, insecticides, 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.

(d) On retailers.

Gross Sales/Receipts
for the Preceding Year

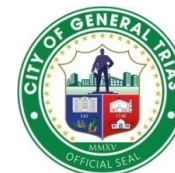
Rate of Tax per Annum

400,000.00 or less

2.2%

More than 400,000.00

1.1%



The rate of two and 1/5 percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and 1/10 percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

- (e) On contractors and other independent contractors in accordance with the following schedule (Real Estate, Cable, Hotel/Motel) Paragraph (h):

<u>Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Amount of Tax per Annum</u>
Less than 5,000.00	P 33.00
5,000.00 or more but less than 10,000.00	74.00
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.50
20,000.00 or more but less than 30,000.00	332.50
30,000.00 or more but less than 40,000.00	465.50
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.50
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,395.50
150,000.00 or more but less than 200,000.00	3,194.00



200,000.00 or more but less than 250,000.00	4,392.00
250,000.00 or more but less than 300,000.00	5,590.00
300,000.00 or more but less than 400,000.00	7,453.50
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,915.00

- (f) On banks and other financial institutions at the rate of sixty percent (60%) of one percent (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 and insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (g) On peddlers engaged in the sale of any merchandise or article of commerce at the rate of Fifty Five Pesos (P55.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers taxable by the province under Section 141 of R.A. 7160 shall be exempt from the peddler's tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (h) There is hereby imposed the following graduated taxes on the businesses not otherwise specified on the preceding paragraph at the rate of:



Gross Sales/Receipts
for the Preceding Year

Rate of Tax per Annum

400,000.00 or less	2.2%
More than 400,000.00	1.1%

25. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bards, carinderias or food caterers.
26. 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 including golf courses, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries and other similar contrivances, theaters and cinema houses, boxing stadium, race tracks, cockpits and other similar establishments.
27. Commission agents.
28. Lessors, dealers, brokers of real estate.
29. On boarding houses, pension houses, motels, apartments and condominiums.
30. Subdivision owners.
31. Privately owned markets.
32. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories and cockpit operators (to include placid and cockpit rentals).
33. Operators of Cable Network System.
34. Operators of computer services establishment.
35. Private Cemeteries/Memorial Parks
36. All other similar activities consisting essentially of the sales of goods and services for a fee.

The rate of two percent and two tenth (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent and one tenth (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

(i) On operators of public utility vehicles and/or privately owned buses serving the factory maintaining booking office, terminal or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:



Air-conditioned buses	5,000 per unit
Buses without air-conditioning	4,000 per unit
Mini buses	3,000 per unit
Taxis/Fierras/Tamaraws	2,000 per unit
Jeepneys	1,000 per unit

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to be ratified by the Sangguniang Bayan before adoption to approximate the gross receipt of each business classification.

Section 2A.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products shall not be subject to any local tax imposed in this Article.

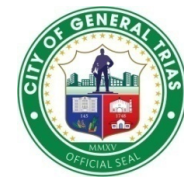
CHAPTER IV. PERMIT AND REGULATORY FEES

New Business and Renewal of Business Permit

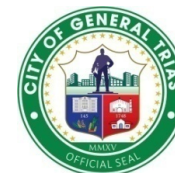
2. Mayor's Permit Fee on Business

Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of Mayor's Permit and Business Plate to operate a business, pursue an occupation or calling, or undertake an activity within the municipality. The permit fee and business plate are payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for. The cost of business plate shall be determined by the Business Permit and Licensing Office (BPLO) from year to year provided that the amount shall not exceed the cost of acquisition.

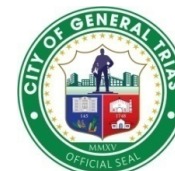
For purpose of the Mayor's Permit Fee, the following categories of business are hereby adopted:



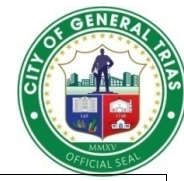
		Line of Business	Mayor's Permit Fee Per Annum
(1)	Heavy Industries		
		Tannery	Php12,000.00
		Chemical Manufacturing	12,000.00
		Electronics	12,000.00
		Plastic/Vinyl Manufacturing	12,000.00
		Aluminum Fabrication	12,000.00
		Bulb Manufacturing	12,000.00
		Rubber/Dye/Paint	12,000.00
		Food Processing	12,000.00
		Food Manufacturing	12,000.00
(2)	Medium Industries		
		Bottle Processing	9,000.00
		Concrete Products	9,000.00
		Gas/Chemical/Refilling Plant	9,000.00
		Paper Products	9,000.00
		Refinery	9,000.00
		Metal Fabrication	9,000.00
(3)	Institutional Establishments		
		Dental/Optical/Veterinary/Other Clinics	1,440.00
		Hospitals	3,600.00
		Lying-In Clinics	1,800.00
		Private Schools (non-stock & non-profit)	
		- Less than 100 enrollees	2,200.00
		- 100 to 499 enrollees	3,000.00



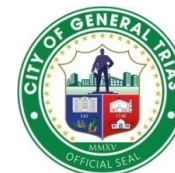
		- 500 or more enrollees	3,600.00
		Private Schools (taxable)	
		- Less than 100 enrollees	1,200.00
		- 100 to 499 enrollees	1,800.00
		- 500 or more enrollees	2,200.00
(4)	Public Market Stalls		
		Wet Section/Tiles	1,440.00
		Grocery: Dry goods & others	
		- Small (5-6 sq.m.)	1,200.00
		- Medium (7-11 sq.m.)	1,320.00
		- Big (12-12.5 sq.m.)	1,440.00
(5)	Rentals		
		Apartments/Boarding Houses	
		- 8 rooms below	1,200.00
		- 8 rooms above	1,800.00
		Car Rentals	1,800.00
		Commercial Spaces	
		- Below 50 sq.m.	1,440.00
		- Above 50 sq.m.	3,600.00
		Real Estate Lessor/Realty	1,800.00
		Video CD/Tape Rentals, Chairs/Tables Rentals	1,200.00
		Computer Center, Internet Café and Similar Activities	
		- Less than 10 computers	1,440.00
		- 10 computers above	1,800.00
(6)	Food Industries		
		Canteens, Eateries, Food Stands, Bakeries, Catering Services	
		- Less than 8 sq.m.	600.00



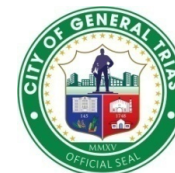
		- Above 8 sq.m.	1,200.00
		Restaurants	
		- Less than 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Canteen Concessionaires	2,400.00
		Food Manufacturing (small scale)	1,800.00
		Other food and catering related establishments	1,200.00
(7)	Banks and Other Financial Institutions		
		Bank	6,000.00
		Money Shops, Insurance Agencies	2,400.00
		Pawnshop, Lending Investor, Investment Company	2,400.00
		Payment Center	1,440.00
(8)	Agricultural		
		Agri-supply/Poultry Feeds/Veterinary Supply/Flower Shop	1,200.00
		Poultry Farms/Piggery/Fish Pen	1,800.00
		Rice Mill	1,200.00
		Other farming and agricultural related establishments	1,800.00
(9)	Contractor		
		Consultancy and other similar offices	1,200.00
		Advertising Shop/Sign/ Artworks	1,200.00
		Beauty Parlor, Barber Shop, Massage/Fitness Center	1,200.00
		Brokerage	1,800.00
		Electronics/Garments and other sub-contractor	
		- Below 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	1,440.00
		Funeral Services	2,400.00



		Furniture Shop/Woodworks	1,440.00
		General Engineering/general Building	1,800.00
		Heavy Equipment Contractor	2,400.00
		Machine Shop, Vulcanizing, Welding Car Care Services	1,200.00
		Manpower/Security Agency, General Services	1,440.00
		Parking Lot	1,800.00
		Photo Studio, Printing Press and Tarpaulin Shops	1,200.00
		Private Cemetery/Memorial Park	6,000.00
		Privately-Owned Market	6,000.00
		Subdivision Operators/Developers, Real Estate Developers	12,000.00
		Scrapper	2,400.00
		Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	1,200.00
		Vehicle Construction	1,440.00
		Vehicle Repair Shop/Services	1,440.00
		Warehousing/Forwarding Establishment	2,400.00
		Other Contractor not Classified	1,200.00
		Small Contractors	600.00
(10)	Amusement Places		
		Billiard Hall	1,200.00
		Disco House, Beer House, Videoke Bar, Night Clubs	1,800.00
		Firing Range	1,800.00
		Golf Courses	6,000.00
		Movie Houses	3,600.00
		Resort, Swimming Pool	1,800.00
		Lottery/Bingo Hall	2,400.00
		Cockpit Arena	6,000.00
		Other amusement places	2,400.00



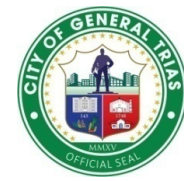
(11)	Services		
		Cable TV Services	1,800.00
		Gasoline Station	3,600.00
		Hotels/Motels	6,000.00
		Internet Service Provider	1,800.00
		Telecommunications, Tower, Cell Site	6,000.00
		Telephone Service	2,400.00
		Water System/District	6,000.00
		Others	1,440.00
(12)	Trading/Retail/Wholesale		
		Appliance Center	
		- Below 40 sq.m.	1,800.00
		- Above 40 sq.m.	3,600.00
		Auto/Motorcycle Parts	1,800.00
		Beer/Softdrinks Dealer	1,440.00
		Cell Phone Center	1,200.00
		Department Store (Retails/Lessor)	6,000.00
		Drug Store/Pharmacy	
		- Below 40 sq.m.	1,200.00
		- Above 40 sq.m.	2,400.00
		Electronic/Electrical Store	1,200.00
		Furniture Retailing	1,800.00
		General Merchandise, Grocery, Sari-Sari Store	
		- below 5 sq.m.	300.00
		- 5-9 sq.m.	600.00
		- above 10 sq.m.	1,200.00
		Gift Shop/RTW/Shoes/Bags/ Garments	1,200.00



	Jewelry/Watch Retailing	1,200.00
	Pet Shops and Accessories	1,200.00
	Supermarket	6,000.00
	Wine Store	1,440.00
	Water Refilling Station	1,800.00
	Junk Shop	1,440.00
	Ceramics/Bathroom Fixtures	1,800.00
	Glass, Aluminum, Iron Works	1,800.00
	Hardware, Construction Supplies	1,800.00
	Hollow Blocks Maker	1,800.00
	Marble Works/Baluster and the like	1,200.00
	Ready Mixed Concrete	1,500.00
	Other Retail/Dealer/Supply	
	- Below 40 sq.m.	1,200.00
	- Above 40 sq.m.	2,400.00
	Cooperative	600.00
	Association/Club	600.00
	Peddler	Php360.00

Section 4A.02. Time and Manner of Payment. The fee for the issuance of Mayor's Permit and Business Plate shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.



