

OFFICE OF THE BUSINESS PERMIT and LICENSING



ISSUANCE OF BUSINESS PERMIT (NEW)

ALL ENTERPRISE are required to secure Business Permit and pay business tax, fees and other charges before the start of commercial operations.

The permit must be renewed within the first 20 days of January, every year. Penalties are imposed after this period (25% surcharge & 2% interest per month of the computed tax, fees & other charges). Business tax (renewal) are computed as a percentage of gross receipt/sales. Payments may be made annually, semi-annually or quarterly.

Office or Division:	Business Permit and Licensing Office (BPLO)			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	Business Owners			
CHECKLIST OF R	CHECKLIST OF REQUIREMENTS WHERE TO SECURE			RE
 Business Trade Name Single Proprietor Partnership Corporation Barangay Clearance for Locational Clearance ECC/MGB/SAG-IP (for h Barangay Resolution (int SB Resolution ***Lease Contract (if rented *** Others 	igh risk business) erposing no objection)	DTI CDA SEC Barangay or Municipal Treasury Mun. Planning & Devp. Office (MPDO) MGB/PGO/DENR/EMB Barangay Sangguniang Bayan Lessor Refer to Chart		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit application form and complete requirements to BPLO	Evaluate the application form and requirement, encode data	None	15 mins	Admin Asst III, Admin Aide III,
	in eBPLS, Assess tax, fees and charges			BPLO Designate
One-Time payment of tax, fees and charges		Refer to Chart	5 mins	BPLO Designate Admin Asst III
	fees and charges 2. Issue official receipt to		5 mins	-



ISSUANCE OF BUSINESS PERMIT (RENEW)

All business tax and business permit expire every 31st of December and must be renewed every January 2-20 the following year.

the following year.				
Office or Division:	Business Permit and Licensing Office (BPLO)			
Classification:	Simple			
Type of Transaction:	G2B – Government to Business			
Who may avail:	Business Owners			
CHECKLIST OF REQUIREMENTS WHERE TO SECURE			RE	
Gross Sales Barangay Clearance for Community Tax Certification		Business Owner BPLO Barangay or Municipal Treasury		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit requirements to BPLO	Evaluate the application form and requirement, encode data in eBPLS, Assess tax, fees and charges	None	5 mins	Admin Asst III, Admin Aide III, BPLO Designate
One-Time payment of tax, fees and charges	Issue official receipt to client	Refer to Chart	5 mins	Admin Asst III
Claim business permit and other regulatory permits and clearances	Print and Issue business permit & other regulatory permits	None	5 mins	Admin Asst III, Admin Aide III
	TOTAL	Refer to Chart	15 mins	



CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 2A.01. **Imposition of Tax**- There is hereby imposed on the following persons who establish, operate, conduct maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed.

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

Gross Sales/Receipts	Amount of
For the Preceding Calendar Year:	Tax Per Annum
	_
Less than P 10,100.00	P 217.80
10,000.00 or more but less than 15,000.00	290.40
15,000.00 or more but less than 20,000.00	398.64
20,000.00 or more but less than 30, 000.00	580.80
30,000.00 or more but less than 40, 000.00	871.20
40,000.00 or more but less than 50, 000.00	1,089.00
50,000.00 or more but less than 75, 000.00	1,742.40
75,000.00 or more but less than 100, 000.00	2,178.00
100, 000.00 or more but less than 150, 000.00	2,904.00
150, 000.00 or more but less than 200, 000.00	3,630.00
200, 000.00or more but less than 300, 000.00	5,082.00
300, 000.00 or more but less than 500, 000.00	7,260.00
500,000.00 or more but less than 750, 000.00	10,560.00
750, 000.00 or more but less than 1,000,000.00	13,200.00
1,000,000.00 or more but less than 2,000,000.00	18,150.00
2,000,000.00 or more but less than 3,000,000.00	21,780.00
3,000,000.00 or more but less than 4,000,000.00	26,136.00
4,000,000.00 or more but less than 5,000,000.00	30,492.00
5,000,000.00 or more but less than 6,500,000.00	32,174.00

6,500,000.00 or more

At a rate not exceeding thirty-seven- and one-half percent (37-1/2%) of one percent (1%)

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers or an article of commerce of whatever kind or nature other than those enumerated paragraph (c) of this Code.

