

**ANNEX 1 – COMPUTATION FOR BUSINESS TAX**

TYPE OF BUSINESS	BUSINESS TAX COMPUTATION
1. New Business Application	➤ One-twentieth percent (1/20%) of one percent (1%) of the capital investment for Publication line of business
2. Renewal of Business Permit	<ul style="list-style-type: none"> <li>➤ Business tax is based on gross receipts/sales.</li> <li>➤ Tax rates vary depending on category of business.</li> <li>➤ City Treasurer’s Office validates/assesses the declared gross receipts/sales</li> </ul>

**ANNEX 2 – REGULATORY FEE’S RATES**

**A. Mayor’s Fee**

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One Line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.

The permit fee shall either be based on asset size or number of workers whichever will yield higher fee.

CHARACTERISTICS	ASSET SIZE	NUMBER OF WORKERS
1. Cottage	PhP 500,000 and below	1 – 11
2. Small	Over Php 500,000 to PhP 5M	11 – 99
3. Medium	Over Php 5Mto PhP 20M	100 – 199
4. Large	Over Php 20M	200 and above

**1. On Manufacturers/Importers/Producers**

**AMOUNT OF TAX PER ANNUM**

Cottage .....	P	100.00
Small .....	P	500.00
Medium .....	P	1,000.00
Large .....	P	2,000.00

**2. On Banks****AMOUNT OF TAX PER ANNUM**

Rural, Thrift and Savings Bank .....	P	1,000.00
Commercial, Industrial, Development Banks .....	P	3,000.00
Universal Bank .....	P	5,000.00

**3. On Financial Institutions****AMOUNT OF TAX PER ANNUM**

Small .....	P	1,000.00
Medium .....	P	3,000.00
Large .....	P	5,000.00

**4. On Contractor/Service Establishments****AMOUNT OF TAX PER ANNUM**

Cottage .....	P	100.00
Small .....	P	400.00
Medium .....	P	800.00
Large .....	P	1,000.00

**5. On Wholesalers/Retailers/Dealers or Distributors****AMOUNT OF TAX PER ANNUM**

Cottage .....	P	200.00
Small .....	P	400.00
Medium .....	P	800.00
Large .....	P	1,000.00

**6. On Transloading Operations**

**AMOUNT OF TAX PER ANNUM**

Medium .....	P	2,000.00
Large .....	P	4,000.00

**7. On Poultry and Piggery** ..... P 500.00

**8. Other businesses** ..... P 500.00

**B. Sanitary Fee**

There shall be collected the following annual fees from each business establishment in this city or house for rent, for the purpose of supervision of enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

DESCRIPTION	AMOUNT OF FEE
a. For house for rent	P 50.00
b. For each business, industrial or agriculture 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.	75.00
➤ with an area of 100 sq m. or more but less than 200 sq m.	100.00
➤ with an area of 200 sq m. or more but less than 500 sq m.	125.00
➤ with an area of 500 sq m. or more but less than 1,000 sq m.	150.00
➤ with an area of 1,000 sq m. or more	200.00

**C. Secretary's Fee**

**Amount of Fee**

➤ Health fee .....	P	75.00	(per person)
➤ Processing Fee	P	75.00	

➤ Land Tax Certification Fee .....	P	75.00	
➤ Business Certification Fee .....	P	75.00	
➤ Oath Fee .....	P	75.00	
➤ CENRO Certification Fee .....	P	75.00	
➤ Tourism Certification Fee .....	P	75.00	(for Primary Tourism Enterprises)
➤ CPDO Certification Fee .....	P	75.00	

#### D. Occupational Fee

#### Amount of Fee

➤ Day Workers .....	P	150.00	(per employee)
➤ Day and Night Workers .....	P	200.00	(per employee)

#### E. Business Plate (with sticker)

200.00 (for new applications)

#### F. Business Plate's Sticker

15.00 (for renew applications)

#### G. Weights and Measures Fee

#### Amount of Fee

➤ With Capacity if not more than 30 kg .....	P	30.00	
➤ With capacity of more than 30 kg but not more than 300 kg .....	P	40.00	
➤ With capacity of more than 300 kg but not more than 3,000 kg .....	P	50.00	
➤ With capacity of more than 3,000 kg .....	P	60.00	

**H. Delivery Vehicle Fees****Amount of Fee**

- Delivery Truck ..... P 500.00
- Delivery Van, Mini-Elf ..... P 300.00
- Tricycle, Motorcycle ..... P 100.00