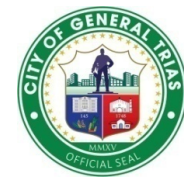
3. Sanitary Inspection Fee

Section 5E.01. Imposition of Fee. There shall be collected following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	Amount of Fee
(a) For house for rent	Php50.00
(b) For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. or more but less than 50 sq.m.	50.00
With an area of 50 sq.m. or more but less than 100 sq.m.	60.00
With an area of 100 sq.m. or more but less than 200 sq.m.	150.00
With an area of 200 sq.m. or more but less than 500 sq.m.	200.00
With an area of 500 sq.m. or more but less than 1,000.00 sq.m.	250.00
With an area of 1,000 sq.m. or more	Php400.00

4. Business Plate/Sticker

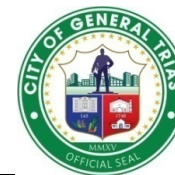
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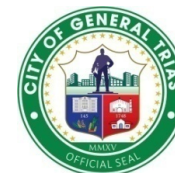
5. Environmental Protection Fee

Section 4W.01. Imposition of Fee. There shall be collected an Environmental Protection Fee for the different types of business applying for permit or renewal.

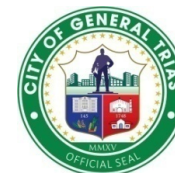
			Fee Per Annum
(1)	Heavy Industries	(a) Tannery	Php9,000.00
		(b) Chemical Manufacturing	9,000.00
		(c) Electronics	6,000.00
		(d) Plastic/Vinyl Manufacturing	6,000.00
		(e) Aluminum Fabrication	4,800.00
		(f) Bulb Manufacturing	4,800.00
		(g) Rubber/Dye/Paint	4,200.00
		(h) Food Processing	6,000.00
		(i) Other heavy industry establishments	3,600.00
(2)	Medium Industries	(a) LPG Refilling Plant	3,600.00
		(b) Ceramics, Bathroom Fixtures	3,600.00
		(c) Hatchery	3,600.00
		(d) Batching	3,000.00
		(e) Refinery	2,000.00
		(f) Food Processing	2,000.00
		(g) Printing	2,000.00
		(h) Paper Products	1,200.00
		(i) Concrete Products	1,200.00
		(j) Other light/medium industry establishments	1,200.00



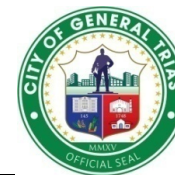
(3)	Light Industries	(a) Agro-Industrial	1,200.00
		(b) Furniture Making	1,200.00
		(c) Garments and Other Fabric Based Products	1,200.00
		(d) Hats/Bags/Shoes/Belts/Wigs (with Dyeing)	1,200.00
		(e) Hats/Bags/Shoes/Belts/Wigs (without Dyeing)	840.00
		(f) Assembly Drilling	840.00
		(g) Storage/Warehouse/Haulage/Trading	600.00
		(h) Corrugated Cartons	600.00
		(i) Lessor	600.00
		(j)Packaging	600.00
(4)	Food Industries	(a) Bakery	360.00
		(b) Restaurant	360.00
		(c) Canteen	120.00
		(d) Carinderia	120.00
		(e) Fruit Stall	120.00
		(f) Other food related establishments	120.00
(5)	Trading/Merchandising	(a) Market Stall	
		(1) Wet Goods	240.00
		(2) Dry Goods	240.00
		(b) Grocery/Sari-Sari Store	120.00
		(c) LPG, Pet Shop, Drug Store/Flower Shop and Garden/Nursery	240.00



		(d) Appliance Center, Electronic Store, Auto Supply, General Merchandise, Electrical Supply, Gift Shop, Shoes/Bags, Garments Store, Agricultural/Veterinary Supply	600.00
		(e) Hardware, Construction Supply, Raw Material Supply, Furniture, Paint Center, Glass & Aluminum	600.00
		(f) Other trading/merchandising establishments	600.00
(6)	Small-Scale Industries	(a) Jeepney Body Builders	360.00
		(b) Hollow Blocks/Furnitures	360.00
		(c) Garments/Shoes/Bags	360.00
		(d) Charcoal Manufacturing	360.00
		(e) Other similar establishments	360.00
(7)	Amusement Places	(a) Disco, Beer Garden, Folk House, Cocktail Lounge, Dancing Hall	600.00
		(b) Billiard Hall, Bingo House, Bowling, Fitness Center	360.00
		(c) Race Track, Sports Coliseum	600.00
		(d) Other amusement places	600.00
(8)	Institutional Establishments	(a) Hospitals	600.00
		(b) Lying-in Clinics	360.00
		(c) Clinics and Laboratories	360.00
		(d) Private Schools	600.00
		(e) Banks, Pawnshops, Money Changers, Lending Investors	360.00
		(f) Other similar establishments	600.00



(9)	Services	(a) Repair Shop/Vulcanizing	240.00
		(b) Beauty Parlor, Barber Shop	240.00
		(c) Rentals (Video, Computer)	240.00
		(d) Transportation Terminals	240.00
		(e) Water Refilling	240.00
		(f) Telecommunications	1,200.00
		(g) Funeral Services	2,400.00
		(h) Water District	4,800.00
		(i) Dwelling	
		(1) Apartment for rent (per door)	120.00
		(2) Boarding Houses/Dormitories (per bed)	120.00
		(3) Hotels, Motels, Inn	2,400.00
		(j) Printing Establishments	320.00
		(k) Other service establishments	600.00
(10)	Agricultural	(a) Poultry Farms, Piggery, Cattle Raising	1,800.00
		(b) Fish Pen	1,200.00
		(c) Rice Mill	360.00
		(d) Other establishments related to agriculture and farming	600.00
(11)	Slaughterhouse		1,200.00
(12)	Junkshop		1,800.00
(13)	Gasoline Service and Filling Station including LPG		3,600.00
(14)	Golf Course		6,000.00



(15)	Golf Club, Tennis Club and Gun Club		600.00
(16)	Other Recreational Facilities		1,200.00
(17)	All other businesses not specifically enumerated		Php1,200.00

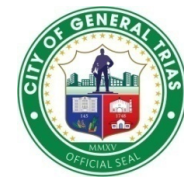
Section 4W.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application/renewal of Business Permit.

Section 4W.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due. Such surcharge shall be paid at the same time and in the same manner as the fee due.

Section 4W.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand One Hundred Pesos (Php1,100.00) but not exceeding Five Thousand Five Hundred Pesos (Php5,500.00) or imprisonment at the discretion of the Court.

6. Fire Safety Inspection Fee

- 15% of Regulatory Fees charged by the BPLO, with a minimum fee of P500.00 based on the 2019 Revised Implementing Rules and Regulations of Republic Act No. 9514 also known as The Fire Code of the Philippines.



7. Community Tax

Section 3.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02. Individuals Liable to Community Tax. Every resident of the municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand Pesos (Php1,000.00) or more, or who is required by law to file an Income Tax Return shall pay an annual Community Tax Certificate of Five Pesos (Php5.00) and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos (Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00).

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 3.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in the municipality shall pay an annual Community Tax of Five Hundred Pesos (Php500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php10,000.00) in accordance with the following schedule:

- (e) For every Five Thousand Pesos (Php5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws found in the assessment rolls of the municipality where the real property is situated – Two Pesos (Php2.00); and
- (f) For every Five Thousand Pesos (Php5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two Pesos (Php2.00).

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.



Section 3.04. Exemptions. The following are exempted from the Community Tax:

- (e) Diplomatic and consular representatives; and
- (f) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. Time of Payment; Penalties for Delinquency:

- (k) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- (l) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (m) Persons who come to reside in General Trias or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- (n) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subject to the Community Tax for that year.
- (o) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty four percent (24%) per annum from the due date until it is paid.

Section 3.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (Php1.00).



8. Fee for Sealing and Licensing of Weights and Measures

Section 4J.01. Imposition of Fee. Every person before using instruments of weights and measures within the municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	Amount of Fee (Per Annum)
(a) For sealing linear metric measures:	
Not over one (1) meter	Php132.00/unit
Over one (1) meter	264.00/unit
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	100.00/unit
Over ten (10) liters	132.00/unit
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	66.00/unit
With capacity of more than 30 kg. but not more than 300 kg.	132.00/unit
With capacity of more than 300 kg. but not more than 3000 kg	264.00/unit
With capacity of more than 3000 kg	660.00/unit
(d) For each and every retesting and resealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, the following additional service charge for each instrument shall be collected:	
Weights and Measure instruments	20.00/unit
Gasoline Pump	Php132.00/nozzle

Section 4J.02. Payment of Fees and Surcharges. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measure instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument retest and the corresponding fee paid there for within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.



