

# **BUSINESS PERMITS AND LICENSING OFFICE EXTERNAL SERVICES**

## 1. ISSUANCE OF NEW BUSINESS/MAYOR'S PERMIT (ON-SITE AND KIOSK)

All enterprises are required to secure a Business License and Mayor's Permit, and pay business taxes before the start of commercial operations.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business	
<b>WHO MAY AVAIL THE SERVICE</b>	All proprietors with new business in the City of Imus	
	<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
	<p><b>FOR ONSITE: Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements to the Counter/Window:</b></p> <p><b>FOR KIOSK: Please fill-out the Business Permit Application Form/Unified Form using the KIOSK and submit the following requirements to the Counter/Window:</b></p>	<p>Business One-Stop Shop (BOSS), <a href="https://cityofimus.gov.ph">https://cityofimus.gov.ph</a></p> <p>Business One-Stop Shop (BOSS) KIOSK</p>
	<p><b>Proof of Registration</b>                      -DTI, if Sole Proprietorship                      2 Copies - 1 Original, 1 Photocopy or</p> <p>-SEC Registration, if Partnership or Corporation                      2 Copies COMPLETE SET - 1 Original, 1 Photocopy or</p> <p>-CDA, if Cooperative                      2 Copies - 1 Original, 1 Photocopy</p> <p>- Housing and Land Use Regulatory Board (HLURB) Registration / Department of Human Settlement and Urban Development (DHSUD) Registration (for Homeowner's Association)</p>	<p>Business One-Stop Shop (BOSS), <a href="https://bnrs.dti.gov.ph/registration">https://bnrs.dti.gov.ph/registration</a>, Imus Satellite Office – The District Mall, City of Imus, Any DTI Office</p> <p><a href="https://crs.sec.gov.ph/">https://crs.sec.gov.ph/</a>; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines</p> <p><a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a>; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices</p> <p><a href="https://dhsud.gov.ph/services/homeowners-association/">https://dhsud.gov.ph/services/homeowners-association/</a>;                      DHSUD Building, Kalayaan Avenue, corner Mayaman Street, Diliman, Quezon City, 1101</p>
	<p><b>Proof of right of applicant to use location as business address</b>                      -Certified True Copy of Original Certificate Title (OCT)/ Certified True Copy of Transfer Certificate of Title (TCT) -1 Original                      -Notarized Deed of Sale (if owned)- Original and 1 Photocopy- complete set</p>	<p>From the owner of the business place</p>

<p>-Notarized Contract to Sell <b>(if under amortization)</b> -Original and 1 Photocopy-complete set</p> <p>-Notarized Contract of Lease and Lessor's Business Permit <b>(if renting)</b>- Original and 1 Photocopy-complete set</p> <p>-Notarized Memorandum of Agreement/ Notarized written consent of property owner <b>(if not owned, not renting)</b> -Original and 1 Photocopy-complete set</p> <p>- Death Certificate, Extrajudicial Settlement/Last Will and Testament/Affidavit of Self-Adjudication, Affidavit of Heirship and Written Consent for one of the heirs to use the property for business (if the title owner is deceased)- Original and 1 Photocopy-complete set</p> <p>-Notarized Consent of other title owner <b>(if the business owner is one of the title owner)</b>-Original</p> <p>-Secretary's Certificate (if title is single owned-for Corporation)- Original,</p> <p>-Certificate of Award Notice from NHA <b>(if without title but with Tax Declaration)</b> Original and 1 Photocopy</p> <p>-Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein- Original <b>(if lessor)</b></p>	
<p><b>Location plan or sketch of the location with picture of establishment</b> (front, right, left side view including the road, and interior view)-1 Copy-complete set</p>	<p>From the owner of the business</p>
<p><b>Certificate of Occupancy, if applicable</b> -Original and 1 Photocopy</p>	<p>From the owner of the business/City Building Official Office</p>
<p><b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b></p>	
<p><b>Market Clearance - for business located in public market-</b> Original and 1Photocopy</p>	<p>From the Economic Enterprise Management Office (EEMO) located at Imus Public Market</p>
<p><b>Franchise Agreement and Consent for franchisee</b>-Original and 1 Photocopy</p>	<p>From the Franchisor of the business</p>
<p><b>Clearance for meat retailer, poultry and pet supplies retailer</b> - Original</p>	<p>From City Veterinary Office</p>
<p><b>Annual Report to DHSUD (received/stamped) for Homeowners' Association</b> - Original and 1 Photocopy</p>	<p>From DHSUD</p>

<b>Written Authorization Letter/ SPA/ Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy</b>	From the owner of the business
<b>Letter of No Objection – Original</b>	From Office of the City Mayor
<b>Approval from the City Mayor – Original</b>	From Office of the City Mayor
<b>Barangay Clearance/Endorsement for business (if not yet integrated) -Original and 2 Photocopies</b>	From Barangay Hall where the business is located
<b>Barangay Resolution -1 Photocopy</b>	From Barangay Hall where the business is located
<b>Homeowner's Association Resolution (HOA) endorsing the project or business, if the location of the business is within a Residential Subdivision -Original and 1 Photocopy</b>	From Homeowner's Association of the Subdivision where the business is located
<b>-Tax declaration and Updated Tax Receipt - Original and 1 Photocopy</b>	From the Land Tax Office - Official Receipt of Real Property Tax-Amilyar
<b>Other documents that may be necessary (depending on the nature of business)</b>	
<b>Certificate of Attendance on Solid Waste Management Seminar (must attend seminar conducted by CENRO)</b>	From City Environment and Natural Resources Office (CENRO)
<b>Certificate of Non-Coverage (CNC) DENR-EMB (www.emb.gov.ph) - for WATER STATION, JUNKSHOPS, MEDICAL &amp; DENTAL CLINIC, LABORATORIES, LAUNDRY, CARWASH - 1 Photocopy</b>	From DENR-EMB (www.emb.gov.ph)
<b>Environmental Compliance Certificate (ECC) DENR-EMB (www.emb.gov.ph) - for INDUSTRY, HOSPITAL, GASOLINE STATION, FUNERAL HOMES, MALL, SUPERMARKET, MANUFACTURER, FACTORY, POULTRY, PIGGERY, OTHER BUSINESS POSES POTENTIAL RISK/IMPACT TO ENVIRONMENT - 1 Photocopy</b>	From DENR-EMB (www.emb.gov.ph)
<b>Contract/MOA with Private Hauler - private hauler must have MOA with Sanitary Landfill and Certificate of Disposal for MALL, FASTFOOD CHAIN, RESTAURANT, SUPERMARKET, LARGE SCALE INDUSTRY, FACTORY (MANUFACTURING), WAREHOUSE, ET.AL- 2 Photocopies</b>	From Private Hauler
<b>Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal) for MEDICAL INFECTIOUS/TOXIC WASTE-2 Photocopies</b>	From DENR accredited Hauler

<b>Discharge Permit (Water Pollution) -FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, &amp; OTHER ESTABLISHMENTS THAT USE WATER &amp; DISCHARGE IT EVENTUALLY - 1 Photocopy</b>	From DENR-EMB ( <a href="http://www.emb.gov.ph">www.emb.gov.ph</a> )
<b>Hazardous Waste Generators ID &amp; Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal)-FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, &amp; OTHER ESTABLISHMENTS THAT USE CHEMICAL DISCHARGE/HAZARDOUS SUBSTANCES - 1 Photocopy</b>	From Private Infectious/Hazardous Waste Hauler
<b>Permit to Operate (Air Pollution) - FOR MANUFACTURING/INDUSTRY with furnaces, boilers, generators, or any operation producing dust or particulate matter - 1 Photocopy</b>	From DENR-EMB ( <a href="http://www.emb.gov.ph">www.emb.gov.ph</a> )
<b>Picture of Grease Trap FOR RESTAURANT, EATERY, CARINDERIA - 1 Photocopy</b>	From the owner of the business
<b>Water Permit from National Water Resources Board (<a href="http://nwr.gov.ph">nwr.gov.ph</a>) if source of water is from deep well -FOR WATER REFILLING STATION, CARWASH, LAUNDRY) - 1 Photocopy</b>	From National Water Resources Board (NWRB) ( <a href="http://nwr.gov.ph">nwr.gov.ph</a> )
<b>Latest Result of Microbiological Examination FOR FOOD ESTABLISHMENT &amp; WATER STATION - Original</b>	From Water Testing Laboratory
<b>Latest Result of Physico-Chemical Analysis Examination for food establishment &amp; water station – Original</b>	From Water Testing Laboratory
<b>Health Certificate of Staff for food establishment, water station, salon, and spa – Original</b>	From City Health Office
<b>Urinalysis (1 month validity) – Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Fecalalysis (1 month validity) – Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Chest X-Ray (6 months validity) – Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Drug Test (1 year validity) – Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Pest/Vermin Control for food establishment, fast-food chain, supermarket – Original</b>	From any legitimate Pest Control establishments

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	20 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form), O.R., CTC, to BFP personnel for Fire Inspection Fee payment, then to Sanitary Inspector for Sanitary Permit	<ul style="list-style-type: none"> <li>• Mayor's Permit Fee</li> <li>• Zoning Fee - Based on Type of Establishment</li> <li>• Building Inspection Fee - Based on Type of Structure</li> <li>• Garbage Fee -Based on Type of Establishment</li> <li>• Environmental Protection Fee-Based on Type of Establishment</li> <li>• Sanitary Inspection Fee - Based on Type of Establishment</li> <li>• Fire Safety Inspection Fee - 15 % of total assessment excluding business tax</li> <li>• Business Plate - Php 200.00 per Business Plate</li> </ul>	10 minutes	City Treasurer's Office assigned personnel
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>1 hour</b>	



**Mayor's Permit Fee**

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

**(b). On Banks**

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

On Main Offices, one half (1/2) of the Permit Fee enumerated.

