

# **CITIZEN'S CHARTER**



**In compliance with Republic Act. 9485 on the Anti-Red Tape Act of 2007**



Republika ng Pilipinas  
PAMAHALAANG LUNGSOD NG TACLOBAN  
*City Government of Tacloban*  
TANGGAPAN NG INGATYAMAN  
*Office of the Treasurer*



## **THE SERVICES OFFERED BY THE OFFICE OF THE CITY TREASURER'S ARE:**

### **I. ACCEPT PAYMENTS OF LOCAL TAXES, FEES AND CHARGES, ETC.:**

#### **1. Payments of Business Tax**

- a. Payments of Special Permits
- b. Payments of Other Fees and Charges
- c. Payments of Community Tax (Individual and Corporate Tax)
- d. Payments of Professional Fees

#### **2. Payments of Real Property Taxes**

- a. Payments of Transfer Tax

#### **3. Treasury Issuances**

- a. Certified True Copies of any records and official receipts
- b. Certificate of Business Retirement
- c. Tax Clearance Certification

#### **4. Payments of Accountable Forms**

### **II. DISBURSEMENT OF FUNDS (*General Fund, Special Education Fund, and Trust Fund*)**

# 1. PAYMENT OF BUSINESS TAX

Payments of Business Tax without interest and penalties:	First Quarter	on or before January 20
	Second Quarter	on or before April 20
	Third Quarter	on or before July 20
	Fourth Quarter	on or before October 20

**REQUIREMENTS:** *UNIFIED Form duly verified by Business Permits and License Division (BPLD)*

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
1. Evaluation of declared gross sales and issuance of tax assessment/order of payment	20 to 30 minutes in one assessment	Business Tax Division: Evaluators and Assessment Personnel
2. Payment and issuance of official receipt for presentation to BPLD	20 to 30 minutes in one assessment	Revenue Collection Officers/Deputized Collectors

**RATES OF TAXES:** *New Business*

<b>KIND OF BUSINESS</b>	<b>TAX RATE</b>
1. Franchise Tax	Not to exceed Three-Fortieth (3/40) of One Percent (1%) of the Capital Investment
2. Printing and Publication	Tax not to exceed Three-Fortieth (3/40) of One Percent (1%) of the Capital Investment
3. Real Estate Developers, Dealers and Lessors	Fifty percent of one percent (50% of 1%) of the Capital Investment
4. Privately Owned Public Markets & Shopping Centers	One-half (1/2) of One Percent (1%) of the Capital Investment
5. Private Cemeteries/Memorial Park	One-Twentieth(1/20) of One Percent (1%) of the Capital Investment
6. Financial Institution	Three-Fortieth (3/40) of One Percent (1%) of the Capital Investment

**RATES OF TAXES:** *Renewal of Business - based on declared gross sales or gross income as described in Ordinance No. 2007-10-67 except for Real Estate Lessor which is 1% of Gross Receipt (Ordinance No. 2000-39) and Financial Institution which is 75% of 1% of Gross Receipt (Ordinance No. 99-58)*

**a. Payment Accept of Special Permits**

**REQUIREMENTS:** *Documents required by Business Permit and License Division (BPLD) for issuance of Special Mayor's Permit*

<b>Follow The Steps</b>	<b>It Will Take You</b>	<b>Look For</b>
1. Present the documents above-stated for assessment of tax due	15 to 30 minutes in one assessment	Staff of Business Tax and Fees Division of CTO
2. Payments of tax due and receive official receipt for presentation to BPLD	10 to 30 minutes per transaction	Revenue Collection Officers/Deputized Collectors

**AMOUNT OF FEES:** as prescribed in Ordinance No. 99-58

**b. Payments of Other Fees and Charges**

**REQUIREMENTS:** *Tax Order of Payment (TOP) issued by concerned departments*

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
1. Present the TOP for payment and issuance of official receipt	10 to 30 minutes per transaction	Revenue Collection Officers/Deputized Collectors

**c. Payments of Community Tax (Individual and Corporate Tax)**

**REQUIREMENTS:**

- *Individual Community Tax Certificate, present any of the following:*
  - Valid ID (SSS, UMID, POSTAL ID, Office/School ID)
  - Payslip or Gross Compensation Income of ITR (if government employee)
- *Corporate Tax Certificate*
  - Audited Financial Statement/VAT Returns (in case of corporation)
  - Gross Receipts/Sales (evaluated)