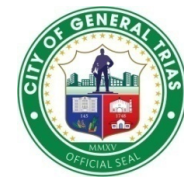
Section 4J.03. Place of Payment. The fees herein levied shall be paid in the municipality by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 4J.04. Exemptions.

- (e) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (f) Dealers of weights and measure instruments intended for sale.

Section 4J.05. Administrative Provisions.

- (i) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (j) The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared with the fundamental standards in the Department of Science and Technology (DOST) annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology (DOST).
- (k) The Municipal Treasurer or his/her deputies shall conduct periodic physical inspection and test weights and measure instruments within the locality.
- (l) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his/her representative.



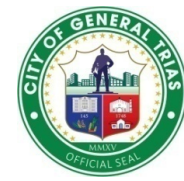
9. Barangay Business Clearance

PATAW SA SERBISYO AT BUTAW SA REHISTRASYON Artikulo A. BARANGAY BUSINESS CLEARANCE O BUTAW SA SERTIPIKASYON

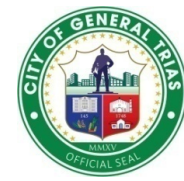
Seksyon 4A.01. Pagpapataw ng Butaw. Maniningil ng butaw para sa pagbibigay ng Barangay Business Clearance o sertipikasyon ng Punong Barangay o awtorisadong kinatawan, ayon sa sumusunod:

A. Barangay Clearance on Business:

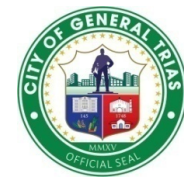
Heavy Industries/Manufacturer/Assembler	
Tannery	- P600.00
Chemical Manufacturing	- P600.00
Electronics	- P600.00
Plastic/Vinyl Manufacturing	- P600.00
Aluminum Fabrication	- P600.00
Bulb Manufacturing	- P600.00
Rubber/Dye Paint	- P600.00
Food Processing	- P600.00
Food Manufacturing	- P500.00
Medium Industries	
Bottle Processing	- P480.00
Concrete Products	- P480.00
Gas/Chemical Refilling Plant	- P480.00
Paper Products	- P480.00
Refinery	- P480.00
Metal Fabrication	- P480.00
Institutional Establishments	
Dental/Optical/Veterinary/Other Clinics	- P120.00
Hospitals	- P360.00
Lying-in Clinics	- P180.00
Private Schools (Non-Stock & Non-Profit)	
- Less than 100 enrollees	- P240.00



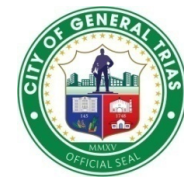
- 100 to 499 enrollees	- P300.00
- 500 or more enrollees	- P360.00
Private School (taxable)	
- Less than 100 enrollees	- P120.00
- 100 to 499 enrollees	- P180.00
- 500 or more enrollees	- P240.00
Public Market Stalls	
Wet Section/Tiles	- P120.00
Grocery, Dry Goods, Others	
- Small (5-6 sq. m.)	- P120.00
- Medium (7-11 sq. m.)	- P132.00
- Big (12-12.5 sq. m.)	- P144.00
Rentals	
Apartment/Boarding House	
- 8 rooms below	- P120.00
- 8 rooms above	- P180.00
Car Rentals	- P180.00
Commercial Spaces	
- Below 50 sq. m.	- P144.00
- Above 50 sq. m.	- P360.00
Real Estate Lessor/Realty	- P180.00
Video CD/Tape Rentals, Chairs/Tables	- P120.00
Computer Center, Internet Café & Similar Activities	
- Less than 10 computers	- P144.00
- 10 computers above	- P180.00
Food Industries	
Canteen, Eatery, Food Stand, Bakery, Catering Services	
- Less than 8 sq. m.	- P60.00
- 8 sq. m. above	- P120.00
Restaurant	
- less than 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00



Canteen Concessionaire	- P240.00
Food Manufacturing (Small Scale)	- P180.00
Others	- P120.00
Bank and Other Financial Institution	
Bank	- P480.00
Money Shops, Insurance Agencies	- P240.00
Pawnshop, Lending Investor, Investor Co.	- P240.00
Payment Center	- P144.00
Agricultural	
Agri Supply/Poultry Feed/ Veterinary Supply, Flower Shop	- P120.00
Poultry Farms/Piggery/Fish Pen	- P180.00
Rice Mill	- P120.00
Other Farming	- P180.00
Contractor	
Administrative, Consultancy Office et al	- P120.00
Advertising Shop/Sign Art Works	- P120.00
Beauty Parlor, Barber Shop Massage, Fitness Center	- P120.00
Brokerage	- P180.00
Electronics/Garments and other Sub-Contractor	
- below 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00
Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	- P144.00
Funeral Services	- P240.00
Furniture Shop/Wood Works	- P144.00
General Engineering/General Building	- P180.00
Heavy Equipment Contractor	- P240.00
Machine Shop, Vulcanizing, Welding, Car Care Services	- P120.00
Manpower/Security Agency General Services	- P144.00
Parking Lot	- P180.00
Photo Studio, Printing Press and Tarpaulin Shops	- P120.00
Private Cemetery/Memorial Park	- P360.00
Privately-Owned Market	- P600.00



Subdivision Operator/Developers, Real Estate Developers	- P600.00
Scrapper	- P360.00
Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	- P120.00
Vehicle Construction	- P144.00
Vehicle Repair Shop/Services	- P144.00
Warehousing/Forwarding Establishment	- P240.00
Other Contractor not classified	- P120.00
Smal Contractor	- P60.00
Amusement Places	
Billiard Hall	- P120.00
Disco House, Beer House, Videoke Bar, Night Clubs	- P180.00
Firing Range	- P180.00
Golf Courses	- P600.00
Movie Houses	- P360.00
Resort, Swimming Pool	- P240.00
Lottery/Bingo Hall	- P200.00
Cockpit Arena	- P600.00
Others	- P240.00
Services	
Cable TV Services	- P180.00
Gasoline Station	- P360.00
Hotels/Motels	- P480.00
Internet Services Provider	- P180.00
Telecommunications, Tower, Cell Site	- P360.00
Telephone Service	- P240.00
Water System/District	- P240.00
Others	- P144.00
Trading/Retail/Whole Sale	
Appliance Center	
- below 40 sq. m.	- P180.00
- above 40 sq. m.	- P360.00
Auto/Motorcycle Parts	- P180.00



Beer/Softdrinks Dealer	- P144.00
Cellphone Center	- P120.00
Department Store (Retail/Lessor)	- P600.00
Drugstore/Pharmacy	
- below 40 sq. m.	- P120.00
- above 40 sq. m.	- P240.00
Electronic/Electrical Store	- P120.00
Furniture Retailing	- P180.00
Gen. Merchandise, Grocery, Sari-Sari Store	
- 5 sq. below	- P60.00
- 5 to 9 sq. m.	- P90.00
- 10 above sq. m.	- P120.00
Giftshop/RTW/Shoes/Bags/Garments	- P120.00
Jewelry/Watch Retailing	- P120.00
Pet Shop and Accessories	- P120.00
Supermarket	- P600.00
Wine Store	- P144.00
Water Refilling Station	- P180.00
Junkshop	- P144.00
Ceramics/Bathroom Fixtures	- P180.00
Glass Aluminum, Iron Works	- P180.00
Hardware, Construction Supplies	- P180.00
Hollow Blocks Maker	- P180.00
Marble Works/Baluster and the like	- P120.00
Ready Mixed Concrete	- P180.00
Other Retail/Dealer/Supply	
- below 40 sq. m.	- P120.00
- Above 40 sq. m.	- P240.00
Cooperative	- P 60.00
Association/Club	- P 60.00
Others not specified herein	- P200.00

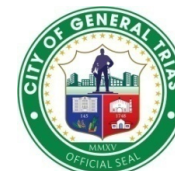


4. Application for Renewal of LGU Integrated Permit (Mayor's Permit, Barangay Business Clearance, and Sanitary Permit) – Hybrid (Online with Face-to-Face Transaction)

The issuance of permits is part of the regulatory and revenue generating function of Local Government Units pursuant to the provisions of Republic Act. No. 7160. A permit is necessary prior to any business activity. Recognizing the important contribution of the business/private sector to local economic development, the City of General Trias has instituted the streamlining and digitization of the process of securing an LGU Integrated Permit.

Office/Division:	City Business Permit and Licensing Office
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Individual Business Owners, Corporations, Cooperatives, Associations and Organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>1. Proof of annual gross receipts which may include:</p> <ul style="list-style-type: none"> i. Audited financial statements (“AFS”) or unaudited AFS for those who are not required to file AFS with the BIR or ii. Sworn declaration of gross sales or receipts; or iii. Income tax returns <p>Note: If the business establishment is included in the Negative List of any local or national government regulatory office, please proceed the respective office to comply/rectify the deficiencies.</p>	Client



2. Clearances, permits, authorizations and certifications secured from Local and National Government Agencies in compliance to certain laws as listed below: (as per Joint Memorandum Circular No. 01 Series of 2021 – ARTA, DTI, DILG DICT)

i. All establishments – Fire Safety Inspection Certificate

Local Bureau of Fire Protection (BFP)

ii. Animal Facilities – Certificate of Registration

Bureau of Animal Industry

iii. Brokers/Merchants involved in the sale of commodities for future transactions – Future Commodity Merchant/ Brokers License

Security and Exchange Commission (SEC)

iv. Cell Sites – Refer to ARTA JMC 01–2020

v. Customs Brokerage Business – License

Customs Brokers Commission

vi. Dealers of Rice and Corn and Wheat – License (depending on the type of activity)

National Food Authority

vii. Drugstores – License to Operate

Food and Drug Administration (FDA)

viii. Forwarders – Accreditation for Sea Freight Forwarders

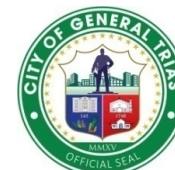
Philippine Shippers Bureau

ix. Funeral Homes/Parlors – Training Certificate and License of Undertaker and Embalmer

