

### Renewal of Business Permit

- All enterprises are required to secure a Business Permit before the start of business operations.
- Business Permit must be renewed annually, between January 1 and 20.
- Penalties and Surcharges are imposed after this period.
- Business taxes are computed based on gross receipts/sales.
- Payments may be annually, semi-annually or quarterly.
- Renewal of licenses may take one day depending on the results of verification made by the evaluation section or if an applicant has to secure clearances from various offices.
- All requirements should photocopy. **(1 copy of each document)** except for the picture of the establishment.

Renewal of Business Permit	
<b>Office or Division:</b>	Business Permits and Licensing Office
<b>Classification</b>	Simple
<b>Type of Transaction</b>	Government to Citizen
<b>Who may avail</b>	Business Taxpayer
<b>Checklist of Requirements</b>	<b>Where to Secure</b>
Accomplished Application Form	Business Permits and Licensing Office
Official Receipt and Insurance Policy of Comprehensive General Liability Insurance	Requestee's Insurance Company
Photocopy of Official Receipt and Notice of Assessment	Applicant
Documents submitted to the City Treasurer's Office	Applicant
Ancillary Permits Depending on Nature of Business	National Government Offices  <b>NOTE:</b> <i>In lieu of a submission, applicants are required to execute an Undertaking to secure and submit the additional requirements to the BPLO. Failure to submit within the required period may result in Apprehension Notices and/or a Cease-and-Desist Order whichever is applicable. (ARTA-DTI-DILG-DICT Joint Memorandum Circular 01, s 2021 entitled "Guidelines for</i>

	<i>Processing Business Permits and Related Clearances and Licenses in All Cities and Municipalities")</i>			
If on the Negative List – clearance from the regulatory agency/department	Relevant regulatory agency/department			
If applying through a representative: <b>For Sole Proprietor:</b> Letter of Authority or Special Power of Attorney <b>For Corporation and Cooperative:</b> Secretary's Certificate or Board Resolution <b>For One Person Corporation:</b> Written Resolution duly Notarized <b>For Partnership:</b> Partnership Resolution <i>*Attach photocopies of the Valid ID of both, the person being represented and the authorized representative.</i>	Owner or President/Treasurer of establishment			
CLIENT STEPS	ACTION TAKEN	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Pay local business taxes and fees: a. Submit the duly accomplished application form indicating gross sale/receipts, documents submitted to the <b>City Treasurer's Office</b> b. Claim Notice of Assessment c. Pay and secure OR		See: <a href="#">Ordinance Number 34 Series of 1993 as (amended)</a>		<b>City Treasurer's Office</b>

<p>2. Present Application Form and supporting documents</p> <p>a. Submit the duly accomplished application form and all other requirements</p>	<p>1. Receive the and check for <b>completeness of the required documents.</b></p> <p>2. Check the information provided in the application and update where needed.</p> <p><b>NOTE:</b> During business renewal period, updates can only be done for the following:</p> <ul style="list-style-type: none"> <li>• Business Contacts</li> <li>• Total number of employees in the establishment including gender and residence information.</li> </ul> <p><b>NOTE:</b> Amendments will not be entertained during the business renewal period.</p>		<p>70 minutes</p>	<p><b>CITY HALL</b></p> <ul style="list-style-type: none"> <li>• Judith Ignacio-ADMIN AIDE III</li> <li>• Marivic Llagas-ADMIN OFFICER I</li> <li>• Rushelle Merida-ADMIN AIDE III</li> <li>• Jennifer G. Franco-ADMIN AIDE III</li> <li>• Maurice C. Manuel-ADMIN AIDE III</li> <li>• Datuharis M. Tatak-ADMIN ASST</li> </ul> <p><b>SM AURA</b></p> <ul style="list-style-type: none"> <li>• Jacklyn Famoleras-ADMIN OFFICER I</li> <li>• Carl Bryant Gayanes- ADMIN AIDE II</li> <li>• Mary Grace Sincuya-ADMIN AIDE VI</li> <li>• Marjorie Ocquiana-ADMIN AIDE III</li> <li>• Mary Jane Agulto-ADMIN AIDE III</li> <li>• Franel Leika Reblora-ADMIN AIDE II</li> <li>• Raquel Bautista-ADMIN AIDE III</li> <li>• Melmar Pedrosa-ADMIN AIDE I</li> <li>• Ian Richard Quilisadio- CLERK I</li> <li>• Marlene</li> </ul>
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				Mañoca- <i>Utility Worker</i>
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	<p>3. Check if the business is included in the Negative List.</p> <ol style="list-style-type: none"> <li>a. If in the Negative List, print checklist and inform the Taxpayer to get clearance from the concerned agency/department</li> <li>b. If requirements are incomplete, print the checklist and inform the Taxpayer of the missing or incomplete documents.</li> <li>c. If requirements are complete, proceed to receive the application and issue the receiving copy for the taxpayer to claim the business permit.</li> <li>d. Print the Business Permit</li> <li>e. Perform Quality Assurance and prepare documents for release.</li> </ol>			<p><b>CITYHALL</b></p> <ul style="list-style-type: none"> <li>• Joel Taule-ADMIN AIDE III</li> <li>• Ma. Cristine Piamonte- CLERK I</li> </ul> <p><b>SM AURA</b></p> <ul style="list-style-type: none"> <li>• Rod Roderick Rommel T. Ladaga-ADMIN AIDE III</li> <li>• Duane Randall Gonzaga-ADMIN AIDE III</li> <li>• Rosanna Cruz-ADMIN AIDE III</li> <li>• Ciar Yna Sadji-ADMIN AIDE II</li> <li>• Jomar Adarne-ADMIN AIDE I</li> <li>• Christian Manzano-CLERK II</li> <li>• Jericho Roma-CLERK II</li> </ul> <p><b>CITY HALL</b></p> <ul style="list-style-type: none"> <li>• Agnes Franco-ADMIN ASST. IV</li> <li>• Norlita M. Espiritu- ADMIN ASST III</li> <li>• Marilou Ballesteros-ADMIN ASST III</li> </ul> <p><b>SM AURA</b></p> <ul style="list-style-type: none"> <li>• Pamela Bonior-ADMIN ASST. IV</li> <li>• Lady Ann Rapada-ADMIN OFFICER II</li> <li>• Hazel Doloiras-ADMIN ASST. IV</li> </ul>
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3. Claim business permit.	Release the Business Permit	None	5 minutes	<p><b>CITY HALL</b></p> <ul style="list-style-type: none"> <li>• Eyora I. Roldan-LICENSE INSPECTOR I</li> <li>• Winielyn R. Castro-ADMIN AIDE III</li> </ul> <p><b>SM AURA</b></p> <ul style="list-style-type: none"> <li>• Lloyd Barba-ADMIN AIDE III</li> <li>• Analyn Olarte-ADMIN AIDE III</li> <li>• Lorely Galangey-ADMIN AIDE III</li> </ul>
<b>TOTAL</b>			<b>75 minutes</b>	

