

Procedures for renewing a business permit

Step 1: Verification, filing and assessment

The tax payer submits the required documents for city government verification and is interviewed by the frontline service personnel of Business Permits and Licensing Division (BPLD).

The required documents for renewal of business permits are:

1. Original copy of the Barangay Clearance for business

2. Basis for computing taxes and fees, which may be the following:
 - (Original) Income Tax Return/s - any of the following documents:
 - ❖ Monthly Percentage Tax Returns
 - ❖ Quarterly Tax Returns
 - ❖ Annual Income Tax Return
 - ❖ Certification of gross receipts (only for businesses that have main offices located elsewhere)

 - Audited financial statements

The required documents for renewal of business permits of City Market Stall Holders are:

1. Original copy of the Market Clearance for business (this is valid with the attached Barangay clearance)

2. Basis for computing taxes and fees, which may be the following:
 - (Original) Income Tax Return/s - any of the following documents:
 - ❖ Monthly Percentage Tax Returns
 - ❖ Quarterly Tax Returns
 - ❖ Annual Income Tax Return
 - ❖ Certification of gross receipts (only for businesses that have main offices located elsewhere)

 - Audited financial statements

Note: For those without basis for computation of income like the BIR ITR, certificate of gross sales or audited financial statement, the tax payer will be requested to proceed to the City Treasurer's Office (CTO) Business Tax Assessment Division exception area for interview.

Output: Order of Payment

Step 2: Payment of Taxes and Fees

The tax payer proceeds to the treasurer's office cashier area and pay computed taxes and fees indicated in the Order of Payment.

Output: Official Receipt for settled taxes and fees

Step 3: Claim the Business Permit

The tax payer returns to the BPLD to claim his/her business permit in the designated area, and submits the accomplished feedback form.

Output: Signed Mayor's Permit for Business and attachments supporting the application