

**Securing a New Business Permit (ONLINE TRANSACTION)**

- All enterprises are required to secure a Business Permit before the start of business operations.
- All issued permits are subject to "Post-Audit" inspections.
- All the following requirements should be in PDF FORMAT must be complete and uploaded in the Taguig Portal system.

**NOTES ON PROCESSING TIME:**

1. Processing time is based on one client transaction only. Time is extended when there are two or more clients.
2. Processing time does not apply during 1) peak season, and/or 2) bulk transactions; and/or 3) System failure, and/or 4) Problems with online payment gateways, and or 6) Internet connect problems of the applicant.
3. Processing time excludes processing time of the various offices as this is outside the scope of BPLO. The processing time stated herein will resume once BPLO receives complete documents/requirements.

\*\*\*BUSINESS PERMITS ARE NOT ISSUED FROM JANUARY 2 – 20 DUE TO THE NUMBER OF RENEWALS.\*\*\*

Office or Division:	Business Permits and Licensing Office
Classification	Simple
Type of Transaction	Government to Citizen
Who may avail	Business Taxpayer
Checklist of Requirements	Where to Secure
Accomplished Application Form thru <a href="https://eservices.taguig.gov.ph/">https://eservices.taguig.gov.ph/</a>	<a href="https://www.taguig.gov.ph">https://www.taguig.gov.ph</a>
Proof of Business Registration if Single Proprietor or Corporation <ul style="list-style-type: none"><li>• Articles of Incorporation</li><li>• DTI Registration</li><li>• CDA Accreditation</li></ul>	Securities and Exchange Commission Department of Trade and Industry Cooperative Development Authority
Proof of right to occupy the place of business/ownership <ul style="list-style-type: none"><li>• If renting: Lease Contract</li><li>• If property Owned: Tax declaration</li><li>• If not renting: Letter of Consent</li></ul>	Lessor Owner Owner

Barangay Clearance	Barangay where the establishment is located			
Locational Clearance	City Planning Development Office			
Occupancy Permit	Local Building Office			
Location sketch of the business	Requestee			
3R picture of establishment colored 2x2 ID picture for Single Proprietorship, Company Logo (for corporation, partnership, cooperative)	Requestee			
Insurance (CGL)	Requestee's Insurance Company			
Official receipt and Notice of Assessment	City Treasurer's Office			
Some business may have additional requirements imposed by National Agencies.	National Government Offices  <b>NOTE:</b> <i>In lieu of a submission, applicants are required to execute an Undertaking to secure and submit the additional requirements to the BPLO. Failure to submit within the required period may result in Apprehension Notices and/or a Cease-and-Desist Order whichever is applicable.</i> (ARTA-DTI-DILG-DICT Joint Memorandum Circular 01, s 2021 entitled "Guidelines for Processing Business Permits and Related Clearances and Licenses in All Cities and Municipalities")			
If applying through a representative: Letter of Authority, Special Power of Attorney or Secretary's Certificate and valid I.D of Representative (Corp.)/SPA or Letter of Authority and valid I.D of owner & representative (Sole Prop.)	Owner or President/Treasurer of establishment			
CLIENT STEPS	ACTION TAKEN	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Application filling-visit the Eservices business portal <a href="https://eservices.taguig.gov.ph/">https://eservices.taguig.gov.ph/</a> 1.1 Apply online and fill out all information as needed.	1. Review documents and endorse to the next step  a. Verify the completeness of the application and supporting documents uploaded by the applicant.	none	30 mins	<ul style="list-style-type: none"> <li>Carl Bryant Gayanes</li> <li>Ma. Grace D. Sincuya</li> </ul>

