



## Applying/Renewing a Business Permit

### ABOUT THE SERVICE

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

The license must be renewed from January 1 to 20, every year, otherwise penalties are imposed after this period.

Business taxes for new enterprises are based on capitalization. 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.

**Renewal** of licenses may take 30 minutes or 2 hours depending on the results of verification made by a Local Revenue Collection Officer. Verification determines whether an applicant still has to secure clearances from various offices (CPDO, CEO/CBO, CHO & BFP). Processing of licenses for these applicants will take approximately 2 hours. Otherwise, only 30 minutes are required to secure a license.

Before applying for renewal of business license, firms may log on to the city government's e-biz online facility ([www.naga.gov.ph/ebusiness](http://www.naga.gov.ph/ebusiness)) to check whether they still need to secure building, zoning, fire and/or sanitary inspection clearances before their applications can be processed. E-biz online connects firms to the city's unified business tracking system which contains information on the results of inspections done by various offices during the previous year.

<b>Department / Office:</b>		<b>CITY TREASURER'S OFFICE</b>		
<b>Classification:</b>		Simple		
<b>Type of Transaction:</b>		G2B - Government to Businesses		
<b>Who may avail</b>		Business Owner		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b>NEW</b>				
<ul style="list-style-type: none"> <li>• Business License</li> <li>• Application/Assessment Form</li> <li>• Community Tax Certificate</li> <li>• Barangay Business Clearance</li> </ul>		<ul style="list-style-type: none"> <li>• City Treasurer's Office</li> <li>• City Treasurer's Office</li> <li>• City Treasurer's Office or Barangay Hall</li> <li>• Barangay Hall</li> </ul>		
Additional Requirements for New Applications: <ul style="list-style-type: none"> <li>• Articles of Incorporation (for corporations)</li> <li>• Business Name Registration (for sole proprietorships)</li> <li>• Cooperative Development Authority Registration (for cooperatives)</li> </ul>		<ul style="list-style-type: none"> <li>• Securities and Exchange Commission</li> <li>• Department of Trade and Industry</li> <li>• Cooperative Development Authority</li> </ul>		
<b>RENEWAL</b>				
<ul style="list-style-type: none"> <li>• Business License</li> <li>• Application / Assessment Form</li> <li>• Community Tax Certificate</li> <li>• Barangay Business Clearance</li> <li>• BIR Form from previous year-1701Q (1<sup>st</sup> -3<sup>rd</sup> Quarter), 2551M (Oct-Dec)</li> <li>• For Branches, Declaration of Gross Receipts/Sales certified by Accountant or Manager</li> <li>• Real Property Tax Clearance</li> </ul>		<ul style="list-style-type: none"> <li>• City Treasurer's Office</li> <li>• City Treasurer's Office</li> <li>• City Treasurer's Office or Barangay Hall</li> <li>• Barangay Hall</li> </ul>		
See other requirements below		<ul style="list-style-type: none"> <li>• City Treasurer's Office</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>



<b>BUSINESS ONE-STOP SHOP</b> at the Naga City People's Hall (Every first month of the year)				
<p><b>S U B M I T</b> (Naga City People's Hall)</p> <p>Secure and fill-up Application Form</p>				<p>FREDELSA A. DY Administrative Aide I (Casual)</p> <p>MARIA CIELO G. SORSONA Administrative Aide VI</p>
<p>Secure Documentary Requirements &amp; Clearances</p>	<p><b>NEW:</b></p> <ul style="list-style-type: none"> <li>• Registration Certificate Form</li> <li>• DTI – for Single Proprietorship</li> <li>• SEC – for Corporation / Partnership</li> <li>• Secretary's Certificate/Board</li> <li>• Resolution (to establish a branch) Amount of Capitalization</li> <li>• authorized person to transact and sign)</li> <li>• CDA – for Cooperatives</li> <li>• 2x2 picture of Owner/Manager / Accountant</li> <li>• 3x4 picture of establishment façade</li> </ul> <p><b>RENEWAL:</b></p> <ul style="list-style-type: none"> <li>• Submit Barangay Business Clearance</li> <li>• Comm. Tax Cert</li> <li>• Income Tax Return or Certificate of Gross Receipt signed by owner or Manager</li> </ul> <p><u>Clearances/Permit:</u></p> <ul style="list-style-type: none"> <li>• Zoning Clearance</li> <li>• Sanitary Permit Building / Occupancy Permit</li> <li>• Environmental Clearance</li> <li>• Fire Safety</li> </ul>			<p>CITY PLANNING AND DEVELOPMENT OFFICER</p> <p>CITY HEALTH OFFICER</p> <p>CITY BUILDING OFFICER</p> <p>CENR OFFICER</p> <p>BUREAU OF FIRE PROTECTION CITY DIRECTOR</p>



