



OFFICE OF THE MUNICIPAL TREASURER



1. Application/Renewal of Business Permit

Any individual or corporation, who establishes, operates and maintains a business within this Municipality shall be required to pay for a Business Tax/Mayor's Permit and other regulatory fees pursuant to the revenue code of the municipality

OFFICE / DIVISION	Office of the Municipal Treasurer
CLASSIFICATION	Simple
TYPE OF TRANSACTION	G2C - Government to Citizen G2B - Government to Businesses
WHO MAY AVAIL:	1. Business Owner 2. Authorized representative of the Business Owner
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Barangay Clearance for Operation of Business	Office of Punong Barangay where business is located
2. DTI/SEC/CDA Certificate (Registration of Business)	Securities and Exchange Commission, Department of Trade and Industry/Negosyo Center, Cooperative Development Authority
3. Contract of Lease	Lessor
4. Cert. of Registration (COR) from Bangko Sentral ng Pilipinas (For Pawnshops, Foreign Exchange Dealers/FXD's, Money Changers/MCs & Remittance Agents/RAs)	Bangko Sentral ng Pilipinas
5. Income Tax Return/Accountant's Certification on Gross Sales Receipts	BIR / Company / Business Owner



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<i>For New Business</i>				
Verification and Assessment 1. Secure and fill up Application Form at Office of the Municipal Treasurer. 1.1 Present accomplished Application Forms and requirements.	1. Issue Application Form for Business Permit 1.1 Verify and Assess the Application Form	Based on the computation and assessment of Business Permit & other related fees	15 minutes	Rowena C. Landicho LTOO III Engr. Michael B. Buno – MPDC Engr. Florentino J. Destacamento - Municipal Engineer Christian V. Sabinosa - MENRO Designate Leisurelly A. Banzuela – Sanitation FSI Joel L. Elefante – MFM Elsa M. Manalo - Acting Municipal Treasurer
<i>For Renewal of Business</i>				
Verification and Assessment 1. Secure and fill up Application Form at Office of the Municipal Treasurer. 1.1 Present accomplished Application Forms and requirements.	1. Issue Application Form for Business Permit 1.1 Verify and Assess the Application Form	Based on the computation and assessment of Business Permit & other related fees	15 minutes	Rowena C. Landicho LTOO III Christian V. Sabinosa - MENRO Designate Leisurelly A. Banzuela – Sanitation FSI Joel L. Elefante – MFM Elsa M. Manalo - Acting Municipal Treasurer



Payment 2. Proceed to the Business Fees Division to pay the Business Tax & Other Regulatory Fees then get the corresponding Official Receipt & Business TIN Plate Sticker	2. Receive payment and issue Official Receipt & Business TIN Plate Sticker	Based on the Total Amount of Assessment	3 Minutes	<i>Rowena C. Landicho</i> LTOO III <i>Elsa M. Manalo</i> Acting Municipal Treasurer
Releasing of Mayor's Permit 3. Present the Official Receipt to the RHU for Sanitary Permit then proceed to the Mayor's Office for the Issuance of Mayor's Permit for Business	3. Issue Sanitary Permit and Mayor's Permit for Business	None	4 Minutes	<i>Dra. Victoria Josefa F. Basilan</i> RHU Physician <i>Dr. Eladio M. Magampon</i> Municipal Mayor
TOTAL :			22 Minutes	