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

Less than P 1,000.00P 23.761,000.00 or more but less than 2,000.0043.562,000.00 or more but less than 3,000.0066.003,000.00 or more but less than 4, 000.0095.044,000.00 or more but less than 5, 000.00132.005,000.00 or more but less than 6, 000.00159.726,000.00 or more but less than 7, 000.00188.767,000.00 or more but less than 8, 000.00217.808, 000.00 or more but less than 10, 000.00246.8410, 000.00 or more but less than 15, 000.00290.4015, 000.00or more but less than 20, 000.00363.0020, 000.00 or more but less than 30, 000.00435.0030,000.00 or more but less than 40, 000.00580.8040, 000.00 or more but less than 50,000.00871.20	Gross Sales/Receipts For the Preceding Amount of Tax:	Calendar Year Per Annum
2,000.00 or more but less than 3,000.0066.003,000.00 or more but less than 4, 000.0095.044,000.00 or more but less than 5, 000.00132.005,000.00 or more but less than 6, 000.00159.726,000.00 or more but less than 7, 000.00188.767,000.00 or more but less than 8, 000.00217.808, 000.00 or more but less than 10, 000.00246.8410, 000.00 or more but less than 15, 000.00290.4015, 000.00or more but less than 20, 000.00363.0020, 000.00 or more but less than 30, 000.00435.0030,000.00 or more but less than 40, 000.00580.8040, 000.00 or more but less than 50,000.00871.20	Less than P 1,000.00	P 23.76
3,000.00 or more but less than 4,000.00 4,000.00 or more but less than 5,000.00 5,000.00 or more but less than 6,000.00 6,000.00 or more but less than 7,000.00 188.76 7,000.00 or more but less than 8,000.00 8,000.00 or more but less than 10,000.00 217.80 8,000.00 or more but less than 15,000.00 15,000.00 or more but less than 15,000.00 290.40 15,000.00 or more but less than 20,000.00 20,000.00 or more but less than 30,000.00 30,000.00 or more but less than 40,000.00 435.00 30,000.00 or more but less than 50,000.00 871.20	1,000.00 or more but less than 2,000.00	43.56
4,000.00 or more but less than 5, 000.00132.005,000.00 or more but less than 6, 000.00159.726,000.00 or more but less than 7, 000.00188.767,000.00 or more but less than 8, 000.00217.808, 000.00 or more but less than 10, 000.00246.8410, 000.00 or more but less than 15, 000.00290.4015, 000.00or more but less than 20, 000.00363.0020, 000.00 or more but less than 30, 000.00435.0030,000.00 or more but less than 40, 000.00580.8040, 000.00 or more but less than 50,000.00871.20	2,000.00 or more but less than 3,000.00	66.00
5,000.00 or more but less than 6, 000.00159.726,000.00 or more but less than 7, 000.00188.767,000.00 or more but less than 8, 000.00217.808, 000.00 or more but less than 10, 000.00246.8410, 000.00 or more but less than 15, 000.00290.4015, 000.00or more but less than 20, 000.00363.0020, 000.00 or more but less than 30, 000.00435.0030,000.00 or more but less than 40, 000.00580.8040, 000.00 or more but less than 50,000.00871.20	3,000.00 or more but less than 4, 000.00	95.04
6,000.00 or more but less than 7, 000.00 7,000.00 or more but less than 8, 000.00 8, 000.00 or more but less than 10, 000.00 10, 000.00 or more but less than 15, 000.00 290.40 15, 000.00or more but less than 20, 000.00 20, 000.00 or more but less than 30, 000.00 30,000.00 or more but less than 40, 000.00 435.00 30,000.00 or more but less than 50,000.00 871.20	4,000.00 or more but less than 5, 000.00	132.00
7,000.00 or more but less than 8, 000.00 217.80 8, 000.00 or more but less than 10, 000.00 246.84 10, 000.00 or more but less than 15, 000.00 290.40 15, 000.00or more but less than 20, 000.00 363.00 20, 000.00 or more but less than 30, 000.00 435.00 30,000.00 or more but less than 40, 000.00 580.80 40, 000.00 or more but less than 50,000.00 871.20	5,000.00 or more but less than 6, 000.00	159.72
8, 000.00 or more but less than 10, 000.00 246.84 10, 000.00 or more but less than 15, 000.00 290.40 15, 000.00or more but less than 20, 000.00 363.00 20, 000.00 or more but less than 30, 000.00 435.00 30,000.00 or more but less than 40, 000.00 580.80 40, 000.00 or more but less than 50,000.00 871.20	6,000.00 or more but less than 7, 000.00	188.76
10, 000.00 or more but less than 15, 000.00 290.40 15, 000.00or more but less than 20, 000.00 363.00 20, 000.00 or more but less than 30, 000.00 435.00 30,000.00 or more but less than 40, 000.00 580.80 40, 000.00 or more but less than 50,000.00 871.20	7,000.00 or more but less than 8, 000.00	217.80
15, 000.00or more but less than 20, 000.00 363.00 20, 000.00 or more but less than 30, 000.00 435.00 30,000.00 or more but less than 40, 000.00 580.80 40, 000.00 or more but less than 50,000.00 871.20	8, 000.00 or more but less than 10, 000.00	246.84
20, 000.00 or more but less than 30, 000.00 435.00 30,000.00 or more but less than 40, 000.00 580.80 40, 000.00 or more but less than 50,000.00 871.20	10, 000.00 or more but less than 15, 000.00	290.40
30,000.00 or more but less than 40, 000.00 580.80 40, 000.00 or more but less than 50,000.00 871.20	15, 000.00or more but less than 20, 000.00	363.00
40, 000.00 or more but less than 50,000.00 871.20	20, 000.00 or more but less than 30, 000.00	435.00
	30,000.00 or more but less than 40, 000.00	580.80
	40, 000.00 or more but less than 50,000.00	871.20
50,000.00 or more but less than 75,000.00 1,306.80	50,000.00 or more but less than 75,000.00	1,306.80



