

1. ISSUANCE OF NEW BUSINESS/MAYOR'S PERMIT (ON-SITE AND KIOSK)

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

OFFICE OR DIVISION	Business Permits and Licensing Office
CLASSIFICATION	Simple
TYPE OF TRANSACTION	G2B – Government to Business
WHO MAY AVAIL THE SERVICE	All proprietors with new business in the City of Imus
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
FOR ONSITE: Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements to the Counter/Window: FOR KIOSK: Please fill-out the Business Permit Application Form/Unified Form using the KIOSK and submit the following requirements to the Counter/Window:	Business One-Stop Shop (BOSS), https://cityofimus.gov.ph Business One-Stop Shop (BOSS) KIOSK
Proof of Registration -DTI, if Sole Proprietorship 2 Copies - 1 Original, 1 Photocopy or -SEC Registration, if Partnership or Corporation 2 Copies COMPLETE SET - 1 Original, 1 Photocopy or -CDA, if Cooperative 2 Copies - 1 Original, 1 Photocopy - Housing and Land Use Regulatory Board (HLURB) Registration / Department of Human Settlement and Urban Development (DHSUD) Registration (for Homeowner's Association)	Business One-Stop Shop (BOSS), https://bnrs.dti.gov.ph/registration , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office https://crs.sec.gov.ph/ ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices https://dhsud.gov.ph/services/homeowners-association/ ; DHSUD Building, Kalayaan Avenue, corner Mayaman Street, Diliman, Quezon City, 1101
Proof of right of applicant to use location as business address -Certified True Copy of Original Certificate Title (OCT)/ Certified True Copy of Transfer Certificate of Title (TCT) -1 Original -Notarized Deed of Sale (if owned)- Original and 1 Photocopy-complete set -Notarized Contract to Sell (if under amortization) -Original and 1 Photocopy-complete set -Notarized Contract of Lease and Lessor's Business Permit (if renting)- Original and 1 Photocopy-complete set	From the owner of the business place

<ul style="list-style-type: none"> -Notarized Memorandum of Agreement/ Notarized written consent of property owner (if not owned, not renting) -Original and 1 Photocopy-complete set - Death Certificate, Extrajudicial Settlement/Last Will and Testament/Affidavit of Self-Adjudication, Affidavit of Heirship and Written Consent for one of the heirs to use the property for business (if the title owner is deceased)- Original and 1 Photocopy-complete set -Notarized Consent of other title owner (if the business owner is one of the title owner)-Original -Secretary's Certificate (if title is single owned-for Corporation)- Original, -Certificate of Award Notice from NHA (if without title but with Tax Declaration) Original and 1 Photocopy -Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein- Original (if lessor) 	
Location plan or sketch of the location with picture of establishment (front, right, left side view including the road, and interior view)-1 Copy-complete set	From the owner of the business
Certificate of Occupancy, if applicable -Original and 1 Photocopy	From the owner of the business/City Building Official Office
OTHER REQUIREMENTS THAT MAY BE NEEDED:	
Market Clearance - for business located in public market- Original and 1 Photocopy	From the Economic Enterprise Management Office (EEMO) located at Imus Public Market
Franchise Agreement and Consent for franchisee -Original and 1 Photocopy	From the Franchisor of the business
Clearance for meat retailer, poultry and pet supplies retailer - Original	From City Veterinary Office
Annual Report to DHSUD (received/stamped) for Homeowners' Association - Original and 1 Photocopy	From DHSUD
Written Authorization Letter/ SPA/ Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative- (if Representative) 1 Photocopy	From the owner of the business
Letter of No Objection – Original	From Office of the City Mayor
Approval from the City Mayor – Original	From Office of the City Mayor
Barangay Resolution -1 Photocopy	From Barangay Hall where the business is located

Homeowner's Association Resolution (HOA) endorsing the project or business , if the location of the business is within a Residential Subdivision -Original and 1 Photocopy	From Homeowner's Association of the Subdivision where the business is located
-Tax declaration and Updated Tax Receipt - Original and 1 Photocopy	From the Land Tax Office - Official Receipt of Real Property Tax-Amilyar
Certificate of Attendance on Solid Waste Management Seminar (must attend seminar conducted by CENRO)	From City Environment and Natural Resources Office (CENRO)
Certificate of Non-Coverage (CNC) DENR-EMB (www.emb.gov.ph) - for WATER STATION, JUNKSHOPS, MEDICAL & DENTAL CLINIC, LABORATORIES, LAUNDRY, CARWASH - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Environmental Compliance Certificate (ECC) DENR-EMB (www.emb.gov.ph) - for INDUSTRY, HOSPITAL, GASOLINE STATION, FUNERAL HOMES, MALL, SUPERMARKET, MANUFACTURER, FACTORY, POULTRY, PIGGERY, OTHER BUSINESS POSES POTENTIAL RISK/IMPACT TO ENVIRONMENT - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Contract/MOA with Private Hauler - private hauler must have MOA with Sanitary Landfill and Certificate of Disposal for MALL, FASTFOOD CHAIN, RESTAURANT, SUPERMARKET, LARGE SCALE INDUSTRY, FACTORY (MANUFACTURING), WAREHOUSE, ET.AL- 2 Photocopies	From Private Hauler
Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal) for MEDICAL INFECTIOUS/TOXIC WASTE-2 Photocopies	From DENR accredited Hauler
Discharge Permit (Water Pollution) -FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, & OTHER ESTABLISHMENTS THAT USE WATER & DISCHARGE IT EVENTUALLY - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Hazardous Waste Generators ID & Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal) - FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE	From Private Infectious/Hazardous Waste Hauler

STATIONS, FUNERAL PARLOR, & OTHER ESTABLISHMENTS THAT USE CHEMICAL DISCHARGE/HAZARDOUS SUBSTANCES - 1 Photocopy				
Permit to Operate (Air Pollution) - FOR MANUFACTURING/INDUSTRY with furnaces, boilers, generators, or any operation producing dust or particulate matter - 1 Photocopy		From DENR-EMB (www.emb.gov.ph)		
Picture of Grease Trap FOR RESTAURANT, EATERY, CARINDERIA - 1 Photocopy		From the owner of the business		
Water Permit from National Water Resources Board (nwr.gov.ph) if source of water is from deep well - FOR WATER REFILLING STATION, CARWASH, LAUNDRY) - 1 Photocopy		From National Water Resources Board (NWRB) (nwr.gov.ph)		
Latest Result of Microbiological Examination FOR FOOD ESTABLISHMENT & WATER STATION - Original		From Water Testing Laboratory		
Latest Result of Physico-Chemical Analysis Examination for food establishment & water station – Original		From Water Testing Laboratory		
Health Certificate of Staff - for food establishment, water station, salon, and spa – Original		From City Health Office		
Urinalysis (1-month validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Fecalysis (1-month validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Chest X-Ray (6 months validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Drug Test (1-year validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Pest/Vermin Control for food establishment, fast-food chain, supermarket – Original		From any legitimate Pest Control establishments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	20 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez

2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form), O.R., CTC, to BFP personnel for Fire Inspection Fee payment, then to Sanitary Inspector for Sanitary Permit	<ul style="list-style-type: none"> • Mayor's Permit Fee • Zoning Fee - Based on Type of Establishment • Building Inspection Fee - Based on Type of Structure • Garbage Fee -Based on Type of Establishment • Environmental Protection Fee- Based on Type of Establishment • Sanitary Inspection Fee - Based on Type of Establishment • Fire Safety Inspection Fee - 15 % of total assessment excluding business tax • Business Plate - ₱ 200.00 • Security Seal Sticker – ₱ 80.00 • Documentary Stamp Tax – ₱ 30.00 	10 minutes	City Treasurer's Office assigned personnel
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	1 hour	

Note:

*The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

Mayor’s Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

(b). On Banks

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

On Main Offices, one half (1/2) of the Permit Fee enumerated.

(c.) On Other Financial Institutions per establishment

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

2. ISSUANCE OF NEW BUSINESS/MAYOR'S PERMIT (ONLINE)

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

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Permit to Operate (Air Pollution) - FOR MANUFACTURING/INDUSTRY with furnaces, boilers, generators, or any operation producing dust or particulate matter - 1 Photocopy		From DENR-EMB (www.emb.gov.ph)		
Picture of Grease Trap FOR RESTAURANT, EATERY, CARINDERIA - 1 Photocopy		From the owner of the business		
Water Permit from National Water Resources Board (nwr.gov.ph) if source of water is from deep well - FOR WATER REFILLING STATION, CARWASH, LAUNDRY) - 1 Photocopy		From National Water Resources Board (NWRB) (nwr.gov.ph)		
Latest Result of Microbiological Examination FOR FOOD ESTABLISHMENT & WATER STATION - Original		From Water Testing Laboratory		
Latest Result of Physico-Chemical Analysis Examination for food establishment & water station – Original		From Water Testing Laboratory		
Health Certificate of Staff for food establishment, water station, salon, and spa – Original		From City Health Office		
Urinalysis (1-month validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Fecalysis (1-month validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Chest X-Ray (6 months validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Drug Test (1-year validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Pest/Vermin Control for food establishment, fast-food chain, supermarket – Original		From any legitimate Pest Control establishments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Register to https://egovcityofimus.ph/bpl/ 1.1 Sign in using your email address or mobile number 1.2 Fill-out the Online Application Form 1.3 Attach the complete requirements 1.4 A notification will be sent to your mobile no./email for the Business Tax Order of Payment (Assessment Form)	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	30 minutes (time may vary on the speed of the internet connection) (stop time)	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez

2. Pay the required fee(s) thru: <ul style="list-style-type: none"> • Link.bizPortal (www.landbank.com and click on Link.bizPortal) • Starpay (www.starpay.com.ph or download the app Starpay) • Gcash (www.gcash.com or download the app Gcash) 	2. Receive the payment	<ul style="list-style-type: none"> • Mayor's Permit Fee • Zoning Fee - Based on Type of Establishment • Building Inspection Fee - Based on Type of Structure • Garbage Fee -Based on Type of Establishment • Environmental Protection Fee- Based on Type of Establishment • Sanitary Inspection Fee - Based on Type of Establishment • Fire Safety Inspection Fee - 15 % of total assessment excluding business tax • Business Plate - ₱ 200.00 • Security Seal Sticker – ₱ 80.00 • Documentary Stamp Tax – ₱ 30.00 	2 days for posting of payment (3 rd party provider)	City Treasurer's Office assigned personnel
3. Visit the Business One-Stop Shop (BOSS) to pay the Fire Inspection Fee and claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	2 days and 1 hour	

Note:

*The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

Mayor’s Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

(b). On Banks

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

On Main Offices, one half (1/2) of the Permit Fee enumerated.

