



# **Municipal Treasury Office**

## **External Services**



## 1. Issuance of Business Permit to Operate Business

Business Permit to Operate Business is issued to any individual or juridical person before they can legally operate business within the territorial jurisdiction of the Municipality of Nueva Era, Ilocos Norte.

<b>Office/Division:</b>	Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business			
<b>Who may avail:</b>	All persons/juridical who wants to operate business			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<ol style="list-style-type: none"> <li>1. Filled up application form, 2 copies</li> <li>2. Occupancy Permit, 1 certified photo copy, for new</li> <li>3. Zoning/Locational Clearance, 1 photo copy or duplicate copy, for new</li> <li>4. Barangay Clearance, 1 original/duplicate copy</li> <li>5. Lease Contract, if renting, 1 photo copy</li> <li>6. Certificate of Business Registration, 1photo copy, for new and if registration is expired</li> </ol>			BPLO/Treasury Office Engineering Office  MPDC Office Barangay Lessor DTI/SEC/CDA	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Register in the client logbook and submit duly filled up application and requirements	1.1 Receives application, verify completeness of requirements and assign application number	None	30 Minutes	<i>Designated Licensing Assistant</i> BPLO/Treasury Office
	1.2 Assess taxes, fees and charges due and issue Order of Payment	1.1 As assessed per schedule of rates of business taxes and fees and charges below. 1.2 Fire code fees - 15% of fees collected by LGU but not lower than P500.00	40 Minutes	<i>Revenue Collection Clerk II/Treasurer</i> Treasury Office
	1.3 Assess fire code fees			<i>Fire Inspector</i> BFP
2. Pays the assessed tax, fees and charges due	2.1 Receives the Payment and issue official receipt		20 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
	2.2 Prepares Business Permit	None	30 Minutes	<i>Designated Licensing Assistant</i> BPLO/Treasury



				Office
	2.3 Recommend approval of permit	None	30 Minutes	<i>Designated BPLO or Alternate signatory</i> BPLO/Treasury Office
	2.4 Approves the permit	None	1 Hour	<i>Municipal Mayor or Alternate Signatory</i> Mayor's Office
3. Receives Business Permit and official receipt of payments	3.1 Releases Business Permit, Official Receipts and other documents	None	20 Minutes	<i>Designated Licensing Assistant</i> BPLO
<b>Totals</b>		<b>As assessed. See schedule of taxes/fees below</b>	<b>3 Hours, 50 Minutes</b>	

## SCHEDULES OF TAXES, FEES AND CHARGES

### 1. BUSINESS TAXES:

(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:

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than 10,000.00	265.72
10,000.00 or more but less than 15,000.00	354.31
15,000.00 or more but less than 20,000.00	486.34
20,000.00 or more but less than 30,000.00	708.62
30,000.00 or more but less than 40,000.00	1,062.93
40,000.00 or more but less than 50,000.00	1,327.70
50,000.00 or more but less than 75,000.00	2,126.26
75,000.00 or more but less than 100,000.00	2,657.33
100,000.00 or more but less than 150,000.00	3,543.12
150,000.00 or more but less than 200,000.00	4,428.89
200,000.00 or more but less than 300,000.00	6,200.45
300,000.00 or more but less than 500,000.00	8,857.44
500,000.00 or more but less than 750,000.00	12,884.08
750,000.00 or more but less than 1,000,000.00	16,105.10



1,000,000.00 or more but less than 2,000,000.00	22,144.50
2,000,000.00 or more but less than 3,000,000.00	26,573.41
3,000,000.00 or more but less than 4,000,000.00	31,888.09
4,000,000.00 or more but less than 5,000,000.00	37,202.78
5,000,000.00 or more but less than 6,500,000.00	39,256.17
6,500,000.00 or more	At a rate of sixty point thirty nine percent (60.39%) of one percent (1%)

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section. The term manufacturers in this Section shall includes power producers or electric plants.

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 1,000.00	29.00
1,000.00 or more but less than 2,000.00	53.09
2,000.00 or more but less than 3,000.00	80.52
3,000.00 or more but less than 4,000.00	115.92
4,000.00 or more but less than 5,000.00	161.05
5,000.00 or more but less than 6,000.00	194.85
6,000.00 or more but less than 7,000.00	230.26
7,000.00 or more but less than 8,000.00	265.73
8,000.00 or more but less than 10,000.00	301.07
10,000.00 or more but less than 15,000.00	354.31
15,000.00 or more but less than 20,000.00	442.89
20,000.00 or more but less than 30,000.00	531.46
30,000.00 or more but less than 40,000.00	708.62
40,000.00 or more but less than 50,000.00	1,062.93
50,000.00 or more but less than 75,000.00	1,594.39
75,000.00 or more but less than 100,000.00	2,125.87
100,000.00 or more but less than 150,000.00	3,011.64
150,000.00 or more but less than 200,000.00	3,897.43
200,000.00 or more but less than 300,000.00	5,314.68
300,000.00 or more but less than 500,000.00	7,086.24
500,000.00 or more but less than 750,000.00	10,629.36
750,000.00 or more but less than 1,000,000.00	14,172.48
1,000,000.00 or more but less than 2,000,000.00	16,105.10
2,000,000.00 or more	At a rate of eighty point fifty two percent (80.52%) of one percent (1%)



**(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 subsections (a), (b), and (d) of this Article;

- (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

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 paragraphs (a), (b), and (d) of this Article.

