

B a t a n g a s C i t y

Business One Stop Shop

Sa simpleng proseso, Negosyo mo ay panalo!





BUSINESS PERMITS & LICENSING OFFICE

CITIZEN'S CHARTER HANDBOOK

2023 (New Edition)

I. Mandate:

The Business Permits & Licensing Office is the lead city office that issues permits and licenses.

II. Vision:

Providing total quality service in a professional manner and business-friendly environment to people seeking permits.

III. Mission:

To efficiently serve the people applying for permits and assist the city government in generating income effectively.

IV. Service Pledge:

We commit to:

1. To continue our reforms on streamlining business permits and licensing system in the pursuit of promoting a more business-friendly environment.
2. To provide an electronic Business Permits and Licensing System (eBPLS) through the business-one-stop-shop and capacitate our personnel in order to provide quality service to people seeking permits and other services.
3. To promote transparency and professionalism in the conduct of inspections by providing our client with a business-friendly inspection system.
4. To lead and facilitate on various operations from different city departments/offices in coordination with regional and local representatives of National Government Agencies at the BOSS.
5. To implement BPLO policies strictly and fairly.

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A. External

1. Business Registration (New Applications)

Business Registration of Newly Started Business Establishments is required prior to operation of business in compliance to the Section 5 of Batangas City Revenue Code of 2009.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office
Classification:	Simple
Types of Transaction:	G2B - Government to Business Owners
Who may avail:	Business Owners

Checklist of Requirements		Where to Secure		
Contract of Lease (if Lessee)		Lessor		
Original Market Clearance (if Market Stallholders)		City Market Office		
Original Special Power of Attorney (if applicant is not connected to the owner of the business)		Business Owner		
Authorization Letter (if applicant is an employee of the business establishment)		Business Owner		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
Secures queue number for purpose		None	10 seconds	Queuing Machine
1. Submits requirements and provides information	1.1 Calls the applicant; 1.2 Checks requirements; 1.3 Encodes information; 1.4 Requests applicant to validate information and affix signature; [Backroom Operations]	None	1 Hour	Administrative Aide I - Receiving Counter – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
2. Pays computed tax and fees Receives Business Permit	2.1 Calls the applicant; 2.2 Issues official receipts; 2.3 Issues business permit and other permits/clearances	Business Tax & other fees dependent on capitalization/ Batangas City Revenue Code of 2009 Schedule of Fees	1 Hour	Revenue Collection Clerk-City Treasurer's Office for Payment and Administrative Aide I– BPLO for the Issuance of Business Permit and other permits/ clearances (Please refer to the

				Organizational Chart of BPLO on page 16)
	Total:	Business Tax & other fees dependent on capitalization/ Batangas City Revenue Code of 2009 Schedule of Fees	2 Hours	

***Note: Section 6. City Mayor's Permit (b) 2. Total capital investment on the business - Batangas City Revenue Code of 2009**

For business taxes and other fees, Batangas City Revenue Code of 2009 is available at the Public Assistance and Complaint Desk located at the BOSS

2. Business Registration (Renewal)

Renewal of existing business is required to continue the operation for the ensuing calendar year.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office
Classification:	Simple
Types of Transaction:	G2B - Government to Business Owners
Who may avail:	Business Owners

Checklist of Requirements	Where to Secure
Original Barangay Clearance	Integrated at the BOSS
Original Market Clearance (if Market Stallholders)	City Market Office
Income Tax Return/Certification of Gross Receipts (for businesses that have main offices located elsewhere)	Bureau of Internal Revenue (BIR)
Original Special Power of Attorney (if applicant is not connected to the owner of the business)	Business Owner

Authorization Letter (if applicant is an employee of the business establishment)		Business Owner		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
Secures queue number for purpose		None	10 seconds	Queuing Machine
1. Submits requirements and provides information	1.1 Calls the applicant; 1.2 Checks requirements; 1.3 Validates identity and compliance; 1.4 Requests applicant to validate information and affix signature; [Backroom Operations]	None	1 Hour	Administrative Aide I - Receiving Counter-BPLO (Please refer to the Organizational Chart of BPLO on page 16)
2. Pays computed tax and fees Receives Business Permit	2.1 Calls the applicant; 2.2 Issues official receipts; 2.3 Issues business permit and other permits/clearances	Business Tax & other fees dependent on gross sales/Batangas City Revenue Code of 2009 Schedule of Fees	1 Hour	Revenue Collection Clerk/City Treasurer's Office for Payment and Administrative Aide I– BPLO for the Issuance of Business Permit and other permits/clearances(Please refer to the Organizational Chart of BPLO on page 16)
Total:		Business Tax & other fees dependent on gross sales/Batangas City Revenue Code of 2009 Schedule of Fees	2 Hours	