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
Proceed to the TELLER for payment and issuance of Community Tax Certificate/Corporate Tax Certificate	10 to 30 minutes per transaction	Revenue Collection Officers/Deputized Collectors

**RATES OF TAXES:**

- *Individual Community Tax Certificate*
  - Basic - Php5.00
  - Additional Community Tax - Php1.00 for every Php1,000.00 of Gross Receipts or Earnings derived from business during the preceding year/salaries or gross receipts or earnings derived from exercise of profession or pursuit of any occupation/income from real property but not to exceed Php5,000.00.
- *Corporate Tax Certificate*
  - Basic - Php500.00
  - Additional Community Tax - Php2.00 for every Php5,000.00 of Assessed Value of Real Property owned in the Philippines/Gross Receipts, including Dividends/Earnings derived from business in the Philippines during the preceding year but not to exceed Php10,000.00.

**d. Payment of Professional Fees**

**REQUIREMENTS:** *Presentation of the Annual Registration Cards issued by the Professional Regulation Commission*

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
Proceed to the TELLER for payment and issuance of Professional Tax	10 to 30 minutes per transaction	Revenue Collection Officers/Deputized Collectors

**RATES OF TAXES:** *as prescribed in ORDINANCE NO. 99-58*

## 2. PAYMENT OF REAL PROPERTY TAXES

Time of Payments:	If Annual Realty Tax is paid on or before January 31	20% discount
	If paid on or before the last day of the 1 <sup>st</sup> month of every quarter	15% discount
	If paid within the quarter	10% discount

**REQUIREMENTS:** *Latest copy of Official Receipt/Tax Declaration*

FOLLOW THE STEPS	IT WILL TAKE YOU	LOOK FOR
1. Secure Real Property Tax Assessment	10 to 30 minutes per tax declaration	Staff, Real Property Tax Division
2. Payment of RPT and receives Official Receipt	10 to 30 minutes per tax assessment	Revenue Collection Officers/Deputized Collectors

**RATES OF TAXES:** Residential and Agricultural Land/Building - Basic is 1% of the Assessed Value (AV) plus Special Education Fund (SEF) of 1% of AV  
 Commercial and Industrial Land/Building - Basic is 2% of the AV plus SEF of 1% of the AV  
 Commercial and Industrial Machinery - Basic is 2% of the AV plus SEF of 1% of the AV

**Payment of Transfer Tax** – This service serves both the SELLERS and BUYERS of real properties to affect the Transfer of Title from SELLER TO BUYER

**REQUIREMENTS:**

1. Taxes are paid up to current year
2. Certified Xerox Copy of the Latest Tax Declaration, Deed of Absolute Sale/Deed of Donation
3. Tax Clearance Fee/Certification and Documentary Stamp Tax
4. Special Power of Attorney/Authorization Letter duly subscribed, Photo copy of Valid ID
5. Community Tax Certificate (Individual/Corporate Tax Certificate)

FOLLOW THE STEPS	IT WILL TAKE YOU	LOOK FOR
1. Presentation of the above-stated requirements for verification and computation/issuance of transfer tax/sales tax assessment	20 to 30 minutes per tax declaration	Staff, Real Property Tax Division
2. Payment of Transfer Tax/Sales Tax, Tax Clearance Fee including Documentary Stamp Tax (DST)	20 to 30 minutes per tax assessment	Revenue Collection Officers/Deputized Collectors
3. Present Official Receipts for payments of transfer tax/sales tax, tax clearance and DST and submit certified true copies of the required documents for issuance of Tax Clearance for purposes of Transfer of Title	20 to 30 minutes	Staff, Real Property Tax Division

**RATES OF TAXES:**

- Transfer/Sales Tax Fee: 45% of 1% of the total consideration involved in the acquisition of the property or of the market value whichever is higher
- Tax Clearance Fee/Certification Fee      Php50.00
- Documentary Stamp Tax                              30.00

### 3. TREASURY ISSUANCES

#### a. Certified True Copies of any records and Official Receipts

**REQUIREMENTS:** Letter Request from the Taxpayer/Client

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
1. Submit letter request for certified true copy to Receiving Officer. (The Receiving Officer then endorses the letter request to concerned CTO Div. for research purposes or digging from files the triplicate copy of official receipt)	One (1) day	Staff, Administrative Section
2. Payment of required fee and receive Official Receipt	10 to 20 minutes per	Revenue Collection Officers/Deputized Collectors
3. Present Official Receipt to concerned division of the CTO for the issuance of Certified True Copy of document as requested	10 to 20 minutes per transaction	Staff: Administrative Section RPT Division Business Tax & Fees Division Cash Disbursement Division

