

**1. BUSINESS REGISTRATION (New / Renewal)  
Issuance of Business Permits**

**ABOUT THE SERVICE:**

The Local Government Code authorizes the LGU to impose taxes, fees, and other charges on business entities in order to generate revenue. The Business Permits and Licensing Section (BPLS) under the Office of the Mayor were tasked to implement several provisions of the existing Municipal Tax Ordinance. Its main objective is to require all business establishments to register and secure Business License and pay the required taxes and fees prior start of operations. Said permit shall be renewed annually, before the 20<sup>th</sup> of January, but oftentimes extended up to the end of February, as a means of consideration to the taxpayers, provided however, that it is being supported by a Sangguniang Bayan resolution.

Business One Stop Shop (BOSS) is being conducted during business renewal period (from 1<sup>st</sup> working day to last working day of January of each year) participated in by authorized representatives from Morong BFP, Engineering, Health, Market, Zoning and MENRO).

<b>Office or Division:</b>	Business Permit and Licensing	
<b>Classification</b>	Simple/Complex	
<b>Type of Transaction</b>	G2C - Government to Citizen G2B – Government to Business	
<b>Who may avail</b>	Business Owners-residents and transients/authorized representative (other than a municipal employee)	
<b>Checklist of Requirements</b>	<b>Where to Secure</b>	
<b><u>NEW BUSINESS APPLICATION</u></b>		
Photocopy of Owner’s Valid Identification Card bearing complete name, residence address and picture (for single proprietorship only)	BIR, Post Office, DFA, PSA, SSS, GSIS, Pag-ibig, other agency issued valid ID	
Location Sketch of business and Picture of establishment (at least three photos showing the presence of signboard, main entrance, facilities, sidewalk, or property line)	Applicant	

<p>PROOF OF BUSINESS REGISTRATION  DTI Registration (Single Proprietorship)  SEC Registration (Partnership/Corporation)  including Articles of Incorporation and By-Laws  CDA Accreditation (Cooperative)</p>	<p>DTI, SEC, CDA</p>
<p>Barangay Business Clearance (Locale of Business) with Official Receipt</p>	<p>Barangay locale of business</p>
<p>List of Regular and/or Casual Employees, with residence address and position, duly certified by the owner/company representative  NOTE: THESE EMPLOYEES ARE required to secure Working Permits</p>	<p>Owner/Company</p>
<p>RIGHT OF THE APPLICANT OVER THE BUSINESS LOCATION  IF LEASING:  • Photocopy of Notarized Contract of Lease and/or Previous Year's Mayor's Permit of Lessor  IF OWNED: Transfer Certificate of Title  IF NOT OWNED: Memorandum of agreement or formal consent of lot owner to use the property as business location</p>	<p>Notary Public</p>
<p><b><u>RENEWAL OF BUSINESS APPLICATION</u></b></p>	
<p>Barangay Business Clearance (Locale of Business) with Official Receipt</p>	<p>Barangay locale of business</p>
<p>List of Regular and/or Casual Employees, with residence address and position, duly certified by the owner/company representative  NOTE: THESE EMPLOYEES ARE required to secure Working Permits</p>	<p>Owner/Company</p>
<p>RIGHT OF THE APPLICANT OVER THE BUSINESS LOCATION  IF LEASING:  • Photocopy of Notarized Contract of Lease and/or Previous Year's Mayor's Permit of Lessor  IF OWNED: Transfer Certificate of Title  IF NOT OWNED: Memorandum of agreement or formal consent of lot owner to use the property as business location</p>	<p>Notary Public</p>
<p>BASIS FOR COMPUTING TAXES, FEES, AND CHARGES:  • Duly Notarized Sworn Statement of</p>	<p>BIR</p>