**(d)** On retailers.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	3.21%
More than 400,000.00	1.60%

The rate of three point twenty one percent (3.21%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one point sixty percent (1.60%) 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.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	44.31
5,000.00 or more but less than 10,000.00	99.15
10,000.00 or more but less than 15,000.00	168.23
15,000.00 or more but less than 20,000.00	265.73
20,000.00 or more but less than 30,000.00	442.89
30,000.00 or more but less than 40,000.00	620.04
40,000.00 or more but less than 50,000.00	885.77



50,000.00 or more but less than 75,000.00	1,417.24
75,000.00 or more but less than 100,000.00	2,125.87
100,000.00 or more but less than 150,000.00	3,188.80
150,000.00 or more but less than 200,000.00	4,251.74
200,000.00 or more but less than 250,000.00	5,846.14
250,000.00 or more but less than 300,000.00	7,440.55
300,000.00 or more but less than 400,000.00	9,920.73
400,000.00 or more but less than 500,000.00	13,286.70
500,000.00 or more but less than 750,000.00	14,897.21
750,000.00 or more but less than 1,000,000.00	16,507.72
1,000,000.00 or more but less than 2,000,000.00	18,520.86
2,000,000.00 or more	At a rate of eighty point fifty two percent (80.52%) of one percent (1%)

***Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P18,520.86.***

**(f)** On banks and other financial institutions, at the rate of ***eighty point fifty two percent of one percent (80.52% 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. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

**(g)** On the businesses hereunder enumerated: :

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments;
3. Commission agents;
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents;
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
7. Subdivision owners/ Private Cemeteries and Memorial Parks;
8. Privately-owned markets;
- 9.. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System;



- 11.. Operators of computer services establishment;
14. General consultancy services;
15. All other similar activities consisting essentially of the sales of services for a fee.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	44.31
5,000.00 or more but less than 10,000.00	99.15
10,000.00 or more but less than 15,000.00	168.23
15,000.00 or more but less than 20,000.00	265.73
20,000.00 or more but less than 30,000.00	442.89
30,000.00 or more but less than 40,000.00	620.04
40,000.00 or more but less than 50,000.00	885.77
50,000.00 or more but less than 75,000.00	1,417.24
75,000.00 or more but less than 100,000.00	2,125.87
100,000.00 or more but less than 150,000.00	3,188.80
150,000.00 or more but less than 200,000.00	4,251.74
200,000.00 or more but less than 250,000.00	5,846.14
250,000.00 or more but less than 300,000.00	7,440.55
300,000.00 or more but less than 400,000.00	9,920.73
400,000.00 or more but less than 500,000.00	13,286.70
500,000.00 or more but less than 750,000.00	14,897.21
750,000.00 or more but less than 1,000,000.00	16,507.72
1,000,000.00 or more but less than 2,000,000.00	18,520.86
2,000,000.00 or more	At a rate of eighty point fifty two percent (80.52%) of one percent (1%)

***Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P18,520.86.***

**(h) On peddlers** engaged in the sale of any merchandise or article of commerce, at the rate of ***eighty pesos and fifty two centavos (P 80.52)*** per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers tax herein imposed.

**(i) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:**

	<u>Annual Fixed Tax</u>
Air-conditioned buses	P 3,000.00 per unit
Buses without air conditioning	2,000.00 per unit
"Mini" buses	1,000.00 per unit
Jeepneys/Fieras/Tamaraws/Vans	800.00 per unit



Tricycles

400.00 per unit

**(j) Tax on Ambulant and Itinerant Amusement Operators**

- |   |            |
|---|------------|
| 1. Circus, carnivals, or the like per day or fraction thereof   | ₱ 1,500.00 |
| 2. Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day or fraction thereof | 1,500.00   |
| 3. Sports contest/exhibitions per day or fraction thereof   | 500.00     |

**(k) Tax on Mining Operations - two point sixty four percent (2.64%)** based on the gross receipts for the preceding year of mining operations.