***Note: Section 6. City Mayor's Permit (b) 3. Total gross receipts during the preceding year and such other pertinent data which may from time to time be required - Batangas City Revenue Code of 2009**

For business taxes and other fees, Batangas City Revenue Code of 2009 is available at the Public Assistance and Complaint Desk located at the BOSS

3. Online Business Registration (New Applications)

Business Registration of Newly Started Business Establishments is required prior to operation of business in compliance to the Section 5 of Batangas City Revenue Code of 2009.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office
Classification:	Simple
Types of Transaction:	G2B - Government to Business Owners
Who may avail:	Business Owners

Checklist of Requirements		Where to Secure		
Contract of Lease (if Lessee)		Lessor		
Original Market Clearance (if Market Stallholders)		City Market Office		
Original Special Power of Attorney (if applicant is not connected to the owner of the business)		Business Owner		
Authorization Letter (if applicant is an employee of the business establishment)		Business Owner		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
1. Click https://business.batangascity.gov.ph/Batangas/OnlineServices/login and see attached Step-by-step process.	The application is automatically reflected at the eBOSS system.	Business Tax & other fees dependent on capitalization/ Batangas City Revenue Code of 2009 Schedule of Fees	15 minutes based on BPLO simulation activity (Dependent on the client, internet signal, etc.)	Licensing Officer III – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
Total:		Business Tax & other fees dependent on capitalization/Batangas City Revenue Code of 2009 Schedule of Fees	15 minutes based on BPLO simulation activity	

***Note: Section 6. City Mayor's Permit (b) 2. Total capital investment on the business - Batangas City Revenue Code of 2009**

4. Online Business Registration (Renewal)

Renewal of existing business is required to continue the operation for the ensuing calendar year.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office
Classification:	Simple
Types of Transaction:	G2B - Government to Business Owners
Who may avail:	Business Owners

Checklist of Requirements		Where to Secure		
Original Barangay Clearance		Integrated at the BOSS		
Original Market Clearance (if Market Stallholders)		City Market Office		
Income Tax Return/Certification of Gross Receipts (for businesses that have main offices located elsewhere)		Bureau of Internal Revenue (BIR)		
Original Special Power of Attorney (if applicant is not connected to the owner of the business)		Business Owner		
Authorization Letter (if applicant is an employee of the business establishment)		Business Owner		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
1. Click https://business.batangascity.gov.ph/Batangas/OnlineServices/login and see attached Step-by-step process.	The application is automatically reflected at the eBOSS system.	Business Tax & other fees dependent on capitalization/ Batangas City Revenue Code of 2009 Schedule of Fees	15 minutes based on BPLO simulation activity (Dependent on the client, internet signal, etc.)	Licensing Officer III – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
Total:		Business Tax & other fees dependent on gross sales/Batangas City Revenue Code of 2009 Schedule of Fees	15 minutes based on BPLO simulation activity	

***Note: Section 6. City Mayor's Permit (b) 3. Total gross receipts during the preceding year and such other pertinent data which may from time to time be required - Batangas City Revenue Code of 2009**

5. Online Appointment System

Online appointment allows clients to schedule their business registration (i.e. Business Renewal, New Business, Retirement and other transactions, etc.) through web-based system.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office
Classification:	Simple
Types of Transaction:	G2B - Government to Business Owners
Who may avail:	Business Owners

Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
1. Click https://business.batangascity.gov.ph/Batangas/OnlineServices/login and see attached Step-by-step process.	1.1 Application of appointment is automatically reflected at the system 1.2 BPLO staff will accommodate the applicants.	None	2 minutes based on BPLO simulation activity (Dependent on the client, internet signal, etc.)	Licensing Officer III – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
Total:		None	2 minutes based on BPLO simulation activity	

6. Application for Permit to Operate as Contractor/Sub-Contractor and other related activities

A Special Permit is required to all Contractor/Sub-Contractor and other related activities prior to operation.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office	
Classification:	Simple	
Types of Transaction:	G2B - Government to Business Owners	
Who may avail:	Business Owners/Contractors/Sub-Contractors	
Checklist of Requirements		Where to Secure
Original Barangay Clearance for Business		Integrated at the BOSS
DTI Registration for Single Proprietorship or		DTI or Securities and Exchange Commission