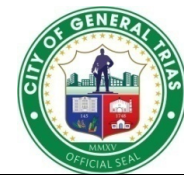
Department of Health

x. General/Specialty and Engineering Contractor – Contractor's License

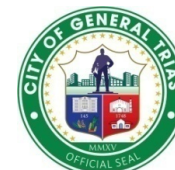
Philippine Contractors Accreditation Board



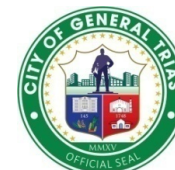
xi. Household/Urban Pesticides – License to Operate, Certificate of Product Registration	Food and Drug Administration (FDA)
xii. Lending Institutions – Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
xiii. LPG Dealer – Application to Supply Natural Gas	Department of Energy
xiv. Manning and Crewing Services – License for Recruitment Agency	Philippine Overseas Employment Administration
xv. Manpower Agencies with paid up capital of at least Php 5,000,000 – License to Operate a Private Recruitment and Placement Agency	DOLE Regional Office
xvi. Medical Devices – License to Operate	Food and Drug Administration (FDA)
xvii. Messengerial and Courier Services	Department of Transportation and Communication
xviii. Mining – Permits depend on the activity	Department of Environment and Natural Resources
xix. Pest Control Services – Pest Control License	Fertilizer and Pesticide Authority
xx. Processed Foods – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxi. Pre-School, Elementary and High School – Permit to Operate	Department of Education (DepEd) Division Office and Regional Office
xxii. Real Estate Broker – License	Department of Trade and Industry OR Professional Regulatory Board



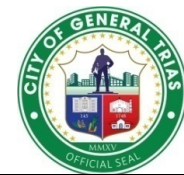
xxiii. Rent-a-Car and Transportation Services – Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board
xxiv. Security Agencies – National License	PCSUCIA
xxv. Spa/Massage Clinic – Certificate of Training of Therapist or Masseur/Masseuse; License of Therapist or Masseur/Masseuse	Department of Health; TESDA
xxvi. STL (Small Town Lottery) – Permit to Operate	Philippine Charity Sweepstakes Office
xxvii. Structures within the 10-km radius of Communication-Navigation Surveillance Facilities located off-airport – Height Clearance Permit	Civil Aviation Authority of the Philippines
xxviii. Telecommunications Firms – License to Operate	National Telecommunications Commission
xxix. Toys and Childcare Articles – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxx. Veterinary Products – License to Operate; Certificate of Product Registration	Food and Drug Administration (FDA)
xxxi. Video Rental Services – Registration for Optical Media Business	Optical Media Board
3. Post Registration Requirements	
i. Business located in subdivision (Residential) – Home Owner’s Association or Developer’s Clearance to Operate Business	Home Owner’s Association or Developer



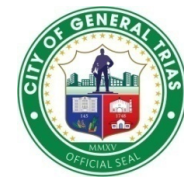
ii. Public Market Stall – Tax Clearance	City Treasurer's Office
iii. Training School (TESDA related courses) – Registration Certificate	Technological Education and Skills Development Authority
iv. Assessment Center (TESDA related courses) – Accreditation Certificate	Technological Education and Skills Development Authority
v. Repair Shop (Electronics, Electrical, Aircon/Refrigerator, Office Machine, Data Processing Equipment, Medical/Dental) – Accreditation Certificate	Department of Trade and Industry
vi. Bank – Certificate of Authority	Bangko Sentral ng Pilipinas
vii. Pawnshop – Certificate of Authority	Bangko Sentral ng Pilipinas
viii. Money Service Business (Remittance, Money Changing and/or Foreign Exchange Dealing) – Certificate of Registration	Bangko Sentral ng Pilipinas
ix. Guns and Ammunitions – License to Operate	Firearms and Explosive Units (PNP)
x. All Business Establishments except Sari-Sari Store and Malls – Business signage indicating name of business, complete address, nature of business and/or contact number (Per Provincial Ordinance No. 209)	Client
xi. Bank, Mall, Gasoline Station, Supermarket, Pawnshop, Money Changer, Lending Investor and/or Any Other Financial Institution, 24-hour Convenience Store, Private School, Fast Food Restaurant, Quick Service	Client



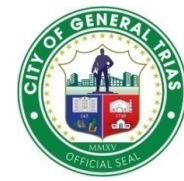
	Restaurant with an area of above 50 square meters, Car Dealership, and Other Business Establishment with a daily average gross sales of P50,000 – Installation of CCTV system (Per Municipal Ordinance 09-01 and Municipal Ordinance 13-09)	
xii.	Gasoline Station – Fuel Dispenser Calibration (Per Municipal Ordinance No. 15-05 and DOE DC 2017-11-0011)	City Treasurer’s Office and/or its deputized agency
xiii.	Business Establishments using Weighing Scale – Weighing Scale Calibration (Per Municipal Ordinance No. 15-05)	City Treasurer’s Office and/or its deputized agency
xiv.	Financial Establishments – Posting of Security Guard (Per City Ordinance 17-07)	Client
xv.	Carwash – Installation of Industrial Standard Septic Tank (Per Provincial Ordinance No. 129)	Client
xvi.	Swimming Pool, Subdivision Pool, Resort, Water Park, Wading Pool and all other similar structures and accommodations – Certified Lifeguard and Lifeguarding Equipment (Per Provincial Ordinance No. 197)	Client
xvii.	Professional Services (Practice of Profession) – Professional Tax Receipt (Per DILG Opinion No. 59 S. 2018; Local Finance Circular No. 001-2019)	Treasurer’s Office of the City/Municipality within Cavite
xviii.	Environment Related Business – Equipment / Clearance / Permit	Client / City Environment and Natural Resources Office / D.E.N.R.



xix.	Primary Tourism Enterprises – Accreditation Certificate (Per DILG MC 2019-17)	Department of Tourism
xx.	Insurance Business – Certificate of Authority	Insurance Commission
xxi.	Entertainment/Amusement/Gaming Business – License/Certification	Philippine Amusement and Gaming Corporation
xxii.	Gasoline Station, Funeral Services, Crematorium, Manufacturing, Water Service Provider, Treatment Storage and Disposal Facility, Cockpit Arena, Junkshop, Scrapper, Telecommunication Company, and others which may be required by the City Mayor – Letter of Intent; Sangguniang Panlungsod Resolution	Office of the Mayor; Sangguniang Panlungsod
xxiii.	Bank – Notarized Joint Statement of Annual Income	Client



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Online submission of application and requirements.	1. Review online application and requirements and check the applicant's inclusion in the Negative List. Approve or deny application. Notify the client for any deficiencies/lacking requirement/s via the GenTri eBOSS system. Prepare computation of taxes, fees and charges. send digital copy to client; and endorse to the City Treasurer's Office for payment thru the GenTri eBOSS system.	None	10 Minutes	1. CBPLO Staff
2. Over-the-counter payment of taxes, fees and charges.	2. Accept over-the-counter payment of clients.	Local Tax Code (Annex 1)	10 Minutes	2. City Treasurer's Office Staff
3. Printing/Claiming of LGU Integrated Permit.	3. Print and release LGU Integrated Permit; or send digital copy of LGU Integrated Permit to client.	None	10 Minutes	3. CBPLO Staff
TOTAL		Based on Tax Order of Payment	30 Minutes	



ANNEX 1

1. Business Tax

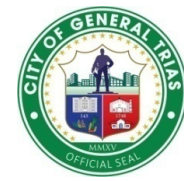
1a. New Business

For new businesses of printing and publication and those enjoying a franchise, the tax shall be one twentieth of one percent (1/20 of 1%) of the capital investment. Other natures of business are not liable for the payment of initial local business tax.

1b. Business Renewal and Retirement of Business

(a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Tax per Annum</u>
Less than 10,000.00	P 199.50
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	365.00
20,000.00 or more but less than 30,000.00	532.00
30,000.00 or more but less than 40,000.00	798.50
40,000.00 or more but less than 50,000.00	998.00
50,000.00 or more but less than 75,000.00	1,595.00
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.50
200,000.00 or more but less than 300,000.00	4,658.50

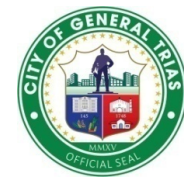


300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,527.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,491.00
6,500,000.00 or more	At a rate not exceeding Forty Five percent (45%) of One percent (1%)

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under Paragraph (c) of this Section.

(b) On wholesalers, distributors or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

<u>Gross Sales/Receipts for the Preceding Preceding Calendar Year In the amount of:</u>		<u>Amount of Tax per Annum</u>
Less than 1,000.00	P	21.50
1,000.00 or more but less than 2,000.00		34.00
2,000.00 or more but less than 3,000.00		60.50
3,000.00 or more but less than 4,000.00		87.00
4,000.00 or more but less than 5,000.00		121.00
5,000.00 or more but less than 6,000.00		146.00



6,000.00 or more but less than 7,000.00	173.00
7,000.00 or more but less than 8,000.00	199.50
8,000.00 or more but less than 10,000.00	226.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	332.50
20,000.00 or more but less than 30,000.00	399.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	798.50
50,000.00 or more but less than 75,000.00	1,198.00
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,262.50
150,000.00 or more but less than 200,000.00	2,928.00
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,372.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

The businesses enumerated in Paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors or dealers herein provided for.



(c) 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, insecticides, 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.

(d) On retailers.

