



## K. BUSINESS PERMIT AND LICENSING OFFICE

### 1. ISSUANCE OF BUSINESS LICENSE AND PERMIT

The business permit and license is issued to business operators or business entity subject to existing rules and regulations, provided, however that all necessary permits and licenses fees are paid and not valid unless Official Receipt evidencing payment of Municipal tax and permit fee are attached.

<b>Office/Division:</b>	Business Permit and Licensing Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	Government to Business			
<b>Who may avail:</b>	All business entity			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Unified Application Form (4 original copies)		BPLO		
Barangay Clearance (2 original copies)		Barangay Hall		
Police Clearance (1 original; 1 photocopy)		Bingawan Municipal Police Station		
Sanitary permit/Health clearance ( 1 Original copy)		Rural Health Unit		
Zoning Clearance (4 original copies)		Municipal Planning and Development Office		
Occupancy permit (4 original copies)		Municipal Engineering Office		
Fire Safety Certificate (2 original copies; 1 photocopy)		BFP- Bingawan station		
Proof of Business registration, incorporation or legal identity (3 photocopy)		DTI Negosyo Center- Calinog, Iloilo / SEC/ CDA		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<b>1.</b> Submit Application form with complete requirements * Make sure to secure the Order of Payment that will be issued	<b>1.1.</b> Receive and review the requirements <b>1.2</b> Assess fees <b>1.3</b> Issue the order of payment	NONE	10-20 minutes	Leny Mae P. Gardose <i>BPLO-Alternate Designate/</i> <i>Eleazar M. Belloga</i> <i>BPLO-Designate</i>
<b>2.</b> Pay the required fees at the Office of the Municipal Treasurer by presenting the Order of Payment *Make sure to secure Official Receipt that will be issued upon payment	<b>2.1.</b> Accept the payment based on the Order of Payment <b>2.2</b> Issue Official Receipts	Police Clearance Fee – P70.00 Sanitary Permit – P 50.00 Zoning Clearance Fee – P 70.00	5-10 minutes	Precious Christy R. Compas Cashier-Designate



		Occupancy Permit – P 70.00 Garbage Fee – P 120.00 Permit Fee – See Schedule of Permit Fees below Business Tax – See Schedule of Fees for Business Tax below		
3. Claim Business permit	3. Release Business permit		5-10 minutes	<i>Ms. Amy Eigo</i>
	<b>TOTAL</b>	380+Permit Fee+Business Tax		

**SCHEDULE OF FEES FOR BUSINESS TAX**

1. **Tax on Newly-Started Business.** In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.
2. **Graduated Tax on Business**
  - (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:**

Amount of Gross Sales/Receipts for the Preceding Calendar Year			Amount of Tax Per Annum	
			Existing	Proposed
Less than 10,000.00			P 198.00	P 217.80
10,000.00	or more but less than	15,000.00	264.00	290.40
15,000.00	or more but less than	20,000.00	362.00	398.20
20,000.00	Or more but less than	30,000.00	528.00	580.80
30,000.00	Or more but less than	40,000.00	792.00	871.20
40,000.00	Or more but less than	50,000.00	990.00	1,089.00



50,000.00	Or more but less than	75,000.00	1,584.00	1,742.40
75,000.00	Or more but less than	100,000.00	1,980.00	2,178.00
100,000.00	Or more but less than	150,000.00	2,640.00	2,904.00
150,000.00	Or more but less than	200,000.00	3,300.00	3,630.00
200,000.00	Or more but less than	300,000.00	4,620.00	5,082.00
300,000.00	Or more but less than	500,000.00	6,600.00	7,260.00
500,000.00	Or more but less than	750,000.00	9,600.00	10,560.00
750,000.00	Or more but less than	1,000,000.00	12,000.00	13,200.00
1,000,000.00	Or more but less than	2,000,000.00	16,500.00	18,150.00
2,000,000.00	Or more but less than	3,000,000.00	19,800.00	21,780.00
3,000,000.00	Or more but less than	4,000,000.00	23,760.00	26,136.00
4,000,000.00	Or more but less than	5,000,000.00	27,720.00	30,490.00
5,000,000.00	Or more but less than	6,500,000.00	29,250.00	32,175.00
6,500,000.00	Or more		At a rate not exceeding thirty-seven and a half percent (37 – 1/2%) of one percent (1%) in excess of P6,500 000.00	

**Remarks:**

***The tax rate of thirty-seven and a half percent (37-1/2%) of one percent (1%) on the last row of the above tax table could likewise be subjected to an increase of not more than ten percent (10%) once every five years***

