



## **City Treasurer's Office Frontline Services**



## 1. Issuance of Official Receipt for Business Tax

Receipt for payment of business tax received from the taxpayers for the privilege of engaging in business, occupation and other activities within its jurisdiction of Panabo City.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government To Business			
<b>Who may avail:</b>	Businessmen, Private Companies And Institutions			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Assessment form duly accomplished with attached required documents (1 original copy)		Business Permits and Licensing Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure priority number at queuing machine and wait for the number to be called	1. Provide priority number at queuing machine	None	5 Minutes	<i>Revenue Collection Staff</i> CTO
2. Submit the required documents to CTO Window 3-5	2. Call the priority number  2.1 Receive the required documents  2.2 Issue order of payment	None	5 Minutes	<i>Revenue Collection Staff</i> CTO
3. Pay with the assessment form at window 3-5  3.1 Claim the Official Receipt *Make sure to secure Official Receipt that	3. Receive payment and issue official receipt  3.1 Release official receipt	Based on the Local Tax Code depending on the gross receipts and classification of business (Article 8,	30 minutes	<i>Revenue Collection Staff</i> CTO



will be issued upon payment		Section 77 of the City Ordinance No. 04-09 "Enacting of Revised Revenue Code of 2009 of Panabo City) "see table below"		
	<b>TOTAL:</b>	<b>See Table Below</b>	<b>40 Minutes</b>	

. \*\*\*The processing time is under usual circumstances.



## 2. Issuance of Community Tax Certificate (CEDULA)

Every resident of the City, eighteen (18) years of age or who has been regularly employed on a wage or salary basis or is engaged in business or occupation, or owns real property, or every corporation, no matter how it is created/organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this City, shall pay an annual Community Tax.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government To Citizen G2B – Government To Business			
<b>Who may avail:</b>	General Public			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
CTC Data Sheet or Community Tax Certificate (CEDULA) (1 original copy)		City Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Complete the documentary requirements and secure priority number at queuing machine and wait for the number to be called	1. Provide priority number at queuing machine	None	5 Minutes	<i>Revenue Collection Staff</i> CTO
2. Submit the CTC Data Sheet to CTO Window 3-5	2. Call the priority number	None	2 Hours	<i>Revenue Collection Staff</i> CTO
	2.1 Receive and verify the filled-out CTC Data Sheet		1 Hours	
3. Pay the assigned fees	3. Receive payment and issue Community Tax Certificate (CEDULA)	<b><i>For individual</i></b> Php 5.00 (Basic Tax) + Php 1	30 minutes	<i>Revenue Collection Staff</i> CTO



<p>3.1 Claim the Community Tax Certificate (CEDULA)</p> <p>*Make sure to secure Official Receipt that will be issued upon payment</p>	<p>3.1 Release Community Tax Certificate (CEDULA)</p>	<p>(every Php 1000.00 of gross income) but not to exceed Php 5,000.00</p> <p><b><u>For Corporation</u></b>          Php 500.00(Basic Tax) + Php 2.00 (every Php 5000.00 of gross receipts) but not to exceed Php 10,000.00</p>	<p>25 minutes</p>	
	<p><b>TOTAL:</b></p>	<p><b><u>For individual</u></b>          Php 5.00 (Basic Tax) + Php 1 (every Php 1000.00 of gross income) but not to exceed Php 5,000.00</p> <p><b><u>For Corporation</u></b>          Php 500.00(Basic Tax) + Php 2.00 (every Php 5000.00 of gross</p>	<p><b>4 Hours</b></p>	



		receipts) but not to exceed Php 10,000.00		
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### 3. Issuance of Official Receipt for Real Property Tax

The real property tax receipt shall be issued to cover the payment of basic and additional tax accruing to the Special Education fund. This is an annual tax on real property such as, land, building, machinery and other improvements not specifically exempted under law. (Sec. 232, LGC).

