BUSINESS PERMIT AND LICENSING OFFICE

2025 CITIZENS CHARTER

BUSINESS PERMIT AND LICENSING OFFICE
External Services

1. ISSUANCE OF BUSINESS PERMIT (NEW)

ALL ENTERPRISE are required to secure Business Permit and pay the necessary fees and other charges before the start of commercial operations. There are no business tax computations for newly started business, but for the renewal period, business tax is computed based on the percentage of gross receipt/sales. Payments may be made annually, semi-annually or quarterly.

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Business Trade Name • Single Proprietor • Partnership • Corporation 2. Zoning Clearance 3. Barangay Clearance for Business Permit 4. Community Tax Certificate (CEDULA) *** Lease Contract (if rented) *** Public Market Clearance (if located in P. Market) *** Others	DTI CDA SEC Municipal Planning & Development Office Business Permit and Licensing Office Business Permit and Licensing Office Lessor Public Market Office Refer to Chart of Other Requirement

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application form with complete requirements and pay the business tax to BPLO	1. Evaluate and encode application form and requirement to eBPLS 2. Assess tax, fees and charges 3. Receive payment and issue official receipt to client	Refer to Chart	25 minutes	Admin Asst I, Clerk III, BPLO-OIC
2. Claim business permit and other regulatory permits and clearances	1. Print and Issue business permit & other regulatory permits	None	5 minutes	Admin Asst I, Clerk III
TOTAL		Refer to Chart	30 minutes	

2. ISSUANCE OF BUSINESS PERMIT (RENEWAL)

All business permits expire every 31st of December and must be renewed every January 2-20 the following year. Penalties are imposed after this period, 25% surcharge & 2% interest per month of the computed tax, fees & other charges

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Sworn Statement of Gross Sales/Receipt	Business Owner
2. Barangay Clearance for Business Permit	Business Permit and Licensing Office
3. Community Tax Certificate (CEDULA)	Business Permit and Licensing Office
*** Income Tax Return (ITR) - to be submitted on or before April 30 of the current year	BIR
*** Public Market Clearance (if located in P. Market)	Public Market Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application form with complete requirements and pay the business tax to BPLO	1. Evaluate and encode application form and requirement to eBPLS 2. Assess tax, fees and charges 3. Receive payment and issue official receipt to client	Refer to Chart	10 minutes	Admin Asst I, Clerk III, BPLO-OIC
2. Claim business permit and other regulatory permits and clearances	1. Print and Issue business permit & other regulatory permits	None	5 minutes	Admin Asst I, Clerk III
TOTAL		Refer to Chart	15 minutes	

3. ISSUANCE OF NEW BUSINESS PERMIT (ONLINE)

Online application of business permit for new/renewal is an option to avoid long queues and to comply with RA 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018.

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Business Trade Name • Single Proprietor • Partnership • Corporation 2. Zoning Clearance 3. Barangay Clearance for Business Permit 4. Community Tax Certificate (CEDULA) *** Lease Contract (if rented) *** Public Market Clearance (if located in P. Market) *** Others	DTI CDA SEC MPDO Business Permit and Licensing Office Business Permit and Licensing Office Lessor Public Market Office Refer to Chart of Other Requirement

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill-up online application form, submit requirements online at bit.ly/DinOnlineBusiness and pay online at lbp-eservices.com/egps/portal/index.jsp	1. Evaluate application and email tax order of payment (TOP) to client together with the online payment link 2. Print official receipt, business permit and regulatory permits / clearances	Refer to Chart	15 minutes	Admin Asst I, Clerk III, BPLO-OIC
2. Claim business permit and other regulatory permits and clearances (on-site)	1. Issue business permit, official receipt & other regulatory permits	None	5 minutes	Admin Asst I, Clerk III
TOTAL		Refer to Chart	20 minutes	

4. ISSUANCE OF BUSINESS PERMIT RENEWAL (ONLINE)

Online application of business permit for new/renewal is an option to avoid long queues and to comply with RA 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018.