Based on the Municipality of Alaminos Tax Revenue Code of 2016

(A) On Manufacturers, Assemblers, Repackers, Processors, Brewers, Distillers, Rectifiers and Compounders of Liquors, Distilled Spirits and Wines or Manufacturers of Liquors, Commerce of Whatever kind of Nature	P 29,493.75 plus forty five point thirty seven percent of one percent (45.37% of 1%) in excess of P6,500,000.00
(B) On Wholesalers, Distributor or Dealers in Any kind of article of Commerce of whatever kind of nature.	P 12,100.00 plus sixty point five percent of one percent (60.5% of 1%) in excess of P2,000,000.00
(C) On Exporters, Manufacturers, Millers, Repackers or Producers of Essential Commodities	P 11,792.00 plus forty five point four percent of one percent (45.4% of 1%) in excess of P6,500,000.00
(D) On Wholesalers, Distributors or Dealers of the Essential Commodities	P 7,986.00 plus thirty five point two percent of one percent (35.2% of 1%) in excess of P2,000,000.00
(E) On Retailers of Essential Commodities	For P400,000.00 or less: Two point forty two percent (2.42%) For more than P400,000.00: One point twenty one percent (1.21%)
(F) On Manufacturers of the Essential Commodities	For P400,000.00 or less: Two point forty two percent (2.42%) For more than P400,000.00: One point twenty one percent (1.21%)
(G) On Retailers of All Other Commodities not Classified as Essential Commodities excluding Retail Dealers in Liquors or Wines and Cigars or Cigarettes.	For P400,000.00 or less: Two point forty two percent (2.42%) For more than P400,000.00: One point twenty one percent (1.21%)
(H) On Contractors and Independent Contractors	P 13,915.00 plus sixty point five percent of one percent (60.5% of 1%) in excess of P2,000,000.00
(I) On Banks and other Financial Institutions	For P1,000,000.00 or less: Sixty six percent of one percent (66% of 1%) For more than P1,000,000.00: Sixty point five percent of one percent (60.5% of 1%)
(J) On Peddlers engaged in the sale of any merchandise or article of commerce	1. Foot Peddler - P 60.50 / Peddler 2. Motorized Peddler including Delivery of Goods - P110.00 / Peddler



(K) On Privately Owned Public Markets	<p>For P1,000,000.00 or less: Sixty six percent of one percent (66% of 1%)</p> <p>For more than P1,000,000.00: Sixty point five percent of one percent (60.5% of 1%)</p>
(L) On Subdivision Operators or Real Estate Developers	P 440,000.00 plus fifty five percent of one percent (55% of 1%) in excess of P20,000,000.00
(M) On Lessor of Real Estate Including Apartments	<p>P665.50 + 5.5 for every P5,000.00 in excess of P50,000.00 on real property for residential purposes (apartments)</p> <p>P665.50 + 11 for for every P5,000.00 in excess of P50,000.00 on real property used for purposes other than residential</p>
(N) On Lessor of Commercial/Industrial Spaces	<p>For P1,000,000.00 or less: Fifty five percent of one percent (55% of 1%)</p> <p>For more than P1,000,000.00: Sixty point five percent of one percent (60.5% of 1%)</p>
(O) On Private Cemeteries or Memorial Parks	P1,925.00 + 231 for every P25,000.00 in excess of P50,000.00
(P) On Operators of Boarding Houses	P266.20 + 22 for every P5,000.00 in excess of P40,000.00
(Q) On Operators of Rice, Corn or Coffee Millers for A Fee	P423.50 + 5.50 for every P25,000.00 in excess of P40,000.00
(R) On Operators of Cockpit	<p>1. Annual fixed tax for thr operation of Cockpit - P18,150.00</p> <p>2. Application/Filing Fee - P605.00</p>
(S) On Operators of Amusement Places	P16,637.50 plus two point two percent (2.2%) in excess of P1,000,000.00
(T) On Operators of Theaters and Cinema Houses, Video-Moviehouses Utilizing Laset Discs Players or Similar apparatus and other show houses which are open to the public for-a-fee	P5,500.00 plus two point two percent (2.2%) in excess of P500,000.00



