

Republic of the Philippines
Province of Cagayan
MUNICIPALITY OF IGUIG



BUSINESS PERMIT LICENSING OFFICE

External Services



1. ISSUANCE OF BUSINESS PERMIT/MAYOR'S PERMIT (NEW AND RENEWAL)

1.1. Business Permit

The Business Permit is a requirement for all enterprises operating within the territorial jurisdiction of the municipality. It is a document that affirms the legitimacy of the business as well as a proof that it has complied with the mandatory requirements and settled regulatory fees and taxes due to the municipal government. Business/Mayor's Permits are issued to qualified individuals/partnership or corporations who meet the minimum requirements who wish to established their business in the municipality whether temporary or permanent.

1.2. Mayor's Permit

The permit of this document is done only after the applicant has paid the municipal license and permits fees and complied with ordinance, rules and regulations regarding the business or trade.

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The Mayor’s permit is a document which grants authority to a person to engage in business within the municipality.

Office or Division:	Business Permit Licensing Office	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen, G2B – Government to Business	
Who may avail:	Business Entities	
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE	
Unified Form/Application Form (1 original copy)	Business Permit Licensing Office	
Community Tax Certificate (1 original copy)	Office of the Municipal Treasurer	
Barangay Clearance (1 original copy)	Office of the Punong Barangay/Barangay Hall where the business is located	
DTI Registration (for single	Department of Trade and Industry	

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Proprietorship)(1 Photo Copy) SEC Registration (for Corporation) (1 photo copy) CDA Registration (for Cooperative) (1 photo copy)		Securities and Exchange Commission Cooperative Development Authority		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits Duly accomplished Unified Form/Application Form (new and renewal).	1. Receives, verifies and assesses the required documents.	None	5 Minutes	<i>Josephine B. Quibo Administrative Aide II/BPLO Designate Business Permit Licensing Office</i>
2. Pays the corresponding taxes, fees and charges.	2. Issues the official receipt based on the assessed. fees.	Please refer to the schedule	3 Minutes	<i>Noe L. Egipto Local Treasury Operations Officer 1 Trinidad P. Guillen</i>

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		of fees below.		<i>Revenue Collection Clerk III</i> <i>Joemar Y. Supnet</i> <i>Revenue Collection Clerk I</i> <i>Cynthia P. Garcia</i> <i>Administrative Aide II</i> <i>Norman Abbe L. Gammad</i> <i>Administrative Aide II</i> <i>Patrick M. Doliente</i> <i>Administrative Aide I</i> <i>Office of the Municipal Treasurer</i>
3. Receives the Mayor's Permit/ Business Permit.	3. Issues the Approved Mayor's Permit/ Business Permit.	None	2 Minutes	<i>Hon. Mayor Ferdinand B. Trinidad</i> <i>Municipal Mayor</i> <i>Office of the Municipal Mayor</i>

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				<i>Josephine B. Quibo</i> <i>Administrative Aide</i> <i>II/BPLO Designate</i> Business Permit Licensing Office
TOTAL			10 Minutes	

Business Permit Fee	-Based on Type of Business
Mayor's Permit Fee Business Asset	-Based on Type of Business &
Sanitary Inspection Fee	-P 150.00
Fire Inspection Fee	-P 200.00
Garbage Fee	-P 200.00

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Permit To Sell Liquor	-P 150.00
Permit To Sell Cigarette	-P 200.00
Storage Fee	-Based on Fuel Tank capacity
Business Taxes Gross Sales	-Based on Capital Investment and during the preceding year
Schedule of fees:	
<ul style="list-style-type: none"> • Local Revenue Code Section 21.02 	

A. On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquor, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

With gross sales or receipts for the preceding Calendar year in the amount of:	Amount of Tax Per Annum
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Less than P 10,000.00		P 182.00
10,000.00 or more but less than	15,000.00	242.00
15,000.00 or more but less than	20,000.00	333.00
20,000.00 or more but less than	30,000.00	484.00
30,000.00 or more but less than	40,000.00	908.00
40,000.00 or more but less than	50,000.00	825.00
50,000.00 or more but less than	75,000.00	1,452.00
75,000.00 or more but less than	100,000.00	1,815.00
100,000.00 or more but less than	150,000.00	2,420.00
150,000.00 or more but less than	200,000.00	3,300.00
200,000.00 or more but less than	300,000.00	4,235.00
300,000.00 or more but less than	500,000.00	6,050.00
500,000.00 or more but less than	750,000.00	8,800.00
750,000.00 or more but less than	1,000,000.00	11,000.00
1,000,000.00 or more but less than	2,000,000.00	15,125.00
2,000,000.00 or more but less than	3,000,000.00	18,150.00
3,000,000.00 or more but less than	4,000,000.00	21,270.00

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4,000,000.00 or more but less than	5,000,000.00	25,410.00
5,000,000.00 or more but less than	6,500,000.00	26,813.00
6,500,000.00 or more	At a rate of Thirty-seven and a half percent (37.5) of one percent (1%)	

B. On wholesalers, importers, distributors, or dealers in any article of commerce of whatever kind or nature may impose on wholesalers, distributors, etc. in accordance with the following schedule:

With gross sales or receipts for the preceding Calendar year in the amount of:		Amount of Tax Per Annum
Less than P 1,000.00		P 20.00
1,000.00 or more but less than	2,000.00	37.00
2,000.00 or more but less than	3,000.00	55.00
3,000.00 or more but less than	4,000.00	80.00
4,000.00 or more but less than	5,000.00	110.00
5,000.00 or more but less than	6,000.00	134.00

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6,000.00 or more but less than	7,000.00	158.00
7,000.00 or more but less than	8,000.00	182.00
8,000.00 or more but less than	10,000.00	206.00
10,000.00 or more but less than	15,000.00	242.00
15,000.00 or more but less than	20,000.00	303.00
20,000.00 or more but less than	30,000.00	363.00
30,000.00 or more but less than	40,000.00	484.00
40,000.00 or more but less than	50,000.00	726.00
50,000.00 or more but less than	75,000.00	1,089.00
75,000.00 or more but less than	100,000.00	1,452.00
100,000.00 or more but less than	150,000.00	2,057.00
150,000.00 or more but less than	200,000.00	2,662.00
200,000.00 or more but less than	300,000.00	3,680.00
300,000.00 or more but less than	500,000.00	4,840.00
500,000.00 or more but less than	750,000.00	7,260.00
750,000.00 or more but less than	1,000,000.00	9,680.00
1,000,000.00 or more but less than	2,000,000.00	11,000.00
2,000,000.00 or more	At a rate of Fifty seven percent (57%) of	

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One percent (1%)

C. On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one-half (1/2) of the rates prescribed under subsections (a), (b), and (c) of this section.

D. On Retailers

With gross sales or receipts for the
Preceding calendar year of:

Rate of Tax
per annum

More than P 50, 000.00 but not over P 400, 000.00

2%

Over P 400, 000.00

1%

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

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With gross sales or receipts for the preceding
 Calendar year in the amount of:

Amount of Tax
 Per Annum

Less than	P 5,000.00	P 31.00
5,000.00 or more but less than	10,000.00	68.00
10,000.00 or more but less than	15,000.00	115.00
15,000.00 or more but less than	20,000.00	182.00
20,000.00 or more but less than	30,000.00	303.00
30,000.00 or more but less than	40,000.00	424.00
40,000.00 or more but less than	50,000.00	605.00
50,000.00 or more but less than	75,000.00	968.00
75,000.00 or more but less than	100,000.00	1,452.00
100,000.00 or more but less than	150,000.00	2,178.00
150,000.00 or more but less than	200,000.00	2,904.00
200,000.00 or more but less than	250,000.00	3,993.00
250,000.00 or more but less than	300,000.00	5,082.00
300,000.00 or more but less than	400,000.00	6,776.00
400,000.00 or more but less than	500,000.00	9,075.00

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500,000.00 or more but less than	750,000.00	10,175.00
750,000.00 or more but less than	1,000,000.00	11,275.00
1,000,000.00 or more but less than	2,000,000.00	12,650.00
2,000,000.00 or more but less than	At a rate of sixty five percent (65%) of one percent (1%)	

G. On banks and other financial institutions, at a rate of fifty percent (50%) of one percent (1%) of the lending activities, income from financial leasing, dividends, rentals on property and profit from exchange of sale of property, insurance premium.



2. ISSUANCE OF CERTIFICATE OF BUSINESS CLOSURE

It is a requirement issued to any business entity for the purpose of non-payment of required fees, charges, penalties and removal of business name from the registered list of business duly certified by the Municipal Mayor.

Office or Division:		Business Permit Licensing Office		
Classification:		Simple		
Type of Transaction:		G2C – Government to Citizen, G2B – Government to Business		
Who may avail:		Business entities		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Letter of Intent (1 original copy)		Owner of the Business		
Business permit/Mayor's permit		Owner of the Business		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

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1. Submits the required documents.	1. Receives required documents.	None	2 Minutes	<i>Josephine B. Quibo</i> <i>Administrative Aide</i> <i>II/BPLO Designate</i> Business Permit Licensing Office
2. Pays corresponding fees and unpaid tax.	2. Issues Official Receipt.	P 150.00	3 Minutes	<i>Noe L. Egipto</i> <i>Local Treasury Operations</i> <i>Officer 1</i> <i>Trinidad P. Guillen</i> <i>Revenue Collection Clerk</i> <i>III</i> <i>Joemar Y. Supnet</i> <i>Revenue Collection Clerk</i> <i>I</i> <i>Cynthia P. Garcia</i> <i>Administrative Aide II</i> <i>Norman Abbe L. Gammad</i>

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				<i>Administrative Aide II Patrick M. Doliente Administrative Aide I Office of the Municipal Treasurer</i>
3. Presents official receipt and receives the Certification.	3. Releases the document.	None	1 Minutes	<i>Hon. Mayor Ferdinand B. Trinidad Municipal Mayor Office of the Municipal Mayor</i>
TOTAL		P 150.00	6 Minutes	

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Office	Address	Contact Information
Business Permit Licensing Office	Iguig Town Hall, Ajat, Iguig, Cagayan	0955-200-9640

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