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government To Citizen G2B – Government To Business G2G – Government To Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Previous Tax Receipt/s or Tax Declaration/s (1 original copy)		Taxpayer / City Assessor's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure priority number at queuing machine and wait for the number to be called	1. Provide priority number at queuing machine	None	5 Minutes	<i>Revenue Collection Staff</i> CTO
2. Submit the required documents to CTO Window 1-2	2. Call the priority number	None	2 Hours	<i>Revenue Collection Staff</i> CTO
	2.1 Receive the required documents		1 Hour	



<p>3. Pay the assigned fee at window 3-5</p> <p>3.1 Claim the Official Receipt</p> <p>*Make sure to secure Official Receipt that will be issued upon payment</p>	<p>3. Receive payment and issue official receipt</p> <p>3.1 Release official receipt</p>	<p>AV x 1% x Number of years x 2 (BASIC &amp; SEF)</p>	<p>30 Minutes</p> <p>25 Minutes</p>	<p>Revenue Collection Staff CTO</p>
	<p><b>TOTAL:</b></p>	<p><b>AV x 1% x Number of years x 2 (BASIC &amp; SEF)</b></p>	<p><b>4 hrs</b></p>	





#### 4. Issuance of Official Receipt for Real Property Transfer Tax

This tax is imposed on any mode of transferring title of the ownership of real property from one person to another, such as through sale, barter or donation.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government To Citizen G2B – Government To Business G2G – Government To Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Deed of Sale and other modes of transfer (1 photocopy)		Taxpayer		
Tax Declaration (1 original copy)		City Assessor's Office (CASSO)		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the required documents to CTO receiving personnel	1. Receive the required documents	None	10 Minutes	<i>Revenue Collection Clerk Staff</i> CTO
	1.1 Compute the Real Property Transfer Tax and issue order of payment		20 Minutes	
2. Secure priority number at queuing machine and wait for the number to be called	2. Provide priority number at queuing machine	None	5 Minutes	<i>Revenue Collection Clerk Staff</i> CTO
3. Pay the assigned fee at window 3-5	3. Call the priority number	MV or AC / 2 x 1%, whichever is higher	2 Hours	<i>Revenue Collection Clerk Staff</i> CTO
3.1 Claim the Official Receipt	3.1 Receive payment and issue official receipt		1 Hour	
*Make sure to secure Official Receipt that will be issued upon	3.2 Release		25 Minutes	



payment	official receipt			
	<b>TOTAL:</b>	<b>MV or AC / 2 x 1%, whichever is higher</b>	<b>4 hrs</b>	



## 5. Issuance of Real Property Tax Clearance

This clearance is being issued for showing the real property owner has paid all tax obligations in the city.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government To Citizen G2B – Government To Business G2G – Government To Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<b><u>For Building Permit Purposes</u></b>				
1. Tax Declaration or Current Tax Receipts (1 original copy)		City Assessor's Office / Taxpayer		
2. Special Power of Attorney (SPA), if Representative (1 original copy)		Taxpayer		
3. Program of Works/Contract (1 original copy)		Taxpayer		
<b><u>For Other Purposes</u></b>				
1. Tax Declaration or Current Tax Receipts (1 original copy)		City Assessor's Office		
2. Special Power of Attorney (SPA), if Representative (1 original copy)		Taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the required documents to CTO receiving personnel	1. Receive and verify the required documents and records of full payment of the current year on RPT	None	10 Minutes	Revenue Collection Staff CTO
	1.1 Issue order of payment		20 Minutes	
2. Secure priority number at queuing machine and wait for the number to be called	2. Provide priority number at queuing machine	None	5 Minutes	Revenue Collection Staff CTO
3. Pay the assigned	3. Call priority	Tax	2 Hours	Revenue Collection



fee at window 3-5  3.1 Claim the Official Receipt  *Make sure to secure Official Receipt that will be issued upon payment	number  3.1 Receive payment and issue official receipt  3.2 Release official receipt	Clearance - Php 100.00/copy	1 Hour	Clerk Staff CTO
4. Return and present the OR to the CTO receiving personnel  4.1 Claim the tax clearance	4. Receive the OR presented, prepare, verify and approve tax clearance  4.1 Release tax clearance	None	25 Minutes	Revenue Collection Clerk Staff CTO
	<b>TOTAL:</b>	<b>Tax          Clearance -          Php          100.00/copy</b>	<b>4 hrs</b>	