2. Pay relevant Business Taxes and Fees thru online channels	2. Assess and View <ul style="list-style-type: none"> <li>a. Automatic transition thru eservices for assessment and viewing of billing statement</li> <li>b. Upon payment taxpayer can view his/her temporary permit.</li> </ul>	See: <a href="#">Ordinance Number 34 Series of 1993 as (amended)</a>		City Treasurer's Office
3. Issuance of business permit	<ul style="list-style-type: none"> <li>c. Conduct Quality Assurance and final review of the application</li> <li>d. Approval of BPLO Head</li> </ul> 3. Print the business permit <ul style="list-style-type: none"> <li>a. Taxpayer can also claim Official Receipt and Business permit by presenting the acknowledgement receipt in the BPLO releasing section.</li> </ul>	None	10 mins.	Teresa Bondad  Atty. Maria Theresa S. Veloso  CITY HALL <ul style="list-style-type: none"> <li>• Eyora I. Roldan</li> <li>• Winielyn R. Castro</li> </ul> SM AURA <ul style="list-style-type: none"> <li>• Lloyd Barba</li> <li>• Analyn Olarte</li> <li>• Lorely De Guzman</li> </ul>
TOTAL			75 mins	

NOTE: All establishments subject to post-release inspection:

Inspect establishment

i. If information is accurate, tag as OK.

ii. If changes are needed, note findings and report.

iii. If there's no representative tag as for "re-inspection".

- Donnie Revilla
- Antonio Miranda
- Wilmar Cubacub
- Christopher Serrano
- Ronnel Del Rosario
- Jhaselin Hernandez
- Elpidio Licuanan Jr.
- Joel Bonifacio
- Michael Sta. Ana
- Micheal Dela Cruz
- Mico Gabinete
- Ryan Calvario
- Rene Vir Francisco
- Gamor Saripada Jr.
- Darwin Talampas
- Mark Angelo Zapatero

BUSINESS CLASS	GROSS RECEIPTS	RATE	TRC (ORD. NO. 34 S.2017)
MANUFACTURERS	Up to 1,000,000.00	1.25%	Section 3 (Section 75.a)
	More than 1,000,000.00	P12,500.00 plus 45% of 1%	
WHOLESALERS	Up to 1,000,000.00	1%	Section 4 (Section 75.b)
	More than 1,000,000.00	P10,000.00 plus 30% of 1%	
RETAILERS		1%	Section 5 (Section 75.e)
EXPORTERS AND SELLERS OF ESSENTIAL COMMODITIES CONTRACTORS		1/2 of the rates prescribed under subsections a,b or e	Section 6 (Section 75.c)
	Up to 250,000.00	P4,537.50	Section 7 (Section 75.d)
	More than 250,000.00 Up to 300,000.00	P5,775.00	
	More than 300,000.00 Up to 400,000.00	P7,700.00	
	More than 400,000.00 Up to 500,000.00	P10,312.00	
	More than 500,000.00 Up to 750,000.00	P11,562.00	
	More than 750,000.00 Up to 1,000,000.00	P12,812.00	
	More than 1,000,000.00 Up to 2,000,000.00	P14,175.00	
	More than 2,000,000.00	P14,175.00 plus 75% of 1%	
OPERATORS OF RESTAURANTS AND OTHER EATING ESTABLISHMENTS		60% of 1%	Section 8 (Section 75.f)
OPERATORS OF AMUSEMENT PLACES		2%	Section 9 (Section 75.g)
BANKS AND OTHER FINANCIAL INSTITUTIONS			Section 10 (Section 75.h)
	Gross receipts from interests, commissions and discounts from lending activities, income from financial leasing investments, dividends and insurance premium	12% of 1%	
PEDDLERS		P50.00	Section 11 (section 75.i)
REAL ESTATE SELLERS AND LESSORS	Sellers - Owners, Developers and Dealers	75% of 1%	Section 12 (Section 75.j)
	Lessors:		
	Residential	60% of 1%	