**(l) Tax on Forest Concessions and Forest Products - two point sixty four percent (2.64%) of the annual gross receipts of the concessionaire during the preceding year.**

**2. MAYOR'S PERMIT AND REGULATORY FEES**

For purpose of the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

<u>Enterprise Scale</u>	<u>Capitalization Assets</u>	<u>Work Force</u>
Micro	₱150,000 and below	
Cottage	₱151,000 – ₱1.5M	Less than 10
Small	₱1.5M – ₱15M	10 – 99
Medium	₱15M – ₱60M	100 – 199
Large	Above P60.0M	200 and above

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

Amount of Fee Per Annum

**(a) On business subject to graduated Fixed taxes**

- |  |            |
|--|------------|
| 1. On Manufacturers/Importers/Producers      |            |
| Micro  | ₱ 1,000.00 |
| Cottage                                      | 1,500.00   |
| Small  | 2,500.00   |
| Medium                                       | 4,500.00   |
| Large  | 6,500.00   |
| 2. On Banks                                  |            |
| Rural, Thrift and Savings Banks              | 3,000.00   |
| Commercial, Industrial and Development Banks | 4,000.00   |
| Universal Banks                              | 6,000.00   |
| 3. On Other Financial Institutions           |            |
| Micro  | 1,700.00   |





	Cottage	2,000.00
	Small	3,000.00
	Medium	4,500.00
	Large	6,500.00
4.	On Contractors/Service Establishments not otherwise specified in this Section	
	Micro	1,000.00
	Cottage	1,500.00
	Small	2,500.00
	Medium	4,500.00
	Large	6,500.00
5.	On Wholesalers/Retailers/Dealers or Distributors	
	Micro	1,000.00
	Cottage	1,500.00
	Small	2,000.00
	Medium	4,500.00
	Large	5,500.00
6.	On Mining Operations and Forest Concessions	
	Micro	9,500.00
	Cottage	11,000.00
	Small	17,000.00
	Medium	29,000.00
	Large	42,000.00
7.	On certain businesses/activity	
7.1	On owners or operators of amusement places, vending devices.	
	Night/Day clubs, bars, disco houses	
	beer gardens and other similar establishments	15,000.00
	Mountain resorts and the like	5,000.00
	Steam baths, sauna baths and the like	9,500.00
	Billiard/Pool halls, per table	700.00
	Bowling establishments	4,000.00
	Theaters and cinema houses	7,000.00
	Video games establishments, per machine	1,500.00
	Videoke, per machine	2,500.00
	Manual or coin/bill-operated dispensing or vending softdrinks and other articles, per machine	800.00
7.2	On funeral parlors	4,000.00
7.3	On Embalming Services/Contractors	2,500.00
7.4	On gun clubs and firing range	6,000.00
7.5	On martial arts club	1,000.00
7.6	Securities and foreign exchange dealers	6,500.00
7.7	Bus and jeepney terminals/station	2,000.00
7.8	On operators of public utility vehicles	
	Buses, per unit	1,500.00
	Mini Buses, per unit	1,000.00



	Jeepneys, cars, van, per unit	500.00
7.9	Video coverage, photographic shop/studio, home movie materials rentals, sounds and lights services	1,500.00
7.10	On gasoline service stations, per pump	2,200.00
7.11	On private schools, for every 500 enrollees or fraction thereof	2,000.00
7.12	Telecommunication companies, tower for cell sites, relay stations and other towers	12,000.00
7.13	Power producers, electric plants	17,000.00
7.14	Cable or satellite companies	5,000.00
7.15	Power distributors including Electric Cooperatives registered, supervised and controlled by NEA	7,000.00
7.16	On contractors with no business/project office	3,000.00
7.17	Computer Cafes, per computer set	500.00
7.18	Retail dealers in foreign liquors	2,000.00
7.19	Retail dealers in domestic liquors	500.00
7.20	Retailers of distilled spirits	400.00
7.21	Retailers of fermented liquors	400.00
7.22	Tobacco dealers	900.00
7.23	Retail dealers of manufactured tobacco/cigarettes	500.00
8.	On peddlers engaged in the sale of any merchandise or articles of commerce	
1.	Retail peddler	1,000.00
2.	Wholesale peddler	1,200.00
9.	On Cooperatives registered with the Cooperative Development Authority	1,000.00
10.	Other Businesses	
	Micro	1,000.00
	Cottage	1,500.00
	Small	2,000.00
	Medium	3,500.00
	Large	5,500.00

**(b) Permit Fee for Cockpits Owners/Operators/Licensees/Promoters and Cockpit Personnel**

(a)	From the owner/operator/licensees of cockpit:	
1.	Application filing fee	₱ 1,500.00
2.	Annual cockpit permit fee	12,000.00
(b)	From cockpit personnel:	
1.	Promoters/Hosts	1,800.00
2.	Pit Manager	1,000.00
3.	Referee	1,000.00
4.	Bet Taker "Kristo/Llamador"	1,000.00
5.	Bet Manager "Maciador/Kasador"	900.00