## 6. Issuance of Official Receipt for Miscellaneous Fees

(Assessor's Fees, Civil Registration Fees, Certification, Occupational Permit Fee, Mayor's Permit Fee, Building Permit Fee, Electrical Permit Fee, MTOP, Bicycle Registration Fee and Other Fees and Charges)

Receipt for payment from miscellaneous fees and charges billed by the issuing government offices.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Billing Statement of Account (1 original copy)		Issuing Government Agency/Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Secure priority number at queuing machine and wait for the number to be called	1. Provide priority number at queuing machine	None	5 minutes	<i>Revenue Collection Staff</i> CTO
2. Submit the priority number and billing statement of account at CTO Window 3-5 and pay the assigned fee	2. Call the priority number  2.1 Receive and verify the payment and issue official receipt	Based on billing/s received	25 minutes	<i>Revenue Collection Staff</i> CTO
3. Claim the Official Receipt	3. Release official receipt	Tax Clearance - Php	5 Minutes	<i>Revenue Collection Clerk Staff</i> CTO
*Make sure to secure		100.00/copy		



Official Receipt that will be issued upon payment				
	<b>TOTAL:</b>	<b>Based on billing/s received</b>	<b>35 Minutes</b>	

\*\*\*The processing time is under usual circumstances



## 7. Issuance Of Official Receipt For Amusement Tax

Tax to be collected from proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other amusement places. This is a percentage tax on gross receipts from admissions of amusement places such as movie houses, clubs and other places of entertainment.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Ticket Sales Report (1 original copy)		Taxpayer		
Actual Inspection Report of CTO Personnel (1 original copy)		City Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all the required documents to the CTO Personnel	1. Receive and verify the documents and compute tax based on the actual inspection on-site	None	30 Minutes	<i>Revenue Collection Staff</i> CTO
	1.1 Issue order of payment		30 Minutes	
2. Pay the assigned fees to the collector on site	2. Receive payment and issue official receipt	15 % of gross receipts (Concert Hall, Comedy Bars, KTV, Clubs, Cocktail lounges and other Night Spots)	2 Hours	<i>Revenue Collection Staff</i> CTO
2.1 Claim the Official Receipt	2.1 Release official receipt		1 Hours	
*Make sure to secure Official Receipt that will be issued upon payment				



		30% of gross receipts (Cockpits/Derby)		
	<b>TOTAL:</b>	<b>15 % of gross receipts (Concert Hall, Comedy Bars, KTV, Clubs, Cocktail lounges and other Night Spots)</b>	<b>4 hrs</b>	
		30% of gross receipts (Cockpits/Derby)		





## 8. Issuance And Release Of Checks For Government / Private Transaction

This is the disbursement of local funds through checks for the settlement of government payables - or obligations and the transaction made with the city for the goods delivered, services rendered, government assistance and other payables.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business C2G – Government to Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Duly approved disbursement voucher with supporting documents (1 original copy)		City Accounting Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the approved voucher and other supporting documents to the receiving CTO Personnel	1. Receive and verify the approved voucher, log and submit to check-in-charge	None	4 Hours	<i>Staff</i> CTO
2. None	2. Check and verify availability of funds, encode issue checks  2.1 Log and submit the checks to the City Mayor's Office/City Administrator's Office for signature	None	1 Day	<i>Cash Receipts and Disbursement Staff</i> CTO  CMO/CADO



