

MUNICIPAL TREASURY OFFICE

SECURING COMMUNITY TAX CERTIFICATE

A. ABOUT THE SERVICE

Community Tax (a tax for being a resident and member of a community) is collectible by municipality treasurer.

B. INDIVIDUALS LIABLE TO COMMUNITY TAX

- Every inhabitant of the Philippines eighteen (18) years of age or over who has been regularly employed.
- Every individual who is engaged in business or occupation or who owns real property with an aggregate value of One thousand pesos (1,000.00)
- Individuals who is required by law to file an income tax return

C. REQUIREMENTS

1. Previous Community Tax Certificate (Cedula) if any.
2. Valid I.D if any.
3. Approved business assessment form (for businesses)
4. Payslip or Certificate of Employment

D. FEES

- For Individual Taxpayers
 1. *Basic Tax of Five Pesos(P5.00)*
 2. *Additional tax of not exceeding Five Thousand Pesos P 5,000.00 for the following:*
 - a) *Gross receipts or earnings derived from business during the preceding year – P1.00 for every P1,000.00*
 - b) *Salaries or gross receipts or earnings derived from the exercise of profession or the pursuit of any occupation during the preceding year – P1.00 for every P1,000.00*
 - c) *Income from Real Property during the preceding year – P1.00 for every P1,000.00*
- For Corporate Taxpayer
 1. *Basic Tax of Five Hundred Pesos (P500.00)*
 2. *Additional tax of not exceeding Ten Thousand Pesos (P10,000.00) for the following:*
 - a) *Assessed value of real property – P2.00 for every P5,000.00*
 - b) *Gross receipts or earnings derived from business in the Philippines during the preceding year – P2.00 for every P5,000.00*

E. EXEMPTIONS

The following are exempt from the community tax:

- a) Diplomatic and consular representatives
- b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

F. DURATION

2 Minutes

G. AVAILABILITY OF THE SERVICE

Monday to Friday from 8:00 AM to 5.00 PM

F. HOW TO AVAIL OF THE SERVICE

ISSUANCE OF COMMUNITY TAX CERTIFICATE

STEP	APPLICANT /CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY	PERSON IN CHARGE	FEES	FORM
1.	Fill up basic information form & present ID	Interview Client	1 Minute	J.O/RCC I		Basic Information Form
2.	Payment of Fees	Issue Community Tax Certificate and accept payment	½ Minute	J.O/RCC I	It depends if Individual or Corporate Taxpayer Minimum Fees of Thirty Five Pesos (P35.00) Plus 2% interest per month if payment is made starting March to December	
3.	Signature & Thumbmark	Assist client for signature & thumbmark	½ Minute	J.O/RCC I		

END OF TRANSACTION

TIME DURATION: 2 Minutes

SECURING MAYOR'S PERMIT/MTOP

A. ABOUT THE SERVICE

Any person who is a resident of this Municipality operating tricycle(s) shall pay the Mayor's Permit & Motorized Tricycle Operators Permit (MTOP) from the designated personnel in the office of the Municipal Treasurer.

B. REQUIREMENTS

- Certificate of Registration & Official Receipt (LTO Reg.)
- Barangay Clearance
- Emission Test Certification
- Community Tax Certificate (Cedula)
- FEPTODA Certification
- Mayor's Permit (for MTOP)

C. FEES

Based on Municipal Ordinance No. 01-2001 known as the Municipality of Paniqui Tricycle Ordinance of 2001.

Franchise Fee	-P 50.00
Filing Fee	- 50.00
MTOP Fee	- 50.00
Service Fee	- <u>20.00</u>
	P 170.00
Mayor's Permit	P 150.00
Sticker	<u>10.00</u>
	P160.00

➤ PENALTY & SURCHARGES

Twenty Five Percent (25%) penalty and Two Percent (2%) surcharge for every succeeding month starting February.

D. AVAILABILITY OF THE SERVICE

Monday to Friday from 8:00 a.m. to 5:00 a. m.