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Sworn Statement of Gross Sales/Receipt 2. Barangay Clearance for Business Permit 3. Community Tax Certificate (CEDULA) *** Income Tax Return (ITR) - to be submitted on or before April 30 of the current year *** Public Market Clearance (if located in P. Market)	Business Owner Business Permit and Licensing Office Business Permit and Licensing Office BIR Public Market Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Fill-up online application form at bit.ly/DinOnlineBusiness and pay online at lbp-eservices.com/egps/portal/index.jsp	1. Evaluate application and email tax order of payment (TOP) to client together with the online payment link 2. Print official receipt, business permit, regulatory permits / clearances	None	10 minutes	Admin Asst I, Clerk III, BPLO-OIC
2. Claim business permit and other regulatory permits and clearances (on-site)	1. Issue business permit, official receipt & other regulatory permits / clearances	Refer to Chart	5 minutes	Admin Asst I, Clerk III
TOTAL		Refer to Chart	15 minutes	

CHART OF TAX, FEES AND OTHER CHARGES

I. MAYOR'S PERMIT FEE

Characteristics	Asset Size	Number of Workers
Cottage	Php 250,000 and below	1-10
Small	Over Php 250,000 to Php 500,000	11-99
Medium	Over Php 500,000 to Php 1M	100-199
Large	Over Php 1M	200 and above

Cottage Categories	Amount of Tax
1. Php 50,000 and below	200.00
2. Over Php 50,000 to Php 100,000	250.00
3. Over Php 100,000 to Php 200,000	300.00
4. Over Php 500,000 to Php 1M	350.00
5. Over Php 1M	400.00

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

	Amount of Tax Per Annum
1. On Manufacturers/Importers /Producers	
Cottage as categorized above……	
Small	P 500.00
Medium	P 1,000.00
Large	P 2,000.00
2. On Banks	
Rural, Thrift and Savings Banks	P 5,000.00
Commercial, Industrial and Development Banks	P 10,000.00
Universal Banks	P 30,000.00
3. On Other Financial Institutions	
Small	P 3,000.00
Medium	P 5,000.00
Large	P 10,000.00
4. On Contractors/Service Establishment	
Cottage as categorized above …….	P 500.00
Small	P 1,000.00
Medium	P 1,500.00
Large	P 2,000.00
5. On wholesales/Retailers/Dealers or Distributor	
Cottage as categorized above……..	P 500.00
Small	P 1,000.00
Medium	P 1,500.00
Large	P 2,000.00
6. On Government Projects Contractor Works Permit.	
1) Projects Cost below 10,000	exempt
2) Project Cost above P10, 000.00 but not more than P 100,000.00	25% of 1% of Project Cost
3) Project Cost above P 100,000.00	50% of 1% of Project Cost
7. On Restaurants/Eatery/Fast Food Chain	
Cottage as categorized above……..	P 500.00
Small	P 1,000.00
Medium	P 2,000.00
Large	P 3,000.00
8. Space for Lease/Rent/Parking/Apartment	
Cottage as categorized above……..	P 500.00
Small	P 1,000.00

	Medium	P 2,000.00
	Large	P 3,000.00
9.	Resorts/Hotels/Motels/Catering and Events Planner	P 1,000.00
10.	Other Businesses	
	Cottage as categorized above……..	P 500.00
	Small	P 1,000.00
	Medium	P 2,000.00
	Large	P 3,000.00

II. BUSINESS TAX

A. On manufacturers, assemblers, repackers, processors, brewers 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:	**Amount of Tax Per Annum**
Less than 10,000.00	181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.00
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,450.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000,00 or more but less than 5,000 000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	26,512.00
6,500,000.00 or more	At a rate not exceeding forty one and one forth percent (41-1/4%) of one percent (1%)

B. On wholesalers, distributors, or dealers <u>in any article of whatever kind or nature</u> in accordance with the following schedules:

<u>Gross Sales/ Records for the Preceding Calendar Year</u>	**<u>Amount of Tax Per Annum</u>**
Less than 1,000.00	19.00
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00

40,000.00 or more but less than	50,000.00	726.00
50,000.00 or more but less than	75,000.00	1,089.00
75,000.00 or more but less than	100,000.00	1,452.00
100,000.00 or more but less than	150,000.00	2,057.00
150,000.00 or more but less than	200,000.00	2,662.00
200,000.00 or more but less than	300,000.00	3,630.00
300,000.00 or more but less than	500,000.00	4,884.00
500,000.00 or more but less than	750,000.00	9,680.00
1,000,000.00 or more but less than	2,000,000.00	11,000.00
2,000,000.00 or more		At a rate not exceeding fifty percent (50%) of one percent (1%)

C. On retailers

Gross Sales/Receipts for the Preceding Year	**Rate of Tax Per Annum**
400,000.00 or less	2%
More than 400,000.00	1%

