

**CITY TREASURER'S OFFICE****OFFICE DIVISION:**

BUSINESS TAXES AND FEES SECTION, CITY TREASURER'S OFFICE

**SERVICE DESCRIPTION****Service Provided:****EVALUATION OF BUSINESS TAX****Simple, Complex, or Highly Technical**

COMPLEX

**Internal or External**

External

**Who may avail of Service**

All business owners registered in Taguig.

**CITIZEN'S CHARTER****CHECKLIST OF REQUIREMENTS****WHERE TO  
SECURE**

1. Application Form (completely filled-out)

Business Permits  
and Licensing Office

2. Photocopy of latest business permit, with billing statement and official receipts

Business Owner

3. Financial Documents:

a. VAT/Percentage Tax Returns (Previous Year)

Business Owner

b. Audited Financial Statements (Previous Year)

Business Owner

c. Annual Income Tax Returns (Previous Year)	Business Owner
d. Sworn Declaration of Gross Sales/Receipts (Previous Year)	Business Owner
4. Recent Community Tax Certificate (If available)	City Treasurer's Office
5. Lease Contract (if applicable)	Business Owner
6. Articles of Incorporation and SEC Registration (If applicable)	Securities and Exchange Commission
7. DTI Registration (If applicable)	Department of Trade and Industry
8. For business establishments with more than one branch:	
a. Sworn statement of receipts/sales; or Breakdown of sales per branch duly certifies by the authorized official of the establishment	Business Owner
b. Latest Permit from other cities reflecting declared sales	Business Owner
9. For PEZA/BOI - Registered Enterprise	
a. PEZA - registration certificate	PEZA/BOI
b. BOI/PEZA Certification showing incentives duration and entitlement	PEZA/BOI
c. Copy of LGU remittance (if applicable)	Business Owner
10. For Cooperative:	
a. CDA Registration	Cooperative Development Authority
b. Certificate of Good Standing	Cooperative Development Authority

11. For Learning Institutions:				
a. DepEd/CHED Accreditation				DepEd/CHED
12. Other documents that the evaluator may need to assist in the determination of taxes and fees payable to the City				
<b>Client Steps (List of Transactions to Get Service)</b>	<b>Fees To Be Paid</b>	<b>Maximum Processing Time</b>	<b>Person Responsible</b>	
1. Submit all documents for evaluation	None	30 minutes	Revenue Examiner	
		10 minutes	CTO biller	
		30 minutes	City Treasurer or his deputies	
2. Receive Billing Statement and Sign in the System logbook	None	2 minutes	Revenue Collection Clerk	

**Note:**

- Volume of taxpayers or transactions, internet connection, power outage, system glitch or any other technical problems may affect the processing time/days mentioned above.
- Processing time may not apply from January 1-20 / heavy payment periods.

**ORDINANCE NO.34**

<b>BUSINESS CLASS</b>	<b>GROSS RECEIPTS</b>	<b>RATE</b>	<b>TRC (ORD. NO. 34 S.2017)</b>
Manufacturers	Up to 1,000,000.00 More than 1,000,000.00	1.25% P12,500.00 plus 45% of 1%	Section 3 (Section 75.a)
Wholesalers	Up to 1,000,000.00 More than 1,000,000.00	1% P10,000.00 plus 30% of 1%	Section 4 (Section 75.b)
Retailers		1%	Section 5 (Section 75.e)
Exporters and Sellers of Essential Commodities		1/2 of the rates prescribed under subsections a,b or e	Section 6 (Section 75.c)
Contractors	Up to 250,000.00 More than 250,000.00 Up to 300,000.00 More than 300,000.00 Up to 400,000.00 More than 400,000.00 Up to 500,000.00 More than 500,000.00 Up to 750,000.00 More than 750,000.00 Up to 1,000,000.00 More than 1,000,000.00 Up to 2,000,000.00 More than 2,000,000.00	P4,537.50 P5,775.00 P7,700.00 P10,312.00 P11,562.00 P12,812.00 P14,175.00 P14,175.00 plus 75% of 1%	Section 7 (Section 75.d)
Operators of Restaurants and Other Eating Establishments		60% of 1%	Section 8 (Section 75.f)
Operators of Amusement Places		2%	Section 9 (Section 75.g)
Banks and Other Financial Institutions	Gross receipts from interests, commissions and discounts from lending activities, income from financial leasing investments, dividends and insurance premium	12% of 1%	Section 10 (Section 75.h)
Peddlers		P50.00	Section 11 (section 75.i)
Real Estate Sellers and Lessors	Sellers - Owners, Developers and Dealers Lessors: Residential Non-Residential	75% of 1% 60% of 1% 1.50%	Section 12 (Section 75.j)

Operators of Shopping Centers		3%	Section 13 (Section 75.k)
Hotel Operators	Duly Recognized and Accredited by Taguig	45% of 1%	Section 14 (Section 75.l)
Franchised Car Sellers		50% of 1%	Section 15 (Section 75.m)
Operators of Information and Communication Technologies		75% of 1%	Section 16 (Section 75.n)
Holding Companies	Dividend Income	5% of 1%	Section 17 (Section 75.o)
Other Business		1.75%	Section 18 (Section 75.p)
Professional and Occupational Tax	Professional Tax Occupational Tax	P300.00 P150.00	Section 19 (Section 83 and 84)
Delivery Trucks or Vans		P500.00 per delivery vehicle per year	Section 20 (Section 88)
Printing and Publication Business	*Exemption: Books or other materials prescribed by DOE as school text or references	60% of 1%	Section 21 (Section 90 and 91)
Franchise Tax		50% of 1%	Section 22 (Section 93)