BUSINESS CLASS	GROSS RECEIPTS	RATE	TRC (ORD. NO. 34 S.2017)
<b>OPERATORS OF SHOPPING CENTERS</b>	Non-Residential	1.50%	Section 13 (Section 75.k)
		3%	
<b>HOTEL OPERATORS</b>	Duly Recognized and Accredited by Taguig	45% of 1%	Section 14 (Section 75.l)
<b>FRANCHISED CAR SELLERS</b>		50% of 1%	Section 15 (Section 75.m)
<b>OPERATORS OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b>		75% of 1%	Section 16 (Section 75.n)
<b>HOLDING COMPANIES</b>	Dividend Income	5% of 1%	Section 17 (Section 75.o)
<b>OTHER BUSINESS</b>		1.75%	Section 18 (Section 75.p)
<b>PROFESSIONAL AND OCCUPATIONAL TAX DELIVERY TRUCKS OR VANS</b>	Professional Tax	P300.00	Section 19 (Section 83 and 84)
	Occupational Tax	P150.00	
		P500.00 per delivery vehicle per year	Section 20 (Section 88)
<b>PRINTING AND PUBLICATION BUSINESS</b>	*Exemption: Books or other materials prescribed by DOE as school text or references	60% of 1%	Section 21 (Section 90 and 91)
<b>FRANCHISE TAX</b>		50% of 1%	Section 22 (Section 93)

#### Renewal of Business Permit (ONLINE)

- All enterprises are required to secure a Business Permit before the start of business operations.
- Business Permit must be renewed annually, between January 1 and 20.
- Penalties and Surcharges are imposed after this period.
- Business taxes are computed based on gross receipts/sales.
- Payments may be annually, semi-annually or quarterly.
- Renewal of licenses may take one day depending on the results of verification made by the evaluation section or if an applicant has to secure clearances from various offices.
- All the following requirements should be in PDF FORMAT must be complete and uploaded in the Taguig Portal system.
- The applicant must clear all concerns/issues if they are listed in the Negative List of concerned offices. The renewal process can only proceed once cleared by the concerned offices.

#### NOTES ON PROCESSING TIME:

1. Processing time is based on one client transaction only. Time is extended when there are 2 or more clients.
2. Processing time does not apply during 1) peak season, and/or 2) bulk transactions; and/or 3) System failure, and/or 4) Problems with online payment gateways, and or 6) Internet connect problems of the applicant.
3. Processing time excludes processing time of the various offices as this is outside the scope of BPLO. The processing time stated herein will resume once BPLO receives complete documents/requirements.

Renewal of Business Permit	
Office or Division:	Business Permits and Licensing Office
Classification	Simple
Type of Transaction	Government to Citizen
Who may avail	Business Taxpayer
Checklist of Requirements	Where to Secure
Accomplished Application Form thru <a href="https://eservices.taguig.gov.ph/">https://eservices.taguig.gov.ph/</a>	<a href="https://www.taguig.gov.ph">https://www.taguig.gov.ph</a>
Official Receipt and Insurance Policy of Comprehensive General Liability Insurance	Requestee's Insurance Company
Photocopy of Official Receipt and Notice of Assessment	Applicant Applicant
Documents submitted to the City Treasurer's Office	

Ancillary Permits Depending on Nature of Business		National Government Offices <i>NOTE: In lieu of a submission, applicants are required to execute an Undertaking to secure and submit the additional requirements to the BPLO. Failure to submit within the required period may result in Apprehension Notices and/or a Cease-and-Desist Order whichever is applicable.</i> (ARTA-DTI-DILG-DICT Joint Memorandum Circular 01, s 2021 entitled "Guidelines for Processing Business Permits and Related Clearances and Licenses in All Cities and Municipalities")		
CLIENT STEPS	ACTION TAKEN	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in to your existing account thru <a href="https://eservices.taguig.gov.ph/">https://eservices.taguig.gov.ph/</a> 1.1. Go to Business Permit portal and select your business for renewal. 1.2 Upload the duly accomplished application form indicating gross sale/receipts and other required documents. a. Wait for Notice of Assessment		See: <a href="#">Ordinance Number 34 Series of 1993 as (amended)</a>	10 mins	City Treasurer's Office
2. Pay the fees via the available payment methods; Landbank and UPay Unionbank			10 mins	