(U) On Proprietors of Amusement Devices for-a-fe	<p>For P100,000.00 or less: Four point four percent (4.4%)</p> <p>For more than P100,000.00: Two point two percent (2.2%) plus the amount tax corresponding to the above rate of P100,000.00</p>
(V) On Café, Cafeterias, Ice Cream and Other Refreshment Parlors, Pizza Houses, Burger Houses, Restaurants, Carinderias, Panciterias, Soda Fountain, Bars and Similar Establishments	P3,025.00 plus two point two percent (2.2%) in excess of P100,000.00
(W) On Retail Dealers Or Retailers in Liquors or Wines whether Imported from Other Countries or Locally Manufactured including fermented liquors (Beers), Vino Liquors, Tuba, Basi and Other Distilled Spirits not Classifiesd as Denatured Alcohol	P3,993.00 plus two point two percent (2.2%) in excess of P100,000.00
(X) On Dealers / Or Retailers of Cigarettes	P3,850.00 plus two point two percent (2.2%) in excess of P100,000.00
(Y) On Tobacco Snuff Including Cigars and Cigarettes	P3,993.00 plus two point two percent (2.2%) in excess of P100,000.00
(Z) Tax on Signs, Signboards, Billboards or Advertisements	<p>Billboard or Signboard by commercial establishment of any material, per square meter: Single Faced - P40.00 per sq mtr Double Faced - P60.00 per sq mtr</p> <p>Signboards/Advertisements for business or professional in any material, per square foot: Single Faced - P20.00 per sq ft Double Faced - P30.00 per sq ft</p>



2. Payment of Real Property Taxes

Owner of land, house and lots, machineries and buildings are required to pay real property taxes annually.

OFFICE / DIVISION	Office of the Municipal Treasurer			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2C - Government to Citizen G2B - Government to Businesses G2G - Government to Government			
WHO MAY AVAIL:	Homeowners for Residential Properties or Property Administrators for Commercial Properties			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Previous Official Receipt (Accountable Form No. 56)		Owner's Original Copy		
2. Tax Declaration Number or HOJA if there's no Receipt		Owner's Copy		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Verification and Computation 1. Proceed to the Land Tax Division for verification and Computation of Real Property Tax Due	1. Compute and provide the Real Property Tax Due	None	10 Minutes	<i>Treasury Staff</i>
Payment 2. Pay the Real Property Tax Due	2. Receive the payment and Issue Corresponding Official Receipt (AF No. 56)	Based on the computation of Real Property Tax Due	5 Minutes	<i>Treasury Staff</i> <i>Elsa M. Manalo</i> <i>Acting Municipal Treasurer</i>
TOTAL :			15 Minutes	



3. Payment of Transfer Tax Fee on Real Estate

This tax is imposed on the sale, barter, or any other mode of transferring of ownership or title of real property, at the maximum rate of 50 percent of 1 percent of a property's worth.

OFFICE / DIVISION	Office of the Municipal Treasurer			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2C - Government to Citizen G2B - Government to Businesses G2G - Government to Government			
WHO MAY AVAIL:	Those engaged in the transferring of ownership or title of real property at the maximum rate of 50% of 1% of the total consideration involved in the acquisition of property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Certificate of Authorizing Registration (CAR)		Bureau of Internal Revenue		
2. Notarized Deed of Sale / Deed of Donation		Owner's Copy		
3. Tax Declaration Number / HOJA		Owner's Copy		
4. Special Power of Attorney (SPA), if the payor is representative		Owner's Copy		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Proceed to the Business Tax Division for verification of required documents and computation of Transfer Tax Due	1. Compute and provide the Transfer Tax Due	None	5 Minutes	<i>Treasury Staff</i>
2. Pay the Transfer Tax Due and Certification on Transfer Tax	2. Receive the payment and Issue corresponding Official Receipt (AF No. 51) and Transfer Tax Certification	Based on the computation of Transfer Tax plus P50.00 Certification Fee	5 Minutes	<i>Treasury Staff</i> <i>Elsa M. Manalo</i> <i>Acting Municipal Treasurer</i>
TOTAL :			10 Minutes	



4. Application/Renewal of Franchise for Motor Tricycle

There shall be collected a permit fee from the owner of the tricycle operated within the municipality.