E. DURATION

30 minutes

F. HOW TO AVAIL OF THE SERVICE

STEP	APPLICANT /CLIENT	SERVICE PROVIDER	DURATION OF ACTIVITY	PERSON IN CHARGE	FEES	FORM
1.	Submit complete requirements	Check/verify requirements submitted	1 Minute	RCC II/J.O		Checklist of Requirements
2.	Payment of Fees	Issue Official Receipts	1 Minute	RCC II/J.O	MTOP Fees P170.00 Mayor's Permit P160.00 <i>Penalty & Surcharges may apply</i>	
3.	Signature	Prepares/Type MTOP Forms	2 Minutes	RCC II/J.O		Annex 2- MTOP Application Form Annex 4- MTOP Permit Annex 6- MTOP Confirmation
4.	Submit Forms to Mayor's Office for Approval	Check/Verify MTOP Documents for signature of Municipal Mayor	3 Minutes	Mayor's Staff/ Municipal Mayor		
5.	Receive MTOP/Mayor's Permit & Sticker	Release of MTOP/Mayor's Permit	1 Minute	Mayor's Staff		
END OF TRANSACTION						
TIME DURATION: 8 Minutes						

SECURING BUSINESS PERMITS/LICENSE

A. ABOUT THE SERVICE

Any individual who wants to engage in business or occupation within the Municipality of Paniqui must secure a business permit/license from the Licensing Section of the Municipal Treasury Office.

B. REQUIREMENTS

For New Business

- Proof of business registration, incorporation, or legal personality (i.e. DTI/SEC/Cooperative Development Authority (CDA) registration);

Note: In certain cases like Sari-Sari Stores not using any or without business name the requirement of DTI/SEC registration may be dispense with during initial registration (see Act No. 3883).

- Basis for computing taxes, fees, and charges (e.g. business capitalization);
- Occupancy Permit, if required by national laws (e.g. Building Code) and local laws;
- Contract of Lease (if Lessee); and
- Barangay clearance (for business which are not required occupancy permits).
- Sanitary Permit / Health Clearance
- Valid Fire Safety Inspection Certificate

For Renewal of Business Permit

- Basis for computing taxes, fees, and charges (e.g. Income Tax Returns); and
- Barangay clearance
- Sanitary Permit / Health Clearance
- Valid Fire Safety Inspection Certificate
- Market clearance (for Stall holders)
- Occupancy Permit / Annual Inspection Certificate

C. TAX ON BUSINESS

D. FEES

Based on Article II Section 2:01 of the Revenue Code of 1999 of the Municipality of Paniqui.

Schedule A – Manufacturers – table More than 6M-.00375 OR .337% on GS

Schedule B – Wholesale, Distributor or dealers – Use table More than 2M-.005 or 1/2%

Schedule C – Manufacturers, Retailers, exporter etc. of ESSENTIAL COMMODITIES
GS 4000,000 or less -1% or -.01

Excess of 400,000 - .1/2 or -.05

Schedule D – On Retailers=

GS 400,000 or less – 2% or -.02

Excess of 400,000 -1% or -.01

Schedule E – Contractors & Independent contractors - .55 or .005 of GS.

Schedule F – On Banks & Other financial institution.

.55 or .005 on GS.

Schedule H – Other business not mentioned above -2%

- Any business engages in the production, manufacturers, refining distribution or sale of gasoline % other petroleum products shall not be subject to any local tax.

Schedule G – On Cafes, Cafeteria, ice cream & refreshment, parlors, restaurants, soda

fountain, bass, carinderias or food caterer.

GS 2%

Schedule P – Tax on Hotels.....P 3,000/yr.

Schedule R – Real estate dealers

1- Subdivision operators P .50/sq. meters

2- Lesson of real estate based on gross receipt 1,000 exempt

10,000 or more but less than 20 ,000 160,00

20,000 or more but less than 30,000 320,00

30,000 or more but less than 50,000 520,00

P 10,000 for every 1,000 in excess of 50,000 for real property used for purposes other than residential.

Schedule U – Private Cemeteries & Memorial Parks.

