

Frequently Asked Questions

When should I obtain a Business Permit?

The business permit shall be secured before the start of the business. It is unlawful to conduct or engage in any of the business trade or occupation without first securing a permit from the City Mayor and paying the necessary fees. (Section 76, Section 87, Section 388 of Ordinance No. 0158-05)

Can I use my business permit in my other business located in another address/place?

No. The business permit is only applicable in the business address stated in the permit. You should apply for a separate business permit for your business located in a different address or place.

What is the duration of the business permit?

The business permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fees. [Section 89(e)]

Should I post my business permit?

Yes. You should post your business permit in a conspicuous place at all times and produce the same upon demand by the City Mayor, City Treasurer, or their duly authorized representatives. Non-posting is subject to fine.[Section 89(d)]

What is the basis of the business tax?

Business taxes are computed based on Gross Sales or Receipts derived by the business during the preceding calendar year. The rates on the particular kind or nature of business conducted by the taxpayer are prescribed in Ordinance No. 0158-05 Series of 2005, as amended. For new businesses, the tax is based on the capitalization of the business establishment.

When should I renew by business permit?

You should renew your business permit within the first twenty (20) days of January. Business Taxes and Regulatory fees shall be paid within the aforementioned time. Business taxes may however be paid on a quarterly basis without penalty on or before the following dates:

- JANUARY 20 - 1ST QUARTER
- APRIL 20 - 2ND QUARTER
- JULY 20 - 3RD QUARTER
- OCTOBER 20 - 4TH QUARTER

What will happen if I do not renew my business permit within the first twenty (20) days of January?

Failure to pay the tax, fee or charge within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) percent of the amount of tax, fee or other imposition due not paid on time and an interest at the rate not exceeding two (2%) percent per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount exceed thirty-six (36) months. (Section 398 of Ordinance No. 0158-05)

What are regulatory fees?

These are reasonable amounts imposed on and paid by taxpayers before engaging in business which are commensurate with the cost of regulation, inspection and licensing. These include Mayor's Permit fees, Garbage fees, Sanitation fees, Zoning fees, Fire Safety , Signage's etc.

Can I refuse inspections made by the Business Bureau?

No. Refusal to subject a business establishment to inspection shall be a ground for the revocation of the business permit. [Section 89(f)]. However, to guard against imposters, ask the inspectors for their names and look for their identification cards and Memorandum duly signed by the Head of Office.

What is required if I conduct any kind of program or activity?

Every person who shall conduct or hold any program or activity within the jurisdiction of this city shall first obtain a Special Mayor's Permit and pay the corresponding fee. (Article 26)

What permit should be secured by my employees?

Workers or employees, whether working on a temporary or permanent basis, whose occupation or calling does not require government examination are required to secure an Occupational Permit and pay the corresponding fee. The occupational permit is renewed annually within the first twenty (20) days of January of each year. Failure to pay the fee within the time prescribed shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the fee due. (Article 25).