(c.) On Other Financial Institutions per establishment

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

3. RENEWAL OF BUSINESS/MAYOR'S PERMIT (ON-SITE AND KIOSK)

Business Permit must be renewed from January 1 to 20, every year. Penalties are imposed after this period. 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.

OFFICE OR DIVISION	Business Permits and Licensing Office																								
CLASSIFICATION	Simple																								
TYPE OF TRANSACTION	G2B – Government to Business																								
WHO MAY AVAIL THE SERVICE	All proprietors with existing business in the City of Imus																								
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Certificate or Sworn Declaration of Gross Sales or Receipts /Financial Statements /Income Tax Returns 1 Copy – Original or Photocopy	From the accountant of the business or from the owner of the business																								
OTHER REQUIREMENTS THAT MAY BE NEEDED:																									
Barangay Resolution -1 Photocopy	From Barangay Hall where the business is located																								
Market Clearance for business is located in public market-Original and 1 Photocopy	From the Economic Enterprise Management Office (EEMO) located at Imus Public Market																								
Clearance for meat retailer, poultry and pet supplies retailer - Original	From City Veterinary Office																								
Annual Report to DHSUD (received/stamped) for Homeowners' Association - Original	From DHSUD																								
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative) 1 Photocopy	From the owner of the business																								
Approval from the City Mayor - Original	From Office of the City Mayor																								
Letter of No Objection – Original	From Office of the City Mayor																								
Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein <i>FOR LESSOR</i> - Original																									

Latest Result of Microbiological Examination FOR FOOD ESTABLISHMENT & WATER STATION – Original	From Water Testing Laboratory																								
Latest Result of Physico-Chemical Analysis Examination FOR FOOD ESTABLISHMENT & WATER STATION – Original	From Water Testing Laboratory																								
Health Certificate of Staff FOR FOOD ESTABLISHMENT, WATER STATION, SALON, AND SPA – Original	From City Health Office																								
Urinalysis (1-month validity) - Original	From Department of Health (DOH)Accredited Laboratory																								
Fecalysis (1-month validity) - Original	From Department of Health (DOH)Accredited Laboratory																								
Chest X-Ray (6 months validity) - Original	From Department of Health (DOH)Accredited Laboratory																								
Drug Test (1-year validity) - Original	From Department of Health (DOH)Accredited Laboratory																								
Pest/Vermin Control FOR FOOD ESTABLISHMENT, FASTFOOD CHAIN, SUPERMARKET – Original	From any legitimate Pest Control establishments																								
DTI, if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED	https://bnrs.dti.gov.ph/registration , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office																								
SEC Registration, if Partnership or Corporation (2 Copies COMPLETE SET - 1 Original, 1 Photocopy) IF EXPIRED	https://crs.sec.gov.ph/ ; Secretariat Building, PICC Complex, Roxas Boulevard, Metro Manila Philippines																								
CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED	https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City.																								
Certificate of Registration/Accreditation/ License from NATIONAL AGENCY -Original and 1 Photocopy																									
	<table><tr><th></th><th>LINE OF BUSINESS</th><th>PERMIT/CLEARANCE NEEDED</th><th>FROM NATIONAL GOVERNMENT AGENCY</th></tr><tr><td>1.</td><td>• Animal Facilities</td><td>Certificate of Registration</td><td>Bureau of Animal Industry</td></tr><tr><td>2.</td><td>• Cargo/Freight Forwarders Logistics</td><td>Accreditation</td><td>Philippine Shippers Bureau/Fair Trade Enforcement Bureau (FTEB)</td></tr><tr><td>3.</td><td>• Customs Brokerage Business</td><td>License</td><td>Customs Brokerage Commission/ Bureau of Customs License</td></tr><tr><td>4.</td><td>• Dealer of Rice, Corn, and Wheat</td><td>License</td><td>National Food Authority</td></tr><tr><td>5.</td><td>• Drugstores • Household/Urban Pesticides • Medical Devices • Processed Foods • Veterinary Products • Cosmetic Products</td><td>License to Operate; Certificate of Product Registration; PRC License for Pharmacist (Drugstore) License to Operate</td><td>Food and Drug Administration (FDA), Professional Regulation Commission (PRC) Bureau of Health Device & Technology-DOH</td></tr></table>		LINE OF BUSINESS	PERMIT/CLEARANCE NEEDED	FROM NATIONAL GOVERNMENT AGENCY	1.	• Animal Facilities	Certificate of Registration	Bureau of Animal Industry	2.	• Cargo/Freight Forwarders Logistics	Accreditation	Philippine Shippers Bureau/Fair Trade Enforcement Bureau (FTEB)	3.	• Customs Brokerage Business	License	Customs Brokerage Commission/ Bureau of Customs License	4.	• Dealer of Rice, Corn, and Wheat	License	National Food Authority	5.	• Drugstores • Household/Urban Pesticides • Medical Devices • Processed Foods • Veterinary Products • Cosmetic Products	License to Operate; Certificate of Product Registration; PRC License for Pharmacist (Drugstore) License to Operate	Food and Drug Administration (FDA), Professional Regulation Commission (PRC) Bureau of Health Device & Technology-DOH
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	<ul style="list-style-type: none"> • Childcare Articles • Toys 		
6.	<ul style="list-style-type: none"> • Electronic Repair Shop: <ul style="list-style-type: none"> ○ Electrical ○ Air-Conditioning ○ Refrigeration ○ Office Equipment ○ Medical Equipment ○ Dental Equipment ○ Other Consumer Industrial Electromechanical, Chemical and Gaseous Equipment ○ Machinery appliances or devices • Motor Vehicle Repair Shop <ul style="list-style-type: none"> ○ Heavy Equipment ○ Engines ○ Engineering Works 	Accreditation	Department of Trade & Industry (DTI)
7.	<ul style="list-style-type: none"> • Funeral Homes/Parlor 	Training Certificate and License of Undertaker and Embalmer	Department of Health
8.	<ul style="list-style-type: none"> • General/Specialty and Engineering Contractor 	Contractor's License	Philippine Contractors Accreditation Board
9.	<ul style="list-style-type: none"> • Seller/Distributor of Forest Products <ul style="list-style-type: none"> ○ Sash Factories ○ Lumber Dealers ○ Hardware ○ Wood Processing Plants 	Lumber Dealer Permit Certification from DENR of the Legal Source	DENR-PENRO DENR
10.	<ul style="list-style-type: none"> • Hotel • Resort • Apartment Hotel • Tourist Inns • Pension Houses • Bed and Breakfast • Home Stay 	Accreditation/ Registration	Department of Tourism

	<ul style="list-style-type: none"> • Travel and Tour Agency • Travel Agency • Tour Operator • Online Travel Agency • Tourist Transport Operators • MICE (Meeting, Incentives, Conventions and Exhibitions) Organizer • MICE Facility Venue • Tour Guide • Adventure/Sports and Ecotourism Facilities 		
11.	<ul style="list-style-type: none"> • Lending Institutions • Pawnshops • Remittance Centers • Money Changers 	Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
12.	<ul style="list-style-type: none"> • LPG Dealer/Retailer 	Standard Compliance Cert. (SCC)	Department of Energy
13.	<ul style="list-style-type: none"> • Manning and Crewing Services • Employment/Recruitment/Manpower 	Registration/License	Phil. Overseas and Employment Agency (Overseas) Department of Labor and Employment (Local)
14.	<ul style="list-style-type: none"> • Massage Parlor 	Registration	TESDA, DOH Certificate
15.	<ul style="list-style-type: none"> • Messengerial/Courier Services 	Registration	Department of Transportation and Communication (DOTC)
16.	<ul style="list-style-type: none"> • Pet Shop 	Registration	Bureau of Animal Industry (BAI)
17.	<ul style="list-style-type: none"> • Pest Control 	License	Fertilizer and Pesticide Authority
18.	<ul style="list-style-type: none"> • Pre-School • Elementary • High School 	Permit to Operate	Department of Education Division Office and Regional Office
19.	<ul style="list-style-type: none"> • Real Estate Broker 	License	Department of Trade and Industry or Professional Regulatory Board
20.	<ul style="list-style-type: none"> • Rent-a-Car • Transportation Services 	Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board

		<ul style="list-style-type: none">• Trucking			
	21.	<ul style="list-style-type: none">• Security Agency	National License, License to Operate	PCSUCIA, PNP (Campo Crame)	
	22.	<ul style="list-style-type: none">• Spa• Massage Clinic	Certificate of Training of Therapist or Masseur/Masseuse	Department of Health and TESDA	
	23.	<ul style="list-style-type: none">• Telecommunications Firm	License to Operate	National Telecommunications Commission (NTC)	
	24.	<ul style="list-style-type: none">• Water Station	Permit	Department of Health (DOH)	
	25.	<ul style="list-style-type: none">• Video Rental Services	Registration/Permit	Optical Media Board	
CLIENT STEPS		AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements		1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	20 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s) and tax (es)		2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form), O.R., CTC, to BFP personnel for Fire Inspection Fee payment, then to Sanitary Inspector for Sanitary Permit	<ul style="list-style-type: none">• Business Taxes - Based on Annual Gross Sales/Receipts• Mayor's Permit Fee - Based on Business Asset• Zoning Fee - Based on Type of Establishment• Building Inspection Fee - Based on Type of Structure• Garbage Fee -Based on Type of Establishment• Environmental Protection Fee-Based on Type of Establishment	10 minutes	City Treasurer's Office assigned personnel