OFFICE / DIVISION	Office of the Municipal Treasurer			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2C - Government to Citizen			
WHO MAY AVAIL:	Tricycle operators/drivers granted with Mayor's Permit to Operate Tricycle (for renewal) or Special Permit (from neighbouring municipality).			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Barangay Clearance		Barangay where the owner lives/operates.		
2. Certificate of TODA Membership		Respective Tricycle Operators and Drivers Association		
3. Certificate of Registration (COR) & LTO Official Receipt		LTO Office		
4. Driver's License		Driver / LTO		
5. Community Tax Certificate		Barangay / Municipal Treasurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Verification and Computation 1. Proceed to the Business Tax Division for verification of required documents and Computation of Franchise Tax for Tricycle & Other Regulatory Fees	1. Check submitted documents and provide computation of Franchise Tax for Tricycle and Regulatory Fees	None	5 Minutes	Treasury Staff



Payment 2. Pay the Franchise Tax & Other Regulatory Fees	2. Receive the payment and Issue corresponding Official Receipt (AF No. 51) and TIN Plate/Sticker	(For New Application) P710.00 + P50.00 for Police Clearance P110.00 for CTC (For Renewal) P500.00 + P50.00 for Police Clearance 25% Penalty for Late Renewal P110.00 for CTC	5 Minutes	<i>Treasury Staff</i>
Releasing of Franchise Permit 3. Present the Official Receipt for the PNP Station & proceed to the Mayor's Office for the Issuance of Franchise Permit	3. Issue Police Clearance and Franchise Permit	None	10 Minutes	<i>Police Captain Glenn D. Cuevas PNP Chief</i> <i>Dr. Eladio M. Magampon Municipal Mayor</i>
TOTAL :			20 Minutes	



5. Payment of Police Clearance

Police Clearance is one of the essential documents requested by a government/private agency or an employer to ensure that the applicant has no criminal record.

OFFICE / DIVISION	Office of the Municipal Treasurer			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2C - Government to Citizen			
WHO MAY AVAIL:	Residents only			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Barangay Clearance		Office of the Barangay		
2. Community Tax Certificate		Barangay / Municipal Treasurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present requirements and pay the fees due.	1. Check requirements, receive the payment and issue Corresponding Official Receipt (AF No. 51)	For Employment: Local: P50.00 Abroad: P150.00 For Scholarship: P20.00 For Firearm Permit: P200.00 For Change of Name: P100.00 For passport or visa application: P50.00	5 Minutes	Treasury Staff



		<p>For application of Filipino Citizenship: P300.00</p> <p>For other purposes not herein specified: P50.00</p> <p>For PLEB Clearance: P100.00</p>		
2. Proceed to Alaminos PNP Station and present Official Receipt	2. Issue Police Clearance to the client.	Please refer to PNP Citizen Charter.	5 Minutes	<i>PNP Staff</i>
TOTAL :			10 Minutes	



6. Payment of Mayor's Clearance

Police Clearance is one of the essential documents requested by a government/private agency or an employer to ensure that the applicant has no criminal record.

OFFICE / DIVISION	Office of the Municipal Treasurer			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2C - Government to Citizen			
WHO MAY AVAIL:	Residents only			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Barangay Clearance		Office of the Barangay		
2. Community Tax Certificate		Barangay / Municipal Treasurer		
3. Police Clearance		PNP Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present requirements and pay the fees due.	1. Check requirements, receive the payment and issue Corresponding Official Receipt (AF No. 51)	P50.00	5 Minutes	<i>Treasury Staff</i>
2. Proceed to Mayor's Office and present Official Receipt	2. Issue Mayor's Clearance to the client.	None	5 Minutes	<i>Mayor's Office Staff</i>
TOTAL :		P50.00	10 Minutes	



7. Payment of Certificates, Fees and Other Clearances

Corresponding payment of certificates and other clearances where collected upon presentation of Order of Payment.

OFFICE / DIVISION	Office of the Municipal Treasurer			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2C, G2B, G2G			
WHO MAY AVAIL:	Those securing certificates and other clearances			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Order of Payment		Issuing/Corresponding Municipal Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present order of payment and pay corresponding fees due.	1. Receive the payment and Issue corresponding Official Receipt	P50.00	5 Minutes	<i>Treasury Staff</i>
TOTAL :		P50.00	5 Minutes	