3. Download business permit after you are notified it is ready.		None	10 mins	
			30 mins.	



BUSINESS CLASS	GROSS RECEIPTS	RATE	TRC (ORD. NO. 34 S.2017)
MANUFACTURERS	Up to 1,000,000.00	1.25%	Section 3 (Section 75.a)
	More than 1,000,000.00	P12,500.00 plus 45% of 1%	
WHOLESALEERS	Up to 1,000,000.00	1%	Section 4 (Section 75.b)
	More than 1,000,000.00	P10,000.00 plus 30% of 1%	
RETAILERS		1%	Section 5 (Section 75.e)
EXPORTERS AND SELLERS OF ESSENTIAL COMMODITIES		1/2 of the rates prescribed under subsections a,b or e	Section 6 (Section 75.c)
CONTRACTORS	Up to 250,000.00	P4,537.50	Section 7 (Section 75.d)
	More than 250,000.00 Up to 300,000.00	P5,775.00	
	More than 300,000.00 Up to 400,000.00	P7,700.00	
	More than 400,000.00 Up to 500,000.00	P10,312.00	
	More than 500,000.00 Up to 750,000.00	P11,562.00	
	More than 750,000.00 Up to 1,000,000.00	P12,812.00	
	More than 1,000,000.00 Up to 2,000,000.00	P14,175.00	
	More than 2,000,000.00	P14,175.00 plus 75% of 1%	
		60% of 1%	
OPERATORS OF RESTAURANTS AND OTHER EATING ESTABLISHMENTS			Section 8 (Section 75.f)
OPERATORS OF AMUSEMENT PLACES		2%	Section 9 (Section 75.g)
BANKS AND OTHER FINANCIAL INSTITUTIONS	Gross receipts from interests, commissions and discounts from lending activities, income from financial leasing investments, dividends and insurance premium	12% of 1%	Section 10 (Section 75.h)
PEDDLERS		P50.00	Section 11 (section 75.i)
REAL ESTATE SELLERS AND LESSORS	Sellers - Owners, Developers and Dealers	75% of 1%	Section 12 (Section 75.j)
	Lessors:		
	Residential	60% of 1%	
OPERATORS OF SHOPPING CENTERS	Non-Residential	1.50%	Section 13 (Section 75.k)
		3%	

BUSINESS CLASS	GROSS RECEIPTS	RATE	TRC (ORD. NO. 34 S.2017)
HOTEL OPERATORS	Duly Recognized and Accredited by Taguig	45% of 1%	Section 14 (Section 75.l)
FRANCHISED CAR SELLERS		50% of 1%	Section 15 (Section 75.m)
OPERATORS OF INFORMATION AND COMMUNICATION TECHNOLOGIES		75% of 1%	Section 16 (Section 75.n)
HOLDING COMPANIES OTHER	Dividend Income	5% of 1%	Section 17 (Section 75.o)
BUSINESS PROFESSIONAL AND OCCUPATIONAL TAX		1.75%	Section 18 (Section 75.p)
DELIVERY TRUCKS OR VANS	Professional Tax	P300.00	Section 19 (Section 83 and 84)
	Occupational Tax	P150.00	
		P500.00 per delivery vehicle per year	Section 20 (Section 88)
PRINTING AND PUBLICATION BUSINESS	*Exemption: Books or other materials prescribed by DOE as school text or references	60% of 1%	Section 21 (Section 90 and 91)
FRANCHISE TAX		50% of 1%	Section 22 (Section 93)

#### Amending a Business Permit (ONLINE)

- All enterprises are required to report changes in their business/trade name, nature/line of business, address, or when requesting for additional licenses to sell or serve liquor or soft drinks.
- All other requirements required by the law, ordinance and rules are subject to "Post-Audit" process.
- Inspection may take 1-2 days depending on the status of the business or if the establishment has no representative present in the declared office.
- All the following requirements should be in PDF FORMAT must be complete and uploaded in the Taguig Portal system.
- Amendments are not issued from January 1 – 20 due to the large volume of renewals. The office will only be able receive requests for amendments.