75 000 00 or more but lose than 100 000 00	1 7/2 /0
75,000.00 or more but less than 100,000.00	1,742.40
100,000.00 or more but less than 150,000.00	2,468.40
150,000.00 or more but less than 300,000.00	4,356.00
300,000.00 or more but less than 500,000.00	5,808.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1, 000,000.00	11,616.00
1, 000,000.00 or more but less than 2,000,000.00	12,000.00

2,000,000.00 or more

At a rate not exceeding fifty (50%) of one percent (1%)

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

- (c) On exporters, and on manufacturers, millers, procedures, 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 manufacturers, 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's and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
 - (6) Poultry feeds and other animal fees;
 - (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 para. (a), (b), and (d) of this article.

(d) On retailers,

Gross Sales/Receipts	Rate of Tax
For the Preceding Year	Per Annum
400,000.00 or less	2%
More than 400,000.00	1%

The rate of two percent (2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

(e) On contractors and other independent contractors, in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year:	Amount of Tax Per Annum
Less than P 5,000.00	P 36.3
5,000.00 or more but less than 10,000.00	81.30
10,000.00 or more but less than 15,000.00	137.94
15,000.00 or more but less than 20,000.00	217.80
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	508.20
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,161.60
75,000.00 or more but less than 100,000.00	1,742.40
100,000.00 or more but less than 150,000.00	2,613.60
150,000.00 or more but less than 200,000.00	3,484.80
200,000.00 or more but less than 250,000.00	4,791.60



250,000.00 or more but less than 300,000.00	6,098.40
300,000.00 or more but less than 400,000.00	8,131.20
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00

2,000,000.00 or more

At a rate not exceeding fifty percent (50%) of one percent (1%)

- (f) On banks and other financial institutions, at the rate of not exceeding fifty percent (50%) of one percent (1%) on 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, 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 (not exceeding Fifty Pesos (P 50.00) per peddler annually.
- (h) The Sangguniang Bayan may also impose a tax on any business not otherwise specified in the preceding paragraphs, provided that on any business, subject to the excise, value added or percentage tax under National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year, and provided further that in line with existing gasoline and other petroleum products shall not be subject to any local tax.