**(c.) On Other Financial Institutions per establishment**

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

## 2. ISSUANCE OF NEW BUSINESS/MAYOR'S PERMIT (ONLINE)

All enterprises are required to secure a Business License and Mayor's Permit, and pay business taxes before the start of commercial operations.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business	
<b>WHO MAY AVAIL THE SERVICE</b>	All proprietors with new business in the City of Imus	
	<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
	<p><b>Proof of Registration</b>                      -DTI, if Sole Proprietorship                      2 Copies - 1 Original, 1 Photocopy or                      -SEC Registration, if Partnership or Corporation                      2 Copies COMPLETE SET - 1 Original, 1 Photocopy or</p> <p>-CDA, if Cooperative                      2 Copies - 1 Original, 1 Photocopy</p> <p>- Housing and Land Use Regulatory Board (HLURB) Registration / Department of Human Settlement and Urban Development (DHSUD) Registration (for Homeowner's Association)</p>	<p>Business One-Stop Shop (BOSS), <a href="https://bnrs.dti.gov.ph/registration">https://bnrs.dti.gov.ph/registration</a>, Imus Satellite Office – The District Mall, City of Imus, Any DTI Office  <a href="https://crs.sec.gov.ph/">https://crs.sec.gov.ph/</a>; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines</p> <p><a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a>; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices</p> <p><a href="https://dhsud.gov.ph/services/homeowners-association/">https://dhsud.gov.ph/services/homeowners-association/</a>;                      DHSUD Building, Kalayaan Avenue, corner Mayaman Street, Diliman, Quezon City, 1101</p>
	<p><b>Proof of right of applicant to use location as business address</b>                      -Certified True Copy of Original Certificate Title (OCT)/ Certified True Copy of Transfer Certificate of Title (TCT) -1 Original                      -Notarized Deed of Sale (<b>if owned</b>)- Original and 1 Photocopy-complete set                      -Notarized Contract to Sell (<b>if under amortization</b>) -Original and 1 Photocopy-complete set                      -Notarized Contract of Lease and Lessor's Business Permit (<b>if renting</b>)- Original and 1 Photocopy-complete set                      -Notarized Memorandum of Agreement/ Notarized written consent of property owner (<b>if not owned, not renting</b>) -Original and 1 Photocopy-complete set                      - Death Certificate, Extrajudicial Settlement/Last Will and Testament/Affidavit of Self-Adjudication, Affidavit of Heirship and</p>	<p>From the owner of the business place</p>



Written Consent for one of the heirs to use the property for business (if the title owner is deceased)- Original and 1 Photocopy-complete set -Notarized Consent of other title owner <b>(if the business owner is one of the title owner)</b> -Original -Secretary's Certificate (if title is single owned-for Corporation)- Original, -Certificate of Award Notice from NHA <b>(if without title but with Tax Declaration)</b> Original and 1 Photocopy -Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein- Original <b>(if lessor)</b>	
<b>Location plan or sketch of the location with picture of establishment</b> (front, right, left side view including the road, and interior view)-1 Copy-complete set	From the owner of the business
<b>Certificate of Occupancy, if applicable</b> -Original and 1 Photocopy	From the owner of the business/City Building Official Office
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>	
<b>Market Clearance - for business located in public market-</b> Original and 1Photocopy	From the Economic Enterprise Management Office (EEMO) located at Imus Public Market
<b>Franchise Agreement and Consent for franchisee</b> -Original and 1 Photocopy	From the Franchisor of the business
<b>Clearance for meat retailer, poultry and pet supplies retailer</b> - Original	From City Veterinary Office
<b>Annual Report to DHSUD (received/stamped) for Homeowners' Association</b> - Original and 1 Photocopy	From DHSUD
<b>Written Authorization Letter/ SPA/ Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)</b> 1 Photocopy	From the owner of the business
<b>Letter of No Objection</b> – Original	From Office of the City Mayor
<b>Approval from the City Mayor</b> – Original	From Office of the City Mayor
<b>Barangay Clearance/Endorsement for business (if not yet integrated)</b> -Original and 2 Photocopies	From Barangay Hall where the business is located
<b>Barangay Resolution</b> -1 Photocopy	From Barangay Hall where the business is located
<b>Homeowner's Association Resolution (HOA) endorsing the project or business</b> , if the location of the business is within a Residential Subdivision -Original and 1 Photocopy	From Homeowner's Association of the Subdivision where the business is located

-Tax declaration and Updated Tax Receipt - Original and 1 Photocopy	From the Land Tax Office - Official Receipt of Real Property Tax-Amilyar
Other documents that may be necessary (depending on the nature of business)	
Certificate of Attendance on Solid Waste Management Seminar (must attend seminar conducted by CENRO)	From City Environment and Natural Resources Office (CENRO)
Certificate of Non-Coverage (CNC) DENR-EMB (www.emb.gov.ph) - for WATER STATION, JUNKSHOPS, MEDICAL & DENTAL CLINIC, LABORATORIES, LAUNDRY, CARWASH - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Environmental Compliance Certificate (ECC) DENR-EMB (www.emb.gov.ph) - for INDUSTRY, HOSPITAL, GASOLINE STATION, FUNERAL HOMES, MALL, SUPERMARKET, MANUFACTURER, FACTORY, POULTRY, PIGGERY, OTHER BUSINESS POSES POTENTIAL RISK/IMPACT TO ENVIRONMENT - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Contract/MOA with Private Hauler - private hauler must have MOA with Sanitary Landfill and Certificate of Disposal for MALL, FASTFOOD CHAIN, RESTAURANT, SUPERMARKET, LARGE SCALE INDUSTRY, FACTORY (MANUFACTURING), WAREHOUSE, ET.AL- 2 Photocopies	From Private Hauler
Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal) for MEDICAL INFECTIOUS/TOXIC WASTE-2 Photocopies	From DENR accredited Hauler
Discharge Permit (Water Pollution) -FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, & OTHER ESTABLISHMENTS THAT USE WATER & DISCHARGE IT EVENTUALLY - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Hazardous Waste Generators ID & Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal)-FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, & OTHER ESTABLISHMENTS	From Private Infectious/Hazardous Waste Hauler

<b>THAT USE CHEMICAL DISCHARGE/HAZARDOUS SUBSTANCES - 1 Photocopy</b>				
<b>Permit to Operate (Air Pollution) - FOR MANUFACTURING/INDUSTRY with furnaces, boilers, generators, or any operation producing dust or particulate matter - 1 Photocopy</b>		From DENR-EMB (www.emb.gov.ph)		
<b>Picture of Grease Trap FOR RESTAURANT, EATERY, CARINDERIA - 1 Photocopy</b>		From the owner of the business		
<b>Water Permit from National Water Resources Board (nwr.gov.ph) if source of water is from deep well -FOR WATER REFILLING STATION, CARWASH, LAUNDRY) - 1 Photocopy</b>		From National Water Resources Board (NWRB) (nwr.gov.ph)		
<b>Latest Result of Microbiological Examination FOR FOOD ESTABLISHMENT &amp; WATER STATION - Original</b>		From Water Testing Laboratory		
<b>Latest Result of Physico-Chemical Analysis Examination for food establishment &amp; water station – Original</b>		From Water Testing Laboratory		
<b>Health Certificate of Staff for food establishment, water station, salon, and spa – Original</b>		From City Health Office		
<b>Urinalysis (1 month validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Fecalysis (1 month validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Chest X-Ray (6 months validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Drug Test (1 year validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Pest/Vermin Control for food establishment, fast-food chain, supermarket – Original</b>		From any legitimate Pest Control establishments		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Register to <a href="https://egovcityofimus.ph/bpl/">https://egovcityofimus.ph/bpl/</a> 1.1 Sign in using your email address or mobile number 1.2 Fill-out the Online Application Form 1.3 Attach the complete requirements 1.4 A notification will be sent to your mobile no./email for the	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	20 minutes (time may vary on the speed of the internet connection)  (stop time)	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez

Business Tax Order of Payment (Assessment Form)				
2. Pay the required fee(s) thru: <ul style="list-style-type: none"> <li>• <b>Link.bizPortal</b> (<a href="http://www.landbank.com">www.landbank.com</a> and click on <a href="#">Link.bizPortal</a>)</li> <li>• <b>Starpay</b> (<a href="http://www.starpay.com.ph">www.starpay.com.ph</a> or download the app <a href="#">Starpay</a>)</li> <li>• <b>Gcash</b> (<a href="http://www.gcash.com">www.gcash.com</a> or download the app <a href="#">Gcash</a>)</li> </ul>	2. Receive the payment	<ul style="list-style-type: none"> <li>• Mayor's Permit Fee</li> <li>• Zoning Fee - Based on Type of Establishment</li> <li>• Building Inspection Fee - Based on Type of Structure</li> <li>• Garbage Fee -Based on Type of Establishment</li> <li>• Environmental Protection Fee-Based on Type of Establishment</li> <li>• Sanitary Inspection Fee - Based on Type of Establishment</li> <li>• Fire Safety Inspection Fee - 15 % of total assessment excluding business tax</li> <li>• Business Plate - Php 200.00 per Business Plate</li> </ul>	10 minutes (time may vary on the speed of the internet connection)  (stop time)	City Treasurer's Office assigned personnel
3. Visit the Business One-Stop Shop (BOSS) to pay the Fire Inspection Fee and claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>1 hour</b>	

### Mayor's Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00

Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

**(b). On Banks**

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

On Main Offices, one half (1/2) of the Permit Fee enumerated.