Original SEC Registration for Corporation and Partnership		(SEC) Office		
Original Special Power of Attorney (if applicant is not connected to the owner of the business)		Business Owner		
Authorization Letter (if applicant is an employee of the business establishment)		Business Owner		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
Secures queue number for purpose		None	10 seconds	Queuing Machine
1. Provides information	1.1 Calls the applicant 1.2 Check requirements 1.3 Validates identity 1.4 Requests applicant to validate information and affix signature 1.5 Provides queue number	None	45 minutes	Administrative Aide I - Receiving Counter – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
2. Pays computed tax and fees and claims the special permit	2.1 Calls the applicant to pay fees 2.2 Issues Official Receipt 2.3 Releases the permit/clearances	Dependent on capitalization/gross sales and other fees per Batangas City Revenue Code of 2009 Schedule of Fees	15 minutes	Revenue Collection Clerk-City Treasurer's Office for Payment and Administrative Aide I - BPLO for the Issuance of Special Permit (Please refer to the Organizational Chart of BPLO on page 16)
Total:		Dependent on capitalization/gross sales and other fees per Batangas City Revenue Code of 2009 Schedule of Fees	1 hour	

***Note:Section 6. City Mayor’s Permit (b) 3. Total gross receipts during the preceding year and such other pertinent data which may from time to time be required - Batangas City Revenue Code of 2009**

For business taxes and other fees, Batangas City Revenue Code of 2009 is available at the Public Assistance and Complaint Desk located at the BOSS

7. Application for Certification of No Business Activity/Certified Photocopy of Business Permit/Certified Original Duplicate of Business Permit

A certification issued to and requested by business owners/clients for legal purposes only.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office			
Classification:	Simple			
Types of Transaction:	G2B - Government to Business Owners			
Who may avail:	Business Owners/Authorized Representative			
Checklist of Requirements		Where to Secure		
Business Transaction Form		BPLO Receiving Counter		
Original Special Power of Attorney (if applicant is not connected to the owner of the business)		Business Owner		
Authorization Letter (if applicant is an employee of the business establishment)		Business Owner		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
Secures queue number for purpose		None	10 seconds	Queuing Machine
1. Provides information	1.1 Calls the applicant 1.2 Checks requirements 1.3 Validates identity 1.4 Provides queue number	None	15 minutes	Administrative Aide I -Receiving Counter – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
2. Pays computed fees and claims certification/certified photocopy or certified original duplicate of Business Permit	2.1 Calls the applicant to pay fees 2.2 Issues Official Receipt 2.3 Releases Certification/Permit	Php 80.00	15 minutes	Revenue Collection Clerk-City Treasurer's Office for Payment and Administrative Aide I - BPLO for the Issuance of Special Permit (Please refer to the Organizational Chart of BPLO on page 16)
Total:		Php 80.00	30 minutes	

8. Application for Motorcade/Parade/Procession/Fun Run and other related activities

A special permit issued to clients after paying the imposed fee for the certain activity requested.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office			
Classification:	Simple			
Types of Transaction:	G2C - Government to Citizen			
Who may avail:	General Public			
Checklist of Requirements		Where to Secure		
Letter of Intent Approved by the City Mayor		City Mayor's Office		
TDRO Route Map		Transportation Development Regulatory Office (TDRO)		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
Secures queue number for purpose		None	10 seconds	Queuing Machine
1. Provides information	1.1 Calls the Applicant 1.2 Checks requirements 1.3 Provides queue number	None	15 minutes	Administrative Aide – I Receiving Counter- BPLO (Please refer to the Organizational Chart of BPLO on page 16)
2. Pays computed fees and claims the permit	2.1 Calls the applicant to pay fees 2.2 Issues Official Receipt 2.3 Releases Certification/Permit	Php 500.00	15 minutes	Revenue Collection Clerk - City Treasurer's Office for Payment and Administrative Aide I - BPLO for the Issuance of Special Permit(Please refer to the Organizational Chart of BPLO on page 16)
Total:		Php 500.00	30 minutes	