<b>AMOUNT OF FEES:</b> Certified True Copy	Php50.00
Research Fee	10.00

#### b. Issuance of Certificate of Business Retirement

**REQUIREMENTS:**

<b>SINGLE PROPRIETORSHIP</b>	<b>CORPORATION</b>
1. Barangay Clearance	1. Barangay Clearance
2. Percentage Tax/Gross Sales, if any	2 Secretary's Certification/Board Resolution
3. Accomplished Application Form of Retirement in triplicate copies	3 Financial Statement and Book of Accounts
4. Community Tax Certificate of the Current Year	4 Accomplished Application Form of Retirement in triplicate copies
5. Slaughter Report for meat/chicken vendors	

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
1. Submit Letter of Intent address to the City Treasurer	10 minutes per transaction	Staff, Administrative Division
2. Review of documents for business retirement and evaluation of gross sales for "Recommending Approval" of the City Treasurer	10 to 30 minutes per document	Head, Business Taxes and Fees Division
3. Issuance of Certificate of Retirement and Final Approval of the City Mayor	10 to 30 minutes	Head, Business Taxes and Fees Division and City Treasurer

**AMOUNT OF FEES:** Certification of Retirement      Php50.00  
 Documentary Stamp Tax      30.00  
*Plus Gross Sales Evaluated*

**c. Issuance of Tax Clearance/Certification**

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
<b>1.</b> FOR: RPT Tax Clearance/Certification Business Tax Clearance/Certification Other Certifications and Clearances	10 minutes per transaction	Staff, Real Property Tax Division Staff, Business Taxes and Fees Division Staff, Administrative Division
<b>2.</b> Payment of Tax Clearance and Certification Fee and receive Official Receipt	10 to 20 minutes	Revenue Collectors/Deputized Collectors
<b>3.</b> Present Official Receipt to the concerned division of the CTO for the release of document as requested	10 to 30 minutes	STAFF: RPT Division/Business Taxes & Fees Division/Administrative Division

**AMOUNT OF FEES:** RPT Tax Clearance/Certification      Php50.00/copy  
 Business Tax Clearance/Certification      50.00/copy  
 Other Certifications and Clearances      50.00/copy  
 Documentary Stamp Tax      30.00/document

**4. PAYMENTS OF ACCOUNTABLE FORMS\_** – *This service serves the 138 barangays of Tacloban City in their power to collect barangay, fees & charges*

**REQUIREMENTS:** 1. Fidelity Bond  
 2. Approved Requisition and Issue Voucher (RIV)

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
1. Submit original copy of Fidelity Bond to the City Treasurer’s Office	5 minutes per transaction	Supply Officer, Administrative Division
2. Present Approved RIV for payment and receive Official Receipt	10 to 20 minutes per transaction	Liquidating Officer, Cash Receipts Div.
3. Present Official Receipt and receive Accountable Forms	10 to 30 minutes	Supply Officer, Administrative Division

**AMOUNT OF FEES:** Accountable Form No. 51 (for the Barangay)      Php140.00 per pad

**II. DISBURSEMENTS OF FUNDS (General Fund, Special Education Fund, and Trust Fund)**

This service serves the claims of the employees (regular and casual), job order workers, professional service providers, suppliers and contractors.

**REQUIREMENTS:** 1. Approved payrolls/vouchers  
 2. 2 Valid Identification Card  
 3. Official Receipt

*Disbursement of salaries of Job Order Workers (JO)/Professional Service (PS) Provider; and other remuneration of employees (regular and casual)*

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
1. Present the Valid Identification Card	10 minutes	Disbursing Officer, Cash Disbursement Division

*Disbursement of Obligations to Suppliers and Contractors*

<b>FOLLOW THE STEPS</b>	<b>IT WILL TAKE YOU</b>	<b>LOOK FOR</b>
1. Present the Valid Identification Card	10 to 20 minutes per transaction	Chief, Cash Disbursement Division
2. Affix signature (Box "D") and issue Official Receipt in acknowledgment of check received		

  
**ZOSIMA A. CORDAÑO**  
 City Treasurer