**(c.) On Other Financial Institutions per establishment**

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

### 3. RENEWAL OF BUSINESS/MAYOR'S PERMIT (ON-SITE AND KIOSK)

Business Permit must be renewed from January 1 to 20, every year. Penalties are imposed after this period. Those for succeeding years are computed as a percentage of gross receipts/sales. Payments may be made annually, semi-annually or quarterly. Taxes are due on the first 20 days of each quarter.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business	
<b>WHO MAY AVAIL THE SERVICE</b>	All proprietors with existing business in the City of Imus	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<b>FOR ONSITE: Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements to the Counter/Window:</b>		Business One-Stop Shop (BOSS), <a href="https://cityofimus.gov.ph">https://cityofimus.gov.ph</a>
<b>FOR KIOSK: Please fill-out the Business Permit Application Form/Unified Form using the KIOSK and submit the following requirements to the Counter/Window:</b>		Business One-Stop Shop (BOSS) KIOSK
<b>Certificate or Sworn Declaration of Gross Sales or Receipts /Financial Statements /Income Tax Returns</b> 1 Copy – Original or Photocopy		From the accountant of the business or from the owner of the business
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>		
<b>Barangay Clearance/Endorsement for business (if not yet integrated)-Original and 1 Photocopy</b>		From Barangay Hall where the business is located
<b>Barangay Resolution -1 Photocopy</b>		From Barangay Hall where the business is located
<b>Market Clearance</b> for business is located in public market-Original and 1 Photocopy		From the Economic Enterprise Management Office (EEMO) located at Imus Public Market
<b>Annual Report to DHSUD (received/stamped) for Homeowners' Association - Original</b>		From DHSUD
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy</b>		From the owner of the business
<b>Approval from the City Mayor - Original</b>		From Office of the City Mayor
<b>Letter of No Obligation – Original</b>		From Office of the City Mayor



<b>Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein FOR LESSOR- Original</b>																									
<b>Latest Result of Microbiological Examination FOR FOOD ESTABLISHMENT &amp; WATER STATION – Original</b>	From Water Testing Laboratory																								
<b>Latest Result of Physico-Chemical Analysis Examination FOR FOOD ESTABLISHMENT &amp; WATER STATION – Original</b>	From Water Testing Laboratory																								
<b>Health Certificate of Staff FOR FOOD ESTABLISHMENT, WATER STATION, SALON, AND SPA – Original</b>	From City Health Office																								
<b>Urinalysis (1 month validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory																								
<b>Fecalysis (1 month validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory																								
<b>Chest X-Ray (6 months validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory																								
<b>Drug Test (1 year validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory																								
<b>Pest/Vermin Control FOR FOOD ESTABLISHMENT, FASTFOOD CHAIN, SUPERMARKET – Original</b>	From any legitimate Pest Control establishments																								
<b>Other documents that may be necessary (depending on the nature of business)</b>																									
<b>DTI, if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED</b>	<a href="https://bnrs.dti.gov.ph/registration">https://bnrs.dti.gov.ph/registration</a> , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office																								
<b>SEC Registration, if Partnership or Corporation (2 Copies COMPLETE SET - 1 Original, 1 Photocopy) IF EXPIRED</b>	<a href="https://crs.sec.gov.ph/">https://crs.sec.gov.ph/</a> ; Secretariat Building, PICC Complex, Roxas Boulevard, Metro Manila Philippines																								
<b>CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED</b>	<a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a> ; 827 Aurora Blvd., Immaculate Conception, Quezon City.																								
<b>Certificate of Registration/Accreditation/ License from NATIONAL AGENCY</b> -Original and 1 Photocopy																									
	<table border="1"> <thead> <tr> <th></th> <th>LINE OF BUSINESS</th> <th>PERMIT/CLEARANCE NEEDED</th> <th>NATIONAL GOVERNMENT AGENCY</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Animal Facilities</td> <td>Certificate of Registration</td> <td>Bureau of Animal Industry</td> </tr> <tr> <td>2.</td> <td>Cargo/Freight Forwarders, Logistics</td> <td>Accreditation</td> <td>Philippine Shippers Bureau/Fair Trade Enforcement Bureau (FTEB)</td> </tr> <tr> <td>3.</td> <td>Customs Brokerage Business</td> <td>License</td> <td>Customs Brokerage Commission/ Bureau of Customs License</td> </tr> <tr> <td>4.</td> <td>Dealer of Rice, Corn, and Wheat</td> <td>License</td> <td>National Food Authority</td> </tr> <tr> <td>5.</td> <td>Drugstores, Household/Urban Pesticides, Medical Devices, Processed Foods, Veterinary Products, Cosmetic Products, Childcare Articles, Toys</td> <td>License to Operate; Certificate of Product Registration; PRC License for Pharmacist (Drugstore)</td> <td>Food and Drug Administration (FDA), Professional Regulation Commission (PRC)</td> </tr> </tbody> </table>		LINE OF BUSINESS	PERMIT/CLEARANCE NEEDED	NATIONAL GOVERNMENT AGENCY	1.	Animal Facilities	Certificate of Registration	Bureau of Animal Industry	2.	Cargo/Freight Forwarders, Logistics	Accreditation	Philippine Shippers Bureau/Fair Trade Enforcement Bureau (FTEB)	3.	Customs Brokerage Business	License	Customs Brokerage Commission/ Bureau of Customs License	4.	Dealer of Rice, Corn, and Wheat	License	National Food Authority	5.	Drugstores, Household/Urban Pesticides, Medical Devices, Processed Foods, Veterinary Products, Cosmetic Products, Childcare Articles, Toys	License to Operate; Certificate of Product Registration; PRC License for Pharmacist (Drugstore)	Food and Drug Administration (FDA), Professional Regulation Commission (PRC)
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		License to Operate	Bureau of Health Device & Technology-DOH
6.	Electronic/Motor Repair Shop	Accreditation	Department of Trade & Industry (DTI)
7.	Funeral Homes/Parlor	Training Certificate and License of Undertaker and Embalmer	Department of Health
8.	General/Specialty and Engineering Contractor	Contractor's License	Philippine Contractors Accreditation Board
9.	Hardware, Sash Factory,	Lumber Dealer Permit	DENR-PENRO
10.	Hotel, Resort, Apartment Hotel, Tourist Inns, Pension Houses, Ned and Breakfast, Home Stay, Travel and Tour Agency, Travel Agency, Tour Operator, Online Travel Agency, Tourist Transport Operators, MICE (Meeting, Incentives, Conventions and Exhibitions) Organizer, MICE Facility Venue, Tour Guide, Adventure/Sports and Ecotourism Facilities	Accreditation/ Registration	Department of Tourism
11.	Lending Institutions, Pawnshops, Remittance Centers, Money Changers	Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
12.	LPG Dealer/Retailer	Standard Compliance Cert. (SCC)	Department of Energy
13.	Manning and Crewing Services, Employment/Recruitment/Manpower	Registration/License	Phil. Overseas and Employment Agency (Overseas) Department of Labor and Employment (Local)
14.	Massage Parlor	Registration	TESDA, DOH Certificate
15.	Messengerial and Courier Services	Registration	Department of Transportation and Communication (DOTC)
16.	Pet Shop	Registration	Bureau of Animal Industry (BAI)
17.	Pest Control	License	Fertilizer and Pesticide Authority
18.	Pre-School, Elementary, High School	Permit to Operate	Department of Education Division Office and Regional Office
19.	Real Estate Broker	License	Department of Trade and Industry or Professional Regulatory Board

20.	Rent-a-Car/Transportation Services/Trucking	Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board		
21.	Security Agency	National License, License to Operate	PCSUCIA, PNP (Campo Crame)		
22.	Spa/Massage Clinic	Certificate of Training of Therapist or Masseur/Masseuse	Department of Health and TESDA		
23.	Telecommunications Firm	License to Operate	National Telecommunications Commission (NTC)		
24.	Water Station	Permit	Department of Health (DOH)		
25.	Video Rental Services	Registration/Permit	Optical Media Board		
CLIENT STEPS		AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements		1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	10 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)		2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form), O.R., CTC, to BFP personnel for Fire Inspection Fee payment, then to Sanitary Inspector for Sanitary Permit	Business Taxes - Based on Annual Gross Sales/Receipts Mayor's Permit Fee - Based on Business Asset Zoning Fee - Based on Type of Establishment Building Inspection Fee - Based on Type of Structure Garbage Fee -Based on Type of Establishment Environmental Protection Fee- Based on Type of Establishment	10 minutes	City Treasurer's Office assigned personnel

		Sanitary Inspection Fee - Based on Type of Establishment Fire Safety Inspection Fee - 15 % of total assessment excluding business tax. Business Plate - Php 200.00 per Business Plate Business Sticker - Php 20.00 per Sticker (Refer to City Ordinance No. 04- 133 S. 2019		
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate/Sticker, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>50 minutes</b>	

### Mayor's Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

**(b.) On Banks**

Rural Banks (Main or Branch)	P	5,000.00
Thrift Banks (Main or Branch)		5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)		10,000.00
Universal Banks (Branch)		20,000.00

**(c.) On Other Financial Institutions per establishment**

Lending	P	3,000.00
Pawnshop		3,000.00
Money Shops		3,000.00
Insurance		5,000.00
Pension Plan		5,000.00

**Business Tax**

A. On **manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce** of whatever kind or nature. In accordance with the following schedule:

<b>Amount of Gross Sales/Receipts For the Preceding Calendar Year</b>	<b>Tax Per Annum</b>
50,000.00 or more but less than 75,000.00	1,742.00
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
200,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 500,000.00	6,655.00
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	22,143.00
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	32,175.00
6,500,000.00 or more	32,175.00 plus 49.5% of 1% over P6.5million

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, re-packers, 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.

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
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	13,200.00
2,000,000.00 or more	P13,200.00 plus 66% of 1% over P2.0 million

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

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations

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



D. On **exporters of all articles of commerce** of whatever kind or nature not mentioned under subsection (c), in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
Less than 100,000.00	871.00
100,000.00 or more but less than 150,000.00	1,221.00
150,000.00 or more but less than 200,000.00	1,580.00
200,000.00 or more but less than 300,000.00	2,178.00
300,000.00 or more but less than 500,000.00	2,904.00
500,000.00 or more but less than 750,000.00	4,345.00
750,000.00 or more but less than 1,000,000.00	5,749.70
1,000,000.00 or more but less than 2,000,000.00	6,534.00
2,000,000.00 or more	P6,534.00 plus 32.45% of 1% over P2.0 million

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.

E. On **contractors and other independent contractors** in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
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	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	15,180.00 plus 66% of 1% over P2.0 million

Provided that in no case shall the tax on gross receipts of P2, 000,000.00 or more be less than P15, 180.00.