9. Application for Mayor's Clearance

A Mayor's Clearance is issued to a bonafide resident primarily for foreign/local employment application and other legal purposes.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office			
Classification:	Simple			
Types of Transaction:	G2C - Government to Citizen			
Who may avail:	General Public			
Checklist of Requirements		Where to Secure		
Business Transaction Form		BPLO Receiving Counter		
Original Police/NBI Clearance		Philippine National Police/National Bureau of Investigation		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
Secures queue number for purpose		None	10 seconds	Queuing Machine
1. Provides information	1.1 Calls the applicant 1.2 Check requirements 1.3 Validates identity 1.4 Requests applicant to validate information 1.5 Provides queue number	None	15 minutes	Administrative Aide – I Receiving Counter – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
2. Pays computed fees and claims the Mayor's Clearance	2.1 Calls the applicant to pay fees 2.2 Issues Official Receipt 2.3 Releases Mayor's Clearance	Php 80.00	15 minutes	Revenue Collection Clerk - City Treasurer's Office for Payment and Administrative Aide I - BPLO for the Issuance of Special Permit (Please refer to the Organizational Chart of BPLO on page 16)
Total:		Php 80.00	30 minutes	

10. Application for Permit to Operate Privilege Store (Tiangge)

A Special Permit is issued to approved applicants authorizing the operation subject to compliance to all the conditions and city ordinances.

Office or Division:	City Mayor's Office - Business Permits and Licensing Office			
Classification:	Simple			
Types of Transaction:	G2C - Government to Citizen			
Who may avail:	General Public			
Checklist of Requirements		Where to Secure		
Letter of Intent Approved by the City Mayor		City Mayor's Office		
Original Barangay Clearance		Integrated at the BOSS		
DTI Registration for Single Proprietorship or SEC Registration for Corporation and Partnership		DTI or Securities and Exchange Commission (SEC) Office		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Person Responsible
Secures queue number for purpose		None	10 seconds	Queuing Machine
1. Provides information	1.1 Calls the applicant 1.2 Checks requirements 1.3 Validates identity 1.4 Provides queue number	None	15 minutes	Administrative Aide I - Receiving Counter – BPLO (Please refer to the Organizational Chart of BPLO on page 16)
2. Pays computed fees and claims the Special Permit	2.1 Calls the applicant to pay fees 2.2 Issues Official Receipt 2.3 Releases Special Permit	Dependent on the number of stalls and duration of the operation (100.00 per day per stall per Batangas City Revenue Code of 2009)	15 minutes	Revenue Collection Clerk - City Treasurer's Office for Payment and Administrative Aide I - BPLO for the Issuance of Special Permit (Please refer to the Organizational Chart of BPLO on page 16)
Total:		Dependent on the number of stalls and duration of the operation (100.00 per day per stall per Batangas City Revenue Code of 2009)	30 minutes	

Organizational Chart



VI. FEEDBACK AND COMPLAINT

How to send feedback	<p>Fill-out Client Satisfaction Measurement Form found at the BPLO waiting area and drop it in the Drop Box. (<i>Click here for the Client Satisfaction Measurement form: Questionnaire Client Satisfaction-English-BPLO; Questionnaire Client Satisfaction-Tagalog-BPLO</i>)</p> <p>Also available online through this link https://www.batangascity.gov.ph/web/images/Offices/BPLO/Citizen-Charter-Online-Business-Registration_Renewal.pdf and email the accomplished feedback form to ditas.rivera@batangascity.gov.ph</p> <p>Processing the information gathered from business registrants and submitting the findings to the City Mayor as attested by the head of BPLO.</p> <p>Implementation of process enhancements upon the recommendation of the BPLO Head (per discretion of the City Mayor).</p>
How to file a complaint	<ol style="list-style-type: none">1. Fill-out the Complaint Form available at Public Assistance and Complaint Desk (PACD), Public Assistance and Complaint Window (Receiving Counter 1), information desk, waiting lounge and online through this link https://www.batangascity.gov.ph/web/images/Offices/BPLO/Citizen-Charter-Online-Business-Registration_Renewal.pdf.2. Submit to Window Receiving Counter 1, drop to Drop Box or directly submit to BPLO Head, Ms. Ditas Aguado-Rivera or send to email address ditas.rivera@batangascity.gov.ph.3. The complaint will be routed to the concerned office section for appropriate action4. To supplement this mechanism, the BPLO is making available contact points with different modalities (landline, mobile phone and email) to serve as complaint hotlines for business registrants. Clients will be advised to contact Ms. Ditas Aguado-Rivera at (043) 722-2252 and ditas.rivera@batangascity.gov.ph for any complaints.