Gross Sales/Receipts
for the Preceding Year

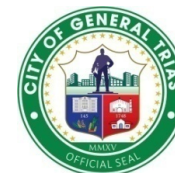
Rate of Tax per Annum

400,000.00 or less

2.2%

More than 400,000.00

1.1%



The rate of two and 1/5 percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and 1/10 percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

- (e) On contractors and other independent contractors in accordance with the following schedule (Real Estate, Cable, Hotel/Motel) Paragraph (h):

<u>Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Amount of Tax per Annum</u>
Less than 5,000.00	P 33.00
5,000.00 or more but less than 10,000.00	74.00
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.50
20,000.00 or more but less than 30,000.00	332.50
30,000.00 or more but less than 40,000.00	465.50
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.50
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,395.50
150,000.00 or more but less than 200,000.00	3,194.00



200,000.00 or more but less than 250,000.00	4,392.00
250,000.00 or more but less than 300,000.00	5,590.00
300,000.00 or more but less than 400,000.00	7,453.50
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,915.00

- (f) On banks and other financial institutions at the rate of sixty percent (60%) of one percent (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 and insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (g) On peddlers engaged in the sale of any merchandise or article of commerce at the rate of Fifty Five Pesos (P55.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers taxable by the province under Section 141 of R.A. 7160 shall be exempt from the peddler's tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (h) There is hereby imposed the following graduated taxes on the businesses not otherwise specified on the preceding paragraph at the rate of:



Gross Sales/Receipts
for the Preceding Year

Rate of Tax per Annum

400,000.00 or less	2.2%
More than 400,000.00	1.1%

37. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bards, carinderias or food caterers.
38. 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 including golf courses, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries and other similar contrivances, theaters and cinema houses, boxing stadium, race tracks, cockpits and other similar establishments.
39. Commission agents.
40. Lessors, dealers, brokers of real estate.
41. On boarding houses, pension houses, motels, apartments and condominiums.
42. Subdivision owners.
43. Privately owned markets.
44. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories and cockpit operators (to include placid and cockpit rentals).
45. Operators of Cable Network System.
46. Operators of computer services establishment.
47. Private Cemeteries/Memorial Parks
48. All other similar activities consisting essentially of the sales of goods and services for a fee.

The rate of two percent and two tenth (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent and one tenth (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

- (i) On operators of public utility vehicles and/or privately owned buses serving the factory maintaining booking office, terminal or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:



Air-conditioned buses	5,000 per unit
Buses without air-conditioning	4,000 per unit
Mini buses	3,000 per unit
Taxis/Fierras/Tamaraws	2,000 per unit
Jeepneys	1,000 per unit

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to be ratified by the Sangguniang Bayan before adoption to approximate the gross receipt of each business classification.

Section 2A.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products shall not be subject to any local tax imposed in this Article.

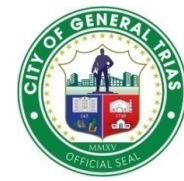
CHAPTER IV. PERMIT AND REGULATORY FEES

New Business and Renewal of Business Permit

2. Mayor's Permit Fee on Business

Section 4A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of Mayor's Permit and Business Plate to operate a business, pursue an occupation or calling, or undertake an activity within the municipality. The permit fee and business plate are payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for. The cost of business plate shall be determined by the Business Permit and Licensing Office (BPLO) from year to year provided that the amount shall not exceed the cost of acquisition.

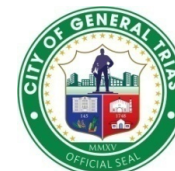
For purpose of the Mayor's Permit Fee, the following categories of business are hereby adopted:



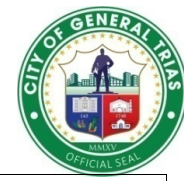
		Line of Business	Mayor's Permit Fee Per Annum
(1)	Heavy Industries		
		Tannery	Php12,000.00
		Chemical Manufacturing	12,000.00
		Electronics	12,000.00
		Plastic/Vinyl Manufacturing	12,000.00
		Aluminum Fabrication	12,000.00
		Bulb Manufacturing	12,000.00
		Rubber/Dye/Paint	12,000.00
		Food Processing	12,000.00
		Food Manufacturing	12,000.00
(2)	Medium Industries		
		Bottle Processing	9,000.00
		Concrete Products	9,000.00
		Gas/Chemical/Refilling Plant	9,000.00
		Paper Products	9,000.00
		Refinery	9,000.00
		Metal Fabrication	9,000.00
(3)	Institutional Establishments		
		Dental/Optical/Veterinary/Other Clinics	1,440.00
		Hospitals	3,600.00
		Lying-In Clinics	1,800.00
		Private Schools (non-stock & non-profit)	
		- Less than 100 enrollees	2,200.00
		- 100 to 499 enrollees	3,000.00



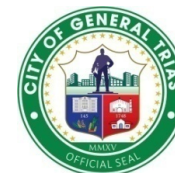
		- 500 or more enrollees	3,600.00
		Private Schools (taxable)	
		- Less than 100 enrollees	1,200.00
		- 100 to 499 enrollees	1,800.00
		- 500 or more enrollees	2,200.00
(4)	Public Market Stalls		
		Wet Section/Tiles	1,440.00
		Grocery: Dry goods & others	
		- Small (5-6 sq.m.)	1,200.00
		- Medium (7-11 sq.m.)	1,320.00
		- Big (12-12.5 sq.m.)	1,440.00
(5)	Rentals		
		Apartments/Boarding Houses	
		- 8 rooms below	1,200.00
		- 8 rooms above	1,800.00
		Car Rentals	1,800.00
		Commercial Spaces	
		- Below 50 sq.m.	1,440.00
		- Above 50 sq.m.	3,600.00
		Real Estate Lessor/Realty	1,800.00
		Video CD/Tape Rentals, Chairs/Tables Rentals	1,200.00
		Computer Center, Internet Café and Similar Activities	
		- Less than 10 computers	1,440.00
		- 10 computers above	1,800.00
(6)	Food Industries		
		Canteens, Eateries, Food Stands, Bakeries, Catering Services	
		- Less than 8 sq.m.	600.00



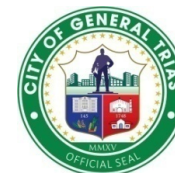
		- Above 8 sq.m.	1,200.00
		Restaurants	
		- Less than 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Canteen Concessionaires	2,400.00
		Food Manufacturing (small scale)	1,800.00
		Other food and catering related establishments	1,200.00
(7)	Banks and Other Financial Institutions		
		Bank	6,000.00
		Money Shops, Insurance Agencies	2,400.00
		Pawnshop, Lending Investor, Investment Company	2,400.00
		Payment Center	1,440.00
(8)	Agricultural		
		Agri-supply/Poultry Feeds/Veterinary Supply/Flower Shop	1,200.00
		Poultry Farms/Piggery/Fish Pen	1,800.00
		Rice Mill	1,200.00
		Other farming and agricultural related establishments	1,800.00
(9)	Contractor		
		Consultancy and other similar offices	1,200.00
		Advertising Shop/Sign/ Artworks	1,200.00
		Beauty Parlor, Barber Shop, Massage/Fitness Center	1,200.00
		Brokerage	1,800.00
		Electronics/Garments and other sub-contractor	
		- Below 50 sq.m.	1,800.00
		- Above 50 sq.m.	3,600.00
		Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	1,440.00
		Funeral Services	2,400.00



		Furniture Shop/Woodworks	1,440.00
		General Engineering/general Building	1,800.00
		Heavy Equipment Contractor	2,400.00
		Machine Shop, Vulcanizing, Welding Car Care Services	1,200.00
		Manpower/Security Agency, General Services	1,440.00
		Parking Lot	1,800.00
		Photo Studio, Printing Press and Tarpaulin Shops	1,200.00
		Private Cemetery/Memorial Park	6,000.00
		Privately-Owned Market	6,000.00
		Subdivision Operators/Developers, Real Estate Developers	12,000.00
		Scrapper	2,400.00
		Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	1,200.00
		Vehicle Construction	1,440.00
		Vehicle Repair Shop/Services	1,440.00
		Warehousing/Forwarding Establishment	2,400.00
		Other Contractor not Classified	1,200.00
		Small Contractors	600.00
(10)	Amusement Places		
		Billiard Hall	1,200.00
		Disco House, Beer House, Videoke Bar, Night Clubs	1,800.00
		Firing Range	1,800.00
		Golf Courses	6,000.00
		Movie Houses	3,600.00
		Resort, Swimming Pool	1,800.00
		Lottery/Bingo Hall	2,400.00
		Cockpit Arena	6,000.00
		Other amusement places	2,400.00



(11)	Services		
		Cable TV Services	1,800.00
		Gasoline Station	3,600.00
		Hotels/Motels	6,000.00
		Internet Service Provider	1,800.00
		Telecommunications, Tower, Cell Site	6,000.00
		Telephone Service	2,400.00
		Water System/District	6,000.00
		Others	1,440.00
(12)	Trading/Retail/Wholesale		
		Appliance Center	
		- Below 40 sq.m.	1,800.00
		- Above 40 sq.m.	3,600.00
		Auto/Motorcycle Parts	1,800.00
		Beer/Softdrinks Dealer	1,440.00
		Cell Phone Center	1,200.00
		Department Store (Retails/Lessor)	6,000.00
		Drug Store/Pharmacy	
		- Below 40 sq.m.	1,200.00
		- Above 40 sq.m.	2,400.00
		Electronic/Electrical Store	1,200.00
		Furniture Retailing	1,800.00
		General Merchandise, Grocery, Sari-Sari Store	
		- below 5 sq.m.	300.00
		- 5-9 sq.m.	600.00
		- above 10 sq.m.	1,200.00
		Gift Shop/RTW/Shoes/Bags/ Garments	1,200.00



	Jewelry/Watch Retailing	1,200.00
	Pet Shops and Accessories	1,200.00
	Supermarket	6,000.00
	Wine Store	1,440.00
	Water Refilling Station	1,800.00
	Junk Shop	1,440.00
	Ceramics/Bathroom Fixtures	1,800.00
	Glass, Aluminum, Iron Works	1,800.00
	Hardware, Construction Supplies	1,800.00
	Hollow Blocks Maker	1,800.00
	Marble Works/Baluster and the like	1,200.00
	Ready Mixed Concrete	1,500.00
	Other Retail/Dealer/Supply	
	- Below 40 sq.m.	1,200.00
	- Above 40 sq.m.	2,400.00
	Cooperative	600.00
	Association/Club	600.00
	Peddler	Php360.00

Section 4A.02. Time and Manner of Payment. The fee for the issuance of Mayor's Permit and Business Plate shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.