F. On **banks and other financial institutions**, at the rate of seven five percent of one percent (75% 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 operators of theaters and cinema houses, video-movie houses utilizing laser disc players, projectors and of similar apparatus, and other entertainment sites in the internet and other show houses which are open to public for a fee:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,560.00
75,000.00 or more but less than 100,000.00	2,335.00
100,000.00 or more but less than 150,000.00	3,269.00
150,000.00 or more but less than 200,000.00	4,295.00
200,000.00 or more but less than 250,000.00	5,493.00
250,000.00 or more but less than 300,000.00	7,296.00
300,000.00 or more but less than 400,000.00	9,837.00
400,000.00 or more but less than 500,000.00	10,175.00
500,000.00 or more but less than 750,000.00	11,275.00
750,000.00 or more but less than 1,000,000.00	12,650.00
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	P 13,915.00 plus 66% of 1% over P2.0 million

H. On **lessors of real estate** including apartments and boarding houses:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 60,000.00	1,210.00
60,000.00 or more but less than 70,000.00	1,548.00
70,000.00 or more but less than 80,000.00	1,839.00
80,000.00 or more but less than 90,000.00	2,153.00
90,000.00 or more but less than 100,000.00	2,468.00
100,000.00 or more but less than 150,000.00	3,061.00
150,000.00 or more but less than 200,000.00	4,138.00
200,000.00 or more but less than 300,000.00	5,517.00
300,000.00 or more but less than 500,000.00	8,167.00

500,000.00 or more but less than 750,000.00	13,722.00
750,000.00 or more but less than 1,000,000.00	19,882.00
1,000,000.00 or more but less than 2,000,000.00	21,780.00
2,000,000.00 or more	P21,780.00 plus 66% of 1% over P2.0 million

I. On the businesses hereunder enumerated:

1. Commission agents;
2. Lessors, dealers, brokers of real estate;
3. On travel agencies and travel agents;
4. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
5. Subdivision owners/developers, Private Cemeteries and Memorial Parks owners/developers;
6. Privately-owned markets;
7. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
8. Operators of Cable Network System;
9. General consultancy services;
10. Warehouses
11. On line businesses that offers services
12. All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
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	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P15, 180.00.

J. On retailers with gross receipts or sales for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
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 100,000,000.00	11,616.00 plus 66% of 1% over P1.0 million but less than P100 million
100,000,000.00 or more but less than 500,000,000.00	665,016.00 plus 1.10% over P100 million but less than P500 million
500,000,000.00 or more	P5,065,016.00 plus 82.5% of 1% over P500 million

K. On retailers classified as sari-sari store with gross sales or receipts for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,950.00
300,000.00 or more but less than 500,000.00	4,924.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	P10,560.00 plus 60% of 1% over P1.0 million

L. On **Authorized Franchise Car Dealers** engaged in business of selling brand new vehicles and genuine parts pursuant to a valid and existing Franchise Agreement with legitimate manufacturers and distributors shall be taxed at the rate of 50% of 1% of gross receipts up to P 2,000,000.00 and 45% of 1% of gross receipts in excess of P 2,000,000.00.

M. On **restaurants and other eating establishments** such as, but not limited to cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountains, food caterers, fast food centers and snack counters shall be taxed at the rate of 1.75% of the gross receipts of the preceding calendar year.

N. On operators engaged in amusement devices and computer shop shall be taxed at the rate of Two Hundred Pesos (P200.00) per amusement device.

O. On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Sixty Six Pesos (P66.00) 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.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

P. On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	P 6,000.00 per unit
Buses without air conditioning	5,000.00 per unit
"Mini" buses	4,000.00 per unit
Utility Vehicles/Vans/Fieras/Tamaraws	1,500.00 per unit
Taxis/Grab and the like	1,000.00 per unit
Jeepneys	800.00 per unit
Multi-Cabs	800.00 per unit
Tricycles (5 or more units)	100.0 er unit

#### 4. RENEWAL OF BUSINESS/MAYOR'S PERMIT (ONLINE – ASSESSMENT)

Business Permit must be renewed from January 1 to 20, every year. Penalties are imposed after this period. Those for succeeding years are computed as a percentage of gross receipts/sales. Payments may be made annually, semi-annually or quarterly. Taxes are due on the first 20 days of each quarter.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business	
<b>WHO MAY AVAIL THE SERVICE</b>	All proprietors with existing business in the City of Imus	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<b>Certificate or Sworn Declaration of Gross Sales or Receipts /Financial Statements /Income Tax Returns</b> 1 Copy – Original or Photocopy		From the accountant of the business or from the owner of the business
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>		
<b>Barangay Clearance/Endorsement for business (if not yet integrated)</b> -Original and 1 Photocopy		From Barangay Hall where the business is located
<b>Barangay Resolution</b> -1 Photocopy		From Barangay Hall where the business is located
<b>Market Clearance</b> for business is located in public market-Original and 1 Photocopy		From the Economic Enterprise Management Office (EEMO) located at Imus Public Market
<b>Annual Report to DHSUD (received/stamped) for Homeowners' Association</b> - Original		From DHSUD
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)</b> 1 Photocopy		From the owner of the business
<b>Approval from the City Mayor</b> - Original		From Office of the City Mayor
<b>Letter of No Obligation</b> – Original		From Office of the City Mayor
<b>Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein FOR LESSOR</b> - Original		
<b>Latest Result of Microbiological Examination FOR FOOD ESTABLISHMENT &amp; WATER STATION</b> – Original		From Water Testing Laboratory
<b>Latest Result of Physico-Chemical Analysis Examination FOR FOOD ESTABLISHMENT &amp; WATER STATION</b> – Original		From Water Testing Laboratory
<b>Health Certificate of Staff FOR FOOD ESTABLISHMENT, WATER STATION, SALON, AND SPA</b> – Original		From City Health Office



<b>Urinalysis (1 month validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Fecalysis (1 month validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Chest X-Ray (6 months validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Drug Test (1 year validity) - Original</b>	From Department of Health (DOH)Accredited Laboratory
<b>Pest/Vermin Control FOR FOOD ESTABLISHMENT, FASTFOOD CHAIN, SUPERMARKET – Original</b>	From any legitimate Pest Control establishments
<b>Other documents that may be necessary (depending on the nature of business)</b>	
<b>DTI, if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED</b>	<a href="https://bnrs.dti.gov.ph/registration">https://bnrs.dti.gov.ph/registration</a> , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office
<b>SEC Registration, if Partnership or Corporation (2 Copies COMPLETE SET - 1 Original, 1 Photocopy) IF EXPIRED</b>	<a href="https://crs.sec.gov.ph/">https://crs.sec.gov.ph/</a> ; Secretariat Building, PICC Complex, Roxas Boulevard, Metro Manila Philippines
<b>CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED</b>	<a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a> ; 827 Aurora Blvd., Immaculate Conception, Quezon City.

**Certificate of Registration/Accreditation/ License from NATIONAL AGENCY**

-Original and 1 Photocopy

	<b>LINE OF BUSINESS</b>	<b>PERMIT/CLEARANCE NEEDED</b>	<b>NATIONAL GOVERNMENT AGENCY</b>
1.	Animal Facilities	Certificate of Registration	Bureau of Animal Industry
2.	Cargo/Freight Forwarders, Logistics	Accreditation	Philippine Shippers Bureau/Fair Trade Enforcement Bureau (FTEB)
3.	Customs Brokerage Business	License	Customs Brokerage Commission/ Bureau of Customs License
4.	Dealer of Rice, Corn, and Wheat	License	National Food Authority
5.	Drugstores, Household/Urban Pesticides, Medical Devices, Processed Foods, Veterinary Products, Cosmetic Products, Childcare Articles, Toys	License to Operate; Certificate of Product Registration; PRC License for Pharmacist (Drugstore) License to Operate	Food and Drug Administration (FDA),  Professional Regulation Commission (PRC)  Bureau of Health Device & Technology-DOH
6.	Electronic/Motor Repair Shop	Accreditation	Department of Trade & Industry (DTI)
7.	Funeral Homes/Parlor	Training Certificate and License of Undertaker and Embalmer	Department of Health
8.	General/Specialty and Engineering Contractor	Contractor's License	Philippine Contractors Accreditation Board
9.	Hardware, Sash Factory,	Lumber Dealer Permit	DENR-PENRO
10.	Hotel, Resort, Apartment Hotel, Tourist Inns, Pension Houses, Ned and Breakfast, Home	Accreditation/ Registration	Department of Tourism

	Stay, Travel and Tour Agency, Travel Agency, Tour Operator, Online Travel Agency, Tourist Transport Operators, MICE (Meeting, Incentives, Conventions and Exhibitions) Organizer, MICE Facility Venue, Tour Guide, Adventure/Sports and Ecotourism Facilities		
11.	Lending Institutions, Pawnshops, Remittance Centers, Money Changers	Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
12.	LPG Dealer/Retailer	Standard Compliance Cert. (SCC)	Department of Energy
13.	Manning and Crewing Services, Employment/Recruitment/Manpower	Registration/License	Phil. Overseas and Employment Agency (Overseas) Department of Labor and Employment (Local)
14.	Massage Parlor	Registration	TESDA, DOH Certificate
15.	Messengerial and Courier Services	Registration	Department of Transportation and Communication (DOTC)
16.	Pet Shop	Registration	Bureau of Animal Industry (BAI)
17.	Pest Control	License	Fertilizer and Pesticide Authority
18.	Pre-School, Elementary, High School	Permit to Operate	Department of Education Division Office and Regional Office
19.	Real Estate Broker	License	Department of Trade and Industry or Professional Regulatory Board
20.	Rent-a-Car/Transportation Services/Trucking	Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board
21.	Security Agency	National License, License to Operate	PCSUCIA, PNP (Campo Crame)
22.	Spa/Massage Clinic	Certificate of Training of Therapist or Masseur/Masseuse	Department of Health and TESDA
23.	Telecommunications Firm	License to Operate	National Telecommunications Commission (NTC)