<p>Gross Sales or Receipt or</p> <ul style="list-style-type: none"> <li>• Certification of Gross Sales/Receipts duly signed by a CPA or authorized company representative</li> </ul> <p>BIR (IF EXEMPTED: Certificate of Tax Exemption)</p>	
For Corporations ONLY: Latest SEC General Information Sheet (GIS)	SEC
Previous Year's Mayor's Permit (w/ attachments: duplicate copy of Business Permit Application, proof of payments, Sanitary Permit, etc.)	Owner file
<p>Annual Income Tax Return (ITR) for the preceding year with Audited Financial Statement</p> <p>BIR (IF EXEMPTED: Certificate of Tax Exemption)</p> <ul style="list-style-type: none"> <li>• Certificate of Registration (COR-Form 2303)</li> </ul> <p>Proof of Payment of Annual Registration Fee for the current year (Form 0605) Note: Payment not later than 31st of January of each year</p>	BIR
<p>SSS (per Sec. 24 of RA 8282 known as Social Security Act)</p> <ul style="list-style-type: none"> <li>• Clearance and/or latest six (6) months proof of payments with support list of employees</li> </ul> <p>Previous year's SSS Clearance (if there is any)</p>	SSS
<p>PAG-IBIG (per R. A. 7742 s. 1994)</p> <ul style="list-style-type: none"> <li>• Certificate of Employer Registration (COER)/</li> </ul> <p>Certificate of PAG-IBIG Active Membership (CPAM) or Latest Proof of Payments</p>	PAG-IBIG
<p>PHILHEALTH</p> <p>Proof of Membership</p>	PHILHEALTH
OTHERS: Additional documents may be required on a case-to-case basis depending on actual examination of application (for complex transactions only)	
<b><u>ADDITIONAL REQUIREMENTS</u></b>	
Banks/Pawnshops/Money Changers	Central Bank Authority
Cellular Phone Dealer/Service Center	NTC Permit (per DOTC-NTC Memorandum Circular No. 07-08-2004 and 08-08-2004 in pursuant to the provisions of the Radio Control Law, Act No. 3846, as amended,

	Executive Order No. 546, and Republic Act 7925)
Dealer of LPG	ERB Permit
Dealer of Rice, Corn and Wheat	National Food Authority (NFA) License
Drugstore	BFAD Permit/PRC License of Pharmacist
Education Institution	Dep-Ed Accreditation
Electronic Repair and Motor Shop	DTI Accreditation Certificate
Fishpen Operators	LLDA Fishpen Permit as per RA 4850
General/Specialty & Engineering Contractor	Contractor's License from the Phil. Contractors Accreditation Board (PCAB)
Guns and Ammos Dealer/ Security Services	PCSUCIA National License (License to Operate issued at Camp Crame)
Insecticides and Pest Control Services	Pest Control License from Fertilizers and Insecticides Authority, Dept. of Agriculture
Manning and Crewing Services	POEA License
Medical/Dental/Optical Clinics	PRC License of attending Physician
Messengerial and Courier Service	DOTC Permit
Mining Industry	DENR Clearance
Pet Shop	Inventory/Wildlife Stock Report from CENRO Antipolo (per RA No. 9147 known as The Wildlife Resources Conservation and Protection Act of 2001)
Real Estate Broker	DTI License/Broker's License
Recruitment Agency	DOLE Clearance
Rent-A-Car and Transport Services	LTO Franchising and Regulatory Board Permit, Vehicle Registration (OR/CR)
Restaurant/Bakery	BFAD Permit
Telecommunications Services	NTC Clearance
Water Refilling Station	DOH Clearance/Water Analysis Result
Lessor of Commercial/Residential Lot/Building/Space/Machineries	Real Property Tax Clearance
Market Stall Holders	Certificate of Award/Market Clearance/ Deed of Sale (if any)
Newly Constructed Buildings	Building Permit and Occupancy Permit (issued by the Municipal Building Official) & Locational Clearance (issued by the MPDC)
Livestock/Poultry/Aviary Farm/Gasoline Station	Environmental Compliance Clearance (DENR)/LLDA Permit
Franchisee	Franchise Agreement

The establishment of business entails the registering of the business entity with government agencies such as:

- Department of Trade and Industry (DTI) office – for single proprietorship
- Securities and Exchange Commission (SEC) – for partnerships and corporations

- Cooperative Development Authority (CDA) – for cooperatives
- Local Government Unit (LGU) – for local permits
- Bureau of Internal Revenue (BIR) - RDO 46 at Taytay, Rizal - for payment of national taxes.
- Philippine Health Insurance Company (Philhealth) – employers are required to register to provide social health insurance coverage to their employees.
- Social Security System (SSS) - R.A. 8282 also known as Social Security Act of 1997. An employer or any person who uses the services of another person in business, trade, industry or any undertaking is covered by this Act.
- Home Development Mutual Fund (HDMF) also known as PAG-IBIG Fund - Pursuant to Republic Act 7742 which was fully implemented on January 1, 1995, membership to the PAG-IBIG Fund shall be mandatory for all employees covered by the Social Security System (SSS) and/or the Government Service Insurance System (GSIS) and who are earning at least P4,000.00 a month.