6.	Gaffer "Mananari"	800.00
7.	Cashier	700.00
8.	Derby (Matchmaker)	700.00

**(c) Special Permit Fee for Cockfighting**

(a)	Ordinary Cockfights	₱ 1,000.00
(b)	Special Cockfights (Pintakasi)	3,500.00
(c)	Special Derby Assessment from Promoters of -	
	Two-Cock Derby	4,000.00
	Three-Cock Derby	6,000.00
	Four-Cock Derby	7,000.00
	Five-Cock Derby	8,000.00

**(d) Permit Fee on Circus and Other Parades - ₱500.00 per day** on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

**(e) Permit Fee on Film-Making**

	<u>Rate of Fee Per Filming</u>
a. Commercial movies	₱ 7,000.00/film
b. Commercial advertisements	3,000.00/film
c. Documentary film	1,000.00/film
d. Videotape coverage	800.00/coverage

**(f) Permit Fee on Occupation/Calling Not Requiring Government Examination**

<u>Occupation or Calling</u>	<u>Rate of Fee/Annum</u>
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	₱ 350.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	250.00
(c) On employees and Workers in food or eatery establishment	250.00
(d) On employees and workers in night or night and day establishment	300.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up	



artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder 250.00

**(g) Permit Fee on Labor Recruitment for Domestic And Overseas Employment**

a)	For domestic and overseas employment	₱ 5,500.00
b)	For overseas employment	3,500.00
c)	For domestic employment	1,500.00

**3. SANITARY INSPECTION FEE**

	<u>Amount of Fee</u>
a. On House for Rent	₱ 400.00
b. On Bars, Disco Houses, Massage Clinics, Sauna Baths and the like	1,000.00
b. For each business, industrial, or agricultural establishment not specifically mentioned in this Section	
With an area of 25 sq. m. or more but less than 50 sq. m.	200.00
With an area of 50 sq. m. or more but less than 100 sq. m.	220.00
With an area of 100 sq. m. or more but less than 200 sq. m.	300.00
With an area of 200 sq. m. or more but less than 500 sq. m.	350.00
With an area of 500 sq. m. or more but less than 1000 sq. m.	600.00
With an area of 1,000 sq. m. or more	1,200.00
c. Medical/Dental Clinic	400.00
d. Peddlers	120.00
e. Public eatery places	
1) With less than 5 tables	200.00
2) With more than 5 tables	250.00
f. Food Processors/Manufactures	1,000.00
g. Other businesses	300.00

**4. SERVICE CHARGE FOR GARBAGE COLLECTION**

1. Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 100 sq. m.	₱ 3,200.00
b. More than 100 sq. m.	5,200.00



2.	Hotels, Apartments, Motels, Lodging Houses and Movie Houses	
	a. Not more than 100 sq. m.	2,200.00
	b. More than 100 sq. m.	4,200.00
3.	Restaurants, Day and Night Clubs, Cafes, and Eateries	
	a. Not more than 50 sq. m.	1,200.00
	b. More than 50 sq. m.	2,200.00
4.	Retailers	
	a. Not more than 10 sq. m.	1,000.00
	b. More than 10 sq. m.	1,200.00
5.	Other Business not mentioned above	
	a. Not more than 10 sq. m.	1,000.00
	b. More than 10 sq. m.	1,200.00
6.	Residential houses	800.00

### 5. Governors Developmental Fee

	<u>License Paid</u>	<u>Annual Fee</u>
Php	50.00 and below	PHP 22.00
	51.00 to 100.00	33.00
	101.00 to 200.00	44.00
	201.00 to 300.00	55.00
	301.00 to 500.00	83.00
	501.00 to 750.00	110.00
	751.00 to 1,000.00	138.00
	1,001.00 to 1,500.00	165.00
	1,501.00 to 2,000.00	220.00
	2,001.00 to 3,000.00	275.00
	3,001.00 to 4,000.00	330.00
	4,001.00 to 10,000.00	440.00
	10,001.00 and above	550.00

### 2. Retiring of Business License

Any business shall, upon termination or completely stopped its business operation, submit a sworn statement of its gross sales or receipts for the current year within 30 days following the closure and pay the tax due before his business is fully terminated after which a Certificate of Business Retirement/Closure shall be issued.