		<ul style="list-style-type: none"> Sanitary Inspection Fee - Based on Type of Establishment Fire Safety Inspection Fee - 15 % of total assessment excluding business tax. Business Plate - ₱ 200.00 Security Seal Sticker – ₱ 80.00 Documentary Stamp Tax – ₱ 30.00 (Refer to City Ordinance No. 04-133 S. 2019)		
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate/Sticker, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate/Sticker, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	1 hour	

Note:
 *The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

Mayor's Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00

Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

(b.) On Banks

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

(c.) On Other Financial Institutions per establishment

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

Business Tax

A. On **manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce** of whatever kind or nature. In accordance with the following schedule:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,742.00
75,000.00 or more but less than 100,000.00	2,178.00
100,000.00 or more but less than 150,000.00	2,904.00
150,000.00 or more but less than 200,000.00	3,630.00
200,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	10,560.00

750,000.00 or more but less than 1,000,000.00	13,200.00
1,000,000.00 or more but less than 2,000,000.00	18,150.00
2,000,000.00 or more but less than 3,000,000.00	22,143.00
3,000,000.00 or more but less than 4,000,000.00	26,136.00
4,000,000.00 or more but less than 5,000,000.00	30,492.00
5,000,000.00 or more but less than 6,500,000.00	32,175.00
6,500,000.00 or more	32,175.00 plus 49.5% of 1% over P6.5million

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section.

B. On **wholesalers, distributors, or dealers in any article of commerce** of whatever kind or nature in accordance with the following schedules:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1,000,000.00	11,616.00
1,000,000.00 or more but less than 2,000,000.00	13,200.00
2,000,000.00 or more	P13,200.00 plus 66% of 1% over P2.0 million

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations

C. On **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 this Article;

1. Rice and Corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their Original state or not;

- 3. Cooking oil and cooking gas;
- 4. Laundry soap, detergents, and medicine;
- 5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- 6. Poultry feeds and other animal feeds;
- 7. School supplies; and
- 8. Cement

D. On **exporters of all articles of commerce** of whatever kind or nature not mentioned under subsection (c), in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
Less than 100,000.00	871.00
100,000.00 or more but less than 150,000.00	1,221.00
150,000.00 or more but less than 200,000.00	1,580.00
200,000.00 or more but less than 300,000.00	2,178.00
300,000.00 or more but less than 500,000.00	2,904.00
500,000.00 or more but less than 750,000.00	4,345.00
750,000.00 or more but less than1,000,000.00	5,749.70
1,000,000.00 or more but less than 2,000,000.00	6,534.00
2,000,000.00 or more	P6,534.00 plus 32.45% of 1% over P2.0 million

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

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

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00

250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	15,180.00 plus 66% of 1% over P2.0 million

Provided that in no case shall the tax on gross receipts of P2, 000,000.00 or more be less than P15, 180.00.

F. On **banks and other financial institutions**, at the rate of seven five percent of one percent (75% 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 on 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 the tax

G. On operators of theaters and cinema houses, video-movie houses utilizing laser disc players, projectors and of similar apparatus, and other entertainment sites in the internet and other show houses which are open to public for a fee:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,560.00
75,000.00 or more but less than 100,000.00	2,335.00
100,000.00 or more but less than 150,000.00	3,269.00
150,000.00 or more but less than 200,000.00	4,295.00
200,000.00 or more but less than 250,000.00	5,493.00
250,000.00 or more but less than 300,000.00	7,296.00
300,000.00 or more but less than 400,000.00	9,837.00
400,000.00 or more but less than 500,000.00	10,175.00
500,000.00 or more but less than 750,000.00	11,275.00
750,000.00 or more but less than 1,000,000.00	12,650.00
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	P 13,915.00 plus 66% of 1% over P2.0 million

H. On **lessors of real estate** including apartments and boarding houses:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 60,000.00	1,210.00

60,000.00 or more but less than 70,000.00	1,548.00
70,000.00 or more but less than 80,000.00	1,839.00
80,000.00 or more but less than 90,000.00	2,153.00
90,000.00 or more but less than 100,000.00	2,468.00
100,000.00 or more but less than 150,000.00	3,061.00
150,000.00 or more but less than 200,000.00	4,138.00
200,000.00 or more but less than 300,000.00	5,517.00
300,000.00 or more but less than 500,000.00	8,167.00
500,000.00 or more but less than 750,000.00	13,722.00
750,000.00 or more but less than 1,000,000.00	19,882.00
1,000,000.00 or more but less than 2,000,000.00	21,780.00
2,000,000.00 or more	P21,780.00 plus 66% of 1% over P2.0 million

I. On the businesses hereunder enumerated:

1. Commission agents;
2. Lessors, dealers, brokers of real estate;
3. On travel agencies and travel agents;
4. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
5. Subdivision owners/developers, Private Cemeteries and Memorial Parks owners/developers;
6. Privately-owned markets;
7. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
8. Operators of Cable Network System;
9. General consultancy services;
10. Warehouses
11. On line businesses that offers services
12. All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00

400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P15, 180.00.

J. On retailers with gross receipts or sales for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1,000,000.00	11,616.00
1,000,000.00 or more but less than 100,000,000.00	11,616.00 plus 66% of 1% over P1.0 million but less than P100 million
100,000,000.00 or more but less than 500,000,000.00	665,016.00 plus 1.10% over P100 million but less than P500 million
500,000,000.00 or more	P5,065,016.00 plus 82.5% of 1% over P500 million

K. On retailers classified as sari-sari store with gross sales or receipts for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,188.00
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	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,950.00
300,000.00 or more but less than 500,000.00	4,924.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00

1,000,000.00 or more but less than 2,000,000.00	P10,560.00 plus 60% of 1% over P1.0 million
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L. On **Authorized Franchise Car Dealers** engaged in business of selling brand new vehicles and genuine parts pursuant to a valid and existing Franchise Agreement with legitimate manufacturers and distributors shall be taxed at the rate of 50% of 1% of gross receipts up to P 2,000,000.00 and 45% of 1% of gross receipts in excess of P 2,000,000.00.

M. On **restaurants and other eating establishments** such as, but not limited to cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountains, food caterers, fast food centers and snack counters shall be taxed at the rate of 1.75% of the gross receipts of the preceding calendar year.

N. On operators engaged in amusement devices and computer shop shall be taxed at the rate of Two Hundred Pesos (P200.00) per amusement device.

O. On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Sixty Six Pesos (P66.00) per peddler annually.
Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers' tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

P. On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	P 6,000.00 per unit
Buses without air conditioning	5,000.00 per unit
"Mini" buses	4,000.00 per unit
Utility Vehicles/Vans/Fieras/Tamaraws	1,500.00 per unit
Taxis/Grab and the like	1,000.00 per unit
Jeepneys	800.00 per unit
Multi-Cabs	800.00 per unit
Tricycles (5 or more units)	100.00 per unit

4. RENEWAL OF BUSINESS/MAYOR'S PERMIT (ONLINE – ASSESSMENT)

Business Permit must be renewed from January 1 to 20, every year. Penalties are imposed after this period. 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.

OFFICE OR DIVISION	Business Permits and Licensing Office																																
CLASSIFICATION	Simple																																
TYPE OF TRANSACTION	G2B – Government to Business																																
WHO MAY AVAIL THE SERVICE	All proprietors with existing business in the City of Imus																																
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Chest X-Ray (6 months validity) - Original	From Department of Health (DOH)Accredited Laboratory
Drug Test (1-year validity) - Original	From Department of Health (DOH)Accredited Laboratory
Pest/Vermin Control FOR FOOD ESTABLISHMENT, FASTFOOD CHAIN, SUPERMARKET – Original	From any legitimate Pest Control establishments
DTI, if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED	https://bnrs.dti.gov.ph/registration , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office
SEC Registration, if Partnership or Corporation (2 Copies COMPLETE SET - 1 Original, 1 Photocopy) IF EXPIRED	https://crs.sec.gov.ph/ ; Secretariat Building, PICC Complex, Roxas Boulevard, Metro Manila Philippines
CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy) IF EXPIRED	https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City.