[The Sanggunian may also prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed in Section 143 of No. 7160.]

(i) Example of businesses that may be subject of graduted taxes

- 1) Pawnshops
- 2) Boarding houses
- 3) Lodging houses
- 4) Private cemeteries and Memorial parks
- 5) Amusement places such as Nightclubs or day clubs, cocktail lounges or bars, Cabarets or dance halls, Skating rinks, bath houses, Swimming pools, resorts, Boxing stadium, race tracks, Cockpits, video bars, internet, computer machines, cinemas, & massage parlors.

[LGUs may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the NIRC, as amended, or other applicable laws: Provided, that the taxes, fees, or charges shall not be unjust, excessive, confiscatory or contrary to declared national policy: Provided, further, That the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.]



CHART OF TAX, FEES AND OTHER CHARGES

Sec. 3A.01 Mayor's Permit – There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality as follows

1.) On business subject to the tax imposed in Article A,

Chapter III of this Ordinance.

2.	Service	Station	Owner
۷.,	SCIVICE	Station	OWITE

Operator	P1,200.00
Regular Fuel pump (each unit)	600
Kerosene pump (each unit)	600
Diesel Fuel pump (each unit)	600
Special Fuel (each unit)	600
Lubricant pump (each unit)	240
Gasoline (each unit)	600

3.) Proprietorship

Retail dealer in domestic/fermented liquores	300
Retail dealer in tuba, basi and/or tapuy and vino liquor	250

1.) Proprietorship Manufacturer

a.	Crusher	750
b.	Paper Mill	1,000.00
C.	Recapping	600
d.	Bakery	500
e.	Ice Plant	750
f.	Refilling Plant/ Chemical Plant	1,000.00
Wholesale de	ealer in fermented liquor (domestic)	300
Wholesale dealer in foreign liquor		500

1.) Amusement places:

ent places:	
Night and day club	1,500.00
Night club or day club	1,500.00
Cinemas	500
Cockpit (Gallera Operator)	3,000.00
Pentakasi (per day)	500
Barangay Derby	600
Municipal Derby	1,200.00
Promotional Derby (per day)	2,500.00
Town Fiesta Cockfighting operation	4,000.00

During Derbies: For every winning bout, the owner of the winning cock shall pay to the Municipal Treasurer of Albuera, Leyte, a certain amount depending on the Pot Money to wit

- a) P20.00 if the pot money does not exceed P1,000.00
- a) 40.00 if the pot money exceeds P1,000.00 but not over P3,000.00
- b) 100.00 if the pot money exceeds P3,000.00

Cockfighting officials of Gallera

Pit Manager	600.00
Promoter	1500.00
Match Maker	350.00
Kasador	250.00
Referee	200.00
Bet taker	500.00
Gaffer	300.00
Saturer	200.00
Cocktail lounge or bar Cabaret or dance hall	1200.00
Theater balcony and orchestra, Itenerant operator, per day	

model balony and oronound, nomerall operator, per day	
With orchestra only (seating capacity below 500)	120.00
Promotional Film Showing (transient)	240.00
With balcony and orchestra seating capacity less than 500	1200.00
Seating capacity from 500-999	1800.00

Seating capacity of 1,000 and over	2400.00

With lodge, balcony and orchestra	3000.00
Trial loage, baloon, alla cronocaa	0000.00

Air-conditioned theater or cinematograph 4200.00

Boxing stadium: skating rinks, bath house and/or swimming pool, resort or othe 240.00

Lending Investor 1800.00

Money Shop 1800.00 Commercial Bank:



	Principal Office	6600.00
	Branch Office	2400.00
	Savings Bank:	00.00
	Principal Office	3000.00
	Branch Office	2400.00
	Rural Bank	2400.00
	Insurance Companies:	00.00
	Principal Office	1200.00
	Branch Office	1200.00
1.)	Other Businesses:	00.00
,	Apartment (per unit)	180.00
	. ,	
	Boarding house	240.00
	Lodging house	720.00
	Private cemetery or memorial park	1200.00
	Rice and Corn Mill:	
	"kiskisan" type	720.00
	"Cono" type	1800.00
	Traveling Rice Mill	600.00
	Traveling Agency	4200.00
	Door its and Associa	2000.00
	Recruitment Agency	3000.00
	Fish ponds or fish breeding ground	720.00
	Subdivision operator	6000.00
	Private detective or Security Agency	360.00
	I Tivate detective of deculity Agency	300.00
	Janitorial services	300.00
	a) All other businesses establishments or undertaking subject to the busines	600.00
	b) Ice cream stand, barbeque stand, halo-halo and gulaman stand, and pop	144.00

Any Articles of Commerce: (IMPORTER/EXPORTER)

Foreign	5,000.00	NOTE: All Municipal Licenses, permits	s, etc. shall be subject
Domestic	3,000.00	to the Clearances on Health, Police, S	anitary, Fire & MENR
Agent on Foot	50.00	as provided in this code Pl	hp50.00/Clearance
Agent Mounted on Truck	560.00		
Agent on Promo Sale	50.00		
Abaca Dealer/Buyer	500.00	Crusher Machines for Rocks, etc. (2,500.00
Anchorage Fees (small craft)	50.00	Crusher Machines for Rocks, etc. (4,000.00
Anchorage Fees (large vessel	750.00	Chainsaw Regulatory Fee	250.00
Boat Builder/Contractor:		Chainsaw Permit to Operate	500.00
Big	2,000.00	Café/Ice Cream/Soda Parlor	300.00
Small	1,000.00	Carenderia/Caterer	200.00
Bicycle Permit Fee including p	50.00	Dental	50.00
Beauty Parlor	100.00	Dressmaking	200.00
Beautician (Ambulant/transien	100.00	Employed, Dressmaker each	50.00
Barber Shop	150.00	Distiller of Spirit (dealer)	100.00
Barber Shop w/ massage etc.	150.00	Electric Power Plant	600.00
Body Building/Unit (motor vehi	600.00	Electrical Installation	
Bowling Alleys (1 pair)	360.00	Houses below 20 connections	50.00
Boxing Contest (each night)	600.00	Houses w/ over 20 connections	100.00
Bakery	500.00	Industrial & Business Establishmen	200.00
Beta House, VCD, DVD	300.00	Erection of Posts (CATV Telephone	160.00
Beta Tapes, VCD, DVD for ren	300.00	Electronic Shop	300.00
Battery charging shop	120.00	Fishing Boat (3 tons below)	1,250.00
Blacksmith/Silver & Goldsmith	150.00	Fishing Boat (above 3 tons exclusiv	2,000.00
Beer House/Sing-along	500.00	Fish Vendor (wholesaler)	500.00
Butcher, Large Cattle	200.00	Fish Vendor on foot	30.00
Butcher, Hogs, Small Animals	100.00	Fish Vendor motorized	150.00
Billiard Pole:		Fish Pond per hectare of a fraction	1,500.00
1 st Table	175.00	Fishing Light boat w/ 4 800W Bulbs	150.00
2 nd Table	120.00	Firewood Dealer	150.00
Bingo (Parlor Games)	800.00	Funeral Parlor	1,000.00