<b>Office/Division:</b>	Treasury Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2B – Government to Business
<b>Who may avail:</b>	All business owners who wants to retire from their business operation
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	



1. Letter requesting the closure, 2 copies 2. Duly filled up application for business retirement, 2 copies. 3. Barangay Certification regarding cessation of business, 2 copies (1 original , 1 duplicate or photocopy). 4. Current permit or license, original copy		Business owner Form from BPLO/Treasury Office  Barangay Chairman where the business is located  Business owner		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Register in the client logbook and submit duly filled up application with the requirements	1.1 Receives application and verifies completeness of requirements	None	10 Minutes	<i>Designated Licensing Assistant BPLO</i>
	1.2 Assess taxes and other fees and issue order of payment	1. Certification Fee – PHP100.00	40 Minutes	<i>Revenue Collection Clerk II/Treasurer Treasury Office</i>
2. Pay the tax and fees due	2.1 Receives payment and issue official receipts	2. Tax due as assessed per schedule of business taxes under service number 1	20 Minutes	<i>Revenue Collection Clerk II Treasury Office</i>
	2.2 Prepares Certificate of Business Retirement/Closure	None	30 Minutes	<i>Designated Licensing Assistant BPLO</i>
	2.3 Sign and recommend approval of certificate	None	30 Minutes	<i>BPLO/Alternate Signatory BPLO</i>
	2.4 Approves the Certificate	None	1 Hour	<i>Municipal Mayor/Alternate Signatory Mayor's Office</i>
3. Receives the Certificate and Official Receipt	3.1 Release the Certificate and official receipt	None	20 Minutes	<i>Designated Licensing Assistant BPLO</i>
<b>Totals</b>		1. Certification fee- Php100.00	3 Hours, 30 Minutes	



	2. Taxes due-As assessed. See schedules of taxes below Servise 1.		
--	--	--	--

### 3. Payment of Real Property Taxes

Real Properties, lands, buildings and machineries, are subject to 1% basic tax and and 1% SEF tax of the assessed value.

<b>Office/Division:</b>	Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All real property owners, their heirs or administrators			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Latest tax declaration, 1 copy (original or photocopy)			Owner/Assessor's Office	
2. Official receipt of latest payment, 1 copy (original or photocopy).			Owner/Treasury Office	
3. Current community tax certificate, 1 original copy			Owner/Treasury Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Register in the client logbook and submit requirements	1.1 Receives requirements and verify records of payments in the RPTAR and Electronic record	None	30 Minutes per parcel	<i>Revenue Collection Clerk II/RPTAR Custodian/Encoder Treasury Office</i>
	1.2 Compute tax due and interest, if any and issue order of payment	1. Basic tax = Current assess value x 1% 2. SEF tax = Current assess value x 1% 3. Interest = Tax due x 2% per	20 Minutes per parcel	<i>Revenue Collection Clerk II Treasury Office</i>
2. Pay the tax and fees due and receives official receipts and the	2.1 Receives payment and issue official receipts and return the		20 Minutes	<i>Revenue Collection Clerk II Treasury Office</i>



requirements	requirements	month or fraction of delay to be reckoned from January 1 if not paid on or before March 31 of the tax year but in no case the interest shall not exceed 72%.		
<b>Totals</b>		As assessed	1 Hour, 10 Minutes	

#### 4. Issuance of Certificate of Non-Tax Delinquency

Certificate of Non-Tax Delinquency is issued to owners or persons of legal interest of real properties for real property transfers and for other purposes.

<b>Office/Division:</b>		Treasury Office		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C – Government to Citizen		
<b>Who may avail:</b>		All real property owners, their heirs or administrators		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest tax declaration, 1 copy (original or photocopy)		Owner/Assessor's Office		
2. Official receipt of latest payment, 1 copy (original or photocopy).		Owner/Treasury Office		
3. Current community tax certificate, 1 original copy		Owner/Treasury Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Register in the client logbook and submit requirements	1.1 Receives requirements and verify records of payments in the RPTAR and electronic record	None	20 Minutes per parcel	<i>Revenue Collection Clerk II/RPTAR custodian/Encoder Treasury Office</i>
	1.2 Compute tax due if	1. Certification Fee –	10 Minutes per parcel	<i>Revenue Collection Clerk II</i>





	delinquent and issue order of payment	PHP100.00 <b>If Delinquent:</b> 2. Basic tax = Current assess value x 1% 3. SEF tax = Current assess value x 1% 4. Interest = Tax due x 2% per month or fraction of delay to be reckoned from January 1 if not paid on or before March 31 of the tax year but in no case the interest shall not exceed 72%.		Treasury Office
2. Pay the tax due if any and certification fee	2.1 Receives payment and prepare official receipt		20 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
	2.2 Prepares certificate	None	20 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
	2.3 Sign certificate	None	10 Minutes	<i>Treasurer</i>
3. Receive certificate, official receipts and requirements submitted	3.1 Release certificate, official receipts and return requirements	None	10 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
<b>Totals</b>		PHP100.00 plus tax due if delinquent	1 Hour 30 Minutes	

## 5. Issuance of Community Tax Certificate

Every person, natural or juridical, who are residents or transient visitor whose stay in Nueva Era exceeds 3 months, who are 18 years old and above are required to secure community tax certificate and pay the corresponding tax.



