



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/City Building Office, 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) 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.

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

Please refer to the following ordinances posted at 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

Department / Office:	CITY TREASURER'S OFFICE
Classification:	Simple
Type of Transaction:	G2B - Government to Businesses



Who may avail		Business Owner		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p>NEW</p> <ul style="list-style-type: none"> • Business License • Application/Assessment Form • Community Tax Certificate • Barangay Business Clearance <p><i>Additional Requirements for New Applications:</i></p> <ul style="list-style-type: none"> • Articles of Incorporation (for corporations) • Business Name Registration (for sole proprietorships) • Cooperative Development Authority Registration (for cooperatives) • Registration Certificate Form • DTI – for Single Proprietorship • SEC – for Corporation/ Partnership • Secretary's Certificate/ Board • Resolution (to establish a branch) Amount of Capitalization authorized person to transact and sign) • CDA – for Cooperatives • 2x2 picture of Owner/ Manager/ Accountant • 3x4 picture of establishment façade 		<ul style="list-style-type: none"> • City Treasurer's Office • City Treasurer's Office • City Treasurer's Office or Barangay Hall • Barangay Hall (during BOSS – at City Hall) <ul style="list-style-type: none"> • Securities and Exchange Commission • Department of Trade and Industry <ul style="list-style-type: none"> • Cooperative Development Authority 		
<p>RENEWAL</p> <ul style="list-style-type: none"> • Business License • Application/ Assessment Form • Community Tax Certificate • Barangay Business Clearance • BIR Form from previous year-1701Q (1st -3rd Quarter), 2551M (Oct-Dec) • For Branches, Declaration of Gross Receipts/ Sales certified by Accountant or Manager • Real Property Tax Clearance <p><i>Additional Requirements for Renewal:</i></p> <ul style="list-style-type: none"> • Submit Barangay • Business Clearance • Comm. Tax Cert • Income Tax Return or Certificate of Gross Receipt signed by owner or Manager <p><u>Clearances/Permit</u></p> <ul style="list-style-type: none"> • Zoning Clearance • Sanitary Permit Building/ Occupancy Permit • Environmental Clearance • Fire Safety Inspection Clearance 		<ul style="list-style-type: none"> • City Treasurer's Office • City Treasurer's Office • City Treasurer's Office or Barangay Hall • Barangay Hall (during BOSS – at City Hall) <ul style="list-style-type: none"> • City Treasurer's Office 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
BUSINESS ONE-STOP SHOP at the Naga City People's Hall (Every first month of the year)				
1. Submit Application Form at Naga City People's Hall.				FREDELSA A. DY Administrative Aide I (Casual)
Secure and fill-up				MELINDA S.



Application Form.				ASPRA Administrative Aide II
<p>2. Secure Documentary Requirements & Clearances</p> <p>* <i>Deficiency/ies of requirement in any office/ agency must be settled before it could be encoded in the system.</i></p> <p>* <i>If all requirements are complied with, there is no need for backdoor processing. Person involved must proceed to Encoding & Verification.</i></p>				<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>
	3. Encoding and verification.		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 Metro Aide I</p> <p>RAYMOND B. NASAYAO Administrative Aide II</p> <p>RONAN EMMANUEL A. CUYO Revenue Collection Clerk I</p> <p>JAZMIN R. DIZON (Job Order)</p>
	4. Assessment, approval, and billing statement printing.		10 minutes	<p>GRACE M. MARCO Local Revenue Collection Officer II</p> <p>DEXTER B. QUIAPO Revenue Collection Clerk II</p>



				<p>RONAN EMMANUEL A. CUYO Revenue Collection Clerk I</p> <p>GLADINA S. POSUGAC Local Treasury Operations Officer IV</p> <p>MARIA SOCORRO R. GAYANILO CGADH I / Acting City Treasurer</p> <p>GREGORIA NILDA B. ABONAL CGDH I City Treasurer</p> <p>CECLIA A. BACOLO OIC – Assistant City Treasurer</p>
<p>5. Pay at the City Treasurer's Office.</p> <p>Proceed to Windows 3 to 8 with billing statement printout on hand.</p>	<p><u>Payment Options:</u> 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><u>Payment thru:</u> - 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>Collecting Personnel:</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 RICARDO N.</p>