Bancas & other Seacraft doing	50.00	Ferris Wheel	600.00
Contractor/Builder, per project		Furniture, Bamboo/Rattan	700.00
less than P500,000.00	500.00		
P500,000.00 but less than 1M	750.00		
1M but less than 2M	1,000.00		
Coffin Dealer	500.00	Pump boat w/ storage	400.00
Cable Operator	2,500.00	Sensoro	1,500.00
Circus Operator	500.00	Hapa-hapa	1,000.00
Circus, Merry Go Round	500.00	Retailers	
,		Sari-Sari store	100.00
Furniture, Hardwood	1,500.00	Cigarette Vendor	50.00
General Building Contractor	1,000.00	NFA Grains Retailer	100.00
General Merchant	500.00	Repair & Welding Shop	700.00
Golf Link Operator	400.00	Race Tract	100.00
Health Certificate	50.00	Rice & Corn Dealer/Buyer	500.00
Hollow Blocks	500.00	Real Estate Broker	5,500.00
Hog Buyer Fee	300.00	Radio Station	1,000.00
Hatchery	2,000.00	Restaurant (big)	500.00
Internet business (per unit)	150.00	Restaurant (small)	300.00
Ice Cream Vendor (local)	50.00	Sawmill Operation (lumber slicing)	
Ice Cream Vendor (transient)	10.00	Wooden Coconut lumber	1,500.00
INSPECTION FEES		Seacraft (commercial)/Fast Craft	5,000.00
Hauler of Gravel, Sand & Ordi 2	0.00/cu.m.	Seacraft (private) yacht	1,000.00
Boulders per truck load 10-whee	eler	Stage Show	550.00
Boulders per truck load 6-wheel	er	Shooting Gallery	100.00
Laundry Shop	200.00	Scrap Buyer	1,000.00
Large Cattle Buyer	600.00	Tailoring	200.00
Lumber y	1,500.00	Employed Tailor each	50.00
wooden/	1,500.00	Tailoring w/ Perma Press	250.00
Lathe Machine Shop	700.00	Tire Recapping Plant	2,000.00
Massage Clinic	300.00	Transloading Derrick	1,000.00
Market Vendor (transient) per	30.00	Urinalysis	50.00
Mahjong Parlor Games (per ta	300.00	Video Screening Coverage	50.00
Painting Shop (for motor vehic	500.00	Video Karaoke Machine	600.00
Paper Manufacturing Plant	3,000.00	Vulcanizing Shop	150.00
Payao Permit	100.00	Warehouse (grains, copra, abaca)	600.00
Pharmacy	700.00		
Photographers	150.00		
Photographers transient (daily	50.00		
Peddler-Kerosene, Petroleum	75.00		
Private Telecommunication	2,500.00		
Poultry Raiser:	400.00		
Less than 1,000 heads per ch	120.00		
Over 1,000 but not more than	360.00		
Over 5,001 to 10,000	480.00		
Over 10,001 to 20,000	720.00		
Over 20,001 to 25,000	1,200.00		
Over 20,001 to 30,000	1,440.00		
Quadrosonic Amplifier (Local)	600.00		
Quadrosonic Amplifier (Transi	1,000.00		
Refilling Plant (LPG)	2,500.00		
Registration of local mid-wife (Registration pump boat	75.00 200.00		
registration pump boat	200.00		

c.) For each duplicate or permit issued

Php 40.00

The permit fee is payable for every district or separate establishment 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 or trade for which the permit has been obtained and the corresponding fee paid for.

Sec. 3A.02. Time and Manager of payment – The fee for the issuance of a Mayor's Permit 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.

Sec. 3A.03. Surcharge for Late payment – In case of failure to pay the permit fee or renew the permit permit within the prescribed period, the fee shall be increased by a surcharge of twenty-five percent 25% of the original amount due, such surcharge to be paid at the same time and in the same manner a s the fee.



PAYMENT FOR SEMI-ANNUAL & QUARTERLY BUSINESS TAX

Office or Division:	Business Permit and Lice	nsing Office (B	PLO)	
Classification:	Simple			
Type of Transaction:	G2B – Government to Bus	siness		
Who may avail:	Business Owners			
CHECKLIST OF R	EQUIREMENTS		WHERE TO SEC	CURE
Order of Payment		BPLO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Get order of payment at BPLO	Issue order of payment	None	3 mins	Admin Asst III, Admin Aide III
2. Payment of semi – annual (SA) / quarterly business tax	2. Receive payment and issue official receipt.	SA: 50% of business Tax; Quarterly: 25% of business tax	5 mins	Admin Asst III
	TOTAL	Refer to Chart	8 mins	

APPLICATION OF BUSINESS CLOSURE

As stated in the revenue code of Albuera, the business that retire from operation must apply for business closure and settle the applicable fees and charges.