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

Gross Sales/Receipts for the Preceding Calendar Year		**Amount of Tax Per Annum**
Less than 5,000.00		30.25
5,000.00 or more but less than	10,000.00	67.65
10,000.00 or more but less than	15,000.00	114.95
15,000.00 or more but less than	20,000.00	181.50
20,000.00 or more but less than	30,000.00	302.50
30,000.00 or more but less than	40,000.00	425.50
40,000.00 or more but less than	50,000.00	605.00
50,000.00 or more but less than	75,000.00	968.00
75,000.00 or more but less than	100,000.00	1,452.00
100,000.00 or more but less than	150,000.00	2,178.00
150,000.00 or more but less than	200,000.00	2,904.00
200,000.00 or more but less than	250,000.00	3,993.00
250,000.00 or more but less than	300,000.00	5,082.00
300,000.00 or more but less than	400,000.00	6,776.00
400,000.00 or more but less than	500,000.00	9,075.00
500,000.00 or more but less than	750,000.00	10,175.00
750,000.00 or more but less than	1,000,000.00	11,275.00
1,000,000.00 or more but less than	2,000,000.00	12,650.00
2,000,000.00 or more		At the rate not exceeding fifty percent (50%) of one percent (1%)

E. On banks and other financial institutions fifty percent (50%) of one percent (1%)

F. The rates of graduated taxes on the businesses hereunder enumerated shall be the following: Cafes, cafeterias, refreshment parlors, restaurants, carinderias or food caterers, amusement places, swimming pools, billiard, cockpits, real estate lessor, travel agencies, motel, apartments, private cemetery, memorial parks, privately-owned markets, hospitals, clinics, medical and dental laboratories, cable network, computer services and other services

Gross Sales/ Receipts for the Preceding Calendar Year	**Amount of Tax Per Annum**
Less than 5,000.00	30.25

5,000.00 or more but less than	10,000.00	67.65
10,000.00 or more but less than	15,000.00	114.95
15,000.00 or more but less than	20,000.00	181.50
20,000.00 or more but less than	30,000.00	205.50
30,000.00 or more but less than	40,000.00	423.50
40,000.00 or more but less than	50,000.00	605.00
50,000.00 or more but less than	75,000.00	968.00
75,000.00 or more but less than	100,000.00	1,452.00
100,000.00 or more but less than	150,000.00	2,178.00
150,000.00 or more but less than	200,000.00	2,904.00
200,000.00 or more but less than	250,000.00	3,993.00
250,000.00 or more but less than	300,000.00	5,082.00
300,000.00 or more but less than	400,000.00	6,776.00
400,000.00 or more but less than	500,000.00	9,075.00
500,000.00 or more but less than	750,000.00	10,175.00
750,000.00 or more but less than	1,000,000.00	11,275.00
1,000,000.00 or more but less than	2,000,000.00	12,650.00
2,000,000.00 or more		At a rate not exceeding fifty Percent (50%) of one percent (1%)

G. On peddlers
50.00 Annually

CHART OF OTHER REQUIREMENT

1. Certificate of Registration from Bangko Sentral ng Pilipinas (BSP)
   - for pawnshop, money changer, money remittance, financial institution
2. Certificate of Filling from Securities and Exchange Commission (SEC)
   - for lending investor
3. Sanitary Permit
   - for clinic (medical, lying-in, birthing), hospital, pharmacy, optical, dental, surgical, x-ray, laboratory, E-Cigarettes/Vapes, Resort
4. LTO from PNP Crame
   - for Fire Arms
5. Land Transportation Franchise Regulatory Board (LTFRB) Certification
   - for Transportation
6. TESDA Accreditation
   - For Driving Schools
7. MENRO Clearance
   - for Piggery and Poultry, gasoline station, cemetery, funeral services, junkshop, resort, rice mill, water refilling station, real estate developer
8. Department of Energy (DOE) Certification
   - for gasoline station
9. Municipal VET Clearance
   - for piggery, poultry, meat shop, frozen meat and other animal products
10. Police Clearance
    - Internet Café / computer shops
11. Reportorial Document
    - for cooperatives
12. DTI Accreditation
    - for machine shop, automotive, electrical, air conditioning and refrigeration

5. PAYMENT OF SEMI-ANNUAL AND QUARTERLY BUSINESS TAX

As stated in Section 2C.03 of the Revenue Code of the Municipality, payment of business tax can be made annually, semi-annual and quarterly. Semi-annual payment must be made within the first 20 days of January and July. Quarterly payment must be made within the first 20 days of January, April, July and December.