	<b>24.</b> Water Station	Permit	Department of Health (DOH)	
	<b>25.</b> Video Rental Services	Registration/Permit	Optical Media Board	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Register to <a href="https://egovcityofimus.ph/bpl/">https://egovcityofimus.ph/bpl/</a></p> <p>1.1 Sign in using your email address or mobile number</p> <p>1.2 Link the business to your account</p> <p>1.3 Fill-out the Online Application Form</p> <p>1.4 Attach the complete requirements</p> <p>1.5 A notification will be sent to your mobile no./email for the Business Tax Order of Payment (Assessment Form)</p>	<p>1. Evaluate and approve the linking of account</p> <p>2. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)</p>	None	<p>10 minutes (time may vary on the speed of the internet connection)</p> <p>(stop time)</p>	<p>Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez</p>
<p>2. Pay the required fee(s) thru:</p> <ul style="list-style-type: none"> <li>• <b>Link.bizPortal</b> (<a href="http://www.landbank.com">www.landbank.com</a> and click on <a href="http://Link.bizPortal">Link.bizPortal</a>)</li> <li>• <b>Starpay</b> (<a href="http://www.starpay.com.ph">www.starpay.com.ph</a> or download the app <a href="#">Starpay</a>)</li> <li>• <b>Gcash</b> (<a href="http://www.gcash.com">www.gcash.com</a> or download the app <a href="#">Gcash</a>)</li> </ul>	2. Receive the payment	<ul style="list-style-type: none"> <li>• Mayor's Permit Fee</li> <li>• Zoning Fee - Based on Type of Establishment</li> <li>• Building Inspection Fee - Based on Type of Structure</li> <li>• Garbage Fee -Based on Type of Establishment</li> <li>• Environmental Protection Fee- Based on Type of Establishment</li> <li>• Sanitary Inspection Fee - Based on Type of Establishment</li> <li>• Fire Safety Inspection Fee - 15 % of total assessment excluding business tax</li> <li>• Business Plate - Php 200.00 per Business Plate</li> </ul>	<p>10 minutes (time may vary on the speed of the internet connection)</p> <p>(stop time)</p>	City Treasurer's Office assigned personnel
3. Visit the Business One-Stop Shop (BOSS) to pay the Fire	3. Issue the Business Tax Order of Payment (Assessment Form) with	None	30 minutes	Norman Angeles; Luisito Dominguez;

Inspection Fee and claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit			Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>50 minutes</b>	

### Mayor's Permit Fee

A. On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount
P 10,000.00 and below	150.00
Over P 10,000.00 to P 30,000.00	225.00
Over P 30,000.00 to P 50,000.00	300.00
Over P 50,000.00 to P 75,000.00	375.00
Over P 75,000.00 to P 100,000.00	450.00
Over P 100,000.00 to P 200,000.00	525.00
Over P 200,000.00 to P 350,000.00	600.00
Over P 350,000.00 to P 500,000.00	700.00
Over P 500,000.00 to P 750,000.00	800.00
Over P 750,000.00 to P 850,000.00	1,000.00
Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 30,000,000.00	60,000.00

**B. On Banks**

Rural Banks (Main or Branch)	P	5,000.00
Thrift Banks (Main or Branch)		5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)		10,000.00
Universal Banks (Branch)		20,000.00

**C. On Other Financial Institutions per establishment**

Lending	P	3,000.00
Pawnshop		3,000.00
Money Shops		3,000.00
Insurance		5,000.00
Pension Plan		5,000.00

**Business Tax**

A. On **manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of 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	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,742.00
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
200,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 500,000.00	6,655.00
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	22,143.00
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	32,175.00
6,500,000.00 or more	32,175.00 plus 49.5% of 1% over P6.5million

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, re-packers, 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.

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
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	13,200.00
2,000,000.00 or more	P13,200.00 plus 66% of 1% over P2.0 million

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

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations

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



D. On **exporters of all articles of commerce** of whatever kind or nature not mentioned under subsection (c), in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
Less than 100,000.00	871.00
100,000.00 or more but less than 150,000.00	1,221.00
150,000.00 or more but less than 200,000.00	1,580.00
200,000.00 or more but less than 300,000.00	2,178.00
300,000.00 or more but less than 500,000.00	2,904.00
500,000.00 or more but less than 750,000.00	4,345.00
750,000.00 or more but less than 1,000,000.00	5,749.70
1,000,000.00 or more but less than 2,000,000.00	6,534.00
2,000,000.00 or more	P6,534.00 plus 32.45% of 1% over P2.0 million

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.

E. On **contractors and other independent contractors** in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
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	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00

1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	15,180.00 plus 66% of 1% over P2.0 million

Provided that in no case shall the tax on gross receipts of P2, 000,000.00 or more be less than P15, 180.00.

F. On **banks and other financial institutions**, at the rate of seven five percent of one percent (75% 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 operators of theaters and cinema houses, video-movie houses utilizing laser disc players, projectors and of similar apparatus, and other entertainment sites in the internet and other show houses which are open to public for a fee:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,560.00
75,000.00 or more but less than 100,000.00	2,335.00
100,000.00 or more but less than 150,000.00	3,269.00
150,000.00 or more but less than 200,000.00	4,295.00
200,000.00 or more but less than 250,000.00	5,493.00
250,000.00 or more but less than 300,000.00	7,296.00
300,000.00 or more but less than 400,000.00	9,837.00
400,000.00 or more but less than 500,000.00	10,175.00
500,000.00 or more but less than 750,000.00	11,275.00
750,000.00 or more but less than 1,000,000.00	12,650.00
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	P 13,915.00 plus 66% of 1% over P2.0 million

H. On **lessors of real estate** including apartments and boarding houses:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 60,000.00	1,210.00
60,000.00 or more but less than 70,000.00	1,548.00
70,000.00 or more but less than 80,000.00	1,839.00
80,000.00 or more but less than 90,000.00	2,153.00
90,000.00 or more but less than 100,000.00	2,468.00

100,000.00 or more but less than 150,000.00	3,061.00
150,000.00 or more but less than 200,000.00	4,138.00
200,000.00 or more but less than 300,000.00	5,517.00
300,000.00 or more but less than 500,000.00	8,167.00
500,000.00 or more but less than 750,000.00	13,722.00
750,000.00 or more but less than 1,000,000.00	19,882.00
1,000,000.00 or more but less than 2,000,000.00	21,780.00
2,000,000.00 or more	P21,780.00 plus 66% of 1% over P2.0 million

I. On the businesses hereunder enumerated:

1. Commission agents;
2. Lessors, dealers, brokers of real estate;
3. On travel agencies and travel agents;
4. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
5. Subdivision owners/developers, Private Cemeteries and Memorial Parks owners/developers;
6. Privately-owned markets;
7. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
8. Operators of Cable Network System;
9. General consultancy services;
10. Warehouses
11. On line businesses that offers services
12. All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
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	12,210.00

750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P15, 180.00.

J. On retailers with gross receipts or sales for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
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 100,000,000.00	11,616.00 plus 66% of 1% over P1.0 million but less than P100 million
100,000,000.00 or more but less than 500,000,000.00	665,016.00 plus 1.10% over P100 million but less than P500 million
500,000,000.00 or more	P5,065,016.00 plus 82.5% of 1% over P500 million

K . On retailers classified as sari-sari store with gross sales or receipts for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,950.00
300,000.00 or more but less than 500,000.00	4,924.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	P10,560.00 plus 60% of 1% over P1.0 million

L. On **Authorized Franchise Car Dealers** engaged in business of selling brand new vehicles and genuine parts pursuant to a valid and existing Franchise Agreement with legitimate manufacturers and distributors shall be taxed at the rate of 50% of 1% of gross receipts up to P 2,000,000.00 and 45% of 1% of gross receipts in excess of P 2,000,000.00.

M. On **restaurants and other eating establishments** such as, but not limited to cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountains, food caterers, fast food centers and snack counters shall be taxed at the rate of 1.75% of the gross receipts of the preceding calendar year.

N. On operators engaged in amusement devices and computer shop shall be taxed at the rate of Two Hundred Pesos (P200.00) per amusement device.

O. On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Sixty Six Pesos (P66.00) 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.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

P. On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	P 6,000.00 per unit
Buses without air conditioning	5,000.00 per unit
"Mini" buses	4,000.00 per unit
Utility Vehicles/Vans/Fieras/Tamaraws	1,500.00 per unit
Taxis/Grab and the like	1,000.00 per unit
Jeepneys	800.00 per unit
Multi-Cabs	800.00 per unit
Tricycles (5 or more units)	100.00 per unit

#### 5. CHANGE ADDRESS OF BUSINESS (WITHIN CITY OF IMUS) IN BUSINESS/MAYOR'S PERMIT (ON-SITE)

All enterprises that changed its status are required to amend its Business/Mayor's Permit for transfer/change address.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business	
<b>WHO MAY AVAIL THE SERVICE</b>	All proprietors with new business in the City of Imus	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<b>Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements:</b>		Business One-Stop Shop (BOSS), <a href="https://cityofimus.gov.ph">https://cityofimus.gov.ph</a>
<b>Latest Business Tax Order of Payment (Assessment Form) – Original</b>		From the owner of the business (previously issued by BPLO to the owner)
<b>Latest Business Permit Certificate (Diploma) – Original</b>		From the owner of the business (previously issued by BPLO to the owner)
<b>Proof of right of applicant to use location as business address</b> -Certified True Copy of Original Certificate Title (OCT)/ Certified True Copy of Transfer Certificate of Title (TCT)/ Tax Declaration/- 1 Original <b>(if owned)</b> -Notarized Deed of Sale <b>(if owned)</b> - Original and 1 Photocopy-complete set -Notarized Contract to Sell <b>(if under amortization)</b> -Original and 1 Photocopy-complete set -Notarized Contract of Lease and Lessor’s Business Permit <b>(if renting)</b> - Original and 1 Photocopy-complete set -Notarized Memorandum of Agreement/ Notarized written consent of property owner <b>(if not owned, not renting)</b> -Original and 1 Photocopy-complete set - Death Certificate, Extrajudicial Settlement/Last Will and Testament/Affidavit of Self-Adjudication <b>(if the title owner is deceased)</b> - Original and 1 Photocopy-complete set -Notarized Consent of other title owner <b>(if the business owner is one of the title owner)</b> -Original -Secretary’s Certificate (if title is single owned-for Corporation), - Original -Certificate of Award Notice from NHA <b>(if without title but with Tax Declaration)</b> Original and 1 Photocopy -Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein- Original <b>(if lessor)</b>		From the owner of the business place