				<p>GENERAL Collector Designate</p> <p>TUDY T. ESTRELLA Revenue Collection Clerk II</p> <p>ANGELINE B. BATAAC Revenue Collection Clerk I</p> <p>Reliever:</p> <p>DEXTER B. QUIAPO Revenue Collection Clerk II</p> <p>RAYMOND B. NASAYAO Collection Designate Bookbinder I</p> <p>ROSABELINDA R. DEL VILLAR Admin Aide IV</p> <p>RONAN EMMANUEL A. CUYO Revenue Collection Clerk I</p> <p>MARILYN S. EMBESTRO Administrative Officer V (Cashier III)</p>
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<p>6. Claim (Naga City People's Hall).</p> <p>Issuance of Permits and Registration Plates/ Stickers.</p> <p>* <i>All pertinent documents, i.e., Mayor's Permit, Sanitary Permit, Health cards, Business Plates (new), stickers (renewal) and FSIC are released simultaneously.</i></p>			5 minutes	<p>Releasing Personnel:</p> <p>DARWIN B. MORTE Administrative Aide (Casual)</p> <p>ALEXANDER B. COLAMBO Administrative Aide (Casual)</p> <p>SALVADOR C. SATO II Administrative Aide I (Casual)</p> <p>BOBBY A. MARTINEZ Administrative Aide I (Casual)</p> <p>GENARD R. SAN JOSE Administrative Aide (Casual)</p> <p>JOMAR V. BENITO Administrative Aide I (Casual) Field Worker</p>
TOTAL		P	25 minutes	
REGULAR BUSINESS REGISTRATION AND RENEWAL (February to December)				
<p>1. Secure and fill-up Application Form.</p> <p>Attach all requirements.</p>				<p>DEXTER B. QUIAPO Revenue Collection Clerk II</p> <p>ERIC S. ALANO Metro Aide I</p> <p>JAZMIN R. DIZON (Job Order)</p> <p>RONAN EMMANUEL A. CUYO Revenue Collection Clerk I</p>
<p>2. Secure clearances.</p> <p>2a. New applicants and those for</p>				<p>WIFREDO B. PRILLES, Jr. CGDH I (CPDO)</p>



<p>renewal with deficiencies: – CPDO – CBO – CHO – ENRO – BFP</p> <p>2b. Those for other renewal, will have to pass CHO & BFP</p> <p><i>* Actual Inspections are conducted for all new enterprises.</i></p> <p><i>* Renewal - Processing by exception.</i></p>				<p>(Zoning)</p> <p>ENGR. ALEXANDER N. CANING CGDH I (CEO / CBO) (Building)</p> <p>DR. VITO C. BORJA II CGDH I (CHO) (Sanitary)</p> <p>F/C INSP. EMMANUEL G. RICAFORT City Fire Marshall (Fire Safety)</p>
	<p>3. Assessment, Verification, and Approval.</p> <p>LRCO validates submitted information at BPL System and assesses taxes, fees and charges.</p> <p>City Treasurer reviews and approves assessment and affixes her signature on the printout.</p> <p>Printout Billing Statement.</p>		<p>10 minutes</p>	<p>GRACE M. MARCO Local Revenue Collection Officer II</p> <p>MARIA SOCORRO R. GAYANILO CGADH I / Acting City Treasurer</p> <p>JAZMIN R. DIZON (Job Order)</p> <p>ERIC S. ALANO Metro Aide I</p> <p>RONAN EMMANUEL A. CUYO Revenue Collection Clerk I</p>
<p>4. Payment.</p> <p>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><i>* With Priority lane designated for</i></p>			<p>5 minutes</p>	<p>Collecting personnel: 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 II</p>



<p><i>Pregnant Women, PWD & Senior Citizens.</i></p> <p>* <i>Payments for Fire Inspection Fee are accepted by BFP Personnel.</i></p>				<p>CRISTHABELLE B. VELARDE Revenue Collection Clerk I</p> <p>HAIDE C. SEMPUEGO Revenue Collection Clerk I</p> <p>LEO RICARDO N. GENERAL Collector Designate</p> <p>TUDY R. ESTRELLA Revenue Collection Clerk II</p> <p>Reliever:</p> <p>ANGELINE B. BATAK Revenue Collection Clerk I</p> <p>RAYMOND B. NASAYAO Collector Designate</p> <p>ROSABELINDA R. DEL VILLAR Administrative Aide IV</p> <p>MARILYN S. EMBESTRO Administrative Officer V (Cashier III)</p>
	<p>5. Claim.</p> <p>Issuance of permits and registration Plate/Stickers.</p> <p>* <i>All pertinent documents, i.e., Mayor's Permit, Sanitary Permit, health cards, business plates (new), sticker (renewal) and FSIC are released simultaneously.</i></p>		<p>6 minutes</p>	<p>DEXTER B. QUIAPO Revenue Collection Clerk II</p> <p>JAZMIN R. DIZON (Job Order)</p> <p>ERIC S. ALANO Metro Aide</p> <p>RONAN EMMANUEL A. CUYO</p>



				Revenue Collection Clerk I
TOTAL			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
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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
Messenger & 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

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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