<b>Office/Division:</b>	Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All individual/person who are 18 years old and above and juridical persons			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Accomplished personal data sheet form, 1 copy 2. One (1) valid ID Card with photo and address for verification of identity, optional if personally known			Treasury Office Comelec/Senior Citizens Affairs Office/SSS/GSIS/PhilHealth/LTO/Pag-ibig/Employer/Foreign Affairs Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Register in the client logbook and submit requirements	1.1 Receives requirements, compute tax due and issue orders of payment	<b>Individual:</b> 1. Basic Tax – PHP8.03 2. Additional tax – PHP1.59 for every PHP1,000.00 of income regardless of whether from business, exercise of profession or from property but not to exceed PHP8,052.00. <b>Juridical:</b> 1. Basic Tax – PHP805.200 2. Additional Tax – PHP2.90 for every PHP5,000.00 valuation of real property and PHP3.19 of gross	20 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
2. Pays the tax due	2.1 Receives payment and prepares the community tax certificate		20 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office



		receipts derived from its business during the preceding year.		
3. Sign and affix his thumbmark and receives the certificate	3.1 Let the taxpayer sign and affix his thumbmark on the certificate and issue the certificate	None	5 Minutes	Revenue Collection Clerk II Treasury Office
<b>Totals</b>		As assessed	45 Minutes	

## 6. Brand Registration, Branding and Registration of Ownership of Large Cattles

Large Cattles are required to register by the owner with the Municipal Treasury for which a certificate of ownership or transfer shall be issued upon payment of registration and other fees.

<b>Office/Division:</b>	Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	All owners of large cattle			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Duly filled up request form, 1 copy (for original registration)			Treasury Office	
2. Original or Certificate of Transfer, if transfer of ownership, original copy			Owner	
3. Large cattle for inspection and branding, if original registration (to be presented at owners residence)			Owner	
3. Registered owner's brand, if original registration			Owner	
4. Current community tax certificate, 1 original copy			Owner/Treasury Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<b>IF ORIGINAL REGISTRATIO</b>				



<b>N</b>				
1. Register in the client logbook and submit requirements	1.1 Receives request and verify requirements	None	10 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
2. Present animal for registration in the field	2.1 Identify cowlicks and brand large cattle with the owner's and municipal brand	None	2 Hours, 30 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
	2.2 Prepares certificate and issue order of payment	None	30 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
3. Pay the required fees and receive the certificate	3.1 Receives payment and issue the certificate	1. Certificate of Ownership fee – PHP100.00 2. Registration fee of the brand – PHP150.00 3. Branding service fee – PHP125.00 4. Stamp of certificate – PHP5.00	10 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
<b>Totals</b>		PHP380.00	3 Hours, 10 Minutes	
<b>IF TRANSFER OF OWNERSHIP</b>				
1. Register	1.1 Receives	None	20 Minutes	<i>Revenue Collection Clerk II</i>



in the client logbook and present original current certificate of the animal and CTC	requirement s and prepares the Certificate of Transfer of the animal			Treasury Office
	1.2 Issue order of payment	None	5 Minutes	Revenue Collection Clerk II Treasury Office
2. Pay the required fees and receive the certificate	2.1 Receives payment and issue the certificate	1. Certificate of Transfer fee – PHP75.00 2. Stamp of certificate – PHP10.00	10 Minutes	Revenue Collection Clerk II Treasury Office
<b>Totals</b>		PHP85.00	35 Minutes	

## 7. Granting of Franchise and Motorized Tricycle Operators Permit

Motorized Tricycle Operators Permit is issued to any person, natural or juridical, who were granted with a franchise to lawfully operate tricycles-for-hire to render transport services to the general public for a fee

<b>Office/Division:</b>	Treasury Office			
<b>Classification:</b>	Highly Technical (with multi stage)			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	Any person or juridical who wants to operate tricycle-for-hire			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Duly filled up application form, 3 copies			Treasury Office	
2. Clear stencil of motor and chassis number, 1 copy			Owner of motorcycle	
3. Photocopy of Certificate of Registration in the name of the applicant, 1 copy			Owner/Applicant/LTO	
4. Photocopy of Official Receipt of Registration, 1 copy			Owner/Applicant/LTO	
5. Professional Drivers License, 1 photocopy			Owner/Applicant/LTO	
6. Previous MTOP and Franchise, if renewal, 1 photocopy each			Owner/Applicant/Treasury Office	
7. Unit subject for MTOP, for new applicant			Owner/Applicant	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBL</b>