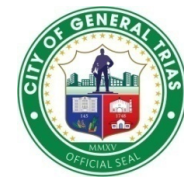
3. Sanitary Inspection Fee

Section 5E.01. Imposition of Fee. There shall be collected following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

		Amount of Fee
(a)	For house for rent	Php50.00
(b)	For each business, industrial, or agricultural establishment	
	With an area of 25 sq.m. or more but less than 50 sq.m.	50.00
	With an area of 50 sq.m. or more but less than 100 sq.m.	60.00
	With an area of 100 sq.m. or more but less than 200 sq.m.	150.00
	With an area of 200 sq.m. or more but less than 500 sq.m.	200.00
	With an area of 500 sq.m. or more but less than 1,000.00 sq.m.	250.00
	With an area of 1,000 sq.m. or more	Php400.00

4. Business Plate/Sticker

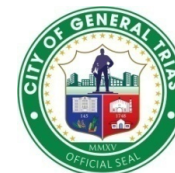
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5. Environmental Protection Fee

Section 4W.01. Imposition of Fee. There shall be collected an Environmental Protection Fee for the different types of business applying for permit or renewal.

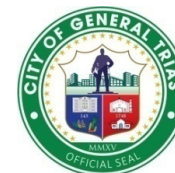
			Fee Per Annum
(1)	Heavy Industries	(a) Tannery	Php9,000.00
		(b) Chemical Manufacturing	9,000.00
		(c) Electronics	6,000.00
		(d) Plastic/Vinyl Manufacturing	6,000.00
		(e) Aluminum Fabrication	4,800.00
		(f) Bulb Manufacturing	4,800.00
		(g) Rubber/Dye/Paint	4,200.00
		(h) Food Processing	6,000.00
		(i) Other heavy industry establishments	3,600.00
(2)	Medium Industries	(a) LPG Refilling Plant	3,600.00
		(b) Ceramics, Bathroom Fixtures	3,600.00
		(c) Hatchery	3,600.00
		(d) Batching	3,000.00
		(e) Refinery	2,000.00
		(f) Food Processing	2,000.00
		(g) Printing	2,000.00
		(h) Paper Products	1,200.00
		(i) Concrete Products	1,200.00
		(j) Other light/medium industry establishments	1,200.00



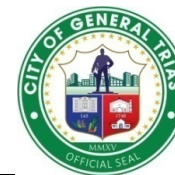
(3)	Light Industries	(a) Agro-Industrial	1,200.00
		(b) Furniture Making	1,200.00
		(c) Garments and Other Fabric Based Products	1,200.00
		(d) Hats/Bags/Shoes/Belts/Wigs (with Dyeing)	1,200.00
		(e) Hats/Bags/Shoes/Belts/Wigs (without Dyeing)	840.00
		(f) Assembly Drilling	840.00
		(g) Storage/Warehouse/Haulage/Trading	600.00
		(h) Corrugated Cartons	600.00
		(i) Lessor	600.00
		(j)Packaging	600.00
(4)	Food Industries	(a) Bakery	360.00
		(b) Restaurant	360.00
		(c) Canteen	120.00
		(d) Carinderia	120.00
		(e) Fruit Stall	120.00
		(f) Other food related establishments	120.00
(5)	Trading/Merchandising	(a) Market Stall	
		(1) Wet Goods	240.00
		(2) Dry Goods	240.00
		(b) Grocery/Sari-Sari Store	120.00
		(c) LPG, Pet Shop, Drug Store/Flower Shop and Garden/Nursery	240.00



		(d) Appliance Center, Electronic Store, Auto Supply, General Merchandise, Electrical Supply, Gift Shop, Shoes/Bags, Garments Store, Agricultural/Veterinary Supply	600.00
		(e) Hardware, Construction Supply, Raw Material Supply, Furniture, Paint Center, Glass &Aluminum	600.00
		(f) Other trading/merchandising establishments	600.00
(6)	Small-Scale Industries	(a) Jeepney Body Builders	360.00
		(b) Hollow Blocks/Furnitures	360.00
		(c) Garments/Shoes/Bags	360.00
		(d) Charcoal Manufacturing	360.00
		(e) Other similar establishments	360.00
(7)	Amusement Places	(a) Disco, Beer Garden, Folk House, Cocktail Lounge, Dancing Hall	600.00
		(b) Billiard Hall, Bingo House, Bowling, Fitness Center	360.00
		(c) Race Track, Sports Coliseum	600.00
		(d) Other amusement places	600.00
(8)	Institutional Establishments	(a) Hospitals	600.00
		(b) Lying-in Clinics	360.00
		(c) Clinics and Laboratories	360.00
		(d) Private Schools	600.00
		(e) Banks, Pawnshops, Money Changers, Lending Investors	360.00
		(f) Other similar establishments	600.00



(9)	Services	(a) Repair Shop/Vulcanizing	240.00
		(b) Beauty Parlor, Barber Shop	240.00
		(c) Rentals (Video, Computer)	240.00
		(d) Transportation Terminals	240.00
		(e) Water Refilling	240.00
		(f) Telecommunications	1,200.00
		(g) Funeral Services	2,400.00
		(h) Water District	4,800.00
		(i) Dwelling	
		(1) Apartment for rent (per door)	120.00
		(2) Boarding Houses/Dormitories (per bed)	120.00
		(3) Hotels, Motels, Inn	2,400.00
		(j) Printing Establishments	320.00
		(k) Other service establishments	600.00
(10)	Agricultural	(a) Poultry Farms, Piggery, Cattle Raising	1,800.00
		(b) Fish Pen	1,200.00
		(c) Rice Mill	360.00
		(d) Other establishments related to agriculture and farming	600.00
(11)	Slaughterhouse		1,200.00
(12)	Junkshop		1,800.00
(13)	Gasoline Service and Filling Station including LPG		3,600.00
(14)	Golf Course		6,000.00



(15)	Golf Club, Tennis Club and Gun Club		600.00
(16)	Other Recreational Facilities		1,200.00
(17)	All other businesses not specifically enumerated		Php1,200.00

Section 4W.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application/renewal of Business Permit.

Section 4W.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due. Such surcharge shall be paid at the same time and in the same manner as the fee due.

Section 4W.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand One Hundred Pesos (Php1,100.00) but not exceeding Five Thousand Five Hundred Pesos (Php5,500.00) or imprisonment at the discretion of the Court.

6. Fire Safety Inspection Fee

- 15% of Regulatory Fees charged by the BPLO, with a minimum fee of P500.00 based on the 2019 Revised Implementing Rules and Regulations of Republic Act No. 9514 also known as The Fire Code of the Philippines.



7. Community Tax

Section 3.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02. Individuals Liable to Community Tax. Every resident of the municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand Pesos (Php1,000.00) or more, or who is required by law to file an Income Tax Return shall pay an annual Community Tax Certificate of Five Pesos (Php5.00) and an annual additional tax of One Peso (Php1.00) for every One Thousand Pesos (Php1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (Php5,000.00).

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 3.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in the municipality shall pay an annual Community Tax of Five Hundred Pesos (Php500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php10,000.00) in accordance with the following schedule:

- (g) For every Five Thousand Pesos (Php5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws found in the assessment rolls of the municipality where the real property is situated – Two Pesos (Php2.00); and
- (h) For every Five Thousand Pesos (Php5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two Pesos (Php2.00).

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.



Section 3.04. Exemptions. The following are exempted from the Community Tax:

- (g) Diplomatic and consular representatives; and
- (h) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. Time of Payment; Penalties for Delinquency:

- (p) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- (q) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (r) Persons who come to reside in General Trias or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- (s) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subject to the Community Tax for that year.
- (t) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty four percent (24%) per annum from the due date until it is paid.

Section 3.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (Php1.00).



8. Fee for Sealing and Licensing of Weights and Measures

Section 4J.01. Imposition of Fee. Every person before using instruments of weights and measures within the municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	Amount of Fee (Per Annum)
(a) For sealing linear metric measures:	
Not over one (1) meter	Php132.00/unit
Over one (1) meter	264.00/unit
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	100.00/unit
Over ten (10) liters	132.00/unit
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	66.00/unit
With capacity of more than 30 kg. but not more than 300 kg.	132.00/unit
With capacity of more than 300 kg. but not more than 3000 kg	264.00/unit
With capacity of more than 3000 kg	660.00/unit
(d) For each and every retesting and resealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, the following additional service charge for each instrument shall be collected:	
Weights and Measure instruments	20.00/unit
Gasoline Pump	Php132.00/nozzle

Section 4J.02. Payment of Fees and Surcharges. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measure instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument retest and the corresponding fee paid there for within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.



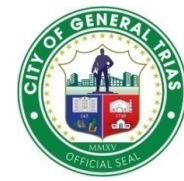
Section 4J.03. Place of Payment. The fees herein levied shall be paid in the municipality by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 4J.04. Exemptions.

- (g) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (h) Dealers of weights and measure instruments intended for sale.

Section 4J.05. Administrative Provisions.

- (m) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (n) The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared with the fundamental standards in the Department of Science and Technology (DOST) annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology (DOST).
- (o) The Municipal Treasurer or his/her deputies shall conduct periodic physical inspection and test weights and measure instruments within the locality.
- (p) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his/her representative.