Business registration is important because the entity is given a legal existence.

## FEES AND CHARGES

***Legal Basis: 2016 Revenue Code of the Municipality of Morong, Rizal***

➤ **Permit and Regulatory Fees**

***Chapter III, Article A, Section 3A.01***

*There shall be collected an annual fee for the undertake an activity within the municipality.*

➤ **Mayor's Permit** - Rate depends on asset size or number of workers, whichever will yield the higher fee

***Chapter V, Article C, Sec. 5C.01***

➤ **Garbage Fee** - Rate depends on type or nature of business

***Chapter IV, Article D, Section 4D.01***

➤ **Sanitary Fee** - Rate depends on type or nature of business

➤ ***Chapter IV, Article E, Section 195***

➤ **Fire Inspection Fee** - 15% of fees

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Obtain interview form with checklist of requirements from BPLS (Form 1)	Issues Interview Form and guidelines. Answers other queries of the applicant	none	5 mins.	Licensing Officer/ BPLS Staff
Accomplish and submit Interview Form including the required documents to BPLS to secure computer-generated application form and Tax Order of Payment (TOP)	<p>Receives and examines application and evaluates submitted documents. Verifies declared capitalization/gross sales and determines corresponding license fees. Encodes data to database, prints application form and TOP, records to logbook and orients applicant on routing procedures.</p> <p><b><u>Routing Schedule:</u></b></p> <ul style="list-style-type: none"> <li>• From BPLS (review and evaluation of application / assessment of taxes and fees)</li> <li>• Fire Department (Payment of annual fire inspection fee and to obtain Fire Safety Certificate)</li> <li>• Health Office (to obtain Sanitary Permit)</li> <li>• Municipal Engineering Office (Assessment of Annual Building Inspection and other related fees)</li> </ul>		15 mins	Licensing Officer

	<ul style="list-style-type: none"> <li>• Treasurer's Office(Payment of taxes and fees)</li> <li>• BPLS (for printing of permit)</li> </ul> <p><u>Note:</u></p> <p>Payment should be Made directly to the Treasurer's Office, either cash or check (payee - Municipal Treasurer of Morong, Rizal)</p> <ul style="list-style-type: none"> <li>• Backroom assistance is provided by the BPLO during the BOSS period.</li> </ul>	Please refer to the fees and charges above		
After payment of required taxes and fees and completion of the routing phase, return toBPLS for submission of accomplished/ routed application form with all the requirements	Secures accomplished / routed application form, checks completeness of documentary requirements and correctness of taxes and fees paid, prints permit, forwards to the Municipal Mayor or his authorized personnel for approval and signature, records to logbook and releases Business Permit bearing office seal including Business Plate and/or Sticker to client	None	10 mins.	BPLS Staff/ Municipal Mayor
	<b>TOTAL</b>	Please refer to the feesand chargesabove	<b>30 mins.</b>	

## 2. ISSUANCE OF WORKING PERMIT

### (Individual Mayor's Permit on Occupation or Calling)

#### ABOUT THE SERVICE:

There shall be an annual fee collected for any person engaged in the practice of occupation or calling whether working on temporary or permanent basis. Persons governed are those who exercise his/her profession, occupation, or calling within the jurisdictional limits of the Municipality of Morong, whether working on contractual, casual, temporary, probationary, or permanent basis, regardless of his/her position, with the exception of those individuals who are subject to Professional Tax and government employees. Employees and workers who generally attend to the daily needs of the general public, including peddlers, food handlers, GROs, etc., shall be required to secure annual Mayor's Permits as pre-requisite in the registration/renewal of business.