<p>3. Submit the signed checks with Accountant's advice</p>	<p>3. Receive the signed checks and verify the Accountant's advice</p> <p>3.1 Countersign and forward to the City Treasurer for approval</p>	<p>None</p>	<p>4 Hours</p> <p>4 Hours</p>	<p><i>Cash Receipts and Disbursement Staff</i> CTO</p>
<p>4. Issue official/collection receipt</p> <p>4.1 Claim the approved check/s at CTO Window 10</p>	<p>4. Receive and verify the official/collection receipt issued</p> <p>4.1 Release the approved check/s</p>	<p>None</p>	<p>4 Hours</p>	<p><i>Cash Receipts and Disbursement Staff</i> CTO</p>
	<p><b>TOTAL:</b></p>	<p><b>None</b></p>	<p><b>3 Days</b></p>	



## 9. Issuance of Statement of Accounts for Real Property Tax And Business Permits (Walk-In Clients)

Statement of account issued to the taxpayers for taxes either real property or business for their reference and requirements for the payment.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business C2G – Government to Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Tax Declaration Number (RPT) or Current/Previous Tax Receipts (1 original copy)		City Assessor's Office/ City Treasurer's Office		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Proceed to Revenue Collection Section and submit the required documents to CTO Personnel	1. Receive and verify the documents presented	None	30 Minutes	<i>Revenue Collection Staff</i> CTO
	1.1 Assess / compute statement of accounts		3 Hours	
2. Claim Statement of Accounts at CTO Personnel	2. Release the statement of accounts	None	30 Minutes	<i>Revenue Collection Staff</i> CTO
	<b>TOTAL:</b>	<b>None</b>	<b>4 Hours</b>	



## 10. Issuance of Certifications (Certification of Full Payment, Lost Receipts and other Documents)

Certification issued for the full payment of any transactions with the city in case of loss of official receipts issued to the taxpayer.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business C2G – Government to Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Name of Payor / Business Establishment		Taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Fill out the request form and submit to CTO receiving personnel	1. Receive and verify the records at the EXTRACS system  1.1 Issue order of payment	None	30 Minutes	<i>Administrative Support Staff</i> CTO
2. Secure priority number at queuing machine and wait for the number to be called	2. Provide priority number at queuing machine	None	5 Minutes	<i>Revenue Collection Staff</i> CTO
3. Pay the assigned fee at window 3-5  3.1 Claim the Official Receipt  *Make sure to secure Official Receipt that	3. Call the priority number  3.1 Receive payment and issue official receipt  3.2 Release official receipt	Certification - Php 100.00/copy  Certified Photocopy – Php 20.00/page	2 Hours	<i>Revenue Collection Clerk Staff</i> CTO



will be issued upon payment				
4. Return and present the OR to the CTO receiving personnel	4. Receive the OR presented and prepare the certification	None	1 Hours	<i>Administrative Support Staff</i> CTO
4.1 Claim the certification	4.1 Release certification		25 Minutes	
	<b>TOTAL:</b>	<b>Certification -Php 100.00/copy</b> <b>Certified Photocopy – Php 20.00/page</b>	<b>4 Hours</b>	



## 11. Billing and Collection of Annual Fixed Tax for Delivery Truck/Van

Issuance of billing statement for annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of the following products: distilled spirits, fermented liquors, soft drinks and other beverages, cigars and cigarettes, agricultural products whether in the original or processed form, poultry, livestock, meat, fish and aquatic products, plastic wares, appliances, furniture, and other products to sale outlets or consumers, directly/indirectly within the City.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business			
<b>Who may avail:</b>	Delivery Van Owners / Operators / Drivers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Ownership Receipt or LTO Certificate of Registration (1 original copy)		Taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit all the required documents to the CTO Personnel	1. Receive and verify the required documents and compute tax based on the actual inspection on-site	None	1 Hour	<i>Revenue Collection Staff</i> CTO
	1.1 Issue order of payment		35 Minutes	
2. Pay the assigned fees to the collector on site	2. Receive payment and issue official receipt	Motorcycle & Motorized Tricycle – Php 200.00/unit	2 Hours	<i>Revenue Collection Staff</i> CTO
2.1 Claim the Official Receipt  *Make sure to secure	2.1 Release official receipt and sticker or billing if not paid	Jeepney & similar vehicle – Php 400.00/unit	25 Minutes	