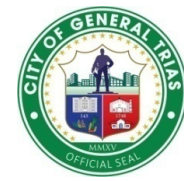
9. Barangay Business Clearance

PATAW SA SERBISYO AT BUTAW SA REHISTRASYON Artikulo A. BARANGAY BUSINESS CLEARANCE O BUTAW SA SERTIPIKASYON

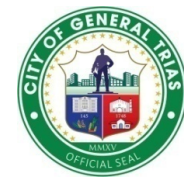
Seksyon 4A.01. Pagpapataw ng Butaw. Maniningil ng butaw para sa pagbibigay ng Barangay Business Clearance o sertipikasyon ng Punong Barangay o awtorisadong kinatawan, ayon sa sumusunod:

A. Barangay Clearance on Business:

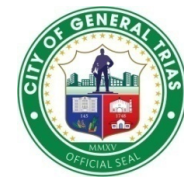
Heavy Industries/Manufacturer/Assembler	
Tannery	- P600.00
Chemical Manufacturing	- P600.00
Electronics	- P600.00
Plastic/Vinyl Manufacturing	- P600.00
Aluminum Fabrication	- P600.00
Bulb Manufacturing	- P600.00
Rubber/Dye Paint	- P600.00
Food Processing	- P600.00
Food Manufacturing	- P500.00
Medium Industries	
Bottle Processing	- P480.00
Concrete Products	- P480.00
Gas/Chemical Refilling Plant	- P480.00
Paper Products	- P480.00
Refinery	- P480.00
Metal Fabrication	- P480.00
Institutional Establishments	
Dental/Optical/Veterinary/Other Clinics	- P120.00
Hospitals	- P360.00
Lying-in Clinics	- P180.00
Private Schools (Non-Stock & Non-Profit)	
- Less than 100 enrollees	- P240.00



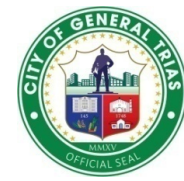
- 100 to 499 enrollees	- P300.00
- 500 or more enrollees	- P360.00
Private School (taxable)	
- Less than 100 enrollees	- P120.00
- 100 to 499 enrollees	- P180.00
- 500 or more enrollees	- P240.00
Public Market Stalls	
Wet Section/Tiles	- P120.00
Grocery, Dry Goods, Others	
- Small (5-6 sq. m.)	- P120.00
- Medium (7-11 sq. m.)	- P132.00
- Big (12-12.5 sq. m.)	- P144.00
Rentals	
Apartment/Boarding House	
- 8 rooms below	- P120.00
- 8 rooms above	- P180.00
Car Rentals	- P180.00
Commercial Spaces	
- Below 50 sq. m.	- P144.00
- Above 50 sq. m.	- P360.00
Real Estate Lessor/Realty	- P180.00
Video CD/Tape Rentals, Chairs/Tables	- P120.00
Computer Center, Internet Café & Similar Activities	
- Less than 10 computers	- P144.00
- 10 computers above	- P180.00
Food Industries	
Canteen, Eatery, Food Stand, Bakery, Catering Services	
- Less than 8 sq. m.	- P60.00
- 8 sq. m. above	- P120.00
Restaurant	
- less than 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00



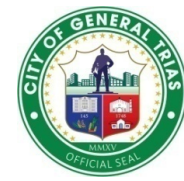
Canteen Concessionaire	- P240.00
Food Manufacturing (Small Scale)	- P180.00
Others	- P120.00
Bank and Other Financial Institution	
Bank	- P480.00
Money Shops, Insurance Agencies	- P240.00
Pawnshop, Lending Investor, Investor Co.	- P240.00
Payment Center	- P144.00
Agricultural	
Agri Supply/Poultry Feed/ Veterinary Supply, Flower Shop	- P120.00
Poultry Farms/Piggery/Fish Pen	- P180.00
Rice Mill	- P120.00
Other Farming	- P180.00
Contractor	
Administrative, Consultancy Office et al	- P120.00
Advertising Shop/Sign Art Works	- P120.00
Beauty Parlor, Barber Shop Massage, Fitness Center	- P120.00
Brokerage	- P180.00
Electronics/Garments and other Sub-Contractor	
- below 50 sq. m.	- P180.00
- above 50 sq. m.	- P360.00
Mechanical, Electrical, Electronic Repair Shop, Plumbing, Smith	- P144.00
Funeral Services	- P240.00
Furniture Shop/Wood Works	- P144.00
General Engineering/General Building	- P180.00
Heavy Equipment Contractor	- P240.00
Machine Shop, Vulcanizing, Welding, Car Care Services	- P120.00
Manpower/Security Agency General Services	- P144.00
Parking Lot	- P180.00
Photo Studio, Printing Press and Tarpaulin Shops	- P120.00
Private Cemetery/Memorial Park	- P360.00
Privately-Owned Market	- P600.00



Subdivision Operator/Developers, Real Estate Developers	- P600.00
Scrapper	- P360.00
Tailoring, Dress Shop, Shoe Repair Shop, Upholstery, Laundry	- P120.00
Vehicle Construction	- P144.00
Vehicle Repair Shop/Services	- P144.00
Warehousing/Forwarding Establishment	- P240.00
Other Contractor not classified	- P120.00
Smal Contractor	- P60.00
Amusement Places	
Billiard Hall	- P120.00
Disco House, Beer House, Videoke Bar, Night Clubs	- P180.00
Firing Range	- P180.00
Golf Courses	- P600.00
Movie Houses	- P360.00
Resort, Swimming Pool	- P240.00
Lottery/Bingo Hall	- P200.00
Cockpit Arena	- P600.00
Others	- P240.00
Services	
Cable TV Services	- P180.00
Gasoline Station	- P360.00
Hotels/Motels	- P480.00
Internet Services Provider	- P180.00
Telecommunications, Tower, Cell Site	- P360.00
Telephone Service	- P240.00
Water System/District	- P240.00
Others	- P144.00
Trading/Retail/Whole Sale	
Appliance Center	
- below 40 sq. m.	- P180.00
- above 40 sq. m.	- P360.00
Auto/Motorcycle Parts	- P180.00



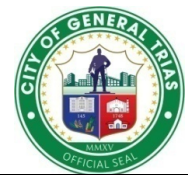
Beer/Softdrinks Dealer	- P144.00
Cellphone Center	- P120.00
Department Store (Retail/Lessor)	- P600.00
Drugstore/Pharmacy	
- below 40 sq. m.	- P120.00
- above 40 sq. m.	- P240.00
Electronic/Electrical Store	- P120.00
Furniture Retailing	- P180.00
Gen. Merchandise, Grocery, Sari-Sari Store	
- 5 sq. below	- P60.00
- 5 to 9 sq. m.	- P90.00
- 10 above sq. m.	- P120.00
Giftshop/RTW/Shoes/Bags/Garments	- P120.00
Jewelry/Watch Retailing	- P120.00
Pet Shop and Accessories	- P120.00
Supermarket	- P600.00
Wine Store	- P144.00
Water Refilling Station	- P180.00
Junkshop	- P144.00
Ceramics/Bathroom Fixtures	- P180.00
Glass Aluminum, Iron Works	- P180.00
Hardware, Construction Supplies	- P180.00
Hollow Blocks Maker	- P180.00
Marble Works/Baluster and the like	- P120.00
Ready Mixed Concrete	- P180.00
Other Retail/Dealer/Supply	
- below 40 sq. m.	- P120.00
- Above 40 sq. m.	- P240.00
Cooperative	- P 60.00
Association/Club	- P 60.00
Others not specified herein	- P200.00



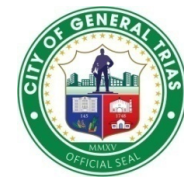
5. Application for Retirement of Business

The processing of business retirement is required upon termination/closure of business operation pursuant to the provisions of Republic Act. No. 7160.

Office or Division:	City Business Permit and Licensing Office	
Classification:	Simple	
Type of Transaction:	G2B – Government to Business	
Who may avail:	Individual Business Owners, Corporations, Cooperatives, Associations and Organizations	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Application Form for Retirement of Business		Downloadable form online or at the City Business Permit and Licensing Office
2. Original Business Permit and Business Sticker if the permit is still valid.		Applicant
3. Barangay Certification of Closure (indicating the date of closure)		Office of the Sangguniang Barangay
4. Sworn statement of gross sales or receipts / B.I.R. Tax Returns of unpaid taxes (with breakdown if consolidated or with branches)		Notary Public / B.I.R.
5.1a Board Resolution authorizing closure (For Corporation or Cooperative)		Applicant
5.1b Partnership Agreement authorizing closure (For Partnership)		Applicant



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application and requirements for business retirement.	1. Review the application and requirements. Approve or deny application. Notify the client of any deficiencies/lacking requirement/s by issuing a reply form. Prepare computation of taxes, fees and charges. Print Tax Order of Payment; and endorse to the City Treasurer's Office for payment.	None	5 Minutes	1. CBPLO Staff
2. Payment of taxes, fees and charges.	2. Accept payment of client.	Local Tax Code (Annex 1) Documentary Stamp Tax P30	10 Minutes	2. City Treasurer's Office Staff
3. Claiming of Business Retirement Certificate.	3. Print Business Retirement Certificate and endorse to BPLO Chief and City Treasurer for signing. Release Business Retirement Certificate to client.	None	15 Minutes	3. CBPLO Staff, CBPLO Chief and City Treasurer
TOTAL		Based on Tax Order of Payment	30 Minutes	



ANNEX 1

1. Business Tax

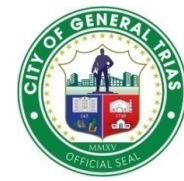
1a. New Business

For new businesses of printing and publication and those enjoying a franchise, the tax shall be one twentieth of one percent (1/20 of 1%) of the capital investment. Other natures of business are not liable for the payment of initial local business tax.