				<b>E</b>
1. Register in the client logbook and submit duly filled up application form and requirements	1.1 Receive application, check authenticity and completeness of requirements, and inspect the unit motorcycle	None	30 Minutes	<i>Revenue Collection Clerk II/Treasurer Treasury Office</i>
	1.2 Assess taxes and fees due and issue order of payment	1. Annual Fixed Tax – PHP400.00 2. Franchise fee – PHP1,000.00	20 Minutes	<i>Revenue Collection Clerk II Treasury Office</i>
2. Pay the taxes and fees due and receives the official receipt	2.1 Receives payment and issue official receipt	3. Filing fee for first 5 units – PHP300.00 4. Filing fee for each unit in excess of 5 – PHP250.00 5. Filing fee for amendment of MTOP – PHP250.00 6. Inspection fee – PHP100.00 7. Legal research fee – PHP100.00 8. Occupation Fee- PHP250.00	20 Minutes	<i>Revenue Collection Clerk II Treasury Office</i>
	2.2 Certify inspection and indorse application to the Sangguniang	None	20 Minutes	<i>Treasurer Treasury Office</i>



	Bayan			
	2.3 Deliberate and adopt the Franchise Ordinance	None	29 Days, 1 Hour, 30 Minutes	SB Office
	2.4 Prepares the MTOP	None	30 Minutes	Revenue Collection Clerk II Treasury Office
	2.5 Approves the MTOP	None	1 Hour	Mayor/Alternate Signatory Mayor's Office
3. Receive the MTOP and other documents	3.1 Release MTOP together with other documents	None	10 Minutes	Revenue Collection Clerk II Treasury Office
<b>Totals</b>		PHP2,650.00	29 Days, 3 Hours, 40 Minutes	

## 8. Payment of Tricycle Operators Annual Franchise Fees, Taxes and Other Fees

Motorized Tricycle Operators Permit is issued to any person, natural or juridical, to lawfully operate tricycles-for-hire to render transport services to the general public for a fee

<b>Office/Division:</b>	Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen			
<b>Who may avail:</b>	Any person or juridical who operate tricycle-for-hire			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Motorized Tricycle Operators Permit, Original copy 2. Official Receipt of latest payment			Owner Owner	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Register in the client logbook and submit requirements	1.1 Receive requirements	None	10 Minutes	Revenue Collection Clerk II Treasury Office
	1.2 Assess	1. Annual		Revenue



	taxes and fees due and issue order of payment	Fixed Tax – PHP400.00 2. Franchise fee –		<i>Collection Clerk II</i> Treasury Office
2. Pay the taxes and fees due and receives the official receipt	2.1 Receives payment and issue official receipt	PHP1,000.00 3. Filing fee for first 5 units – PHP300.00 4. Filing fee for each unit in excess of 5 – PHP250.00 5. Filing fee for amendment of MTOP – PHP250.00 6. Inspection fee – PHP100.00 7. Legal research fee – PHP100.00 8. Occupation Fee- PHP250.00	20 Minutes	<i>Revenue Collection Clerk II</i> Treasury Office
<b>Totals</b>		PHP2,650.00	50 inutes	

## 9. Sealing and Testing of Instruments of Weights and Measures

The Office of the Municipal Treasurer shall test, calibrate and test all weighing instrument used by vendors in this municipality to safeguard the interest of the buying public. Any vendor caught using inaccurate or defective weighing scale, the same shall be confiscated and the corresponding fines shall be imposed.

<b>Office/Division:</b>	Treasury Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2B – Government to Business
<b>Who may avail:</b>	All owners of weighing scales used in selling their commodities





CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
1. Weighing scale			Owner/Dealer Store	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Register in the client logbook and present weighing instrument for testing/calibration	1.1 Test the weighing instrument	None	20 Minutes	Revenue Collection Clerk II Treasury Office
	1.2 Calibrate weighing instrument if not accurate	None	1 Hour	Revenue Collection Clerk II Treasury Office
	1.3 Seal calibrated weighing instrument and issue order of payment	None	20 Minutes	Revenue Collection Clerk II Treasury Office
2. Pay the required fee and receives the official receipt and calibrated weighing instrument	2.1 Receives payment and issue official receipt	As assessed per schedule of fees below	10 Minutes	Revenue Collection Clerk II Treasury Office
Totals		Dependent on kind and weighing capacity	1 Hour, 50 Minutes	

### Schedule of Fees for Sealing and Testing of Weights and Measures–

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	P 100.00
Measure over one (1) meter	125.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	200.00
Over ten (10) liters	250.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	200.00
With capacity of more than 30 kg. But not more than 300 kg.	250.00



- |   |        |
|---|--------|
|   | 400.00 |
|   | 500.00 |
| (d) For sealing apothecary balances of precision  | 400.00 |
| (e) For sealing scale or balance with complete set of weights:<br>For each scale or balances or other<br>balances with complete set of weights<br>for use therewith   | 500.00 |
| For each extra weight   | 500.00 |
| (f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of <b>Fifty Pesos (P50.00)</b> for each instrument shall be collected. |        |

## 10. Slaughtering of Livestock

Meat to be sold at the public market or anywhere in Nueva Era, or in eateries are required to be slaughtered at the municipality's slaughterhouse. This is to ensure that all meat sold are safe and fit for human consumption. Individuals who needs to slaughter livestock for personal purposes are also encouraged to avail the service for their safety.

