

**Renewal of Business Permit (ONLINE)**

- 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 the following requirements should be in PDF FORMAT must be complete and uploaded in the Taguig Portal system.
- The applicant must clear all concerns/issues if they are listed in the Negative List of concerned offices. The renewal process can only proceed once cleared by the concerned offices.

**NOTES ON PROCESSING TIME:**

1. Processing time is based on one client transaction only. Time is extended when there are 2 or more clients.
2. Processing time does not apply during 1) peak season, and/or 2) bulk transactions; and/or 3) System failure, and/or 4) Problems with online payment gateways, and or 6) Internet connect problems of the applicant.
3. Processing time excludes processing time of the various offices as this is outside the scope of BPLO. The processing time stated herein will resume once BPLO receives complete documents/requirements.

<b>Renewal of Business Permit</b>	
<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 thru <a href="https://eservices.taguig.gov.ph/">https://eservices.taguig.gov.ph/</a>	<a href="https://www.taguig.gov.ph">https://www.taguig.gov.ph</a>
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.</i> <b>(ARTA-DTI-DILG-DICT Joint Memorandum Circular 01, s 2021 entitled "Guidelines for Processing Business Permits and Related Clearances and Licenses in All Cities and Municipalities")</b>		
CLIENT STEPS	ACTION TAKEN	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in to your existing account thru <a href="https://eservices.taquiig.gov.ph/">https://eservices.taquiig.gov.ph/</a> 1.1. Go to Business Permit portal and select your business for renewal. 1.2 Upload the duly accomplished application form indicating gross sale/receipts and other required documents.  a. Wait for Notice of Assessment		See: <a href="#">Ordinance Number 34 Series of 1993 as (amended)</a>	10 mins	City Treasurer's Office
2. Pay the fees via the available payment methods; Landbank and UPay Unionbank			10 mins	

3. Download business permit after you are notified it is ready.		None	10 minutes	
			25 mins.	

<b>BUSINESS CLASS</b>	<b>GROSS RECEIPTS</b>	<b>RATE</b>	<b>TRC (ORD. NO. 34 S.2017)</b>
<b>MANUFACTURERS</b>	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%	
<b>WHOLESALEERS</b>	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%	
<b>RETAILERS</b>		1%	Section 5 (Section 75.e)
<b>EXPORTERS AND SELLERS OF ESSENTIAL COMMODITIES</b>		1/2 of the rates prescribed under subsections a,b or e	Section 6 (Section 75.c)
<b>CONTRACTORS</b>	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%	
<b>OPERATORS OF RESTAURANTS AND OTHER EATING ESTABLISHMENTS</b>		60% of 1%	Section 8 (Section 75.f)
<b>OPERATORS OF AMUSEMENT PLACES</b>		2%	Section 9 (Section 75.g)
<b>BANKS AND OTHER FINANCIAL INSTITUTIONS</b>	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)
<b>PEDDLERS</b>		P50.00	Section 11 (section 75.i)
<b>REAL ESTATE SELLERS AND LESSORS</b>	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 INFORATION 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)