	<p>Inspection Clearance</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>- Deficiency/ies of requirement in any office / agency must be settled before it could be encoded in the system</li> <li>- If all requirements are complied with, there is no need for backdoor processing. Person involved must proceed to Step 1 (Encoding &amp; Verification)</li> </ul>			
	<p><b>ENCODING AND VERIFICATION</b></p>		5 minutes	<p>DEXTER B. QUIAPO Revenue Collection Clerk II</p> <p>JUDITO FELIX M. BOTOR Revenue Collection Clerk I</p> <p>ERIC S. ALANO Administrative Aide III (Casual)</p> <p>RAYMOND B. NASAYAO Administrative Aide II</p> <p>RONAN EMMANUEL A. CUYO Administrative Aide IV (Clerk II)</p> <p>HAIDE C. SEMPUEGO Revenue Collection Clerk II (Reliever)</p>
	<p><b>ASSESSMENT, APPROVAL, AND BILLING STATEMENT PRINTING</b></p>		10 minutes	<p>GRACE M. MARCO Local Revenue Collection Officer II</p> <p>PRUDENCIO V. RODRIGUEZ III Local Revenue</p>



				<p>Collection Officer IV</p> <p>GLADINA S. POSUGAC Local Treasury Operations Officer III</p> <p>MARIA SOCORRO R. GAYANILO CGADH I Assistant City Treasurer</p> <p>GREGORIA NILDA B. ABONAL CGDH I City Treasurer</p>
<p><b>PAY</b> <b>(City Treasurer's Office)</b> Proceed to Windows 3 to 8 with billing statement printout on hand.</p>	<p><b>Payment Options:</b> Annually, Semi-annually, and quarterly</p> <p>Alternate transaction adaption to all windows/counters for PWD, Senior Citizens, Pregnant Women for payment of taxes and payment of fees and charges</p> <p>Payment thru: - POS - Over the counter(LBP) - ePayment (LBP)</p> <p>Separate processing and payment for BFP at the Naga City People's Hall</p>		5 minutes	<p><b>Collecting personnel:</b></p> <p>OLGA B. IMPERIAL Revenue Collection Clerk II</p> <p>JOEL R. ARROYO Revenue Collection Clerk II</p> <p>MARY JANE S. BELLEZA Revenue Collection Clerk I</p> <p>CRISTHABELLE B. VELARDE Revenue Collection Clerk I</p> <p>HAIDE C. SEMPUEGO Revenue Collection Clerk I</p> <p>LEO RCARDO N. GENERAL Collector Designate</p> <p>DEXTER B. QUIAPO Revenue Collection Clerk II</p>



				<p><b>Reliever:</b></p> <p>TUDY T. ESTRELLA Revenue Collection Clerk II</p> <p>ROSABELINDA R. DEL VILLAR Admin Aide IV</p> <p>MARILYN S. EMBESTRO Administrative Officer V (Cashier III)</p>
<p><b>C L A I M</b> (Naga City People's Hall) Issuance of Permits and Registration Plates/Stickers.</p>	<p>* All pertinent documents, i.e., Mayor's Permit, Sanitary Permit, Health cards, Business Plates (new), stickers (renewal) and FSIC are released simultaneously.</p>		5 minutes	<p><b>Releasing Personnel:</b></p> <p>MARIA LOURDES A. FLORES Revenue Collection Clerk II</p> <p>SALVADOR C. SATO II Administrative Aide I (Casual)</p> <p>BOBBY A. MARTINEZ Administrative Aide I (Casual)</p> <p>JOMAR V. BENITO Administrative Aide I (Casual) Field Worker</p>
<b>TOTAL</b>		P	25 minutes	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<b>REGULAR BUSINESS REGISTRATION AND RENEWAL (February to December)</b>				
1. Secure and Fill-up Application Form 2. Attach all requirements				DEXTER B. QUIAPO Revenue Collection Clerk II  ERIC S. ALANO Administrative Aide III (Casual)  RONAN EMMANUEL A. CUYO Administrative Aide IV (Clerk II)
3. Secure clearances  3a. New applicants and those for renewal with deficiencies CPDO CBO CHO ENRO BFP  3b. Those for other renewal, will have to pass CHO & BFP  Note: Actual Inspections are conducted for all new enterprises. Renewal- Processing by exception				WIFREDO B. PRILLES, Jr. CGDH I (CPDO) (Zoning)  ENGR. ALEXANDER N. CANING CGDH I (CEO / CBO) (Building)  DR. VITO C. BORJA II CGDH I (CHO) (Sanitary)  F/C INSP. EMMANUEL G. RICAFORT City Fire Marshall (Fire Safety)
	<b>ASSESSMENT, VERIFICATION AND APPROVAL</b>  4. LRCO validates submitted information at BPL System and assesses taxes, fees and charges  5. City Treasurer reviews and approves assessment and affixes her signature on the printout.		10 minutes	PRUDENCIO V. RODRIGUEZ III Local Revenue Collection Officer IV  GRACE M. MARCO Local Revenue Collection Officer II  GREGORIA



