

## 18. TREASURY OFFICE

### EXTERNAL SERVICE



#### A. BUSINESS CEDULA

The Business Cedula is serve as a legal document issued by cities and municipalities to all business establishments operating within the municipalities.

<b>Office or Division:</b>	<b>TREASURY OFFICE</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Client			
<b>Who may avail:</b>	Business Owner			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Tax order payment		BPLO		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to be called			1 minute	PACD
2. Submit the tax order payment.	1. Encode the information.	Revenue Code	3 Minutes	Revenue Collection Clerk I (Treasury Office)
3. Pay amount due and affix signature and thumb mark	2. Accept payment and release business cedula.	Revenue Code	3 Minutes	Revenue Collection Clerk I (Treasury Office)
	<b>TOTAL:</b>		<b>7 Minutes</b>	

## B. COMMUNITY TAX CERTIFICATE

The Community Tax Certificate is serve as a legal document issued by cities and municipalities to all persons that have reached the age of majority.

<b>Office or Division:</b>	<b>TREASURY OFFICE</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Client			
<b>Who may avail:</b>	Tax Payers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Identification Card/ Personal Appearance		Government/ Private		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to be called			1 minute	PACD
2. Submit filled-out request slip.	1. Encode the information and compute the amount due issue.	Revenue Code	3 Minutes	Revenue Collection Clerk I (Treasury Office)
3. Pay amount due and affix signature and thumb mark	2. Accept payment and release CTC	Revenue Code	3 Minutes	Revenue Collection Clerk I (Treasury Office)
	<b>TOTAL:</b>		<b>7 Minutes</b>	

## C. OFFICIAL RECEIPT

The Official Receipt is issued by the Revenue Collector to the payers as written evidence of their payments to services they avail.

<b>Office or Division:</b>	<b>TREASURY OFFICE</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Client			
<b>Who may avail:</b>	Payers			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Order of payment			Different Offices	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to be called			1 minute	PACD
2. Submit the order payment.	1. Check the amount stated in the order of payment.	Revenue Code	3 Minute	Revenue Collection Clerk III (Treasury Office)
3. Pay amount due.	2. Receive the payment. Print and release the official receipt	Revenue Code	3 Minutes	Revenue Collection Clerk III (Treasury Office)
	<b>TOTAL:</b>		<b>7 Minutes</b>	

## D. REAL PROPERTY TAX OFFICIAL RECEIPT

The Real Property Tax Official Receipt is issued to the property owner who paid for their taxable properties including the land, building, improvements on the land and/or the building, and machinery.

<b>Office or Division:</b>	<b>TREASURY OFFICE</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Client			
<b>Who may avail:</b>	Taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Any of the following documents: Latest Tax Declaration Latest Official Receipt Title of Property		Assessor's Office Property Owner Property Owner		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to be called			1 minute	PACD
2. Submit the tax order payment.	1. Verify and check records in the RPTIS (Real Property Tax Information System) for completeness.	None	3 Minutes	Revenue Collection Clerk I (Treasury Office)
	2. Compute tax due based on the assessed value	none	5 Minutes	Revenue Collection Clerk I (Treasury Office)
3. Pay amount due and affix signature and thumb mark	3. Accept payment and release	Revenue Code	3 Minutes	Revenue Collection Clerk I (Treasury Office)
	<b>TOTAL:</b>		<b>11 Minutes</b>	

## E. WORKING PERMIT

The Working Permit is issued to job applicants as a requirement and it is the permission to take a job within the municipality.

<b>Office or Division:</b>	Municipal Treasury Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Client			
<b>Who may avail:</b>	Job Applicants			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Medical (X-ray, Laboratory)			Clinic/Hospitals	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to be called			1 minute	PACD
2. Provide the requirement needed for working permit.	1. Check the completeness of the requirement.	none	3 Minute	Revenue Collection Clerk I (Treasury Office)
3. Fill up the form and pay amount due.	2. Received payment and encode the applicant's information.	₱ 50.00	3 Minutes	Revenue Collection Clerk I (Treasury Office)
	3. Print and release working permit.		3 Minutes	Revenue Collection Clerk I (Treasury Office)
	<b>TOTAL:</b>	<b>₱ 50.00</b>	<b>10 Minutes</b>	

## F. REAL PROPERTY TAX CLEARANCE

Real Property Tax Clearance is an official document issued to the property owner to prove that the property/ies is already been paid up to current year.