<b>Office or Division:</b>	Business Permit and Licensing Office	
<b>Classification</b>	Simple	
<b>Type of Transaction</b>	G2C - Government to Citizen	
<b>Who may avail</b>	Permanent and Contractual Employees/Workers	
<b>Fees:</b>	<b>Working Permit Fee</b>	<b>Amount of Fee (in Pesos)</b>
	Occupational Permit	200.00
	Health Certificate / ID	75.00



Checklist of Requirements		Where to Secure		
<ul style="list-style-type: none"> <li>➤ Barangay Clearance (Place of Residency)</li> <li>➤ Police Clearance (Place of Residency) or NBI Clearance</li> <li>➤ Community Tax Certificate (cedula)</li> <li>➤ X-Ray, Urine Test, Stool Test, Drug Test (if required)</li> </ul> <p>Night club employees shall be required to submit additional documents, as follows:</p> <ul style="list-style-type: none"> <li>➤ PSA authenticated Birth Certificate or Certified Copy of Baptismal Certificate</li> <li>➤ Latest G-Smear, Hepa B and HIV Test results</li> <li>➤ Ordinance Violation Receipt (OVR)</li> </ul>		<p>Barangay PNP/NBI</p> <p>Municipal Treasurer's Office Private Hospital or Clinic</p> <p>PSA</p> <p>Government/Private Hospital or Clinic</p>		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Obtain Working Permit application form with checklist of requirements from BPLS (Form 2)	<p>Interviews applicant, inspects available documents, assess fees, orients applicant on routing procedures</p> <p><b><u>Routing Schedule:</u></b></p> <ul style="list-style-type: none"> <li>• From BPLS</li> <li>• Treasurer's Office</li> <li>• Municipal Health Office</li> <li>• BPLS</li> </ul>	none	5 minutes	BPLS Staff
Proceed to the designated payment window of the Municipal Treasury and present Tax Order Payment (TOP)	Received payment and issued Official Receipt	Please refer to the table above for the particular fees	5 minutes	Revenue Collection Clerk/Officer

<p>After payment of required fees and completion of the routing phase, return to BPLS for submission of accomplished/routed application form including all the documentary requirements as basis for the issuance of Working Permit</p>	<p>Secures accomplished/routed application form, checks completeness of documentary requirements and correctness of fees paid, encodes data to the database, prints permit, forwards to the Municipal Mayor or his authorized personnel for approval and signature, seals, records to logbook and releases Working Permit to client</p>	<p>none</p>	<p>15 minutes</p>	<p>BPLS Staff The Municipal Mayor/</p>
	<p><b>Total:</b></p>	<p>Please refer to the table above for the particular fees</p>	<p>25 minutes</p>	

### 3. CESSATION (RETIREMENT/CLOSURE) OF BUSINESS

#### ABOUT THE SERVICE:

Enterprises, upon cessation of operation, shall inform the LGU for the assessment of any tax due. Any person natural or juridical who discontinues, transfer to other locality/ies or close/retire his/her business operation(s) is subject to the taxes, fees and charges on business. Any tax due must first be paid before any business or an undertaking is finally terminated.

<b>Office or Division:</b>	Business Permit and Licensing Office			
<b>Classification</b>	Simple			
<b>Type of Transaction</b>	G2C - Government to Citizen G2B - Government to Business			
<b>Who may avail</b>	Business Owners			
<b>Checklist of Requirements</b>		<b>Where to Secure</b>		
<ul style="list-style-type: none"> <li>➤ Sworn Statement of the gross sale or receipts for the current calendar year</li> <li>➤ Affidavit of Business Closure</li> <li>➤ Latest permit issued and tin plate (to be surrendered)</li> <li>➤ Cancellation of Registration from DTI/SEC</li> </ul>		BIR  Notary public Business Owner  DTI/SEC		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
Obtain business retirement application form and checklist of requirements from BPLS (Form 3)	Issues application form and answers other queries of applicant	none	3 minutes	Licensing Officer
Accomplish and submit application form including the required documents to	Receives and examines submitted documents and verifies payment of taxes and status of business based on available	none	15 minutes	Licensing Officer