Certificate of Registration/Accreditation/ License from NATIONAL AGENCY

-Original and 1 Photocopy

	LINE OF BUSINESS	PERMIT/CLEARANCE NEEDED	FROM NATIONAL GOVERNMENT AGENCY
1.	• Animal Facilities	Certificate of Registration	Bureau of Animal Industry
2.	• Cargo/Freight Forwarders Logistics	Accreditation	Philippine Shippers Bureau/Fair Trade Enforcement Bureau (FTEB)
3.	• Customs Brokerage Business	License	Customs Brokerage Commission/ Bureau of Customs License
4.	• Dealer of Rice, Corn, and Wheat	License	National Food Authority
5.	• Drugstores • Household/Urban Pesticides • Medical Devices • Processed Foods • Veterinary Products • Cosmetic Products • Childcare Articles • Toys	License to Operate; Certificate of Product Registration; PRC License for Pharmacist (Drugstore) License to Operate	Food and Drug Administration (FDA), Professional Regulation Commission (PRC) Bureau of Health Device & Technology-DOH
6.	• Electronic Repair Shop: ○ Electrical ○ Air-Conditioning ○ Refrigeration ○ Office Equipment	Accreditation	Department of Trade & Industry (DTI)

	<ul style="list-style-type: none"> ○ Medical Equipment ○ Dental Equipment ○ Other Consumer Industrial Electromechanical, Chemical and Gaseous Equipment ○ Machinery appliances or devices ● Motor Vehicle Repair Shop ○ Heavy Equipment ○ Engines ○ Engineering Works 		
7.	<ul style="list-style-type: none"> ● Funeral Homes/Parlor 	Training Certificate and License of Undertaker and Embalmer	Department of Health
8.	<ul style="list-style-type: none"> ● General/Specialty and Engineering Contractor 	Contractor's License	Philippine Contractors Accreditation Board
9.	<ul style="list-style-type: none"> ● Seller/Distributor of Forest Products <ul style="list-style-type: none"> ○ Sash Factories ○ Lumber Dealers ○ Hardware ○ Wood Processing Plants 	Lumber Dealer Permit Certification from DENR of the Legal Source	DENR-PENRO DENR
10.	<ul style="list-style-type: none"> ● Hotel ● Resort ● Apartment Hotel ● Tourist Inns ● Pension Houses ● Bed and Breakfast ● Home Stay ● Travel and Tour Agency ● Travel Agency ● Tour Operator ● Online Travel Agency ● Tourist Transport Operators ● MICE (Meeting, Incentives, Conventions and Exhibitions) Organizer ● MICE Facility Venue 	Accreditation/ Registration	Department of Tourism

	<ul style="list-style-type: none"> • Tour Guide • Adventure/Sports and Ecotourism Facilities 		
11.	<ul style="list-style-type: none"> • Lending Institutions • Pawnshops • Remittance Centers • Money Changers 	Certificate of Authority to Operate	Bangko Sentral ng Pilipinas
12.	<ul style="list-style-type: none"> • LPG Dealer/Retailer 	Standard Compliance Cert. (SCC)	Department of Energy
13.	<ul style="list-style-type: none"> • Manning and Crewing Services • Employment/Recruitment/Manpower 	Registration/License	Phil. Overseas and Employment Agency (Overseas) Department of Labor and Employment (Local)
14.	<ul style="list-style-type: none"> • Massage Parlor 	Registration	TESDA, DOH Certificate
15.	<ul style="list-style-type: none"> • Messengerial/Courier Services 	Registration	Department of Transportation and Communication (DOTC)
16.	<ul style="list-style-type: none"> • Pet Shop 	Registration	Bureau of Animal Industry (BAI)
17.	<ul style="list-style-type: none"> • Pest Control 	License	Fertilizer and Pesticide Authority
18.	<ul style="list-style-type: none"> • Pre-School • Elementary • High School 	Permit to Operate	Department of Education Division Office and Regional Office
19.	<ul style="list-style-type: none"> • Real Estate Broker 	License	Department of Trade and Industry or Professional Regulatory Board
20.	<ul style="list-style-type: none"> • Rent-a-Car • Transportation Services • Trucking 	Franchise/Certificate of Public Conveyance	Land Transportation Franchising and Regulatory Board
21.	<ul style="list-style-type: none"> • Security Agency 	National License, License to Operate	PCSUCIA, PNP (Campo Crame)
22.	<ul style="list-style-type: none"> • Spa • Massage Clinic 	Certificate of Training of Therapist or Masseur/Masseuse	Department of Health and TESDA
23.	<ul style="list-style-type: none"> • Telecommunications Firm 	License to Operate	National Telecommunications Commission (NTC)

	24.	• Water Station	Permit	Department of Health (DOH)	
	25.	• Video Rental Services	Registration/Permit	Optical Media Board	
CLIENT STEPS		AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Register to https://egovcityofimus.ph/bpl/ 1.1 Sign in using your email address or mobile number 1.2 Link the business to your account 1.3 Fill-out the Online Application Form 1.4 Attach the complete requirements 1.5 A notification will be sent to your mobile no./email for the Business Tax Order of Payment (Assessment Form)		1. Evaluate and approve the linking of account 2. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	30 minutes (time may vary on the speed of the internet connection) (stop time) Business Application will be accommodated between 8:00AM to 5:00PM only	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s) and tax(es) thru: <ul style="list-style-type: none">• Link.bizPortal (www.landbank.com and click on Link.bizPortal)• Starpay (www.starpay.com.ph or download the app Starpay)• Gcash (www.gcash.com or download the app Gcash)		2. Receive the payment	<ul style="list-style-type: none">• Mayor's Permit Fee• Zoning Fee - Based on Type of Establishment• Building Inspection Fee - Based on Type of Structure• Garbage Fee -Based on Type of Establishment• Environmental Protection Fee-Based on Type of Establishment• Sanitary Inspection Fee - Based on Type of Establishment• Fire Safety Inspection Fee - 15 % of total assessment excluding business tax• Business Plate - ₱ 200.00	2 days for posting of payment (3 rd party provider)	City Treasurer's Office assigned personnel

		<ul style="list-style-type: none"> Security Seal Sticker – ₱ 80.00 Documentary Stamp Tax – ₱ 30.00 		
3. Visit the Business One-Stop Shop (BOSS) to pay the Fire Inspection Fee and claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate/Sticker, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate/Sticker, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	2 days and 1 hour	

Note:
 *The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

Mayor’s Permit Fee

A. On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount
P 10,000.00 and below	150.00
Over P 10,000.00 to P 30,000.00	225.00
Over P 30,000.00 to P 50,000.00	300.00
Over P 50,000.00 to P 75,000.00	375.00
Over P 75,000.00 to P 100,000.00	450.00
Over P 100,000.00 to P 200,000.00	525.00
Over P 200,000.00 to P 350,000.00	600.00
Over P 350,000.00 to P 500,000.00	700.00
Over P 500,000.00 to P 750,000.00	800.00
Over P 750,000.00 to P 850,000.00	1,000.00
Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 1,000,000.00 to P 3,000,000.00	5,000.00

Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 30,000,000.00	60,000.00

B. On Banks

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

C. On Other Financial Institutions per establishment

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

Business Tax

A. On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,742.00
75,000.00 or more but less than 100,000.00	2,178.00

100,000.00 or more but less than 150,000.00	2,904.00
150,000.00 or more but less than 200,000.00	3,630.00
200,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	10,560.00
750,000.00 or more but less than 1,000,000.00	13,200.00
1,000,000.00 or more but less than 2,000,000.00	18,150.00
2,000,000.00 or more but less than 3,000,000.00	22,143.00
3,000,000.00 or more but less than 4,000,000.00	26,136.00
4,000,000.00 or more but less than 5,000,000.00	30,492.00
5,000,000.00 or more but less than 6,500,000.00	32,175.00
6,500,000.00 or more	32,175.00 plus 49.5% of 1% over P6.5million

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section.

B. On **wholesalers, distributors, or dealers in any article of commerce** of whatever kind or nature in accordance with the following schedules:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1,000,000.00	11,616.00
1,000,000.00 or more but less than 2,000,000.00	13,200.00
2,000,000.00 or more	P13,200.00 plus 66% of 1% over P2.0 million

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations

C. On **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 this Article;

1. Rice and Corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their Original state or not;
3. Cooking oil and cooking gas;
4. Laundry soap, detergents, and medicine;
5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
6. Poultry feeds and other animal feeds;
7. School supplies; and
8. Cement

D. On **exporters of all articles of commerce** of whatever kind or nature not mentioned under subsection (c), in accordance with the following schedule:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
Less than 100,000.00	871.00
100,000.00 or more but less than 150,000.00	1,221.00
150,000.00 or more but less than 200,000.00	1,580.00
200,000.00 or more but less than 300,000.00	2,178.00
300,000.00 or more but less than 500,000.00	2,904.00
500,000.00 or more but less than 750,000.00	4,345.00
750,000.00 or more but less than 1,000,000.00	5,749.70
1,000,000.00 or more but less than 2,000,000.00	6,534.00
2,000,000.00 or more	P6,534.00 plus 32.45% of 1% over P2.0 million

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

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

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00

100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	15,180.00 plus 66% of 1% over P2.0 million

Provided that in no case shall the tax on gross receipts of P2, 000,000.00 or more be less than P15, 180.00.

F. On **banks and other financial institutions**, at the rate of seven five percent of one percent (75% 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 on 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 the tax

G. On operators of theaters and cinema houses, video-movie houses utilizing laser disc players, projectors and of similar apparatus, and other entertainment sites in the internet and other show houses which are open to public for a fee:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,560.00
75,000.00 or more but less than 100,000.00	2,335.00
100,000.00 or more but less than 150,000.00	3,269.00
150,000.00 or more but less than 200,000.00	4,295.00
200,000.00 or more but less than 250,000.00	5,493.00
250,000.00 or more but less than 300,000.00	7,296.00
300,000.00 or more but less than 400,000.00	9,837.00
400,000.00 or more but less than 500,000.00	10,175.00
500,000.00 or more but less than 750,000.00	11,275.00
750,000.00 or more but less than 1,000,000.00	12,650.00
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	P 13,915.00 plus 66% of 1% over P2.0 million

H. On **lessors of real estate** including apartments and boarding houses:

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 60,000.00	1,210.00
60,000.00 or more but less than 70,000.00	1,548.00
70,000.00 or more but less than 80,000.00	1,839.00
80,000.00 or more but less than 90,000.00	2,153.00
90,000.00 or more but less than 100,000.00	2,468.00
100,000.00 or more but less than 150,000.00	3,061.00
150,000.00 or more but less than 200,000.00	4,138.00
200,000.00 or more but less than 300,000.00	5,517.00
300,000.00 or more but less than 500,000.00	8,167.00
500,000.00 or more but less than 750,000.00	13,722.00
750,000.00 or more but less than 1,000,000.00	19,882.00
1,000,000.00 or more but less than 2,000,000.00	21,780.00
2,000,000.00 or more	P21,780.00 plus 66% of 1% over P2.0 million

I. On the businesses hereunder enumerated:

1. Commission agents;
2. Lessors, dealers, brokers of real estate;
3. On travel agencies and travel agents;
4. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
5. Subdivision owners/developers, Private Cemeteries and Memorial Parks owners/developers;
6. Privately-owned markets;
7. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
8. Operators of Cable Network System;
9. General consultancy services;
10. Warehouses
11. On line businesses that offers services
12. All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00

100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P15, 180.00.