**I. Cooperative's Regulatory Fee**

P 1,000.00

**J. Fire Code Fee***Please refer to the Bureau of Fire Protection's Citizen's Charter***K. Veterinary Fee***Please refer to the City Veterinary Office' Citizen's Charter***L. Engineering Fees***Please refer to the City Engineering Office' Citizen's Charter***M. Garbage Fee**

<b>Industrial and Manufacturing Firm</b>	<b>Annual Fees</b>
➤ Big industries such as bottling, food processing plant	P 10,000.00
➤ Medium scale, big scale furniture, garments factory, concrete and recapping plants, LPG recharging plants	P 5,000.00
➤ Small scale industries like rice, corn, and feed mills, manufacturers of brick tiles, ceramics, pipes and other concrete products	P 3,000.00

<b>Commercial Establishments</b>	<b>Annual Fees</b>
➤ Fast Food Chain/Mall	P 3,000.00
➤ Restaurant, Hotel and Motel	P 2,000.00
➤ Fast Food Store	P 1,000.00
➤ Gasoline Service Station, Lumber Yard and Hardware, Appliance Dealer, Motor Vehicle Dealer	P 500.00
➤ Grocery Store, Dry Goods Store, Fish, Meat, Chicken Vendor, Vegetable and Fruit Vendor, Carinderia and Eateries, Glassware Stores, Bakery and Bakeshop Store, Shoe Store, Barber and Beauty Shops, Dress and tailoring Shops, Flower Shops, Music and Record Shops, Copying Machine, Wood Frames and Photography Shops, Pet Shops, LPG Store, Auto Supplies	P 320.00

<b>Medical Institutions</b>	<b>Annual Fees</b>	
➤ Hospital	P	3,000.00
➤ Medical Clinics with Patient Confinement Facilities	P	1,000.00
➤ Medical and Dental Clinic with X-ray, Ultrasound, CT Scan	P	500.00
➤ Drug Store	P	300.00
➤ Drug Store below 200 sq m.	P	150.00
➤ Optometrist Shop	P	300.00

<b>Financial Institutions</b>	<b>Annual Fees</b>	
➤ Banks	P	500.00
➤ Financing and Credit Loan, Pawnshops and Jewelry Shops, Insurance and Bonding Companies	P	300.00

<b>Education Institutions</b>	<b>Annual Fees</b>	
➤ College	P	2,000.00
➤ High School and Vocational School, Elementary, Nurseries and Kinder School	P	500.00
➤ Physical Fitness School	P	300.00

<b>Energy, Transport and Communication Firm</b>	<b>Annual Fees</b>	
➤ Bus/Mini Bus Companies with Terminal	P	3,000.00
➤ Electric Company, Telephone and Communication, Water Service Company	P	500.00

<b>Entertainment Firm</b>	<b>Annual Fees</b>	
➤ Cinemas, Cockpit Arena, Night Clubs, Videoke Bar	P	500.00
➤ Billiards and Pool Shops, Video Games Shops, Bowling Alleys, Swimming Resort with entrance fee	P	300.00

<b>Offices</b>	<b>Annual Fees</b>	
➤ Accounting, Law Firm, Real Estate, Advertising, Insurance Agencies, etc.	P	300.00

<b>Agricultural</b>	<b>Annual Fees</b>	
➤ Piggery, Poultry and Cattle Farms	P	500.00
➤ Nursery, Orchid and Flower Grower, Agricultural Farm Store	P	300.00

<b>Repair Shops</b>	<b>Annual Fees</b>	
➤ Motor Vehicle Repair Shops, Battery and Electric Shops and Appliance Repair Shops.	P	300.00

<b>Wholesaler and Dealer</b>	<b>Annual Fees</b>	
➤ Chicken Dealer with Chicken Dressing House	P	2,000.00
➤ Coconut and Buko Dealer/Wholesaler	P	1,000.00
➤ Beer/Softdrink, Meat, Fruit and Vegetable Dealers	P	500.00

<b>Others</b>	<b>Annual Fees</b>	
➤ Funeral Parlor	P	1,500.00
➤ Machine Shops	P	500.00
➤ Brake and Clutch Binding, Vulcanizing, Junk Shops, , Gravel and Sand, Iron and Metal Craft, Sash and Wood Craft, Coffin and Casket Maker, Memorial Parks, Furniture Stores, Public and Private Stall Holders, Warehouse of any kind, Food Stands, Barbeque and Vegetable Stands and other items, Cold Storage (retailer)	P	400.00
➤ Paint, Advertising and Art Shop, Small Sari-sari Store (Barangay)	P	300.00