<b>Office/Division:</b>		Treasury Office		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2B – Government to Business		
<b>Who may avail:</b>		All persons who slaughters animal for sale and personal consumption		
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Livestock to be slaughtered 2. Certificate of Ownership, for cattles, original copy			Owner of Livestock Owner/Registering Treasury Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Bring livestock at the municipal corral at least one day before the scheduled slaughtering with Certificate/Transfer of Ownership if large cattle	1.1 Receives livestock, verify ownership if large cattle, does ante mortem inspection and observe for 24 hours	None	1 Day 4 Hours	<i>Revenue Collection Clerk II</i> Treasury Office
2. Butcher livestock	2.1 Supervise butchering.	None	3 Hours	<i>Revenue Collection Clerk II</i>



	Conduct post mortem inspection if fit for human consumption			Treasury Office
	2.2 Issue order of payment	None	5 Minutes	Revenue Collection Clerk II Treasury Office
3. Pay the required fees and charges and receive the official receipt	3.1 Receives payment and issue official receipt	As assessed per schedule of fees and charges below	20 Minutes	Revenue Collection Clerk II Treasury Office
4. Receives the meat	4.1 Release the meat	None	5 Minutes	Revenue Collection Clerk II Treasury Office
<b>Totals</b>		As assessed	1 Day, 7 Hours, 30 Minutes	

### Schedule of Slaughterhouse Fees and Charges –

(a) Permit Fee		<u>Per Head</u>
Large cattle	PHP	50.00
Hogs		30.00
Goat/Sheep		15.00
All others		10.00
(b) Slaughter Fee		
Large cattle	PHP	100.00
Hogs		60.00
Goat/Sheep		40.00
All others		35.00
(c) Corral Fee, per head, per day or fraction thereof:		
Large cattle	PHP	100.00
Hogs		70.00
Goat/Sheep		50.00
All others		30.00
(d) Ante Mortem Fee, per head		
Large Cattle	PHP	5.00
Hogs		3.00
Goat/Sheep		2.00



All others

1.00

(e) Post Mortem Fee, per kilo of meat

PHP .30

## 11. Payment of Other Fees and Charges

This service is the collection of fees and charges of services rendered by other offices of the LGU that requires the payment of fees and/or charges.

<b>Office/Division:</b>		Treasury Office		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2C – Government to Citizens		
<b>Who may avail:</b>		All persons who are availing services of offices outside the Treasury Office		
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Order of Payment			The Office where client requested the needed document and/or service	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit Order of Payment indicating the document requested and/or services rendered with corresponding amount to be paid	1.1 Receives the Order of Payment and prepare Official Receipt	As indicated in the Order of Payment	5 Minutes	<i>Revenue Collection Clerk II/Designated Collector Treasury Office</i>
2. Pay the required fees and charges and receive the official receipt	2.1 Receives payment and issue official receipt		5 Minutes	<i>Revenue Collection Clerk II/Designated Collector Treasury Office</i>
Totals		As indicated in the order of payment	10 Minutes	

## 12. Issuance of Local Tax Clearance

Local tax clearance is issued to any citizen requesting the clearance showing that he has no outstanding tax and other obligations with the municipality for any legal purposes.



<b>Office/Division:</b>	Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizens			
<b>Who may avail:</b>	All persons who are in need of tax clearance.			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Duly filled up request form, 1 copy			Treasury Office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit duly filled up request form	1.1 Receives request form	None	5 Minutes	<i>Revenue Collection Clerk II/Designated Collector Treasury Office</i>
	1.2 Verify records if client has unsettled tax and other obligations.	None	20 Minutes	<i>Revenue Collection Clerk II/Designated Collector Treasury Office</i>
	1.3 Issue Order of Payment if found to have outstanding obligation and prepare the clearance	None	5 Minutes	<i>Revenue Collection Clerk II/Designated Collector Treasury Office</i>
2. Pay the fees	2.1 Accepts payment and issue official receipt	1. Clearance Fee – PHP100.00 2. Outstanding obligation if any	5 Minutes	<i>Revenue Collection Clerk II/Designated Collector Treasury Office</i>
	2.2 Sign the clearance	None	10 Minutes	<i>Municipal Treasurer/Alternate Signatory Treasury Office</i>
3. Receives the clearance and official receipt	3.1 Issue the tax clearance together with the official receipt	None	5 Minutes	<i>Revenue Collection Clerk II/Designated Collector Treasury Office</i>
<b>Totals</b>		PHP100.00*	50 Minutes	

\*With additional payment if client has outstanding obligations.