

2. Collection of Business Taxes

Business tax refers to the tax that businesses must pay as a normal part of business operations. Whether you are a sole proprietor, partner, part of a limited liability company, or a corporation, your business is responsible for adhering to tax regulations.

Office or Divisions:	CITY TREASURER'S OFFICE
Classification:	SIMPLE
Type of Transactions:	G2C-Government to Client
Who may avail:	All owner or administrator of the business.

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Unified Application Form from Business Permits and Licensing Office. 2. Community Tax Certificate (Cedula)		1. Business Permits and Licensing Office. 2. City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill out the application sheet at the counter and present accomplished form. 1.1 Present proof of income as per assessments for business establishments.	1. Validates the form and computes payment for the Community Tax Certificate.	None	2 minutes	Ma. Rowena S. Curampez Admin Aide I City Treasurer's Office Ricardo Agtarap Admin Officer II City Treasurer's Office
2. Pay the required amount as per computed/assessed value.	2. Prepare the Community Tax Certificate.	Based on Gross Receipt or Earnings from Business during the preceding year P 1.00 for every P 1,000.00	1 minute	Ma. Rowena S. Curampez Admin Aide I City Treasurer's Office Ricardo Agtarap Admin Officer II City Treasurer's Office
3. Present duly accomplished application form issued by BPLO to the recommending	3. Receive the required documents and check for completeness.	None	3 minutes	Lawrence C. Balmaceda City Treasurer City Treasurer's Office Eliseo G. Claravall

official for assessment. 3.1 Also, present the paid Community Tax Certificate (Cedula) for business establishment.	3.1 Verify and approve the Tax Assessment of Business Tax and Fees.			LTOO IV City Treasurer's Office
4. Prepare and pay the amount indicated in the approved tax assessment.	4. Receive and Collect the amount indicated in the approved tax assessment. 4.1 Issue the Official Receipt.	Based on Tax Assessment	2 minutes	Ricardo Agtarap Admin Officer II City Treasurer's Office Eliseo G. Claravall LTOO IV City Treasurer's Office
5. Proceed to BPLO and present Official Receipt together with documentary requirements for the issuance of Business Permit and License.	5. Assist and instruct the client to the Business Permit and Licensing Office.	None	1 minute	Ricardo Agtarap Admin Officer II City Treasurer's Office Eliseo G. Claravall LTOO IV City Treasurer's Office
	TOTAL:		9 minutes	