#### NOTES ON PROCESSING TIME:

1. Processing time is based on one client transaction only. Time is extended when there are two or more clients.
2. Processing time does not apply during 1) peak season, and/or 2) bulk transactions; and/or 3) System failure, and/or 4) Problems with online payment gateways, and or 6) Internet connect problems of the applicant.
3. Processing time excludes processing time of the various offices as this is outside the scope of BPLO. The processing time stated herein will resume once BPLO receives complete documents/requirements.

Amendment	
Office or Division:	Business Permits and Licensing Office
Classification	Simple
Type of Transaction	Government to Citizen
Who may avail	Business owners in Taguig City
Checklist of Requirements	Where to Secure
For all requests for amendment:	
Accomplished Application Form thru <a href="https://eservices.taguig.gov.ph/">https://eservices.taguig.gov.ph/</a>	<a href="https://www.taguig.gov.ph">https://www.taguig.gov.ph</a>

Original Business Permit/Official Receipt of Business Tax & Billing Statement (if Original Business Permit is unclaimed)	Applicant
If applying through a representative: Letter of Authority, Special Power of Attorney or Secretary's Certificate	Owner or President/Treasurer of Business Establishment
For change of Business/Trade Name	
Proof of change of business/trade name <ul style="list-style-type: none"> <li>Articles of Incorporation</li> <li>DTI Registration</li> <li>CDA Accreditation</li> </ul>	Securities and Exchange Commission Department of Trade and Industry Cooperative Development Authority
Secretary's Certificate/Board Resolution of Amendment (for Corporation or Cooperative)	Applicant
New picture of Company Logo (for Corporation or Cooperative)	Applicant
For change in Line/Additional Line or Nature of Business	
Proof of change of line or nature of business <ul style="list-style-type: none"> <li>Articles of Incorporation</li> <li>DTI Registration</li> <li>CDA Accreditation</li> </ul>	Securities and Exchange Commission Department of Trade and Industry Cooperative Development Authority
Certification of Declared Capital for Additional Line of Business	Applicant
Secretary's Certificate/Board Resolution of Amendment (for Corporation)	Applicant
Affidavit Change/Additional Line of Business (for Sole Proprietor)	Applicant
Certification of Declared Capital for the Additional Line of Business	Applicant
Relevant secondary permits	National Government Offices
For change in business address and/or area	
Proof of change of address <ul style="list-style-type: none"> <li>Articles of Incorporation</li> <li>DTI Registration</li> <li>CDA Accreditation</li> </ul>	Securities and Exchange Commission Department of Trade and Industry Cooperative Development Authority
Secretary's Certificate/Board Resolution of Amendment (for Corporation)	Applicant
Affidavit Change of Address (Sole Proprietorship)	Applicant

Proof of right to occupy the place of business/ownership <ul style="list-style-type: none"> <li>• If renting: Lease Contract</li> <li>• If property Owned: Tax declaration</li> <li>• If not renting: Letter of Consent</li> </ul>		Lessor Owner Owner		
Sketch of the new location		Applicant		
Barangay Clearance (if new address is in a different Barangay)		Barangay		
Picture of new establishment (front office and exterior)		Applicant		
Updated Locational and Zoning Clearance		City Planning Development Office		
Occupancy Permit/Clearance		Local Building Office		
Updated copy of Comprehensive General Liability				
		Applicant's Insurer		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Log in to your existing account through <a href="https://eservices.taguig.gov.ph/">https://eservices.taguig.gov.ph/</a> 1.1 Go to Business Permit portal and select the business you wish to amend.  1.2 Fill up the form and review the details before uploading all the documents that is needed.	1.Receiving and Review a. Verify the completeness of the application and supporting documents	PHP50.00	10 mins	CTO       • Carl Bryant Gayanes • Mary Grace D. Sincuya

2. Pay the fees via the available payment methods; Landbank and UPay Unionbank Note: If amendment involves a new line of business, pay prescribed taxes. See: <a href="#">Ordinance Number 34 Series of 1993 as (amended)</a>			10 mins	
3. Download business permit after you are notified it is ready.		None	10 mins	
<b>TOTAL</b>			30 mins.	