Office or Division:	Business Permit and Licensing Office (BPLO)				
Classification:	Simple				
Type of Transaction:	G2B – Government to Business				
Who may avail:	Business Owners				
CHECKLIST OF REQ	UIREMENTS		WHERE TO SECU	JRE	
 Affidavit of Closure Barangay Certification (CEASED OPERATION) Gross Sales (previous year) Original Copy of Recent Business Permit 		Law Office Barangay Business Owr Business Owr			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE	
Submit complete requirements to BPLO	Evaluate the requirements, Assess fees and charges	None	5 mins	Admin Asst III, Admin Aide III, BPLO Des.	
	Issue Order of Payment	None	3 mins	Admin Asst III, Admin Aide III	
2. One -Time payment of tax, fees and charges	3. Issue Official Receipt	Refer to Chart	5 mins	Admin Asst III	
3. Claim Certificate of Closure	Issue Certificate of Closure	None	3 mins	Admin Asst III, Admin Aide III	
	TOTAL	Refer to Chart	16 mins		



CHANGE IN BUSINESS INFORMATION (CHANGE OF BUSINESS OWNER / CHANGE OF BUSINESS NAME / CHANGE OF BUSINESS LOCATION

Change in business information such as owner, business name and location can be done by submitting pertinent documents at BPLO.

Office or Division:	Business Permit and Licensing Office (BPLO)				
Classification:	Simple	Simple			
Type of Transaction:	G2B – Government to Bus	iness			
Who may avail:	Business Owne4rs				
CHECKLIST OF REQ	UIREMENTS		WHERE TO SECU	IRE	
Change of Business Name / 0 1. Affidavit of Change of Bus 2. New DTI/SEC/CDA Regis 3. Original Copy of Recent B Change of Business Location 1. Zoning Clearance 2. Barangay Certification	siness Name / Owner tration susiness Permit	Law Office DTI / SEC / Cl Business Own Municipal Plar	er	ent Office Barangay	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE	
Submit complete requirements to BPLO	Evaluate the requirements, Assess fees and charges, Issue order of payment	None	5 mins	Admin Asst III, Admin Aide III, BPLO Des.	
2. One -Time payment of tax, fees and charges	2. Issue Official Receipt	Refer to Chart	5 mins	Admin Asst. III	
3. Claim Business Permit	Print and issue Business Permit	None	3 mins	Admin Asst III, Admin Aide III,	
	TOTAL	Refer to Chart	13 mins		



ISSUANCE OF CERTIFICATIONS

All certifications relative to business such as Closure, Business Record and Certified True Copy, can be obtained in BPLO.

Office or Division:	Business Permit and Licensing Office (BPLO)			
Classification:	Simple			
Type of Transaction:	G2B – Government to Bus	siness		
Who may avail:	Business Owners			
CHECKLIST OF REC	QUIREMENTS		WHERE TO SECU	IRE
1. None				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Request for Certification at BPLO	Evaluate eligibility based on records, Issue order of payment	None	3 mins	Admin Aide III, BPLO Des.
One -Time payment of fees and charges	2. Issue Official Receipt	50	5 mins	Admin Asst III
3. Claim Certification	Print and issue Certification	None	3 mins	Admin Asst III, Admin Aide III,
	TOTAL	P50.00	11 mins	

ISSUANCE OF SPECIAL PERMIT

For business related rallies, motorcades, promotions, advertisement and short period sales, a special permit must first be obtained at BPLO.

Office or Division:	Business Permit and Licensing Office (BPLO)					
Classification:	Simple					
Type of Transaction:	G2B – Government to Business					
Who may avail:	Business Owners					
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE				
Request Letter Addressed to Mayor		Client				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE		
Submit a copy of request letter to BPLO, (signed and received by the Mayors Office staff) for Special Permit	Verify the said documents	None	10 mins	BPLO Designate		
One -Time payment of fees and charges	2. Issue Official Receipt	refer to chart	5 mins	Admin Asst III		
3. Claim Special Permit	Print and issue Special Permit	None	3 mins	Admin Asst. III, BPLO Designate		
TOTAL		refer to chart	18 mins			