J. On retailers with gross receipts or sales for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
500,000.00 or more but less than 750,000.00	8,712.00
750,000.00 or more but less than 1,000,000.00	11,616.00
1,000,000.00 or more but less than 100,000,000.00	11,616.00 plus 66% of 1% over P1.0 million but less than P100 million
100,000,000.00 or more but less than 500,000,000.00	665,016.00 plus 1.10% over P100 million but less than P500 million
500,000,000.00 or more	P5,065,016.00 plus 82.5% of 1% over P500 million

K . On retailers classified as sari-sari store with gross sales or receipts for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,188.00
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	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,950.00
300,000.00 or more but less than 500,000.00	4,924.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	P10,560.00 plus 60% of 1% over P1.0 million

L. On **Authorized Franchise Car Dealers** engaged in business of selling brand new vehicles and genuine parts pursuant to a valid and existing Franchise Agreement with legitimate manufacturers and distributors shall be taxed at the rate of 50% of 1% of gross receipts up to P 2,000,000.00 and 45% of 1% of gross receipts in excess of P 2,000,000.00.

M. On **restaurants and other eating establishments** such as, but not limited to cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountains, food caterers, fast food centers and snack counters shall be taxed at the rate of 1.75% of the gross receipts of the preceding calendar year.

N. On operators engaged in amusement devices and computer shop shall be taxed at the rate of Two Hundred Pesos (P200.00) per amusement device.

O. On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Sixty-six Pesos (P66.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers' tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

P. On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	P 6,000.00 per unit
Buses without air conditioning	5,000.00 per unit
"Mini" buses	4,000.00 per unit
Utility Vehicles/Vans/Fieras/Tamaraws	1,500.00 per unit
Taxis/Grab and the like	1,000.00 per unit
Jeepneys	800.00 per unit
Multi-Cabs	800.00 per unit
Tricycles (5 or more units)	100.00 per unit

5. CHANGE ADDRESS OF BUSINESS (WITHIN CITY OF IMUS) IN BUSINESS/MAYOR’S PERMIT (ON-SITE)

All enterprises that changed its status are required to amend its Business/Mayor’s Permit for transfer/change address.

OFFICE OR DIVISION	Business Permits and Licensing Office
CLASSIFICATION	Simple
TYPE OF TRANSACTION	G2B – Government to Business
WHO MAY AVAIL THE SERVICE	All proprietors with new business in the City of Imus
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements:	Business One-Stop Shop (BOSS), https://cityofimus.gov.ph
Latest Business Tax Order of Payment (Assessment Form) – Original	From the owner of the business (previously issued by BPLO to the owner)
Latest Business Permit Certificate (Diploma) – Original	From the owner of the business (previously issued by BPLO to the owner)
Proof of right of applicant to use location as business address -Certified True Copy of Original Certificate Title (OCT)/ Certified True Copy of Transfer Certificate of Title (TCT)/ Tax Declaration/- 1 Original (if owned) -Notarized Deed of Sale (if owned) - Original and 1 Photocopy-complete set -Notarized Contract to Sell (if under amortization) -Original and 1 Photocopy-complete set -Notarized Contract of Lease and Lessor’s Business Permit (if renting) - Original and 1 Photocopy-complete set -Notarized Memorandum of Agreement/ Notarized written consent of property owner (if not owned, not renting) -Original and 1 Photocopy-complete set - Death Certificate, Extrajudicial Settlement/Last Will and Testament/Affidavit of Self-Adjudication (if the title owner is deceased) - Original and 1 Photocopy-complete set -Notarized Consent of other title owner (if the business owner is one of the title owner) -Original -Secretary’s Certificate (if title is single owned-for Corporation), - Original -Certificate of Award Notice from NHA (if without title but with Tax Declaration) Original and 1 Photocopy	From the owner of the business place

-Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein- Original (if lessor)				
Location plan or sketch of the location with picture of establishment (front, right, left side view including the road, and interior view) -1 Copy-complete set		From the owner of the business		
OTHER REQUIREMENTS THAT MAY BE NEEDED:				
Barangay Resolution - 1 Photocopy		From Barangay Hall where the business is located		
Homeowner's Association Resolution (HOA) endorsing the project or business , if the location of the business is within a Residential Subdivision-Original and 1 Photocopy		From Homeowner's Association of the Subdivision where the business is located		
-Tax declaration and Updated Tax Receipt - Original and 1 Photocopy		From the Land Tax Office (Official Receipt of Real Property Tax-Amilyar)		
Market Clearance for business is located in public market -Original and 1 Photocopy		From the Economic Enterprise Management Office (EEMO) located at Imus Public Market		
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative) 1 Photocopy		From the owner of the business		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	10 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form)	<ul style="list-style-type: none">Mayor's Permit FeeSecurity Seal Sticker – ₱ 80.00Documentary Stamp Tax – ₱ 30.00	10 minutes	City Treasurer's Office assigned personnel

3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	None	10 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	30 minutes	

Note:

***The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.**

Mayor’s Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

(b.) On Banks

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

(c.) On Other Financial Institutions per establishment

Lending	P	3,000.00
Pawnshop		3,000.00
Money Shops		3,000.00
Insurance		5,000.00
Pension Plan		5,000.00

6. CHANGE BUSINESS NAME IN BUSINESS/MAYOR’S PERMIT

All enterprises that changed its status are required to amend its Business/Mayor’s Permit for change of business name.

OFFICE OR DIVISION	Business Permits and Licensing Office
CLASSIFICATION	Simple
TYPE OF TRANSACTION	G2B – Government to Business
WHO MAY AVAIL THE SERVICE	All proprietors with new business in the City of Imus
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements:	Business One-Stop Shop (BOSS), https://cityofimus.gov.ph
Latest Business Tax Order of Payment (Assessment Form) - Original	From the owner of the business (previously issued by BPLO to the owner)
Latest Business Permit Certificate (Diploma) - Original	From the owner of the business (previously issued by BPLO to the owner)
Proof of Registration -DTI, if Sole Proprietorship – should be same owner 2 Copies - 1 Original, 1 Photocopy or -SEC Registration, if Partnership or Corporation – should be same incorporators 2 Copies COMPLETE SET - 1 Original, 1 Photocopy or -CDA, if Cooperative 2 Copies - 1 Original, 1 Photocopy	Business One-Stop Shop (BOSS), https://bnrs.dti.gov.ph/registration , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office https://crs.sec.gov.ph/ ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices
Written Authorization Letter / Secretary’s Certificate /Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy	From the owner of the business

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	10 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form)	<ul style="list-style-type: none"> Mayor's Permit Fee Security Seal Sticker – ₱ 80.00 Documentary Stamp Tax – ₱ 30.00 	10 minutes	City Treasurer's Office assigned personnel
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipt, Mayor's Permit Certificate	None	10 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	30 minutes	

Note:
 *The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

Mayor's Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00

Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

(b.) On Banks

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

(c.) On Other Financial Institutions per establishment

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

7. MULTIPLE AMENDMENTS IN BUSINESS/MAYOR'S PERMIT (CHANGE OWNERSHIP/CHANGE BUSINESS NAME/CHANGE ADDRESS-WITHIN CITY OF IMUS); CHANGE OWNERSHIP IN BUSINESS/MAYOR'S PERMIT; CHANGE NATURE OF BUSINESS) - (ON-SITE)

All enterprises that changed its status are required to amend its Business/Mayor's Permit.

OFFICE OR DIVISION	Business Permits and Licensing Office
CLASSIFICATION	Simple
TYPE OF TRANSACTION	G2B – Government to Business
WHO MAY AVAIL THE SERVICE	All proprietors with new business in the City of Imus
CHECKLIST OF REQUIREMENTS	
Please fill-out the Business Permit Application Form/Unified Form (provided by BPLO) and submit together with the following requirements:	WHERE TO SECURE
Business Retirement Certificate – 1 Photocopy	Business One-Stop Shop (BOSS), https://cityofimus.gov.ph
Proof of Registration -DTI, if Sole Proprietorship 2 Copies - 1 Original, 1 Photocopy or -SEC Registration, if Partnership or Corporation 2 Copies COMPLETE SET - 1 Original, 1 Photocopy or -CDA, if Cooperative 2 Copies - 1 Original, 1 Photocopy - Housing and Land Use Regulatory Board (HLURB) Registration / Department of Human Settlement and Urban Development (DHSUD) Registration (for Homeowner's Association)	From the owner of the business (previously issued by City Treasurer's Office) Business One-Stop Shop (BOSS), https://bnrs.dti.gov.ph/registration , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office https://crs.sec.gov.ph/ ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices https://dhsud.gov.ph/services/homeowners-association/ ; DHSUD Building, Kalayaan Avenue, corner Mayaman Street, Diliman, Quezon City, 1101
Proof of right of applicant to use location as business address -Certified True Copy of Original Certificate Title (OCT)/ Certified True Copy of Transfer Certificate of Title (TCT)/ Tax Declaration/- 1 Original (if owned) -Notarized Deed of Sale (if owned) - Original and 1 Photocopy-complete set -Notarized Contract to Sell (if under amortization) -Original and 1 Photocopy-complete set -Notarized Contract of Lease and Lessor's Business Permit (if renting) - Original and 1 Photocopy-complete set	From the owner of the business place