BUSINESS CLASS	GROSS RECEIPTS	RATE	TRC (ORD. NO. 34 S.2017)
<b>MANUFACTURERS</b>	Up to 1,000,000.00	1.25%	Section 3 (Section 75.a)
	More than 1,000,000.00	P12,500.00 plus 45% of 1%	
<b>WHOLESALEERS</b>	Up to 1,000,000.00	1%	Section 4 (Section 75.b)
	More than 1,000,000.00	P10,000.00 plus 30% of 1%	
<b>RETAILERS</b>		1%	Section 5 (Section 75.e)
<b>EXPORTERS AND SELLERS OF ESSENTIAL COMMODITIES</b>		1/2 of the rates prescribed under subsections a,b or e	Section 6 (Section 75.c)
<b>CONTRACTORS</b>	Up to 250,000.00	P4,537.50	Section 7 (Section 75.d)
	More than 250,000.00 Up to 300,000.00	P5,775.00	
	More than 300,000.00 Up to 400,000.00	P7,700.00	
	More than 400,000.00 Up to 500,000.00	P10,312.00	
	More than 500,000.00 Up to 750,000.00	P11,562.00	
	More than 750,000.00 Up to 1,000,000.00	P12,812.00	
	More than 1,000,000.00 Up to 2,000,000.00	P14,175.00	
	More than 2,000,000.00	P14,175.00 plus 75% of 1%	
<b>OPERATORS OF RESTAURANTS AND OTHER EATING ESTABLISHMENTS</b>		60% of 1%	Section 8 (Section 75.f)
<b>OPERATORS OF AMUSEMENT PLACES</b>		2%	Section 9 (Section 75.g)
<b>BANKS AND OTHER FINANCIAL INSTITUTIONS</b>	Gross receipts from interests, commissions and discounts from lending activities, income from financial leasing investments, dividends and insurance premium	12% of 1%	Section 10 (Section 75.h)
<b>PEDDLERS</b>		P50.00	Section 11 (section 75.i)
<b>REAL ESTATE SELLERS AND LESSORS</b>	Sellers - Owners, Developers and Dealers	75% of 1%	Section 12 (Section 75.j)
	Lessors:		

BUSINESS CLASS	GROSS RECEIPTS	RATE	TRC (ORD. NO. 34 S.2017)
OPERATORS OF SHOPPING CENTERS	Residential	60% of 1%	Section 13 (Section 75.k)
	Non-Residential	1.50%	
		3%	
HOTEL OPERATORS	Duly Recognized and Accredited by Taguig	45% of 1%	Section 14 (Section 75.l)
FRANCHISED CAR SELLERS		50% of 1%	Section 15 (Section 75.m)
OPERATORS OF INFORMATION AND COMMUNICATION TECHNOLOGIES		75% of 1%	Section 16 (Section 75.n)
HOLDING COMPANIES	Dividend Income	5% of 1%	Section 17 (Section 75.o)
OTHER BUSINESS		1.75%	Section 18 (Section 75.p)
PROFESSIONAL AND OCCUPATIONAL TAX	Professional Tax	P300.00	Section 19 (Section 83 and 84)
DELIVERY TRUCKS OR VANS	Occupational Tax	P150.00	
		P500.00 per delivery vehicle per year	Section 20 (Section 88)
PRINTING AND PUBLICATION BUSINESS	*Exemption: Books or other materials prescribed by DOE as school text or references	60% of 1%	Section 21 (Section 90 and 91)
FRANCHISE TAX		50% of 1%	Section 22 (Section 93)