<b>Location plan or sketch of the location with picture of establishment</b> (front, right, left side view including the road, and interior view) -1 Copy-complete set	From the owner of the business			
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
<b>Barangay Clearance/Endorsement for business (if not yet integrated)</b> -Original and 2 Photocopies	From Barangay Hall where the business is located			
<b>Barangay Resolution</b> - 1 Photocopy	From Barangay Hall where the business is located			
<b>Homeowner's Association Resolution (HOA) endorsing the project or business</b> , if the location of the business is within a Residential Subdivision-Original and 1 Photocopy	From Homeowner's Association of the Subdivision where the business is located			
<b>Updated Tax Receipt</b> - Original and 1 Photocopy	From the Land Tax Office (Official Receipt of Real Property Tax-Amilyar)			
<b>Market Clearance for business is located in public market</b> -Original and 1 Photocopy	From the Economic Enterprise Management Office (EEMO) located at Imus Public Market			
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)</b> 1 Photocopy	From the owner of the business			
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	10 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form)	Mayor's Permit Fee	10 minutes	City Treasurer's Office assigned personnel
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	None	10 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva;

			Zecel Secretario
Fill-out the Client Satisfaction Rating Form			
<b>TOTAL</b>	<b>Based on computation</b>	<b>30 minutes</b>	

**Mayor's Permit Fee**

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		1,250.00

**(b.) On Banks**

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

**(c.) On Other Financial Institutions per establishment**

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

## 6. CHANGE BUSINESS NAME IN BUSINESS/MAYOR'S PERMIT / CHANGE BUSINESS NATURE OR LINE OF BUSINESS (ON-SITE)

All enterprises that changed its status are required to amend its Business/Mayor's Permit for change of business name.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business			
<b>WHO MAY AVAIL THE SERVICE</b>	All proprietors with new business in the City of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements:</b>		Business One-Stop Shop (BOSS), <a href="https://cityofimus.gov.ph">https://cityofimus.gov.ph</a>		
<b>Latest Business Tax Order of Payment (Assessment Form) - Original</b>		From the owner of the business (previously issued by BPLO to the owner)		
<b>Latest Business Permit Certificate (Diploma) - Original</b>		From the owner of the business (previously issued by BPLO to the owner)		
<b>Proof of Registration</b> -DTI, if Sole Proprietorship – should be same owner 2 Copies - 1 Original, 1 Photocopy or  -SEC Registration, if Partnership or Corporation – should be same incorporators 2 Copies COMPLETE SET - 1 Original, 1 Photocopy or  -CDA, if Cooperative 2 Copies - 1 Original, 1 Photocopy		Business One-Stop Shop (BOSS), <a href="https://bnrs.dti.gov.ph/registration">https://bnrs.dti.gov.ph/registration</a> , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office  <a href="https://crs.sec.gov.ph/">https://crs.sec.gov.ph/</a> ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines  <a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a> ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices		
<b>Written Authorization Letter / Secretary's Certificate /Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy</b>		From the owner of the business		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	10 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.;

				Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form)	Mayor's Permit Fee	10 minutes	City Treasurer's Office assigned personnel
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	None	10 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>30 minutes</b>	

### Mayor's Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		1,250.00

(b.) On Banks

Rural Banks (Main or Branch)	P	5,000.00
Thrift Banks (Main or Branch)		5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)		10,000.00
Universal Banks (Branch)		20,000.00

**(c.) On Other Financial Institutions per establishment**

Lending	P	3,000.00
Pawnshop		3,000.00
Money Shops		3,000.00
Insurance		5,000.00
Pension Plan		5,000.00

**7. MULTIPLE AMENDMENTS IN BUSINESS/MAYOR'S PERMIT (CHANGE OWNERSHIP/CHANGE BUSINESS NAME/CHANGE ADDRESS-WITHIN CITY OF IMUS) and CHANGE OWNERSHIP IN BUSINESS/MAYOR'S PERMIT – (ON-SITE)**

All enterprises that changed its status are required to amend its Business/Mayor's Permit.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business	
<b>WHO MAY AVAIL THE SERVICE</b>	All proprietors with new business in the City of Imus	
	<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
	<b>Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements:</b>	Business One-Stop Shop (BOSS), <a href="https://cityofimus.gov.ph">https://cityofimus.gov.ph</a>
	<b>Business Retirement Certificate – 1 Photocopy</b>	From the owner of the business (previously issued by City Treasurer's Office)
	<b>Proof of Registration</b> -DTI, if Sole Proprietorship 2 Copies - 1 Original, 1 Photocopy or  -SEC Registration, if Partnership or Corporation 2 Copies COMPLETE SET - 1 Original, 1 Photocopy or  -CDA, if Cooperative 2 Copies - 1 Original, 1 Photocopy  - Housing and Land Use Regulatory Board (HLURB) Registration / Department of Human Settlement and Urban Development (DHSUD) Registration (for Homeowner's Association)	Business One-Stop Shop (BOSS), <a href="https://bnrs.dti.gov.ph/registration">https://bnrs.dti.gov.ph/registration</a> , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office  <a href="https://crs.sec.gov.ph/">https://crs.sec.gov.ph/</a> ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines  <a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a> ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices  <a href="https://dhsud.gov.ph/services/homeowners-association/">https://dhsud.gov.ph/services/homeowners-association/</a> ; DHSUD Building, Kalayaan Avenue, corner Mayaman Street, Diliman, Quezon City, 1101
	<b>Proof of right of applicant to use location as business address</b> -Certified True Copy of Original Certificate Title (OCT)/ Certified True Copy of Transfer Certificate of Title (TCT)/ Tax Declaration/- 1 Original <b>(if owned)</b> -Notarized Deed of Sale <b>(if owned)</b> - Original and 1 Photocopy-complete set -Notarized Contract to Sell <b>(if under amortization)</b> -Original and 1 Photocopy-complete set -Notarized Contract of Lease and Lessor's Business Permit <b>(if renting)</b> - Original and 1 Photocopy-complete set	From the owner of the business place



<p>-Notarized Memorandum of Agreement/ Notarized written consent of property owner <b>(if not owned, not renting)</b> -Original and 1 Photocopy-complete set</p> <p>- Death Certificate, Extrajudicial Settlement/Last Will and Testament/Affidavit of Self-Adjudication <b>(if the title owner is deceased)</b>- Original and 1 Photocopy-complete set</p> <p>-Notarized Consent of other title owner <b>(if the business owner is one of the title owner)</b>-Original</p> <p>-Secretary's Certificate (if title is single owned-for Corporation)- Original,</p> <p>-Certificate of Award Notice from NHA <b>(if without title but with Tax Declaration)</b> Original and 1 Photocopy</p> <p>-Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein- Original <b>(if lessor)</b></p> <p><b>-Tax declaration and Updated Tax Receipt</b> - Original and 1 Photocopy (From the Land Tax Office - Official Receipt of Real Property Tax-Amilyar))</p>	
<p><b>Location plan or sketch of the location with picture of establishment</b> (front, right, left side view including the road, and interior view)-1 Copy-complete set</p>	<p>From the owner of the business</p>
<p><b>Certificate of Occupancy, if applicable</b> -Original and 1 Photocopy</p>	<p>From the owner of the business/City Building Official Office</p>
<p><b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b></p>	
<p><b>Barangay Clearance/Endorsement for business (if not yet integrated)</b> -Original and 2 Photocopies</p>	<p>From Barangay Hall where the business is located</p>
<p><b>Barangay Resolution</b> -1 Photocopy</p>	<p>From Barangay Hall where the business is located</p>
<p><b>Homeowner's Association Resolution (HOA) endorsing the project or business</b>, if the location of the business is within a Residential Subdivision -Original and 1 Photocopy</p>	<p>From Homeowner's Association of the Subdivision where the business is located</p>
<p><b>Other documents that may be necessary (depending on the nature of business)</b></p>	
<p><b>Market Clearance for business is located in public market</b>-Original and 1 Photocopy</p>	<p>From the Economic Enterprise Management Office (EEMO) located at Imus Public Market</p>
<p><b>Franchise Agreement and Consent for franchisee</b>-Original and 1 Photocopy</p>	<p>From the Franchisor of the business</p>

<b>Annual Report to DHSUD (received/stamped) for Homeowners' Association - Original and 1 Photocopy</b>	From DHSUD
<b>Written Authorization Letter/ SPA/ Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy</b>	From the owner of the business
<b>Letter of No Objection – Original</b>	From Office of the City Mayor
<b>Approval from the City Mayor – Original</b>	From Office of the City Mayor
<b>Certificate of Attendance on Solid Waste Management Seminar (must attend seminar conducted by CENRO)</b>	From City Environment and Natural Resources Office (CENRO)
<b>Certificate of Non-Coverage (CNC) DENR-EMB (www.emb.gov.ph) - for WATER STATION, JUNKSHOPS, MEDICAL &amp; DENTAL CLINIC, LABORATORIES, LAUNDRY, CARWASH - 1 Photocopy</b>	From DENR-EMB (www.emb.gov.ph)
<b>Environmental Compliance Certificate (ECC) DENR-EMB (www.emb.gov.ph) - for INDUSTRY, HOSPITAL, GASOLINE STATION, FUNERAL HOMES, MALL, SUPERMARKET, MANUFACTURER, FACTORY, POULTRY, PIGGERY, OTHER BUSINESS POSES POTENTIAL RISK/IMPACT TO ENVIRONMENT - 1 Photocopy</b>	From DENR-EMB (www.emb.gov.ph)
<b>Contract/MOA with Private Hauler - private hauler must have MOA with Sanitary Landfill and Certificate of Disposal for MALL, FASTFOOD CHAIN, RESTAURANT, SUPERMARKET, LARGE SCALE INDUSTRY, FACTORY (MANUFACTURING), WAREHOUSE, ET.AL- 2 Photocopies</b>	From Private Hauler
<b>Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal) for MEDICAL INFECTIOUS/TOXIC WASTE-2 Photocopies</b>	From DENR accredited Hauler
<b>Discharge Permit (Water Pollution) -FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, &amp; OTHER ESTABLISHMENTS THAT USE WATER &amp; DISCHARGE IT EVENTUALLY - 1 Photocopy</b>	From DENR-EMB (www.emb.gov.ph)
<b>Hazardous Waste Generators ID &amp; Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal)-FOR RESTAURANTS, SHOPPING MALLS,</b>	From Private Infectious/Hazardous Waste Hauler