<ul style="list-style-type: none"> -Notarized Memorandum of Agreement/ Notarized written consent of property owner (if not owned, not renting) -Original and 1 Photocopy-complete set - Death Certificate, Extrajudicial Settlement/Last Will and Testament/Affidavit of Self-Adjudication (if the title owner is deceased)- Original and 1 Photocopy-complete set -Notarized Consent of other title owner (if the business owner is one of the title owner)-Original -Secretary's Certificate (if title is single owned-for Corporation)-Original, -Certificate of Award Notice from NHA (if without title but with Tax Declaration) Original and 1 Photocopy -Affidavit of Sworn Declaration of all real properties for rent with tenants listed therein- Original (if lessor) 	
Location plan or sketch of the location with picture of establishment (front, right, left side view including the road, and interior view)-1 Copy-complete set	From the owner of the business
Certificate of Occupancy, if applicable -Original and 1 Photocopy	From the owner of the business/City Building Official Office
OTHER REQUIREMENTS THAT MAY BE NEEDED:	
Barangay Resolution -1 Photocopy	From Barangay Hall where the business is located
Homeowner's Association Resolution (HOA) endorsing the project or business , if the location of the business is within a Residential Subdivision -Original and 1 Photocopy	From Homeowner's Association of the Subdivision where the business is located
-Tax declaration and Updated Tax Receipt - Original and 1 Photocopy	From the Land Tax Office - Official Receipt of Real Property Tax-Amilyar
Market Clearance for business is located in public market -Original and 1 Photocopy	From the Economic Enterprise Management Office (EEMO) located at Imus Public Market
Franchise Agreement and Consent for franchisee -Original and 1 Photocopy	From the Franchisor of the business
Annual Report to DHSUD (received/stamped) for Homeowners' Association - Original and 1 Photocopy	From DHSUD

Written Authorization Letter/ SPA/ Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy	From the owner of the business
Letter of No Objection – Original	From Office of the City Mayor
Approval from the City Mayor – Original	From Office of the City Mayor
Certificate of Attendance on Solid Waste Management Seminar (must attend seminar conducted by CENRO)	From City Environment and Natural Resources Office (CENRO)
Certificate of Non-Coverage (CNC) DENR-EMB (www.emb.gov.ph) - for WATER STATION, JUNKSHOPS, MEDICAL & DENTAL CLINIC, LABORATORIES, LAUNDRY, CARWASH - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Environmental Compliance Certificate (ECC) DENR-EMB (www.emb.gov.ph) - for INDUSTRY, HOSPITAL, GASOLINE STATION, FUNERAL HOMES, MALL, SUPERMARKET, MANUFACTURER, FACTORY, POULTRY, PIGGERY, OTHER BUSINESS POSES POTENTIAL RISK/IMPACT TO ENVIRONMENT - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Contract/MOA with Private Hauler - private hauler must have MOA with Sanitary Landfill and Certificate of Disposal for MALL, FASTFOOD CHAIN, RESTAURANT, SUPERMARKET, LARGE SCALE INDUSTRY, FACTORY (MANUFACTURING), WAREHOUSE, ET.AL- 2 Photocopies	From Private Hauler
Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal) for MEDICAL INFECTIOUS/TOXIC WASTE- 2 Photocopies	From DENR accredited Hauler
Discharge Permit (Water Pollution) -FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE STATIONS, FUNERAL PARLOR, & OTHER ESTABLISHMENTS THAT USE WATER & DISCHARGE IT EVENTUALLY - 1 Photocopy	From DENR-EMB (www.emb.gov.ph)
Hazardous Waste Generators ID & Contract/MOA with Private Infectious/Hazardous Waste Hauler (Certificate of Safe Disposal)-FOR RESTAURANTS, SHOPPING MALLS, COMMERCIAL LABORATORIES, HOSPITAL, MARKETS, COMMERCIAL CONDOMINIUMS, HOTELS, GASOLINE	From Private Infectious/Hazardous Waste Hauler

STATIONS, FUNERAL PARLOR, & OTHER ESTABLISHMENTS THAT USE CHEMICAL DISCHARGE/HAZARDOUS SUBSTANCES - 1 Photocopy				
Permit to Operate (Air Pollution) - FOR MANUFACTURING/INDUSTRY with furnaces, boilers, generators, or any operation producing dust or particulate matter - 1 Photocopy		From DENR-EMB (www.emb.gov.ph)		
Picture of Grease Trap FOR RESTAURANT, EATERY, CARINDERIA - 1 Photocopy		From the owner of the business		
Water Permit from National Water Resources Board (nwr.gov.ph) if source of water is from deep well -FOR WATER REFILLING STATION, CARWASH, LAUNDRY) - 1 Photocopy		From National Water Resources Board (NWRB) (nwr.gov.ph)		
Latest Result of Physico-Chemical Analysis Examination for food establishment & water station – Original		From Water Testing Laboratory		
Health Certificate of Staff for food establishment, water station, salon, and spa – Original		From City Health Office		
Urinalysis (1-month validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Fecalysis (1-month validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Chest X-Ray (6 months validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Drug Test (1-year validity) – Original		From Department of Health (DOH)Accredited Laboratory		
Pest/Vermin Control for food establishment, fast-food chain, supermarket – Original		From any legitimate Pest Control establishments		
Clearance for meat retailer, poultry and pet supplies retailer - Original		From City Veterinary Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Business Tax Order of Payment (Assessment Form)	None	20 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez

2. Pay the required fee(s)	2. Receive the payment. Pass the Business Tax Order of Payment (Assessment Form), O.R., CTC, to BFP personnel for Fire Inspection Fee payment, then to Sanitary Inspector for Sanitary Permit	<ul style="list-style-type: none"> Mayor's Permit Fee Zoning Fee - Based on Type of Establishment Building Inspection Fee - Based on Type of Structure Garbage Fee -Based on Type of Establishment Environmental Protection Fee- Based on Type of Establishment Sanitary Inspection Fee - Based on Type of Establishment Fire Safety Inspection Fee - 15 % of total assessment excluding business tax Business Plate - ₱ 200.00 Security Seal Sticker – ₱ 80.00 Documentary Stamp Tax – <ul style="list-style-type: none"> ₱ 30.00 	10 minutes	City Treasurer's Office assigned personnel
3. Claim the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	3. Issue the Business Tax Order of Payment (Assessment Form) with Official Receipts, CTC, Business Plate, Mayor's Permit Certificate, and Sanitary Permit	None	30 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	1 hour	

Note:

***The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.**

Mayor's Permit Fee

(a.) On business whose business tax rates are determined based on their gross sales and/or receipts based on section 7 paragraphs a, b, c, d, e, g, h, i, j, k and l of City Ordinance No. 04-133 S. 2019:

Asset Size	Amount	Asset Size	Amount
P 10,000.00 and below	150.00	Over P 850,000.00 to P 1,000,000.00	1,250.00
Over P 10,000.00 to P 30,000.00	225.00	Over P 1,000,000.00 to P 3,000,000.00	5,000.00
Over P 30,000.00 to P 50,000.00	300.00	Over P 3,000,000.00 to P 5,000,000.00	7,500.00
Over P 50,000.00 to P 75,000.00	375.00	Over P 5,000,000.00 to P 7,500,000.00	10,000.00
Over P 75,000.00 to P 100,000.00	450.00	Over P 7,500,000.00 to P 10,000,000.00	15,000.00
Over P 100,000.00 to P 200,000.00	525.00	Over P 10,000,000.00 to P 15,000,000.00	25,000.00
Over P 200,000.00 to P 350,000.00	600.00	Over P 15,000,000.00 to P 25,000,000.00	40,000.00
Over P 350,000.00 to P 500,000.00	700.00	Over P 25,000,000.00 to P 30,000,000.00	50,000.00
Over P 500,000.00 to P 750,000.00	800.00	Over P 30,000,000.00	60,000.00
Over P 750,000.00 to P 850,000.00	1,000.00		

(b). On Banks

Rural Banks (Main or Branch)	P 5,000.00
Thrift Banks (Main or Branch)	5,000.00
Savings, Commercial, Industrial and Development Banks (Branch)	10,000.00
Universal Banks (Branch)	20,000.00

On Main Offices, one half (1/2) of the Permit Fee enumerated.

(c.) On Other Financial Institutions per establishment

Lending	P 3,000.00
Pawnshop	3,000.00
Money Shops	3,000.00
Insurance	5,000.00
Pension Plan	5,000.00

8. ISSUANCE OF MAYOR'S PERMIT FOR COOPERATIVE

Cooperatives are required to obtain or secure Mayor's Permit and pay the commensurate cost of regulation, inspection, and surveillance of the operation of its business.

OFFICE OR DIVISION	Business Permits and Licensing Office			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2B – Government to Business			
WHO MAY AVAIL THE SERVICE	All Cooperatives in the City of Imus			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Cooperative Development Authority (CDA) Registration (2 Copies - 1 Original, 1 Photocopy)		https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices.		
Community Tax Certificate (CEDULA)		City Treasurer's Office		
OTHER REQUIREMENTS THAT MAY BE NEEDED:				
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative) 1 Photocopy		From the owner of the business		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Order of Payment/ Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	<ul style="list-style-type: none"> Mayor's Permit Fee -₱ 1,000.00 Security Seal Sticker – ₱ 80.00 Documentary Stamp Tax – ₱ 30.00 	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman Angeles; Luisito Dominguez; Felizardo San Jose, Jr.; Melani Unawa; Richard Villanueva; Zecel Secretario

Fill-out the Client Satisfaction Rating Form			
TOTAL	Based on computation	15 minutes	

Note:

***The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.**

9. ISSUANCE OF TEMPORARY OR SEASONAL VENDOR'S PERMIT

Mayor's Permit is issued to temporary or seasonal vendors and exhibitors engaged in the sale or display of goods or services during fairs, fiestas, Christmas, foundation or anniversary day, and other holidays or special occasions, for a period of at least one (1) day but not more than one (1) year, in temporary booths or other temporary structures, located indoors or outdoors, whether leased or free.