1- Less than 2 hectaresP 1,200.00

2- Less than 3 hectaresP 1,300.00

3- Less than 4 hectares.....P 1,500.00

Schedule W – Operators or owners of rice & corn mills – Milling

-1/4% or .0025 on GR.

Schedule A to F based on Local Government Code

E. DURATION: 37 minutes

F. AVAILABILITY OF THE SERVICE

Monday to Friday from 8:00 a.m. to 5:00 a.m.

Steps for the Registration of New Businesses

Step No.	Client		LGU		Processing Time, Including Waiting Time
	Step	Documentary Requirement	Offices	Required Actions	
1	File application for new business application	<p>Filled up Unified Form</p> <p>DTI/SEC/CDA registration Occupancy Permit If required by local laws (ideally, no physical copy)</p> <p>Contract of lease (if lessee)</p>	Frontline-BPLO	<p>Review and validate submission</p> <p>Assess eligibility for renewal based on record of business with Occupancy Permits transmitted previously by C/MEO/OBO</p> <p>Endorse to next step</p>	1 hour at most
2	One-time assessment of taxes, fees and charges	All documents from Step 1	<p>BOSS Backroom -C/MTO -BFP</p> <p>Frontline-BPLO</p>	<p>Assessment of business taxes, charges and fees, and fire safety fees</p> <p>Preparation of tax order of payment (ToP)</p> <p>Issue ToP and advise to pay at the Pay counters</p>	1 to 2 hours
3	One-time payment of taxes, fees and charges, receipt of OR, and claim Mayor's Permit and other regulatory permits and clearances	All documents from Step 2	<p>Frontline-C/MTO, BFP (co-located)</p> <p>BOSS Backroom -C/MTO -BPLO -Other offices (if necessary)</p> <p>Frontline-BPLO C/MTO, BFP</p>	<p>Accept payment</p> <p>Print OR, print and sign (if applicable) Mayor's permit, and other clearances</p> <p>Issue OR, Mayor's permit and other clearances</p>	1 to 2 hours

Steps for Renewal of Business Permits

Step No.	Client		LGU		Processing Time, Including Waiting Time
	Step	Documentary Requirement	Offices	Required Actions	
1	File application for renewal of business permits	Filled up Unified Form Barangay Clearance Income Tax Returns for previous year	Frontline-BPLO	Review and validate submission Assess eligibility for renewal based on consolidated negative list consisting of positive findings Endorse to next step	5 to 30 minutes
2	One-time assessment of taxes, fees and charges	All documents from Step 1	BOSS Backroom -C/MTO -BFP Frontline-BPLO	Assessment of business taxes, charges and fees, and fire safety fees Preparation of tax order of payment (ToP) Issue ToP and advise to pay at the Pay counters	1 to 2 hours
3	One-time payment of taxes, fees and charges, receipt of OR, and claim Mayor's Permit and other regulatory permits and clearances	All documents from Step 2	Frontline-C/MTO, BFP (co-located) BOSS Backroom -C/MTO -BPLO -Other offices (if necessary) Frontline-BPLO C/MTO,BFP	Accept payment Print OR, print and sign (if applicable) Mayor's permit, and other clearances Issue OR, Mayor's permit and other clearances	1 to 2 hours

FEEDBACK AND REDRESS MECHANISMS

Please let us know how we have served you by doing any of the following:

- ✓ Accomplished our feedback Form available at front desk and put this in drop box at the Public Assistance Desk.
- ✓ Send your feedback through email (lgupaniqui_hr@yahoo.com) or call us (931-2161-117)

PROCEDURE IN FILING COMPLAINTS

In relation to the services provided by the respective offices in the LGU on the applications and requests submitted by the clients

FOLLOW THESE STEP	IT WILL TAKE YOU	PLEASE APPROACH
Prepares and submit a complaint letter addressed to the Municipal Mayor	5 minutes	Complaint Desk Officer
Investigation and resolution of complaint	Within two (2) days	Municipal Administrator & Municipal HRMO
Complainant receives the decision in writing on the action taken on the complaint	1 Day	Secretary of LCE