Official Receipt that will be issued upon payment		Vehicle with six wheels and above – Php 500.00/unit		
	<b>TOTAL:</b>	<b>Motorcycle &amp; Motorized Tricycle – Php 200.00/unit</b>  <b>Jeepney &amp; similar vehicle – Php 400.00/unit</b>  <b>Vehicle with six wheels and above – Php 500.00/unit</b>	<b>4 Hours</b>	



## 12. Inspection And Collection Of Fees On Weight And Measure

Every person before using instruments of weights and measures for business, service, commercial or other transactions within the City shall first have them sealed and licensed annually and pay a corresponding fee to the City Treasurer.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business			
<b>Who may avail:</b>	Operators Of Weights And Measures			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Unit/Instrument		Taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the unit/instrument to the CTO Personnel on-site	1. Receive and verify/inspect and calibrate the weight and measure unit/instrument	None	2 Hours	<i>Revenue Collection Staff</i> CTO
	1.1 Assess / compute tax/fees		20 Minutes	
	1.2 Issue order of payment		15 Minutes	
Note; If unit is defective, said unit will be confiscated				
2. Pay the assigned fees to the collector on site	2. Receive payment and issue official receipt	10kgs unit – Php 180.00/unit  More than	1 Hours	<i>Revenue Collection Staff</i> CTO





<p>2.1 Claim the Official Receipt</p> <p>*Make sure to secure Official Receipt that will be issued upon payment</p>	<p>2.1 Release official receipt and sticker</p>	<p>10kgs – Php 240.00/unit</p>	<p>25 Minutes</p>	
	<p><b>TOTAL:</b></p>	<p><b>10kgs Unit – Php 180.00/Unit</b></p> <p><b>More Than 10kgs – Php 240.00/Unit</b></p>	<p><b>4 Hours</b></p>	



### 13. Registration of Books of Accounts and Receipts/Invoices

All books of accounts/receipts being used by corporations, companies, partnerships or persons shall be registered at the CTO upon starting of the operations and every first working day of the first month of the calendar or fiscal year.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business			
<b>Who may avail:</b>	Businessmen, Private Companies and Institutions			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Books of Accounts and Receipts/Invoices		Taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Proceed to the Revenue Collection Section and submit the required documents	1. Receive and verify the required documents	None	30 Minutes	<i>Revenue Collection Staff</i> CTO
	1.1 Review and register the books of accounts		4 Hours	
	<b><u>For Late Registration</u></b> 1.2 Issue order of payment		30 Minutes	
	1.3 Compute surcharge/penalty			
2. Secure priority number at queuing machine and wait for the number to be called	2. Provide priority number at queuing machine	None	5 Minutes	<i>Revenue Collection Staff</i> CTO
3. Pay the assigned fees to the collector on site	3. Call the priority number	Late Registration – Php 3,000.00	2 Hours	<i>Revenue Collection Staff</i> CTO



3.1 Claim the Official Receipt  *Make sure to secure Official Receipt that will be issued upon payment	3.1 Receive payment and issue official receipt  3.2 Release official receipt		30 Minutes	
4. Return and present the OR to the CTO receiving personnel  4.1 Claim the registered books of accounts and receipts/invoices	4. Receive the OR presented  4.1 Release registered books of accounts and receipts/invoices	None	25 Minutes	<i>Revenue Collection Staff CTO</i>
	<b>TOTAL Registered before the deadline</b>	<b>None</b>	<b>4 Hrs &amp; 30 Minutes</b>	
	<b>TOTAL Late Registration:</b>	<b>Late Registration – Php 3,000.00</b>	<b>1 Day</b>	