The Feedback System of the BPLO

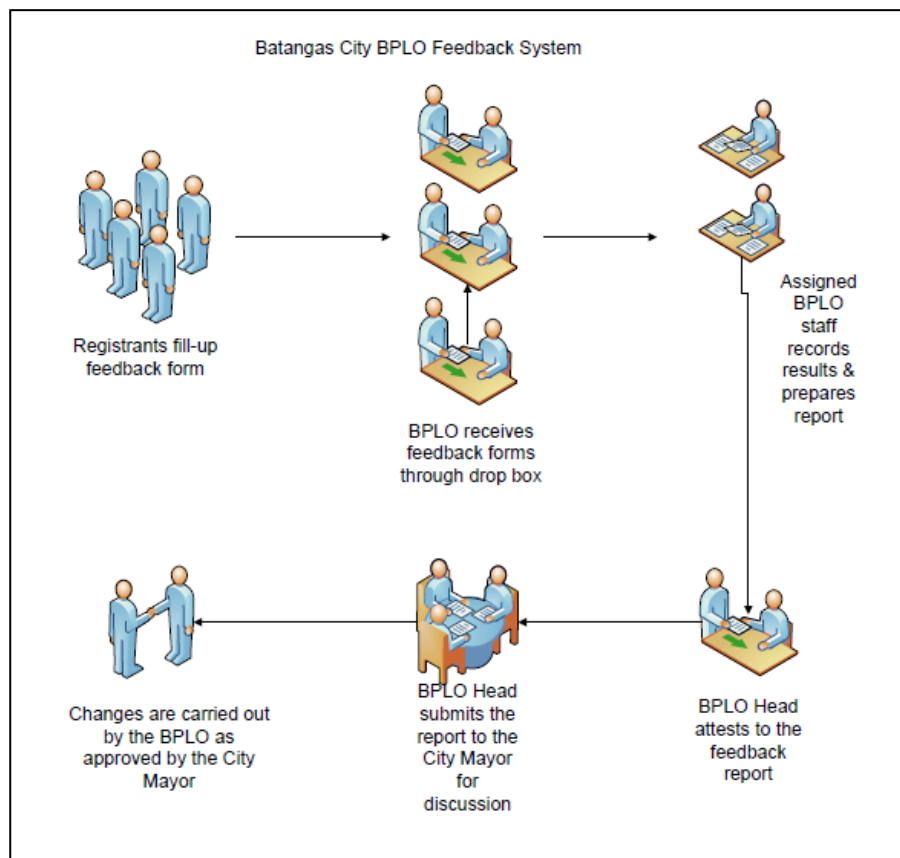
The reforms on business registration will be sustained and further improved by soliciting feedback from businesses applying for permits.

Implementing the feedback system of the BPLO will entail the following elements

(See diagram below):

- 1) Soliciting the comments of business registrants through a feedback form to be distributed in the BPLS area, especially during the renewal period.
- 2) Processing the information gathered from business registrants and submitting the findings to the City Mayor as attested by the head of BPLO/
- 3) Implementation of process enhancements upon the recommendation of the BPLO Head (per discretion of the City Mayor).

To supplement this mechanism, the BPLO is making available contact points with different modalities (landline, mobile phone, and email) to serve as complaint hotlines for business registrants. Clients will be advised to contact Ditas Aguado-Rivera at (043) 722-2252 and ditas.rivera@batangascity.gov.ph for any complaints.



VII. BUSINESS TAXES

BUSINESS REGISTRATION (RENEWAL)

(a) Manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines or manufacturers of any article of commerce of whatever kind of nature, in accordance with the following schedule:

With gross sales or receipts for the preceding			Amount of Tax
Calendar year in the amount of:			Per Annum
Less than	Php 10, 000		Php 295.00
10,000 or more but less than	Php 15,000		392.00
15,000 or more but less than	Php 20,000		538.00
20,000 or more but less than	Php 30,000		785.00
30,000 or more but less than	Php 40,000		1,176.00
40,000 or more but less than	Php 50,000		1,470.00
50,000 or more but less than	Php 75,000		2,352.00
75,000 or more but less than	Php 100,000		2,940.00
100,000 or more but less than	Php 150,000		3,920.00
150,000 or more but less than	Php 200,000		4,900.00
200,000 or more but less than	Php 300,000		6,861.00
300,000 or more but less than	Php 500,000		10,122.00
500,000 or more but less than	Php 750,000		14,256.00
750,000 or more but less than	Php 1,000,000		17,820.00
1,000,000 or more but less than	Php 2,000,000		24,503.00
2,000,000 or more but less than	Php 3,000,000		29,403.00
3,000,000 or more but less than	Php 4,000,000		35,284.00
4,000,000 or more but less than	Php 5,000,000		41,164.00
5,000,000 or more but less than	Php 6,500,000		42,842.00

6,500,000 or more	44,280.00
plus fifty-six and one-fourth percent (56.25%) of one percent (1%) in excess of Php 6,500,000.00	

Manufacturers of petroleum products, natural gas or petrochemical products are subject to business tax levied under Sec.23 (a) of this Ordinance.