	GROSS RECEIPTS	RATE	TRC (ORD. NO. 34 S.2017)
BUSINESS CLASS			
MANUFACTURERS	Up to 1,000,000.00	1.25%	Section 3 (Section 75.a)
	More than 1,000,000.00	P12,500.00 plus 45% of 1%	
WHOLESALEERS	Up to 1,000,000.00	1%	Section 4 (Section 75.b)
	More than 1,000,000.00	P10,000.00 plus 30% of 1%	
RETAILERS		1%	Section 5 (Section 75.e)
EXPORTERS AND SELLERS OF ESSENTIAL COMMODITIES		1/2 of the rates prescribed under subsections a,b or e	Section 6 (Section 75.c)
CONTRACTORS	Up to 250,000.00	P4,537.50	Section 7 (Section 75.d)
	More than 250,000.00 Up to 300,000.00	P5,775.00	
	More than 300,000.00 Up to 400,000.00	P7,700.00	
	More than 400,000.00 Up to 500,000.00	P10,312.00	
	More than 500,000.00 Up to 750,000.00	P11,562.00	
	More than 750,000.00 Up to 1,000,000.00	P12,812.00	
	More than 1,000,000.00 Up to 2,000,000.00	P14,175.00	
	More than 2,000,000.00	P14,175.00 plus 75% of 1%	
OPERATORS OF RESTAURANTS AND OTHER EATING ESTABLISHMENTS		60% of 1%	Section 8 (Section 75.f)
OPERATORS OF AMUSEMENT PLACES		2%	Section 9 (Section 75.g)
BANKS AND OTHER FINANCIAL INSTITUTIONS	Gross receipts from interests, commissions and discounts from lending activities, income from financial leasing investments, dividends and insurance premium	12% of 1%	Section 10 (Section 75.h)
PEDDLERS		P50.00	Section 11 (section 75.i)
REAL ESTATE SELLERS AND LESSORS	Sellers - Owners, Developers and Dealers	75% of 1%	Section 12 (Section 75.j)
	Lessors:		
	Residential	60% of 1%	
	Non-Residential	1.50%	

<b>BUSINESS CLASS</b>	<b>GROSS RECEIPTS</b>	<b>RATE</b>	<b>TRC (ORD. NO. 34 S.2017)</b>
<b>OPERATORS OF SHOPPING CENTERS</b>		3%	Section 13 (Section 75.k)
<b>HOTEL OPERATORS</b>	Duly Recognized and Accredited by Taguig	45% of 1%	Section 14 (Section 75.l)
<b>FRANCHISED CAR SELLERS</b>		50% of 1%	Section 15 (Section 75.m)
<b>OPERATORS OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b>		75% of 1%	Section 16 (Section 75.n)
<b>HOLDING COMPANIES</b>	Dividend Income	5% of 1%	Section 17 (Section 75.o)
<b>OTHER BUSINESS</b>		1.75%	Section 18 (Section 75.p)
<b>PROFESSIONAL AND OCCUPATIONAL TAX</b>	Professional Tax	P300.00	Section 19 (Section 83 and 84)
	Occupational Tax	P150.00	
<b>DELIVERY TRUCKS OR VANS</b>	P500.00 per delivery vehicle per year		Section 20 (Section 88)
<b>PRINTING AND PUBLICATION BUSINESS</b>	*Exemption: Books or other materials prescribed by DOE as school text or references	60% of 1%	Section 21 (Section 90 and 91)
<b>FRANCHISE TAX</b>		50% of 1%	Section 22 (Section 93)

[BACK](#)