<b>COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, &amp; OTHER ESTABLISHMENTS THAT USE CHEMICAL DISCHARGE/HAZARDOUS SUBSTANCES - 1 Photocopy</b>				
<b>Permit to Operate (Air Pollution) - FOR MANUFACTURING/INDUSTRY with furnaces, boilers, generators, or any operation producing dust or particulate matter - 1 Photocopy</b>		From DENR-EMB ( <a href="http://www.emb.gov.ph">www.emb.gov.ph</a> )		
<b>Picture of Grease Trap FOR RESTAURANT, EATERY, CARINDERIA - 1 Photocopy</b>		From the owner of the business		
<b>Water Permit from National Water Resources Board (<a href="http://nwr.gov.ph">nwr.gov.ph</a>) if source of water is from deep well -FOR WATER REFILLING STATION, CARWASH, LAUNDRY) - 1 Photocopy</b>		From National Water Resources Board (NWRB) ( <a href="http://nwr.gov.ph">nwr.gov.ph</a> )		
<b>Latest Result of Physico-Chemical Analysis Examination for food establishment &amp; water station – Original</b>		From Water Testing Laboratory		
<b>Health Certificate of Staff for food establishment, water station, salon, and spa – Original</b>		From City Health Office		
<b>Urinalysis (1 month validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Fecalysis (1 month validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Chest X-Ray (6 months validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Drug Test (1 year validity) – Original</b>		From Department of Health (DOH)Accredited Laboratory		
<b>Pest/Vermin Control for food establishment, fast-food chain, supermarket – Original</b>		From any legitimate Pest Control establishments		
<b>Clearance for meat retailer, poultry and pet supplies retailer - Original</b>		From City Veterinary Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	20 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez;

				Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form), O.R., CTC, to BFP personnel for Fire Inspection Fee payment, then to Sanitary Inspector for Sanitary Permit	<ul style="list-style-type: none"> <li>• Mayor's Permit Fee</li> <li>• Zoning Fee - Based on Type of Establishment</li> <li>• Building Inspection Fee - Based on Type of Structure</li> <li>• Garbage Fee -Based on Type of Establishment</li> <li>• Environmental Protection Fee-Based on Type of Establishment</li> <li>• Sanitary Inspection Fee - Based on Type of Establishment</li> <li>• Fire Safety Inspection Fee - 15 % of total assessment excluding business tax</li> <li>• Business Plate - Php 200.00 per Business Plate</li> </ul>	10 minutes	City Treasurer's Office assigned personnel
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>1 hour</b>	

**Mayor's Permit Fee**

- (a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		1,250.00

**(b). On Banks**

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

On Main Offices, one half (1/2) of the Permit Fee enumerated.

**(c.) On Other Financial Institutions per establishment**

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

**8. ISSUANCE OF MAYOR'S PERMIT FOR COOPERATIVE**

Cooperatives are required to obtain or secure Mayor's Permit and pay the commensurate cost of regulation, inspection, and surveillance of the operation of its business.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business			
<b>WHO MAY AVAIL THE SERVICE</b>	All Cooperatives in the City of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Cooperative Development Authority (CDA) Registration (2 Copies - 1 Original, 1 Photocopy)		<a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a> ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices.		
Community Tax Certificate (CEDULA)		City Treasurer's Office		
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
Barangay Clearance for business (2 Copies – 1 Original, 1 Photocopy)		Barangay Hall where the business is located		
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)</b> 1 Photocopy		From the owner of the business		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	Mayor's Permit - P1,000.00	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>15 minutes</b>	



## 9. ISSUANCE OF TEMPORARY OR SEASONAL VENDOR'S PERMIT

Mayor's Permit is issued to temporary or seasonal vendors and exhibitors engaged in the sale or display of goods or services during fairs, fiestas, Christmas, foundation or anniversary day, and other holidays or special occasions, for a period of at least one (1) day but not more than one (1) year, in temporary booths or other temporary structures, located indoors or outdoors, whether leased or free.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business			
<b>WHO MAY AVAIL THE SERVICE</b>	All potential proprietors with business in the City of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
DTI , if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy) or SEC Registration, if Partnership or Corporation (2 Copies - 1 Original, 1 Photocopy)  or CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy)		Business One-Stop Shop (BOSS), <a href="https://bnrs.dti.gov.ph/registration">https://bnrs.dti.gov.ph/registration</a> , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office  <a href="https://crs.sec.gov.ph/">https://crs.sec.gov.ph/</a> ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines  <a href="https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents">https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents</a> ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices		
Contract of Lease		From the owner/lessor of the building or commercial stall		
Community Tax Certificate (CEDULA)		City Treasurer's Office		
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
<b>Barangay Clearance/Endorsement for business (if not yet integrated)</b> -Original and 2 Photocopies		Barangay Hall where the business is located		
<b>Approval from the City Mayor</b> – Original		From the Office of the City Mayor		
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)</b> 1 Photocopy		From the owner of the business		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang;

				Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	<ul style="list-style-type: none"> <li>• Business Taxes <ul style="list-style-type: none"> <li>○ Renewal Based on Annual Gross Sales/Receipts</li> <li>• Mayor's Permit Fee</li> </ul> </li> <li>Four (4) square meters or less Php 7.00/day</li> <li>○ More than four (4) square meters Php 60.00/sq.m. per mo.</li> </ul> <p>(Refer to City Ordinance No. 04-133 S. 2019)</p>	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman T. Angeles; Luisito E. Dominguez Melani M. Unawa Richard M. Villanueva
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>15 minutes</b>	

### Mayor's Permit Fee

Size	Amount
Four (4) square meters or less	P 7.00/day
More than four (4) square meters	60.00/sq.m./mo.

### Business Taxes

- **Renewal**

A. On the businesses hereunder enumerated: All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
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	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P15, 180.00.

B. On retailers with gross receipts or sales for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
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 100,000,000.00	11,616.00 plus 66% of 1% over P1.0 million but less than P100 million
100,000,000.00 or more but less than 500,000,000.00	665,016.00 plus 1.10% over P100 million but less than P500 million
500,000,000.00 or more	P5,065,016.00 plus 82.5% of 1% over P500 million

## 10. ISSUANCE OF PERMIT FOR AMBULANT AND ITINERANT AMUSEMENT OPERATORS

Mayor's Permit is issued to operators of amusement area particularly within the Imus Town Plaza, Imus Covered Court and its vicinity.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office			
<b>CLASSIFICATION</b>	Simple			
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business			
<b>WHO MAY AVAIL THE SERVICE</b>	All potential proprietors with business in the City of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Endorsement Letter from the City Mayor/City Administrator		Office of the City Mayor/ City Administrator's Office		
Community Tax Certificate (CEDULA)		City Treasurer's Office		
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
<b>Barangay Clearance/Endorsement for business (if not yet integrated)</b> -Original and 2 Photocopies		Barangay Hall where the business is located		
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy</b>		From the owner of the business		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	Mayor's Permit Fee Php 600.00 per sq.m./day (particularly within the Imus City Plaza, Imus Covered Court, and its vicinity) Circus, Carnivals, or the like Php 500.00 per day	5 minutes	City Treasurer's Office assigned personnel

		Merry-go-round, Rollercoaster, Ferris Wheel, Swing and other Mechanical rides(within Imus City Plaza or any public property) Php 1,200.00 per day Shooting gallery and other game booths Php 750.00 per day (less than or equal to 4 sq.m.) Other gaming stalls Php 1,500.00 (greater than 4 sq.m.) per day		
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman T. Angeles; Luisito E. Dominguez; Melani M. Unawa; Richard M. Villanueva
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on computation</b>	<b>15 minutes</b>	

#### 11. ISSUANCE OF OTHER PERMITS

Mayor's Permit is issued to cockpit operators/owners/licensees and cockpit personnel. The following are the other issued permits:

- Permit for Cockpit Owners/Operators/ Licensees
- Permit for Promoters and Cockpit Personnel
- Special Permit for Cockfighting

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office
<b>CLASSIFICATION</b>	Simple

<b>TYPE OF TRANSACTION</b>	G2B – Government to Business			
<b>WHO MAY AVAIL THE SERVICE</b>	All residents and non-residents of the City of Imus All cockpit owners of the City of Imus (for issuance of Special Permit for Cockfighting)			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>Permit for Cockpit Owners/Operators/ Licensees</b>				
<b>New License</b>				
Zoning/Locational Clearance (issued by the Zoning Administrator)		City Planning and Development Office		
Building Plan and Design (duly approved by the City Engineer)		City Engineering Office		
Sanitary Permit/Clearance (issued by the City Health Officer)		City Health Office		
<b>Annual Renewal</b>				
Certification from the City Engineer to the effect that such cockpit is free from material, structural or other physical hazards		City Engineering Office		
Sanitary Permit/Clearance (issued by the City Health Officer)		City Health Office		
<b>Permit for Promoters and Cockpit Personnel</b>				
Community Tax Certificate (CTC)		City Treasurer's Office		
<b>Special Permit for Cockfighting</b>				
Endorsement Letter from the City Mayor/City Administrator		Office of the City Mayor/ City Administrator's Office		
Community Tax Certificate (CTC)		City Treasurer's Office		
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
<b>Barangay Clearance/Endorsement for business (if not yet integrated)</b> -Original and 2 Photocopies		Barangay Hall where the business is located		
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)</b> 1 Photocopy		From the owner of the business		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez;