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year			Amount of Tax Per Annum	
			Existing	Proposed
Less than 1,000.00			P 22.00	P24.20
1,000.00	or more but less than	2,000.00	40.00	44.00
2,000.00	or more but less than	3,000.00	60.00	66.00



3,000.00	or more but less than	4,000.00	86.00	94.60
4,000.00	or more but less than	5,000.00	120.00	132.00
5,000.00	or more but less than	6,000.00	145.00	159.50
6,000.00	or more but less than	7,000.00	172.00	189.20
7,000.00	or more but less than	8,000.00	198.00	217.80
8,000.00	or more but less than	10,000.00	224.00	246.40
10,000.00	or more but less than	15,000.00	264.00	290.40
15,000.00	or more but less than	20,000.00	330.00	333.00
20,000.00	or more but less than	30,000.00	396.00	435.60
30,000.00	or more but less than	40,000.00	528.00	580.00
40,000.00	or more but less than	50,000.00	792.00	871.20
50,000.00	or more but less than	75,000.00	1,188.00	1,306.80
75,000.00	or more but less than	100,000.00	1,584.00	1,742.40
100,000.00	or more but less than	150,000.00	2,244.00	2,468.40
150,000.00	or more but less than	200,000.00	2,904.00	3,194.40
200,000.00	or more but less than	300,000.00	3,960.00	4,354.00
300,000.00	or more but less than	500,000.00	5,280.00	5,808.00
500,000.00	or more but less than	750,000.00	7,920.00	8,712.00
750,000.00	or more but less than	1,000,000.00	10,560.00	11,616.00
1,000,000.00	or more but less than	2,000,000.00	12,000.00	13,200.00
2,000,000.00	or more		At a rate not exceeding fifty percent (50%) of one percent (1%) in excess of P2, 000, 000.00	

**[Remarks:**

***The tax rate of fifty percent (50%) of one percent (1%) on the last row of the above tax table could likewise be subjected to an increase of not more than ten percent (10%) once every five years.]***

- (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 (a), (b), and (d)**
  - (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

**(d) On retailers.**

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2%
In excess of 400,000.00	1%

**(e) On contractors and other independent contractors and services**

Amount of Gross Sales/Receipts for the Preceding Calendar Year			Amount of Tax Per Annum	
			Existing	Proposed
Less than 5,000.00			P 33.00	P36.30
5,000.00	or more but less than	10,000.00	74.00	81.40
10,000.00	or more but less than	15,000.00	125.00	137.50
15,000.00	or more but less than	20,000.00	198.00	217.80
20,000.00	or more but less than	30,000.00	330.00	333.00
30,000.00	or more but less than	40,000.00	432.00	475.20
40,000.00	or more but less than	50,000.00	660.00	726.00
50,000.00	or more but less than	75,000.00	1,056.00	1,161.60
75,000.00	or more but less than	100,000.00	1,584.00	1,742.40
100,000.00	or more but less than	150,000.00	2,376.00	2,613.60
150,000.00	or more but less than	200,000.00	3,168.00	3,484.80
200,000.00	or more but less than	250,000.00	4,356.00	4,791.60
250,000.00	or more but less than	300,000.00	5,544.00	6,098.40
300,000.00	or more but less than	400,000.00	7,392.00	8,131.20



400,000.00	or more but less than	500,000.00	9,900.00	10,890.00
500,000.00	or more but less than	750,000.00	11,100.00	12,210.00
750,000.00	or more but less than	1,000,000.00	12,300.00	13,530.00
1,000,000.00	or more but less than	2,000,000.00	13,800.00	15,180.00
2,000,000.00	or more		At a rate not exceeding fifty percent (50%) of one percent (1%) in excess of 2,000,000.00	

**[Remarks:**

***The tax rate of fifty percent (50%) of one percent (1%) on the last row of the above tax table could likewise be subjected to an increase of not more than ten percent (10%) once every five years.]***

**(f) Producer** – Tax on agricultural and aquatic products when sold by farmers, fishermen, persons, partnership or corporation on commercial scale – rate of 2.20% of the gross sales or receipts of the preceding calendar year, including such persons and businesses but not limited to:

- 1) Operator of fish pond and fish pen
- 2) Fish breeding ground
- 3) Prawn and fish Hatchery
- 4) Seedling nursery
- 5) Fruit and tree farming
- 6) Agro-forestry farming
- 7) Salt Producers

**(g) Banks and other financial institutions** - 50% of 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, insurance premium.