	6. Printout Billing Statement			<p>NILDA B. ABONAL CGDH I City Treasurer</p> <p>DEXTER B. QUIAPO Revenue Collection Clerk II</p> <p>ERIC S. ALANO Administrative Aide III (Casual)</p> <p>RONAN EMMANUEL A. CUYO Administrative Aide IV (Clerk II)</p>
<p><b>PAYMENT</b> 7. Proceed to Windows 3 to 8 and pay the taxes, fees and other taxes appearing in the printout.</p> <p>Business owners have the option to pay on an annual, semi-annual or quarterly basis.</p> <p>Note: With Priority lane designated for Pregnant Women, PWD &amp; Senior Citizens</p> <p>* Payments for Fire Inspection Fee are accepted by BFP Personnel</p>			5 minutes	<p><b>Collecting personnel:</b></p> <p>OLGA B. IMPERIAL Revenue Collection Clerk II</p> <p>JOEL R. ARROYO Revenue Collection Clerk II</p> <p>MARY JANE S. BELLEZA Revenue Collection Clerk I</p> <p>CRISTHABELLE B. VELARDE Revenue Collection Clerk I</p> <p>HAIDE C. SEMPUEGO Revenue Collection Clerk I</p> <p>LEO RCARDO N. GENERAL Collector Designate</p> <p>DEXTER B. QUIAPO Revenue Collection Clerk II</p> <p><b>Reliever:</b></p>



				<p>TUDY T. ESTRELLA Revenue Collection Clerk II</p> <p>ROSABELINDA R. DEL VILLAR Administrative Aide IV</p> <p>MARILYN S. EMBESTRO Administrative Officer V (Cashier III)</p>
	<p><b>CLAIM</b></p> <p>8. Issuance of permits and registration Plate/Stickers.</p> <p>* All pertinent documents, i.e., Mayor's Permit, Sanitary Permit, health cards, business plates(new) sticker(renewal) and FSIC are released simultaneously</p>		6 minutes	<p>DEXTER B. QUIAPO Revenue Collection Clerk II</p> <p>ERIC S. ALANO Administrative Aide III (Casual)</p> <p>RONAN EMMANUEL A. CUYO Administrative Aide IV (Clerk II)</p>
<b>TOTAL</b>		P	21 minutes	

**Other additional Requirements for registration and for Issuance of Mayor's Permit:  
(Depending upon the nature of the business)**

Branch Office-Corporation	Board Resolution indicating capital investment
-	
Auto Repair Shop, Radio & other Electronic Shops	DTI Accreditation Certificate
Dealers of Rice & Corn	NFA License
Drugstore	BFAD License
General/Specialty Eng'g./Contractor	PCAB Contractor's License
Messengerial & Courier Services	DOTC Permit
Pest Control Services	Pest Control License
Real Estate Broker	DTI Issued Re-Broker License
Recruitment Agency	DOLE Permit (local) POEA(License)
Rent-a-car & Transport Services	LTFRB License
Firearms & explosives	Camp Crame License to operate
Security Agency	Permit to operate from PNP HQ (Camp Crame)
Telecommunication ,cell phone repair shop	NTC License TESDA Vocational/Technical School
Pawnshop	New-with condition MP-"application for Registration with BSP" Foreign Exchange Money Transfer • Renewal: 1. Certification of Registration Money





	Remittance 2. BSP Clearance on reportorial requirement FX, MC, RA Money Changer
Gasoline Station	DOE - Certificate of Compliance
Educational Institution/School	DepEd Registration Certificate
Lotto	PAGCOR/PCSO Certificate Resolution from Sangguniang Panlungsod
Dental Laboratory	Phil Dental Association Registration Certificate

## TAXES AND FEES

- Business Taxes → Based on type of business and capitalization (new enterprises) or annual gross receipts (existing enterprises)\*
- Mayor's Permit Fee → Based on Asset Size\*
- Sanitary Inspection Fee → Based on type of establishment\*
- Fire Safety Inspection Clearance Fee → Based on type of establishment\*
- Building Inspection Fee → Based on type of structure\*\*
- Garbage Fee → Based on type of establishment and product(s) sold\*\*\*
- Health Card Fee → P 150.00 per employee
- Business Plate (new firms) → P 200.00 per business plate
- Business plate Sticker (renewal) → P 30.00 per sticker

### NOTE:

Please refer to the following ordinances posted at [www.naga.gov.ph/ordinances](http://www.naga.gov.ph/ordinances):

\* Ordinance No. 2004-123 – Revised Revenue Code

Ordinance No. 2013-065 – Some Amendments to Ord. No. 2004-123

\*\* Ordinance No. 1997-081 – Revised Building Code

\*\*\*Ordinance No. 2004-030 – Upgrading of Garbage Fees

Ordinance No. 2009-065 – Amendment on Sec. 86A of Ord. 2004-123

## CITY TREASURER'S OFFICE

Room 101, G/F Main Building, J. Miranda Avenue, City Hall Complex, Concepcion Pequeña, Naga City

For more information, please contact:

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