## 14. Assessment For Business Permit

This is a process of determining of - business tax either based on capital (new) or gross receipts/sales (renewal) of the preceding year for - business taxpayers whose - doing business transactions within Panabo City.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business			
<b>Who may avail:</b>	Businessmen, Private Companies and Institutions			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Assessment form duly accomplished by the Business Bureau with attached required documents (1 original copy)		Business Permits & Licensing Section		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Proceed to Revenue Section and submit all the required documents to the CTO Personnel	1. Receive the required documents  1.1 Assess declaration of gross sales or receipts of the preceding year	None	35 minutes	<i>Revenue Collection Staff</i> CTO
2. Claim the assessment for business permit	2. Release the approved assessment for business permit	Based on the Local Tax Code depending on the gross receipts and classification of business (Article 8 Section 77 of the City Ordinance No. 04-09 "Enacting of Revised	5 minutes	<i>Revenue Collection Staff</i> CTO



		Revenue Code of 2009 of Panabo City) "see table below"		
	<b>TOTAL:</b>	<b>See table below</b>	<b>40 minutes</b>	

\*\*\*The processing time is under usual circumstances.



## 15. Issuance and Release of Salaries, Allowances, Honorariums, Prizes

Disbursement of salaries, allowances, honorariums, prizes to the employees, speakers, students and legible beneficiaries.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	All			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<u><b>Principal :</b></u> Valid ID  <u><b>Representative:</b></u> Special Power of Attorney/Authorization Letter, (1 original copy)		Client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the approved voucher and other supporting documents to the receiving CTO Personnel	1. Prepare summary for cash advance and voucher  1.1 Submit to concerned offices for audit and signature until check approved	None	2 Days	<i>Cash Receipts and Disbursement Staff</i> CTO
2. None	2. Prepare denominations and withdraw at LBP	None	6 Hours	<i>Cash Receipts and Disbursement Staff</i> CTO
3. Submit or present the required document & claim at CTO Window 11-14	3. Release or disburse salaries, allowances, honorariums, etc.	None	2 Hours	<i>Cash Receipts and Disbursement Staff</i> CTO
	<b>TOTAL:</b>	<b>None</b>	<b>3 Days</b>	

\*\*\*This is multi-stage processing.



## 16. Examination Of Books Of Accounts

The City Treasurer may, by himself/herself or through any of his/her deputies duly authorized in writing, examine the books of accounts, and other pertinent records of any person, partnership, corporation, or association subject to - city taxes, fees and charges in order to ascertain, assess and collect the correct amount of the taxes, fees and charges.

<b>Office or Division:</b>	City Treasurer's Office (CTO)			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2B – Government to Business			
<b>Who may avail:</b>	Businessmen, Private Companies and Institutions			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Certified true copies of audited Financial Statements, Income Tax Returns and Quarterly Value Added Tax (VAT) (1 photocopy)		Taxpayer		
Official Receipts in payment of business taxes, fees and charges, and duly approved application form for renewal of annual business permits (1 photocopy)		Taxpayer		
In case there is a branch, sales office, factory, warehouse and/or project office located in another locality or outside Panabo, breakdown of "Gross Sales or Receipts", assessment and proof of payment or certified true copies of Official Receipts issued by the localities where branch, sales office, factory, warehouse and/or project office is located covering the years of examination (1 original copy)		Taxpayer		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit or present the required documents	1. Receive and evaluate the required documents	None	14 Days	<i>Treasury Operations Review</i> CTO
2. None	2. Prepare tax data and	None	5 Day	<i>Treasury Operations Review</i>