**(h) Peddlers engaged in the sale of any merchandise or article of commerce, at a rate not exceeding Existing – P 77.00**

**(i) On the businesses hereunder enumerated at the rate not exceeding 2% of the gross sales or receipts of the preceding calendar year:**

- 1) Cafes and cafeterias
- 2) Ice cream and other refreshment parlors, soda fountain bars,
- 3) Carenderias
- 4) Restaurants
- 5) Food Caterers
- 6) Privately- owned public markets
- 7) Real estate dealers, subdivision operators, and lessors of real estate
- 8) Private cemeteries and memorial parks
- 9) Boarding house
- 10) Business of dealers and retailers of fermented liquors, distilled spirits, wines and tuba
  1. dealers/distributors/retailers of
    - 1.1 Imported wines
    - 2.2 Domestic wines
    - 3.3 Fermented liquors/beers
    - 4.4 Tuba and the like
- 11) Tobacco dealers
  - Retail leaf tobacco dealers
  - Wholesale leaf tobacco dealers
  - Retail manufactured tobacco dealers (cigars and cigarettes)
- 12) Amusement places
  - Day and night club
  - Day club/night club
  - Cocktail lounge or bar
  - Cabarets or dance hall
  - Bathhouse or swimming pool, resort and other places
  - Skating rink
  - Billiards



Bowling Alley  
Circus and carnival to the likes  
Marry-go-round, roller coaster, ferris wheel and other contrivances  
Shooting Gallery and other contrivances for recreation  
Vaudevilles and show  
Boxing Stadium  
Boxing Contest  
Cockpit  
Plus soltada fees per cockfight  
Derby cockfight  
Ordinary cockfight  
Race track  
Theaters and cinema  
Video houses operators fixed  
Traveling Video shows  
Theaters; non-aircon

Aircon

13) Amusement devices:

Operators of jukebox machines

Sing-a-long

14) Common carriers

Motorized tricycles

Pedicabs/Trisikad

Single Motorcycle used carriage of goods and materials

15) On golf links





## SCHEDULE OF PERMIT FEES

<b>1. Manufacturers/Importers/Producers</b>	
Cottage	P 100.00
Small	500.00
Medium	1,000.00
Large	2,000.00
<b>2. Banks</b>	
Rural, Thrift and Savings Banks	1,000.00
Commercial, Industrial and Development Banks	3,000.00
Universal Banks	5,000.00
<b>3. Other Financial Institutions</b>	
Small	1,000.00
Medium	3,000.00
Large	5,000.00
<b>4. Contractors/Service Establishments</b>	
Cottage	100.00
Small	400.00
Medium	800.00
Large	1,000.00
<b>5. Wholesalers/Retailers/Dealers or Distributors</b>	
Cottage	200.00
Small	400.00
Medium	800.00
Large	1,000.00
<b>6. Transloading Operations</b>	
Medium	2,000.00
Large	4,000.00



<b>7. Other Businesses</b>	
Cottage	100.00
Small	400.00
Medium	800.00
Large	1,000.00
<b>8. "Sin" goods and activities</b>	
Retail dealers in foreign liquors	800.00
Retail dealers in domestic liquors	600.00
Retailers of fermented liquors	300.00
Tobacco dealers	300.00
Retail dealers of manufactured tobacco	300.00
Amusement places	300.00
Golf Courses, etc.	300.00

<b>2. ISSUANCE OF CERTIFICATION FOR RETIREMENT OF BUSINESS</b>				
Certification for Retirement of business is issued to Business owners if the business or undertaking is terminated due to valid reasons stated in Brgy. Certification.				
<b>Office/Division:</b>	BPLO			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B - Government to Business owner/Business entity			
<b>Who may avail:</b>	Business Owner			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Application for Retirement of Business (4 original)			BPLO	
Brgy. certification for retired business (2 original copy)			BRGY HALL	
Business Permit (1 original)			Applicant	
Proof of Full Payment of Business Taxes (1 original Official Receipt)			Municipal Treasurer's Office - Cashier	
Additional Requirement:				
Order of Payment			BPLO	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>



		PAID		
1. Present Application for retirement of business with required documents	1.1. Verify record 1.2. Conduct Inspection and issue Order of Payment 1.3. Process business retirement application	NONE	1 day	ELEAZAR M. BELLOGA LRCO-I/AMALIA Q. PAMOCOL Municipal Treasurer
2. Upon notification from BPLO, Present Order of Payment and pay Certification fee at the Office of the Municipal Treasurer	2.1. Receive payment and issue Official receipt	Certification Fee – P 70.00	3 minutes	PRECIOUS CHRISTY R. COMPAS Cashier-Designate
3. Receive Certification for Retired Business	3. Issue Certification for Retirement of Business	NONE	2 minutes	ELEAZAR M. BELLOGA LRCO-I/AMALIA Q. PAMOCOL Municipal Treasurer
	<b>TOTAL:</b>	Php 70.00		