<b>Office or Division:</b>	<b>TREASURY OFFICE</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Client			
<b>Who may avail:</b>	Taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Latest Tax Declaration		Assessor's Office		
2. Latest Official Receipt		Property Owner		
3. Title of Property		Property Owner		
(Note: any of the available documents)				
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to be called			1 minute	PACD
2. Present any of the available requirements	1. Verify and check records in the RPTIS (real Property Tax Information System) for completeness	none	3 Minute	Revenue Collection Clerk III (Treasury Office)
3. Pay amount	2. Accept payment and issue Official Receipt	P100.00	5 Minutes	Revenue Collection Clerk III (Treasury Office)
	3. Print Tax Clearance		5 Minutes	
	4. Issue Tax Clearance signed by the Municipal Treasurer		5 Minutes	
	<b>TOTAL:</b>	<b>₱ 100.00</b>	<b>19 Minutes</b>	

## G. STATEMENT OF ACCOUNT

The Statement of Account is detailed that shows the amount and year delinquent to be paid by the taxpayers.

<b>Office or Division:</b>	<b>TREASURY OFFICE</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Client			
<b>Who may avail:</b>	Taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Letter Tax Delinquent		Proper Owner		
2. Latest Tax Declaration		Assessor's Office		
3. Latest Official Receipt		Property Owner		
4. Title of Property		Property Owner		
(Note: any of the available documents)				
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to called			1 minute	PACD
2. Present any of the available requirements	1. Verify and check records in the RPTIS (real Property Tax Information System) for completeness	none	3 Minute	Revenue Collection Clerk III (Treasury Office)
	2. Compute Tax bill of Taxpayer current and delinquent account	none	3 Minutes	Revenue Collection Clerk III (Treasury Office)
	3. Accept payment and release Official Receipt	Revenue Code	3 minutes	Revenue Collection Clerk III (Treasury Office)
	<b>TOTAL:</b>	<b>none</b>	<b>10 Minutes</b>	

## H. BUSINESS PERMIT

The Mayor's Permit is issued to business owners for the privilege of conducting business within the municipality.

<b>Office or Division:</b>	<b>TREASURY OFFICE- Business Permit and Licensing Unit</b>			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B- Government to Business			
<b>Who may avail:</b>	Business Owner			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Business Registration (DTI/SEC/CDA) New and Renewal		DTI, SEC, CDA		
1. Locational Clearance (New)		MPDO		
2. Contract of Lease (if leased or Tax Declaration or Transfer Certificate of Title (TCT) (if owned)		Business Owner		
3. Barangay Clearance (New and Renewal)		Barangay		
4. Occupancy Permit (if required)		Engineering Office		
5. Sketch and photos of location business		Business Owner		
6. Submission of BIR Sales Returns of the prior year (Renewal)		Business Owner		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure queuing number and wait to called and submit accomplished application forms with complete requirements	1. Receive the application and check for completeness.	none	1 Minute	PACD
	2. Assess business tax.	Revenue Code	2 Minutes	BPLO (Treasury Office)
			3 Minutes	Municipal Treasurer (Treasury Office)
2. Pay amount due	3. Accept payment and issue OR.	Revenue Code	4 Minutes	Revenue Coll. Clerk III (Treasury Office)
	4. Print Mayor's Permit.		3 Minutes	Administrative Aide I (Mayor's Office)
	5. Affix Signature of LCE and release permit.		3 Minute	Administrative Aide I (Mayor's Office)
	<b>TOTAL:</b>		<b>16 Minutes</b>	



## BUSINESS TAX

(a) Manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders or liquors, distilled spirits and wines or manufactures of any article of commerce or whatever kind or nature.

Amount of Gross Sales/Receipt For the Preceding Calendar Year	Tax Per Annum
Less than 10,000.00	181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.00
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
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	3,025.00
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	21,780.00
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	26,812.50
6,500,000.00 or more	At a rate not exceeding forty five percent (45%) of one percent (1%)

(b) Wholesalers, distributors or dealers in any article of commercial of whatever kind or nature.

Gross Sales/Receipt For the Preceding Calendar Year	Amount of Tax
Per Annum Less than 1,000.00	19.50
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00

15,000.00 or more but less than 20,000.00	302.50
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	2,719.00
200,000.00 or more but less than 300,000.00	3,630.00
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 not exceeding sixty percent (60%) of one percent (1%)

(c) Exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a) (b) and (d) of Article A, Chapter II of the Revised Revenue Code of Pulilan.

(d) Retailers

Gross Sales/Receipt for the Preceding Calendar Year	Tax Per Annum
400,000.00 or less	2.2%
More than 400,000.00	1.1%

The rate of 2.2% per annum shall be imposed on sales not exceeding P400,000.00 with the rate of 1.1% per annum be imposed on sales in excess of the first P400,000.00.

(e) Contractors and other independent contractors

Gross Sales/Receipt for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00

150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) of one percent (1%)

(f) Banks and other financial institutions, at the rate of fifty-five percent of one percent (55% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals or property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of tax.