OFFICE OR DIVISION	Business Permits and Licensing Office																		
CLASSIFICATION	Simple																		
TYPE OF TRANSACTION	G2B – Government to Business																		
WHO MAY AVAIL THE SERVICE	All potential proprietors with business in the City of Imus																		
<table> <tr> <th>CHECKLIST OF REQUIREMENTS</th><th>WHERE TO SECURE</th></tr> <tr> <td>DTI , if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy)</td><td>Business One-Stop Shop (BOSS), https://bnrs.dti.gov.ph/registration, Imus Satellite Office – The District Mall, City of Imus, Any DTI Office</td></tr> <tr> <td>or SEC Registration, if Partnership or Corporation (2 Copies - 1 Original, 1 Photocopy)</td><td>https://crs.sec.gov.ph/; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines</td></tr> <tr> <td>or CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy)</td><td>https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices</td></tr> <tr> <td>Contract of Lease</td><td>From the owner/lessor of the building or commercial stall</td></tr> <tr> <td>Community Tax Certificate (CEDULA)</td><td>City Treasurer's Office</td></tr> <tr> <td colspan="2">OTHER REQUIREMENTS THAT MAY BE NEEDED:</td></tr> <tr> <td>Approval from the City Mayor – Original</td><td>From the Office of the City Mayor</td></tr> <tr> <td>Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy</td><td>From the owner of the business</td></tr> </table>		CHECKLIST OF REQUIREMENTS	WHERE TO SECURE	DTI , if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy)	Business One-Stop Shop (BOSS), https://bnrs.dti.gov.ph/registration , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office	or SEC Registration, if Partnership or Corporation (2 Copies - 1 Original, 1 Photocopy)	https://crs.sec.gov.ph/ ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines	or CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy)	https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices	Contract of Lease	From the owner/lessor of the building or commercial stall	Community Tax Certificate (CEDULA)	City Treasurer's Office	OTHER REQUIREMENTS THAT MAY BE NEEDED:		Approval from the City Mayor – Original	From the Office of the City Mayor	Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy	From the owner of the business
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE																		
DTI , if Sole Proprietorship (2 Copies - 1 Original, 1 Photocopy)	Business One-Stop Shop (BOSS), https://bnrs.dti.gov.ph/registration , Imus Satellite Office – The District Mall, City of Imus, Any DTI Office																		
or SEC Registration, if Partnership or Corporation (2 Copies - 1 Original, 1 Photocopy)	https://crs.sec.gov.ph/ ; Secretariat Building, PICC Complex Roxas Boulevard, Metro Manila Philippines																		
or CDA, if Cooperative (2 Copies - 1 Original, 1 Photocopy)	https://www.cda.gov.ph/resources/downloads/pro-forma-registration-documents ; 827 Aurora Blvd., Immaculate Conception, Quezon City. For registration of primary cooperatives, this power has been delegated to the Regional or Extension Offices																		
Contract of Lease	From the owner/lessor of the building or commercial stall																		
Community Tax Certificate (CEDULA)	City Treasurer's Office																		
OTHER REQUIREMENTS THAT MAY BE NEEDED:																			
Approval from the City Mayor – Original	From the Office of the City Mayor																		
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy	From the owner of the business																		

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Order of Payment/Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s) and tax(es)	2. Receive the payment and issue the O.R.	<ul style="list-style-type: none"> Business Taxes Renewal Based on Annual Gross Sales/Receipts Mayor's Permit Fee <ul style="list-style-type: none"> Four (4) square meters or less Php 7.00/day More than four (4) square meters Php 60.00/sq.m. per mo. (Refer to City Ordinance No. 04-133 S. 2019) Security Seal Sticker – ₱ 80.00 Documentary Stamp Tax – ₱ 30.00 	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	15 minutes	

Note:

*The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

Mayor’s Permit Fee

Size	Amount
Four (4) square meters or less	P 7.00/day
More than four (4) square meters	60.00/sq.m./mo.

Business Taxes

- Renewal**

A. On the businesses hereunder enumerated: All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,161.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,613.00
150,000.00 or more but less than 200,000.00	3,484.00
200,000.00 or more but less than 250,000.00	4,791.00
250,000.00 or more but less than 300,000.00	6,098.00
300,000.00 or more but less than 400,000.00	8,131.00
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	P15,180.00 plus 66% of 1% over P2.0 million

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P15, 180.00.

B. On retailers with gross receipts or sales for the preceding year in the amount of:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Tax Per Annum
50,000.00 or more but less than 75,000.00	1,306.00
75,000.00 or more but less than 100,000.00	1,742.00
100,000.00 or more but less than 150,000.00	2,468.00
150,000.00 or more but less than 200,000.00	3,194.00
200,000.00 or more but less than 300,000.00	4,345.00
300,000.00 or more but less than 500,000.00	5,416.00
500,000.00 or more but less than 750,000.00	8,712.00

750,000.00 or more but less than 1,000,000.00	11,616.00
1,000,000.00 or more but less than 100,000,000.00	11,616.00 plus 66% of 1% over P1.0 million but less than P100 million
100,000,000.00 or more but less than 500,000,000.00	665,016.00 plus 1.10% over P100 million but less than P500 million
500,000,000.00 or more	P5,065,016.00 plus 82.5% of 1% over P500 million

Note:

***The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.**

10. ISSUANCE OF PERMIT FOR AMBULANT AND ITINERANT AMUSEMENT OPERATORS

Mayor's Permit is issued to operators of amusement area particularly within the Imus Town Plaza, Imus Covered Court and its vicinity.

OFFICE OR DIVISION	Business Permits and Licensing Office			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2B – Government to Business			
WHO MAY AVAIL THE SERVICE	All potential proprietors with business in the City of Imus			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Endorsement Letter from the City Mayor/City Administrator		Office of the City Mayor/ City Administrator's Office		
Community Tax Certificate (CEDULA)		City Treasurer's Office		
OTHER REQUIREMENTS THAT MAY BE NEEDED:				
Barangay Clearance/Endorsement for business (if not yet integrated) -Original and 2 Photocopies		Barangay Hall where the business is located		
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative)1 Photocopy		From the owner of the business		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	<ul style="list-style-type: none">Mayor's Permit Fee Php 600.00 per sq.m./day (particularly within the Imus City Plaza, Imus Covered Court, and its vicinity) Circus, Carnivals, or the like Php 500.00 per day Merry-go-round, Rollercoaster, Ferris Wheel, Swing and other Mechanical rides(within	5 minutes	City Treasurer's Office assigned personnel

		Imus City Plaza or any public property) Php 1,200.00 per day Shooting gallery and other game booths Php 750.00 per day (less than or equal to 4 sq.m.) Other gaming stalls Php 1,500.00 (greater than 4 sq.m.) per day • Security Seal Sticker – ₱ 80.00 • Documentary Stamp Tax – ₱ 30.00		
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on computation	15 minutes	

Note:
 *The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

11. ISSUANCE OF OTHER PERMITS

Mayor's Permit is issued to cockpit operators/owners/licensees and cockpit personnel. The following are the other issued permits:

- Permit for Cockpit Owners/Operators/ Licensees
- Permit for Promoters and Cockpit Personnel
- Special Permit for Cockfighting

OFFICE OR DIVISION	Business Permits and Licensing Office	
CLASSIFICATION	Simple	
TYPE OF TRANSACTION	G2B – Government to Business	
WHO MAY AVAIL THE SERVICE	All residents and non-residents of the City of Imus All cockpit owners of the City of Imus (for issuance of Special Permit for Cockfighting)	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Permit for Cockpit Owners/Operators/ Licensees New License Zoning/Locational Clearance (issued by the Zoning Administrator) Building Plan and Design (duly approved by the City Engineer) Sanitary Permit/Clearance (issued by the City Health Officer)		City Planning and Development Office City Engineering Office City Health Office
Annual Renewal Certification from the City Engineer to the effect that such cockpit is free from material, structural or other physical hazards Sanitary Permit/Clearance (issued by the City Health Officer)		City Engineering Office City Health Office
Permit for Promoters and Cockpit Personnel Community Tax Certificate (CTC)		City Treasurer's Office
Special Permit for Cockfighting Endorsement Letter from the City Mayor/City Administrator Community Tax Certificate (CTC)		Office of the City Mayor/ City Administrator's Office City Treasurer's Office
OTHER REQUIREMENTS THAT MAY BE NEEDED:		
Barangay Clearance/Endorsement for business (if not yet integrated) -Original and 2 Photocopies		Barangay Hall where the business is located
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative-(if Representative) 1 Photocopy		From the owner of the business

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	A. Owner/operator/licensee of the cockpit: Application Filing Fee Php 3,000.00 Annual Cockpit Permit Fee Php 15,000.00 B. Permit for Promoters and Cockpit Personnel Cockpit Personnel Promoter/Hosts Php 2,000.00 per annum Pit Manager Php 500.00 per annum Referee Php 300.00 per annum Bet Taker (Kristo/Llamador) Php 300.00 per annum Bet Manager (Maciador/Kasador) Php 300.00 per annum Gaffer (Mananari) Php 200.00 per annum Cashier Php 200.00 per annum Derby (Matchmaker) Php 200.00 per annum C. Soltada	5 minutes	City Treasurer's Office assigned personnel