1b. Business Renewal and Retirement of Business

(a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<u>Amount of Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Tax per Annum</u>
Less than 10,000.00	P 199.50
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	365.00
20,000.00 or more but less than 30,000.00	532.00
30,000.00 or more but less than 40,000.00	798.50
40,000.00 or more but less than 50,000.00	998.00
50,000.00 or more but less than 75,000.00	1,595.00
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.50
200,000.00 or more but less than 300,000.00	4,658.50

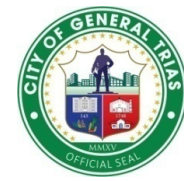


300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,527.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,491.00
6,500,000.00 or more	At a rate not exceeding Forty Five percent (45%) of One percent (1%)

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under Paragraph (c) of this Section.

(b) On wholesalers, distributors or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

<u>Gross Sales/Receipts for the Preceding Preceding Calendar Year In the amount of:</u>		<u>Amount of Tax per Annum</u>
Less than 1,000.00	P	21.50
1,000.00 or more but less than 2,000.00		34.00
2,000.00 or more but less than 3,000.00		60.50
3,000.00 or more but less than 4,000.00		87.00
4,000.00 or more but less than 5,000.00		121.00
5,000.00 or more but less than 6,000.00		146.00



6,000.00 or more but less than 7,000.00	173.00
7,000.00 or more but less than 8,000.00	199.50
8,000.00 or more but less than 10,000.00	226.00
10,000.00 or more but less than 15,000.00	266.00
15,000.00 or more but less than 20,000.00	332.50
20,000.00 or more but less than 30,000.00	399.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	798.50
50,000.00 or more but less than 75,000.00	1,198.00
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,262.50
150,000.00 or more but less than 200,000.00	2,928.00
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,372.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

The businesses enumerated in Paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors or dealers herein provided for.



(c) 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, insecticides, 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.

(d) On retailers.

Gross Sales/Receipts
for the Preceding Year

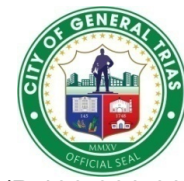
Rate of Tax per Annum

400,000.00 or less

2.2%

More than 400,000.00

1.1%



The rate of two and 1/5 percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and 1/10 percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

- (e) On contractors and other independent contractors in accordance with the following schedule (Real Estate, Cable, Hotel/Motel) Paragraph (h):

<u>Gross Sales/Receipts for the Preceding Calendar Year in the amount of:</u>	<u>Amount of Tax per Annum</u>
Less than 5,000.00	P 33.00
5,000.00 or more but less than 10,000.00	74.00
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	199.50
20,000.00 or more but less than 30,000.00	332.50
30,000.00 or more but less than 40,000.00	465.50
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.50
75,000.00 or more but less than 100,000.00	1,597.00
100,000.00 or more but less than 150,000.00	2,395.50
150,000.00 or more but less than 200,000.00	3,194.00



200,000.00 or more but less than 250,000.00	4,392.00
250,000.00 or more but less than 300,000.00	5,590.00
300,000.00 or more but less than 400,000.00	7,453.50
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,915.00

- (f) On banks and other financial institutions at the rate of sixty percent (60%) of one percent (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 and insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (g) On peddlers engaged in the sale of any merchandise or article of commerce at the rate of Fifty Five Pesos (P55.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers taxable by the province under Section 141 of R.A. 7160 shall be exempt from the peddler's tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (h) There is hereby imposed the following graduated taxes on the businesses not otherwise specified on the preceding paragraph at the rate of:



Gross Sales/Receipts
for the Preceding Year

Rate of Tax per Annum

400,000.00 or less

2.2%

More than 400,000.00

1.1%

49. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bards, carinderias or food caterers.
50. 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 including golf courses, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries and other similar contrivances, theaters and cinema houses, boxing stadium, race tracks, cockpits and other similar establishments.
51. Commission agents.
52. Lessors, dealers, brokers of real estate.
53. On boarding houses, pension houses, motels, apartments and condominiums.
54. Subdivision owners.
55. Privately owned markets.
56. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories and cockpit operators (to include placid and cockpit rentals).
57. Operators of Cable Network System.
58. Operators of computer services establishment.
59. Private Cemeteries/Memorial Parks
60. All other similar activities consisting essentially of the sales of goods and services for a fee.

The rate of two percent and two tenth (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent and one tenth (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

(i) On operators of public utility vehicles and/or privately owned buses serving the factory maintaining booking office, terminal or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:



Air-conditioned buses	5,000 per unit
Buses without air-conditioning	4,000 per unit
Mini buses	3,000 per unit
Taxis/Fierras/Tamaraws	2,000 per unit
Jeepneys	1,000 per unit

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to be ratified by the Sangguniang Bayan before adoption to approximate the gross receipt of each business classification.

Section 2A.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products shall not be subject to any local tax imposed in this Article.

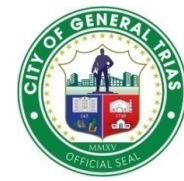


6. Application for Special Permit (Streamer, Motorcade, Promotional and Other Activities)

Any person, corporation or entity except those specifically exempted by law, who shall conduct any special activity and/or event within the jurisdiction of the City of General Trias must secure a special permit.

Office or Division:	City Business Permit and Licensing Office	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government	
Who may avail:	All	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Request Letter approved by the City Mayor		Applicant

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Request Letter approved by the Office of the City Mayor, with complete details.	1. Receive the approved request letter. Prepare Tax Order of Payment and endorse to the City Treasurer's Office for payment.	None	5 Minutes	1. CBPLO Staff
2. Payment of taxes, fees and charges.	2. Accept payment of client.	Promotional/ Motorcade – P200/day Streamer – P25 per square yard for 15 days	5 Minutes	2. City Treasurer's Office Staff
3. Claiming of Special Permit.	3. Print Special Permit and endorse for signing to the BPLO Chief and affix digital signature of the City Mayor. Release Special Permit to client.	None	10 Minutes	3. CBPLO Staff and CBPLO Chief
TOTAL		Based on Tax Order of Payment	20 Minutes	



7. Application for Certification of Business Record

A certification is issued to attest the veracity of a business record/s.

Office or Division:	City Business Permit and Licensing Office	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen, G2B – Government to Business, G2G – Government to Government	
Who may avail:	All	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Accomplished Request Form/Letter	Applicant	
2. Photocopy of ID of the requestor	Applicant	
3. Authorization Letter / Special Power of Attorney / Secretary's Certificate / Consent Letter from the owner of business if through a representative.	Applicant	

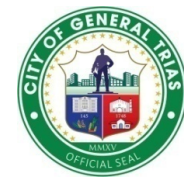
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submission of accomplished request form/letter and all requirements.	1. Receive the accomplished request form/letter. Prepare Tax Order of payment; and endorse to the City Treasurer's Office for payment.	None	8 Minutes	1. CBPLO Staff
2. Payment of taxes, fees and charges.	2. Accept payment of client.	Certification P60 Documentary Stamp Tax P30	10 Minutes	2. City Treasurer's Office Staff
3. Claiming of Certification of Business Record.	3. Print Certification and endorse to BPLO Chief for signing. Release Certification to client.	None	12 Minutes	3. CBPLO Staff and CBPLO Chief 3.2 CBPLO Staff
TOTAL		P90	30 Minutes	



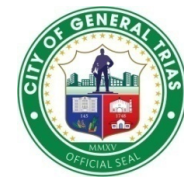
8. Request for Certified True Copy of Business Permit

This service facilitates issuance of Certified True Copy of Integrated LGU Permit to affirm the validity and authenticity of information based on records of a particular business entity.

Office or Division:	City Business Permit and Licensing Office	
Classification:	Simple	
Type of Transaction:	G2B – Government to Business	
Who may avail:	Individual Business Owners, Corporations, Cooperatives, Associations and Organizations	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Original and Photocopy of the Integrated LGU Permit to be certified 1.1a Notarized Affidavit of Loss in case of loss of Integrated LGU Permit		Applicant
2. Photocopy of ID of the requesting owner, manager and/or President of the establishment – In case of representatives: ID of the person giving authorities and ID of the authorized representative.		Applicant
3. For Corporation – Proof of Incorporator (i.e. SEC General Information Sheet/GIS)		Applicant
4. Authorization Letter / Special Power of Attorney / Secretary's Certificate if through a representative.		Applicant



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submission of all requirements.	1. Receive all requirements. Prepare Tax Order of Payment; and endorse to the City Treasurer's Office for payment.	None	5 Minutes	1. CBPLO Staff
2. Payment of taxes, fees and charges.	2. Accept payment of client.	P60 per document Documentary Stamp Tax P30 per copy	10 Minutes	2. City Treasurer's Office Staff
3. Claiming of Certified True Copy of document/s.	3. Prepare certified true copy documents and endorse to BPLO Chief for signing. Issue Certified True Copy of document/s to the client.	None	10 Minutes	3. CBPLO Staff and CBPLO Chief
TOTAL		P90 per document	25 Minutes	



9. Filing of Business Complaint

This service facilitates the verification and conduct of inspection on complaints received or endorsed in the City Business Permit and Licensing Office of the City of General Trias to regulate all business establishments with respect to compliance of permits and licenses requirements.

Office or Division:	City Business Permit and Licensing Office
Classification:	Complex
Type of Transaction:	G2C – Government to Citizen; G2B – Government to Business; G2G – Government to Government
Who may avail:	All
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
1. Letter of Complaint / Endorsement Letter of Complaint	Complainant / Government agency endorsing the complaint

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Filing of letter of complaint.	1. Receive letter of complaint. Verify the status of business with complaint based on records in the database.	None	10 Minutes	1. CBPLO Staff
2. Receiving a copy of Complaint Action Report or Inspection Report.	2. Conduct inspection, verification and coordinate with local and national government agencies concerned. Issue Notice of Violation, Cease and Desist Order, and/or Closure Order, whichever is applicable. Prepare Action Report or Inspection Report and provide/send copy to complainant.	None	3 days	2. CBPLO Staff
TOTAL		None	3 Days and 10 Minutes	