(g) Cafes, cafeterias, ice cream and other refreshments parlor restaurants, soda fountain bars, carinderias or food caterers

Gross Sales/Receipt for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	32.55
5,000.00 or more but less than 10,000.00	74.55
10,000.00 or more but less than 15,000.00	127.05
15,000.00 or more but less than 20,000.00	200.55
20,000.00 or more but less than 30,000.00	333.90
30,000.00 or more but less than 40,000.00	467.25
40,000.00 or more but less than 50,000.00	667.80
50,000.00 or more but less than 75,000.00	1,067.85
75,000.00 or more but less than 100,000.00	1,605.45
100,000.00 or more but less than 150,000.00	2,292.00
100,000.00 or more but less than 150,000.00	2,292.00
150,000.00 or more but less than 200,000.00	2,401.35
200,000.00 or more but less than 250,000.00	4,402.65
250,000.00 or more but less than 300,000.00	5,601.75
300,000.00 or more but less than 400,000.00	7,470.75
400,000.00 or more but less than 500,000.00	10,005.00
500,000.00 or more but less than 750,000.00	11,217.15
750,000.00 or more but less than 1,000,000.00	12,430.95
1,000,000.00 or more but less than 2,000,000.00	14,096.25 +2% in excess Over 2 million

(h) Other businesses enumerated under (h), Section 2A.01, Article A, Chapter II of the Revenue Code of Pulilan

Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding sixty percent (60%) in excess of 2 million

(i) Peddlers engaged in the sale of any merchandise or article of commerce at the rate of P55.00 per paddler annually.

(k) Resorts

Gross Sales/Receipt for the Preceding Calendar Year      Rate of Tax Per Annum 2.2% of gross sales

**Tax of Newly-Started Business** – one-twentieth of one percent (1/20 of 1%) of the capital investment.

**Tax on Operators of Public Utility Vehicle**

Air-Conditioned Buses	5,000.00 per unit
Buses without airconditioning	4,000.00 per unit
Mini-buses	2,000.00 per unit
Jeepney/Vans/Multi-Cab	500.00 per unit
FX/Vans	2,000.00 per unit
Tricycle	1,000.00 per unit

### **Tax on Ambulant and Itinerant Amusement Operators**

Circus. Carnivals	2,000.00
Merry-Go-Round, roller coaster, ferris wheels, swing, Shooting gallery and other similar contrivances per day	3,000.00
Sports contest/exhibitions per day	2,000.00

### **PERMIT AND REGULATORY FEES**

The permit fee shall be either be based on asset size or number of workers, whichever will yield the higher fee.

Characteristics	Asset Size	Number of Workers
Cottage	P500,000.00 below	1-10
Small	over P500,000.00 to 5M	11-99
Medium	over 5M to P20M	100-199
Large	over P20M	200 and above

#### **(a) Business subject to graduated fixed taxes**

		Fees per Annum
1.	On Manufacturers/Importers/Producers	
	Cottage	P 500.00
	Small	1,000.00
	Medium	2,000.00
	Large	3,000.00
2.	On Banks	
	Rural, Thrift and Savings Banks	P 2,000.00
	Commercial, Industrial and Development Bank	3,000.00
	Universal Banks	8,000.00
3.	On Other Financial Institutions	
	Small	P 1,500.00
	Medium	5,000.00
	Large	8,000.00
4.	On Contractors/Service Establishments	
	Cottage Industries	P 500.00
	Small-Scale Industries	1,000.00

	Medium-Scale Industries		1,500.00
	Large-Scale Industries		2,000.00
5.	On Wholesalers/Retailers or Distributors		
	Cottage Industries	P	400.00
	Small-Scale Industries		800.00
	Medium-Scale Industries		1,500.00
	Large-Scale Industries		3,000.00
6.	On Transloading Operations		
	Medium	P	2,300.00
	Large		5,400.00
7.	Amusement Establishment (i.e. restobars, karaoke bars, video bar, etc.)		
	No. of Workers		
	1-5	P	3,000.00
	6-10		4,000.00
	11-20		6,000.00
	Above 20		8,000.00
8.	Other Businesses		
	Small-Scale Industries	P	400.00
	Medium-Scale Industries		800.00
	Large-Scale Industries		1,000.00
	Meralco and Sub-station		30,000.00
	Cell Sites and Communication Tower (each tower)		30,000.00
	Gasoline Station		20,000.00

Additional Mayor's Permit fee shall be collected from the so-called "sin" good and activities as follows:

Retail dealers in foreign liquors	500.00
Retail dealers in domestic liquor	300.00
Retailers of distilled spirits	100.00
Retailers of fermented liquors	100.00
Tobacco/Cigarettes Dealers	200.00
Amusement Places	1,000.00