		<p>Ordinary/Regular/Hackfight Php 50.00 per fight</p> <p>Plasada 1% of the total bet of the winner</p> <p>Special Permit Fee for Cockfighting</p> <p>A. Special Cockfights (Pintakasi) Php1,000.00 per day</p> <p>B. Special Derby Assessment from Promoters of:</p> <p>One-Cock “Ulutan” and Php 2,000.00 per day “Timbangan”</p> <p>Two-Cock Derby Php 3,000.00 per day</p> <p>Three-Cock Derby Php 4,000.00 per day</p> <p>Four-Cock Derby Php 5,000.00 per day</p> <p>Five-Cock (or more) Derby Php 6,000.00 per day</p> <p>International Derby Php 3,000.00 per day</p> <p>C. Soltada</p> <p>Special Cockfight and Derby Php 120.00 per fight</p> <p>International Derby Php 200.00 per fight</p> <ul style="list-style-type: none"> • Security Seal Sticker – ₱ 80.00 • Documentary Stamp Tax – ₱ 30.00 		
3. Claim the Mayor's Permit Certificate	3. Issue the Mayor's Permit Certificate	None	5 minutes	Norman Angeles; Luisito Dominguez;

				Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		Based on Computation	15 minutes	

Note:

*The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

12. ISSUANCE OF CERTIFICATION

The certification for non-existing business, with existing business, or other certifications related to businesses are issued by this office that are usually required for scholarships, hospitalization, BIR, verifications, and others. The following are the issued certifications:

- Certification - with existing business
- Certification - non-existing business
- Other Certifications

OFFICE OR DIVISION	Business Permits and Licensing Office			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2B – Government to Business, G2G – Government to Government, G2C – Government to Citizen			
WHO MAY AVAIL THE SERVICE	All residents and non-residents of the City of Imus			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Request Letter		From the requesting party		
Community Tax Certificate (CEDULA)		City Treasurer's Office		
OTHER REQUIREMENTS THAT MAY BE NEEDED:				
Written Authorization Letter (if Representative) 1 Photocopy		From the requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	5 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez

2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	With Existing Business Certification P 50.00 Non-Existing Business Certification P 50.00 Other Certifications P 50.00 Documentary Stamp Tax Php 30.00	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Certificate	3. Issue the Certificate	None	5 minutes	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		P80.00	15 minutes	

Note:
 *The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

13. ISSUANCE OF CEMETERY CONTRACT OF LEASE (for lots owned by the city)

A Cemetery Contract of Lease for lots owned by this city is issued to the relative of the deceased resident of Imus. Rental fee is collected for the rental of Municipal Cemetery lots/niche with the lease period of five (5) years.

OFFICE OR DIVISION	Business Permits and Licensing Office			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2C – Government to Citizen			
WHO MAY AVAIL THE SERVICE	All residents and non-residents of the City of Imus			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Referral Letter (issued by BPLO)		Business Permits & Licensing Office		
Community Tax Certificate (CEDULA) of informant		City Treasurer's Office		
Registered Death Certificate		From the Local Civil Registrar's Office of the City/City where the person died;		
Transfer Permit in case the deceased died outside the territorial jurisdiction of the city;		From the Treasurer's Office of the City/City where the person died;		
Previous Cemetery Contract (if renewal)		From the relative of the deceased or person who processed the previous contract		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the requirements and get the Referral Letter	1. Evaluate requirements and issue Referral Letter for signature of cemetery caretaker	None	2 minutes (stop time)	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva; Zecel Secretario
2. Present the Referral Letter	2. Fill-out the Referral Letter & sign	None	5 minutes (stop time)	Nelson Vasquez (cemetery caretaker)
3. Present the Referral Letter with signature of cemetery caretaker	3. Check the requirements and approve the Referral Letter	None	10 minutes	General Services Office personnel
4. Present the Referral Letter with the complete requirements and receive the Cemetery Contract of Lease	4. Prepare Cemetery Contract of Lease, to be signed by concerned personnel and release for signature of the City Mayor	None	5 minutes	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva; Zecel Secretario
5. Pay the required fee(s) at the City Treasurer's Office	5. Receive the payment and issue the O.R.	Alapan Public Cemetery Contract Fee <ul style="list-style-type: none"> • New Php 1,500.00 • Renewal Php 500.00 • Construction of new tomb fee Php 6,500.00 	5 minutes	City Treasurer's Office assigned personnel

		<ul style="list-style-type: none"> Construction of old tomb fee Php 5,000.00 Construction of bone crypt Php 3,000.00 Toclong Public Cemetery Contract Fee <ul style="list-style-type: none"> New Php 1,500.00 Lot Renewal Php 100.00/sq.m./year 		
6. Submit Cemetery Contract of Lease for signature	6. The lessor (City Mayor) will sign the contract	None	1 day	City Mayor
7. Notarize the Cemetery Contract of Lease	7. Wait for the client	None	(stop time)	Any notary public office
8. Present the O.R. and Cemetery Contract of Lease (paid, signed and notarized)	8.1 Write the O.R. no. in the Contract of Lease; 8.2 Get a copy of Cemetery Contract of Lease, and Referral Letter for filing	None	1 minute	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva
Fill-out the Client Satisfaction Rating Form				
TOTAL		Depending on the option chosen	1 day and 28 minutes	

Note:

*The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

14. CERTIFIED COPY OF DOCUMENTS

Certified copy of Mayor's Permit or any certifications/permits originated from this office is issued to the requesting party.

OFFICE OR DIVISION	Business Permits and Licensing Office			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2B – Government to Business			
WHO MAY AVAIL THE SERVICE	All business owners or authorized personnel of the requesting party			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Photocopy of document/s originated from this office		From the requesting party		
OTHER REQUIREMENTS THAT MAY BE NEEDED:				
Written Authorization Letter /Secretary's Certificate/Partnership Certificate with I.D.s from owner and authorized representative- (if Representative)1 Photocopy		From the requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Assess the requirements and issue the Assessment Form	None	2 minutes	Mary Grace Basa; Regina Camaclang; Rolando Dela Cruz; Ma. Elinor Laureles; Roehl Mañago, Jr.; Dianne Lois Marcial; Ruby Ordoñez; Glenn Elmer Ramirez
2. Pay the required fee(s)	2. Receive the payment and issue the O.R.	Certified Copy Php 50.00 per copy Documentary Stamp Tax P 30.00	5 minutes	City Treasurer's Office assigned personnel
3. Claim the Certified Copy of document	3. Issue the Certified Copy of document	None	2 minutes	Norman Angeles; Luisito Dominguez; Melani Unawa; Richard Villanueva; Zecel Secretario
Fill-out the Client Satisfaction Rating Form				
TOTAL		P 80.00	9 minutes	

Note:

*The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

15. VERIFICATION OF RECORDS

The requesting party may verify the records from this office in relation to business permit issued.

OFFICE OR DIVISION	Business Permits and Licensing Office			
CLASSIFICATION	Simple			
TYPE OF TRANSACTION	G2G – Government to Government			
WHO MAY AVAIL THE SERVICE	All requesting parties or authorized personnel of government agencies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Request letter (written letter, email)		From the requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complete requirements	1. Verify the request from the database	None	5 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Ma. Elinor Laureles
2. Receive the reply thru letter/certification or email	2. Prepare the letter/certification or email and send to the requesting party	None	5 minutes	Mary Grace Basa; Regina Camaclang; Ruby Concepcion; Ma. Elinor Laureles
Fill-out the Client Satisfaction Rating Form				
TOTAL		None	10 minutes	

Note: All information to be disclosed will be in accordance with the Data Privacy Act

Note:

*The processing time stated herein are not applicable during (1) Peak season; and/or (2) Bulk transactions; and /or (3) System Failure.

16. FILING OF BUSINESS COMPLAINT

Complaint on business establishments in City of Imus is filed in this office to undertake necessary actions.

OFFICE OR DIVISION	Business Permits and Licensing Office			
CLASSIFICATION	Complex			
TYPE OF TRANSACTION	G2B – Government to Business, G2G – Government to Government, G2C – Government to Citizen			
WHO MAY AVAIL THE SERVICE	All residents and non-residents of Imus			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Accomplished Business Complaint Form or		Business Permits and Licensing Office (BPLO) for Form		
Letter of Complaint or		From the requesting party		
Endorsement of Complaint		From Complaints Center		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill-out and submit Business Complaint Form or Letter of Complaint	1.1 Interview the complainant	None	5 minutes	Regina C. Camaclang; Ruby R. Concepcion; Ma. Elinor G. Laureles
	1.2 Schedule the ocular inspection of the business complaint	None	2 minutes (stop time)	Will be inspected on scheduled date
	1.3 Ocular inspection on the scheduled date (“Special Visit”) and take photos	None	1 day	Rolando S. Dela Cruz; Luisito E. Dominguez; Roehl R. Mañago, Jr.; Dianne Lois Marcial;
	1.4 Prepare the Inspection Report	None	5 minutes	Glenn Elmer S. Ramirez; Felizardo San Jose, Jr.; Zecel N. Secretario;
	1.5 Encode the inspected business establishment in the computer system and prepare an arrears assessment, if necessary	None	5 minutes	Job Order employees assigned to BPLO

	1.6 File the Inspection Report and attachments (per business)	None	3 minutes	Regina Camaclang
2. Receive feedback or update	2. Send feedback or update to the complainant	None	5 minutes	Regina C. Camaclang; Ruby R. Concepcion; Ma. Elinor G. Laureles
TOTAL		None	1 day and 25 minutes	

FEEDBACK AND REDRESS MECHANISM

❖ Please let us know how we have served you by accomplishing our Feedback Form and drop it in the suggestion box provided.

You can reach us at: imusbplo@gmail.com; (046) 888 9910; (046) 888 9912 local 101

Contact Person: **Ms. Jasmin C. Ramos**
City Government Department Head I

Location: The **Business Permits and Licensing Office** is located at the Ground Level of the Imus City Government Center, Malagasang I-G, City of Imus, Cavite

Office Hours: **8:00 A.M. to 5:00 P.M. Mondays to Fridays (No Noon Break)**