

**Requirements for RETIREMENT of
Business**

- BARANGAY CERTIFICATION FOR CLOSURE OF BUSINESS**
- ORIGINAL BUSINESS PERMIT AND BUSINESS PLATE**
- FINANCIAL STATEMENT FOR THE PAST 3 YEARS, QUARTERLY VAT AND MONTHLY VAT OF THE CURRENT YEAR**
- FOR CORPORATION OR PARTNERSHIP**
- **BOARD RESOLUTION** for Retirement of Business
- SKETCH**

NOTE: If applying thru representative, submit authorization letter / notarized Secretary's Certificate with ORIGINAL I.D. from owner and representative.

**Requirements for AMENDMENT of
Business/Mayor's Permits**

- IF CHANGE OF BUSINESS ADDRESS**
 - Letter Request stating reasons for amendment with Original ID
 - Original Mayor's Permit
 - New Barangay Business Clearance
 - New Lease Contract and Lessor's Permit
 - New Locational Clearance
 - If Corporation (SEC)/Board Resolution
- IF CHANGE OF LINE OF BUSINESS & ADDITIONAL LINE OF BUSINESS**
 - Letter Request stating reasons for amendment with Original ID
 - Original Mayor's Permit
 - New Locational Clearance
 - If Corporation (SEC)
- IF CHANGE OF OWNERSHIP (SINGLE PROP. TO CORPORATION OR VICE VERSA)**
 - Letter Request stating reasons for amendment with Original ID
 - Original Mayor's Permit
 - New DTI or S.E.C. Registration
 - Deed of Sale/Deed of Assignment/Affidavit of Transfer with Original ID
 - Amended Locational Clearance
 - If from Corporation to Single Prop. (Board Resolution)

NOTE: If applying thru representative, submit authorization letter / notarized Secretary's Certificate with ORIGINAL I.D. from owner and representative.

**RELEVANT PROVISIONS
ON BUSINESS IN SAN JOSE DEL MONTE CITY**

Sec. 61 Time of Payment and Accrual of Tax

Unless otherwise specifically provided in this Article, the tax imposed herein shall accrue on the first day of January of each as regards subjects then liable therefore the same may be paid in quarterly instalments within the first twenty (20) days of January and of each subsequent quarters.

The Sangguniang Panglungsod, however, thru an ordinance, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, provided, that the period of extension shall not exceed six (6) months.

Sec. 62 (k) Retirement of Business

Any person, natural or juridical, subject to the tax on business imposed herein shall, upon termination of the business, submit sworn statement of the gross sales or receipts for that particular calendar year.

Sec. 123 (e) Posting of Permit

Every permittee shall keep his permit conspicuously posted in plain view at all times in his place of business or office. If the permittee has no place of business or office he shall keep the permit in his person. The permit shall be immediately produced upon demand by the City Mayor, the City Treasurer or their duly authorized representative.

Sec. 66 Surcharge for Late Payments

Failure to pay the tax impose in this Article within the time required shall subject the taxpayer to a surcharge of "twenty-five percent (25%)" of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the original tax due.

Sec. 67 Interest on Unpaid Tax

In addition to the surcharge imposed to the preceding Section, there shall be imposed an interest of "two percent (2%) per month" upon the unpaid amount from due date until the tax is fully paid. Provided, that the total interest on the unpaid amount or portion thereof shall not exceed in thirty-six (36) months.

BUSINESS TAX CALENDAR

- 1st Quarter Payment..... January 3-20**
- 2nd Quarter Payment..... April 1-20**
- 3rd Quarter Payment..... July 1-20**
- 4th Quarter Payment..... October 1-20**

- Payments made after said dates are subject to surcharge and interest



Business Permits & Licensing Office



**Citizen's
Guide
to
Business
Registration**

BUSINESS ONE-STOP-SHOP
Government Service Express
Basement 2, SM San Jose del Monte, Bulacan
Contact us: (044) 307-3139
Email us: bplocsjdm_16@yahoo.com

Government Service Express, Basement 2, SM
City of San Jose Del Monte, Brgy. Tungkong
Mangga, San Jose Del Monte City, Bulacan

Requirements for RENEWAL of Business Permits

1. **BARANGAY BUSINESS CLEARANCE (Original)**
2. **Certified True Copy of B.I.R Quarterly VAT and Monthly VAT (Jan.-Dec) or ITR / Financial Statement**

*If with branches outside San Jose Del Monte City, submit breakdown of sales per City/Municipality and attach business permit application for those Cities.