(b) On wholesalers, distributors, or dealers in any article of commerce or whatever kind or nature in accordance in the following schedule:

With gross sales or receipts for the preceding Calendar year in the amount of:		Amount of Tax Per Annum
Less than Php 1,000		Php 32.00
1,000 or more but less than Php	2,000	57.00
2,000 or more but less than Php	3,000	90.00
3,000 or more but less than Php	4,000	131.00
4,000 or more but less than Php	5,000	178.00
5,000 or more but less than Php	6,000	216.00
6,000 or more but less than Php	7,000	255.00
7,000 or more but less than Php	8,000	295.00
8,000 or more but less than Php	10,000	333.00
10,000 or more but less than Php	15,000	392.00
15,000 or more but less than Php	20,000	490.00
20,000 or more but less than Php	30,000	588.00
30,000 or more but less than Php	40,000	785.00
40,000 or more but less than Php	50,000	1,176.00
50,000 or more but less than Php	75,000	1,765.00

75,000 or more but less than Php	100,000	2,352.00
100,000 or more but less than Php	150,000	3,333.00
150,000 or more but less than Php	200,000	4,313.00
200,000 or more but less than Php	300,000	5,881.00
300,000 or more but less than Php	500,000	7,912.00
500,000 or more but less than Php	750,000	11,761.00
750,000 or more but less than Php	1,000,000	15,682.00
1,000,000 or more but less than Php	2,000,000	17,820.00
2,000,000 or more		19,959.00
plus seventy-five percent (75%) of one percent (1%) in excess of Php2,000,000.00		

Dealers of petroleum products, natural gas or petrochemical products are subject to business tax levied under Sec. 23 (b) of this Ordinance.

(c) On the business of exporting and manufacturing, milling, producing, distributing, dealing or retailing of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections a,b, and d of this Section:

1. Rice and corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not.
3. Cooking oil, cooking gas;
4. Bath and laundry soap, detergents and medicines;
5. Agricultural implements, equipment & post-harvest facilities, fertilizers, pesticides, insecticides, herbicides;
 - (a) Poultry and other animal feeds;
 - (b) School supplies; and
 - (c) Cement

d) Retailers

With gross sales or receipts for the preceeding	Rate of Tax per Annum
--------------------------------------------------------	------------------------------

Calendar year of Php400,000 or less	2%
In excess of Php400,000.00	1%

(e) On contractors and other independent contractors in accordance with the following schedule:

With gross receipt for the year

Less than Php	5,000	Php	50.00
5,000 or more but less than Php	10,000		110.00
10,000 or more but less than	15,000		186.00
15,000 or more but less than	20,000		295.00
20,000 or more but less than	30,000		490.00
30,000 or more but less than	40,000		687.00
40,000 or more but less than	50,000		980.00
50,000 or more but less than	75,000		1,570.00
75,000 or more but less than	100,000		2,352.00
100,000 or more but less than	150,000		3,528.00
150,000 or more but less than	200,000		4,705.00
200,000 or more but less than	250,000		6,469.00
250,000 or more but less than	300,000		8,233.00
300,000 or more but less than	400,000		10,977.00
400,000 or more but less than	500,000		14,702.00
500,000 or more but less than	750,000		16,484.00
750,000 or more but less than	1,000,000		18,266.00
1,000,000 or more but less than	2,000,000		20,493.00

2,000,000 or more 21,600.00 plus
seventy-five percent (75%) of one percent (1%) in excess of Php 2,000,000.00

(f) On banks and other financial institutions, at a rate of seventy-five percent (75%) of one percent (1%) on the gross receipts of the preceding calendar year derived from the interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

(g) On any business, not otherwise specified in the preceding paragraphs, at a rate of two percent (2%) of the gross sales or receipts of the preceding calendar year.