BPLS for evaluation.	<p>records. Advises applicant to follow up after 1 to 2 working days (either personal or over the phone)</p> <p>Conducts actual site inspection within 24 hours to verify the veracity of the application. Prepares and submit Inspection Report to the Licensing Officer immediately after actual visitation.</p> <p>Upon submission of Inspection report, evaluates inspection report and determine taxes/fees to be paid. Informs applicant on the result of evaluation (over the phone), advises them to schedule payment within 24 hours. Issues order of payment to be given to client once they return to BPLS</p>		<p>Varies (Depends on the location and nature of business)</p> <p>5 minutes</p>	<p>License Inspector/ BPLS Staff</p> <p>Licensing Officer</p>
Proceed to the designated payment window of the Municipal Treasury and present Tax Order Payment (TOP)	Received payment and issued Official Receipt	150.00	10 minutes	Revenue Collection Clerk/Officer
Return to BPLS to present proof of payment of corresponding fee and issuance of Certification of Business Retirement	Checks correctness of fees paid, prints and signs Certification, seals, records to logbook and releases document to client	none	2 minutes	Licensing Officer
	<b>Total:</b>	Php 150.00	35 minutes	

#### 4. ISSUANCE OF CERTIFICATIONS

##### ABOUT THE SERVICE:

These are documents requested by clientele attesting the status of operation of a certain business establishment whether it exist or not. No fees shall be collected to requesting competent court or other government agencies.

<b>Office or Division:</b>	Business Permit and Licensing Office			
<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>	Government Agencies/Business Owners/General Public			
<b>Checklist of Requirements</b>		<b>Where to Secure</b>		
➤ Letter addressed to the Municipal Mayor stating nature of request, name and contact number of requesting party		Requesting Government Agencies/Business Owners/General Public		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
Submit Letter stating the nature/purpose of request or Obtain and fill-up Request Form	Receives request, issues order of payment, and directs applicant to pay at the Treasurer’s Office	none	2 minutes	BPLS Staff
Proceed to the designated payment window of the Municipal Treasury and present Tax Order Payment (TOP)	Received payment and issued Official Receipt	130.00	10 minutes	Revenue Collection Clerk/Officer

Return to BPLS and present proof of payment for the issuance of Certification	Encodes data, prints and signs Certification, seals, records to logbook and releases to requesting party	none	3 minutes.	Licensing Officer
	<b>Total:</b>	Php130.00	15 minutes	

## 5. ISSUANCE OF DUPLICATE COPY OF BUSINESS PERMIT CARD/ AUTHENTICATION OF DOCUMENTS

### ABOUT THE SERVICE:

BPLS may issue a duplicate copy of the Business Permit card upon presentation of satisfactory proof that the original permit has been lost, stolen or destroyed. Certified copies of documents can also be obtained for official use of the clientele. No fees shall be collected to requesting competent court or other government agencies.

<b>Office or Division:</b>	Business Permit and Licensing Office	
<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>	Government Agencies/Business Owners/General Public	
<b>Fees:</b>		<b>Fee (in Pesos)</b>
	Replacement of Permit to Operate	50.00
	Fee for every Certified copy of any document in connection with the business registration (w/ official seal)	50.00/copy
<b>Checklist of Requirements</b>	<b>Where to Secure</b>	
<ul style="list-style-type: none"> <li>➤ Letter addressed to the Municipal Mayor stating nature of request, name and contact number of requesting party</li> <li>➤ Duly notarized Affidavit of Loss (if permit has been lost or stolen)</li> </ul>	Requesting Government Agencies/Business Owners/General Public  Notary Public	

CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter Request or Obtain and fill-up Request Form	1. Receives request, issues order of payment, and directs applicant to pay at the Treasurer's Office	none	2 minutes	BPLS Staff
2. Proceed to the designated payment window of the Municipal Treasury and present Tax Order Payment (TOP)	2. Received payment and issued Official Receipt	50.00	10 minutes	Revenue Collection Clerk/Officer
3. Return to BPLS, present proof of payment for preparation of document/s requested	3. Prints duplicate business permit, forwards to the Municipal Mayor or his authorized personnel for signature, seals, records to logbook, releases document to requesting client		3 minutes	BPLS Staff/ Municipal Mayor
	3.1 Retrieves requested document/s from file, accompanies client in photocopying the document/s		5 minutes	BPLS Staff
	3.2 Certifies, signs document/s, seals, records to logbook, releases document/s to client		3 minutes	Licensing Officer
	<b>Total</b>	Php50.00	23 minutes	