OTHER REQUIREMENTS PER NATURE OF BUSINESS

- *** Secretary's Certificate (for Corporation/Partnership)
Authorization letter (Single Proprietorship)
- *** Original ID from owner and representative
- *** Special Requirements of Specific Business as per National Government Agencies.

NOTE: Secure all clearances before applying business permits
(Zoning, Engineering, Sanitary, Environmental Clearance)

Requirements for NEW Business Permits

1. **BUSINESS NAME REGISTRATION (Photocopy)**
 - DTI Registration (Single Proprietor)
 - SEC Registration (Corporation, Partnership or Foundation Articles of Incorporation / Partnership)
 - CDA Registration (Cooperative)

2. **BARANGAY BUSINESS CLEARANCE (Original)**
3. **OCCUPANCY PERMIT**
4. **LOCATIONAL CLEARANCE**
4. **CONTRACT OF LEASE (if Lessee)**

OTHER REQUIREMENTS PER NATURE OF BUSINESS

- *** Secretary's Certificate (for Corporation/Partnership)
Authorization letter (Single Proprietorship)
- *** Original ID from owner and representative
- *** Special Requirements of Specific Business as per National Government Agencies.

NOTE: Secure all clearances before applying business permits
(Zoning, Engineering, Sanitary, Environmental Clearance)

SPECIAL Requirement(s) of Specific Business as per National Government Agencies

Lessor/Real Estate Lessor.....	Occupancy Permit & Ownership
General Contractor/Construction Sales.....	PCAB License
Financial Institution.....	BSP Certification of Registration or Authority to Operate (Banks/Pawnshops/Foreign Exchange Dealer/Money Changer/Remittance Agents)
Employment Agency/Manpower/Recruitment Agency	
For Local Employment Only.....	DOLE Registration
For Overseas Employment.....	POEA Registration
Cargo Forwarder, Freight Forwarder, Logistics.....	Accreditation from Fair Trade and Enforcement Bureau (FTEB)
Security Agency.....	PCSUCLA National License, PNP License to Operate (PNP Camp Crame)
Custom Broker.....	Accreditation from Bureau of Customs
Manning & Crewing Services.....	POEA License
Merchant/Broker.....	Future Commodity Merchant/Broker's License by S.E.C.
Advertising Agency.....	Building Permit
Mining Industry.....	DENR Clearance
Real Estate Broker/Appraiser.....	PRC License
Telecommunication Services/Gadgets.....	NTC Accreditation
Massage Parlor.....	TESDA NCII
Dealer/Retailer of Rice, Corn & Wheat.....	National Grain Authority from NFA
Large Scale Bakeshop.....	FDA License to Operate
Drugstore.....	FDA License to Operate, PRC License of Pharmacist
Electronic & Motor Repair Shop.....	Accreditation from DTI
Birthing House/Maternity.....	Philhealth Accreditation
Manufacturing/Dealer/Importer of Toys.....	License to Operate from Bureau of Health Device & Technology (DOH)
Gasoline Station.....	Environmental Compliance Certificate from DENR, DOH Certificate of Compliance
LPG Dealer/Retailer.....	Standard Compliance Cert. (SCC)-Dept. of Energy
Guns & Ammunition.....	PNP Clearance
Learning Institution.....	DepEd Registration
Transport Service, Rent-a-car, Trucking Services.....	LTFRB Registration
Videogram Rental Services.....	Videogram Permit from Optical Media Board (OMB)
Animal Control Facility, Cattery, Circus/Carnival Animal Show, Corral Farm, Crocodile Farm, Hog Farm, Kennel, Laboratory Animal Facility, Monkey Farm, Pet Shop, Poultry Farm, Race Tract and Equestrian Establishment, Slaughter House, Stock Farm, Stockyard, Stud Farm, Veterinary Clinic, Veterinary Hospital, Wildlife Rescue Center, Zoo.....	Animal Welfare Certificate of Registration from the Bureau of Animal Industry
Warehouse.....	Main Office Permit
Franchised Business.....	Franchise Agreement