For semi-annual payment: Business tax / 2
For quarterly payment: Business tax / 4

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Order of Payment	Business Permit and Licensing Office

CLIENT STEPS	**AGENCY ACTION**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Get order of payment at BPLO	1. Issue order of payment	None	3 minutes	Admin Asst I, Clerk III
2. Payment of semi – annual (SA) / quarterly business tax	2. Receive payment and issue official receipt	SA: 50% of business Tax; Quarterly: 25% of business tax	5 minutes	Admin Asst I, Clerk III
TOTAL		Refer to Chart	8 minutes	

6. APPLICATION OF BUSINESS CLOSURE

As stated in the revenue code of Dinalupihan, the business that retire from operation must apply for business closure and settle the applicable fees and charges.

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Affidavit of Closure	Law Office
2. Barangay Certificate of Closure	Barangay
3. Sworn Statement of Gross Sales/Receipt	Business Owner
4. Original Copy of Recent Business Permit	Business Owner

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete requirements to BPLO	1. Evaluate the requirements, Assess fees and charges	None	3 minutes	Admin Asst I, Clerk III
	2. Issue Order of Payment	None	3 minutes	Admin Asst I, Clerk III
2. One -Time payment of tax, fees and charges and claim Certificate of Closure	1. Issue Official Receipt and Certificate of Closure	Refer to Chart	8 minutes	Admin Asst I, Clerk III
	TOTAL	Refer to Chart	14 mins	

7. CHANGE IN BUSINESS INFORMATION (CHANGE OF BUSINESS OWNER / CHANGE OF BUSINESS NAME / CHANGE OF BUSINESS LOCATION

Change in business information such as owner, business name and location can be done by submitting pertinent documents at BPLO.

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Change of Business Name / Owner	
1. New DTI/SEC/CDA Registration	DTI/SEC/CDA
2. Affidavit of Change of Ownership / Business Name	Law Firm
3. Original Copy of Recent Business Permit	Business Owner
Change of Business Location	
1. Zoning Clearance	Municipal Planning & Development Office
2. Barangay Clearance	Business Permit and Licensing Office
*** Lease Contract (if rented)	Lessor
*** DTI (if scope is barangay only)	DTI

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete requirements to BPLO	1. Evaluate the requirements, Assess fees and charges, Issue order of payment	None	3 minutes	Admin Asst I, Clerk III
2. One -Time payment of tax, fees and charges, claim Business Permit	2. Issue Official Receipt and Business Permit	P200.00	8 minutes	Admin Asst I, Clerk III
	TOTAL	P200.00	11 minutes	

8. ISSUANCE OF CERTIFICATIONS

All certifications related to business such as Closure, Business Record and Certified True Copy can be obtained in BPLO.

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Certificate of business registration 1. NONE	
Certificate of no business record 1. Barangay certification	Barangay
Certified true copy of business permit 1. Original copy of business permit	Business Owner

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Certification at BPLO	1. Evaluate eligibility based on records, Issue order of payment	None	3 minutes	Admin Asst I, Clerk III
2. One -Time payment of fees and charges, claim Certification	2. Receive payment and Issue Official Receipt and Certification	P100.00 *addl copy = P10.00 / page	7 minutes	Admin Asst I, Clerk III
	TOTAL	P100.00	10 minutes	

9. ISSUANCE OF SPECIAL PERMIT

For business related rallies, motorcades, promotions, advertisement and short period sales, a special permit must first be obtained at BPLO.

Office or Division:	Business Permit and Licensing Office (BPLO)
Classification:	Simple
Type of Transaction:	G2B – Government to Business
Who may avail:	Business Owners

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Request Letter Addressed to Mayor	Client

CLIENT STEPS	**AGENCY ACTION**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit request letter to BPLO and fill-up application form for Special Permit	1. Forward request to Office of the Mayor for approval	None	15 minutes	Admin Asst I, Clerk III
2. One -Time payment of fees and charges, claim Special Permit	2. Receive payment and Issue official receipt and Special Permit	Refer to Chart	5 minutes	Admin Asst I, Clerk III
TOTAL		Refer to Chart	20 minutes	