	assessment form (if any understated)			CTO
3. Secure priority number at queuing machine and wait for the number to be called	3. Provide priority number at queuing machine	None	1 Hour, 30 Minutes	<i>Revenue Collection Clerk Staff</i> CTO
4. Pay the additional tax (if understated) at window 3-5  4.1 Claim the Official Receipt  *Make sure to secure Official Receipt that will be issued upon payment	4. Call the priority number  4.1 Receive payment and issue official receipt  4.2 Release official receipt	Based on the assessment form	2 Hours, 30 Minutes	<i>Revenue Collection Clerk Staff</i> CTO
5. Return and present the OR to the CTO receiving personnel  5.1 Claim the letter/certificate of confirmation	5. Receive the OR presented  5.1 Prepare letter/certificate of confirmation  5.2 Release the letter/certificate of confirmation	None	3 Hours  30 Minutes  30 Minutes	<i>Treasury Operations Review</i> CTO
	<b>No understated</b>	<b>None</b>	<b>19 Days, 1 Hours</b>	
	<b>There is understated</b>	<b>Based on the assessment form</b>	<b>20 Days</b>	





**CITY ORDINANCE NO. 04-09, SERIES OF 2009 “ENACTING THE REVISED  
REVENUE CODE OF 2009 OF PANABO CITY”**

**Section 77. IMPOSITION OF TAX**

A. On manufacturers, producers, assemblers, re-packers, processors of any article of commerce of whatever kind or nature, and brewers, distillers, rectifiers and compounder of liquors, distilled spirits and wines or manufacturers of an article of commerce of whatever kind or nature, in accordance with the schedule shown hereunder. With domestic gross sales or receipts for the preceding calendar year in the amount of:

<b>Amount of Gross Sales/Receipts for the preceding Calendar year</b>	<b>Amount of Tax per Annum</b>
Less than 10,000.00	198.00
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	362.40
20,000.00 or more but less than 30,000.00	528.00
30,000.00 or more but less than 40,000.00	792.00
40,000.00 or more but less than 50,000.00	990.00
50,000.00 or more but less than 75,000.00	1,584.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,640.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than	4,620.00



300,000.00	
300,000.00 or more but less than 500,000.00	6,600.00
500,000.00 or more but less than 750,000.00	9,600.00
750,000.00 or more but less than 1,000,000.00	12,000.00
1,000,000.00 or more but less than 2,000,000.00	16,500.00
2,000,000.00 or more but less than 3,000,000.00	19,800.00
3,000,000.00 or more but less than 4,000,000.00	23,760.00
4,000,000.00 or more but less than 5,000,000.00	27,720.00
5,000,000.00 or more but less than 6,500,000.00	29,250.00
In excess of 6,500,000.00	At a rate of forty (40%) percent of one (1%) percent
<p>B. <u>On Wholesalers, distributors, importers, or dealers of any article of commerce of whatever kind or nature in accordance with the schedule shown hereunder. With domestic gross sales or receipts for the preceding calendar year in the amount of:</u></p>	
<b>Amount of Gross Sales/Receipts for the preceding Calendar year</b>	<b>Amount of Tax per Annum</b>
Less than P 1,000.00	21.60
1,000.00 or more but less than 2,000.00	39.60
2,000.00 or more but less than 3,000.00	60.00
3,000.00 or more but less than 4,000.00	86.40
4,000.00 or more but less than 5,000.00	120.00



5,000.00 or more but less than 6,000.00	145.20
6,000.00 or more but less than 7,000.00	171.60
7,000.00 or more but less than 8,000.00	198.00
8,000.00 or more but less than 10,000.00	224.40
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	330.00
20,000.00 or more but less than 30,000.00	396.00
30,000.00 or more but less than 40,000.00	528.00
40,000.00 or more but less than 50,000.00	792.00
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	3,960.00
300,000.00 or more but less than 500,000.00	5,280.00
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	12,000.00
2,000,000.00 or more	At a rate of Fifty-Three percent (53%) of one
C. On exporter	50 % under subsection (A), (B), or (E)