2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	<p><b>A. Owner/operator/licensee of the cockpit:</b>  Application Filing Fee  Php 3,000.00  Annual Cockpit Permit Fee  Php 15,000.00</p> <p><b>B. Permit for Promoters and Cockpit Personnel</b>  <b>Cockpit Personnel</b>  Promoter/Hosts  Php 2,000.00 per annum  Pit Manager  Php 500.00 per annum  Referee  Php 300.00 per annum  Bet Taker (Kristo/Llamador)  Php 300.00 per annum  Bet Manager (Maciador/Kasador)  Php 300.00 per annum  Gaffer (Mananari)  Php 200.00 per annum  Cashier  Php 200.00 per annum  Derby (Matchmaker)  Php 200.00 per annum</p> <p><b>C. Soltada</b>  Ordinary/Regular/Hackfight  Php 50.00 per fight  Plasada  1% of the total bet of the winner</p> <p><b>Special Permit Fee for Cockfighting</b>  <b>A. Special Cockfights (Pintakasi)</b></p>	5 minutes	Glenn Elmer Ramirez City Treasurer's Office assigned personnel
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		Php1,000.00 per day <b>B. Special Derby Assessment from Promoters of:</b> One-Cock "Ulutan" and Php 2,000.00 per day "Timbangan" Two-Cock Derby Php 3,000.00 per day Three-Cock Derby Php 4,000.00 per day Four-Cock Derby Php 5,000.00 per day Five-Cock (or more) Derby Php 6,000.00 per day International Derby Php 3,000.00 per day <b>C. Soltada</b> Special Cockfight and Derby Php 120.00 per fight International Derby Php 200.00 per fight		
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman T. Angeles; Luisito E. Dominguez; Melani M. Unawa; Richard M. Villanueva
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Based on Computation</b>	<b>15 minutes</b>	

## 12. ISSUANCE OF CERTIFICATION

The certification for non-existing business, with existing business, or other certifications related to businesses are issued by this office that are usually required for scholarships, hospitalization, BIR, and others. The following are the issued certifications:

- Certification - with existing business and non-existing business
- Other Certifications

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office
<b>CLASSIFICATION</b>	Simple

<b>TYPE OF TRANSACTION</b>	G2B – Government to Business, G2G – Government to Government, G2C – Government to Citizen			
<b>WHO MAY AVAIL THE SERVICE</b>	All residents and non-residents of the City of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Request Letter		From the requesting party		
Community Tax Certificate (CEDULA)		City Treasurer's Office		
<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
Written Authorization Letter (if Representative) 1 Photocopy		From the requesting party		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	With Existing Business Certification P 50.00 Non-Existing Business Certification P 50.00 Other Certifications P 50.00 Documentary Stamp Tax Php 30.00	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Certificate	3. Issue the Certificate	None	5 minutes	Norman T. Angeles; Luisito E. Dominguez; Melani M. Unawa; Richard M. Villanueva
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>P80.00</b>	<b>15 minutes</b>	

### 13. ISSUANCE OF CEMETERY CONTRACT OF LEASE (for lots owned by the city)

A Cemetery Contract of Lease for lots owned by this city is issued to the relative of the deceased resident of Imus. Rental fee is collected for the rental of Municipal Cemetery lots/niche with the lease period of five (5) years.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office
<b>CLASSIFICATION</b>	Simple

<b>TYPE OF TRANSACTION</b>	G2C – Government to Citizen			
<b>WHO MAY AVAIL THE SERVICE</b>	All residents and non-residents of the City of Imus			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Referral Letter (issued by BPLO)		Business Permits & Licensing Office		
Community Tax Certificate (CEDULA) of informant		City Treasurer's Office		
Registered Death Certificate		From the Local Civil Registrar's Office of the City/City where the person died;		
Transfer Permit in case the deceased died outside the territorial jurisdiction of the city;		From the Treasurer's Office of the City/City where the person died;		
Previous Cemetery Contract (if renewal)		From the relative of the deceased or person who processed the previous contract		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present the requirements and get the Referral Letter	1. Evaluate requirements and issue Referral Letter for signature of cemetery caretaker	None	2 minutes (stop time)	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Present the Referral Letter	2. Fill-out the Referral Letter & sign	None	5 minutes (stop time)	Nelson Vasquez (cemetery caretaker)
3. Present the Referral Letter with signature of cemetery caretaker	3. Check the requirements and approve the Referral Letter	None	10 minutes	General Services Office personnel
4. Present the Referral Letter with the complete requirements and receive the Cemetery Contract of Lease	4. Prepare Cemetery Contract of Lease, to be signed by concerned personnel and release for signature of the City Mayor	None	5 minutes	Norman T. Angeles; Luisito E. Dominguez; Melani M. Unawa; Richard M. Villanueva
5. Pay the required fee(s) at the City Treasurer's Office	5. Receive the payment and issue the O.R.	<b>Alapan Public Cemetery Contract Fee</b> <ul style="list-style-type: none"> <li>• New Php 1,500.00</li> <li>• Renewal Php 500.00</li> <li>• Construction of new tomb fee Php 6,500.00</li> </ul>	5 minutes	City Treasurer's Office assigned personnel

		<ul style="list-style-type: none"> <li>• Construction of old tomb fee Php 5,000.00</li> <li>• Construction of bone crypt Php 3,000.00</li> </ul> <p><b>Toclong Public Cemetery Contract Fee</b></p> <ul style="list-style-type: none"> <li>• New Php 1,500.00</li> <li>• Lot Renewal Php 100.00/sq.m./year</li> </ul>		
6. Submit Cemetery Contract of Lease for signature	6. The lessor (City Mayor) will sign the contract	None	1 day	City Mayor
7. Notarize the Cemetery Contract of Lease	7. Wait for the client	None	(stop time)	Any notary public office
8. Present the O.R. and Cemetery Contract of Lease (paid, signed and notarized)	8.1 Write the O.R. no. in the Contract of Lease; 8.2 Get a copy of Cemetery Contract of Lease, and Referral Letter for filing	None	1 minute	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>Depending on the option chosen</b>	<b>1 day and 28 minutes</b>	

#### 14. CERTIFIED COPY OF DOCUMENTS

Certified copy of Mayor's Permit or any certifications/permits originated from this office is issued to the requesting party.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office	
<b>CLASSIFICATION</b>	Simple	
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business	
<b>WHO MAY AVAIL THE SERVICE</b>	All business owners or authorized personnel of the requesting party	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
Photocopy of document/s originated from this office		From the requesting party

<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy		From the requesting party		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	2 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	Certified Copy Php 50.00 per copy Documentary Stamp Tax Php 30.00	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Certified Copy of document	3. Issue the Certified Copy of document	None	2 minutes	Norman T. Angeles; Luisito E. Dominguez; Melani M. Unawa; Richard M. Villanueva
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>P 80.00</b>	<b>9 minutes</b>	

## 15. VERIFICATION OF RECORDS

The requesting party may verify the records from this office in relation to business permit issued.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office		
<b>CLASSIFICATION</b>	Simple		
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business, G2G – Government to Government, G2C – Government to Citizen		
<b>WHO MAY AVAIL THE SERVICE</b>	All requesting parties or authorized personnel		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
Request letter (written letter, email)		From the requesting party	



<b>OTHER REQUIREMENTS THAT MAY BE NEEDED:</b>				
<b>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy</b>		From the requesting party		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the complete requirements	1. Verify the request from the database	None	5 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Ma. Elinor Laureles
2. Receive the reply thru letter/certification or email	2. Prepare the letter/certification or email and send to the requesting party	None	5 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Ma. Elinor Laureles
Fill-out the Client Satisfaction Rating Form				
<b>TOTAL</b>		<b>None</b>	<b>10 minutes</b>	

Note: All information to be disclosed will be in accordance with the Data Privacy Act

## 16. FILING OF BUSINESS COMPLAINT

Complaint on business establishments in City of Imus is filed in this office to undertake necessary actions.

<b>OFFICE OR DIVISION</b>	Business Permits and Licensing Office		
<b>CLASSIFICATION</b>	Complex		
<b>TYPE OF TRANSACTION</b>	G2B – Government to Business, G2G – Government to Government, G2C – Government to Citizen		
<b>WHO MAY AVAIL THE SERVICE</b>	All residents and non-residents of Imus		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>	
Accomplished Business Complaint Form or		Business Permits and Licensing Office (BPLO)	

Letter of Complaint		From the requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill-out and submit Business Complaint Form or Letter of Complaint	1.1 Interview the complainant	None	5 minutes	Regina C. Camaclang; Ruby R. Concepcion; Rolando S. Dela Cruz; Ma. Elinor G. Laureles
	1.2 Schedule the ocular inspection of the business complaint	None	2 minutes  (stop time)	Will be inspected on scheduled date
	1.3 Ocular inspection on the scheduled date ("Special Visit") and take photos	None	1 day	Rolando S. Dela Cruz; Luisito E. Dominguez; Roehl R. Mañago, Jr.; Dianne Lois Marcial;
	1.4 Prepare the Inspection Report	None	5 minutes	Glenn Elmer S. Ramirez; Felizardo San Jose, Jr.;
	1.5 Encode the inspected business establishment in the computer system and prepare an arrears assessment, if necessary	None	5 minutes	Zecel N. Secretario; Job Order employees assigned to BPLO
	1.6 File the Inspection Report and attachments (per business)	None	3 minutes	Regina Camaclang
2. Receive feedback or update	2. Send feedback or update to the complainant	None	5 minutes	Regina C. Camaclang; Ruby R. Concepcion; Rolando S. Dela Cruz; Ma. Elinor G. Laureles
<b>TOTAL</b>		<b>None</b>	<b>1 day and 25 minutes</b>	

## FEEDBACK AND REDRESS MECHANISM

- ❖ Please let us know how we have served you by accomplishing our Feedback Form and drop it in the suggestion box provided.

**You can reach us at:** [imusbplo@gmail.com](mailto:imusbplo@gmail.com); (046) 888 9910; (046) 888 9912

**Contact Person:** **Ms. Jasmin C. Ramos**  
City Government Department Head I

**Location:** The **Business Permits and Licensing Office** is located at the Ground Level of the City of Imus Government Center, Malagasang I-G, City of Imus, Cavite

**Office Hours:** **8:00 A.M. to 5:00 P.M. Mondays to Fridays (No Noon Break)**