



QUEZON CITY GOVERNMENT
CITY TREASURER'S OFFICE

CITIZEN'S CHARTER



I. Mandate

The existence of the City Treasurer's Office in a local government unit is based on the provisions of Book II, Section 470 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991. Its main objective is to oversee the effective conduct of local treasury operations by adopting various procedures relative to the performance of local tax revenue collection, custody and disbursement of local government financial resources. Thus, the three main areas of the treasury management specifically concern revenue intake, financial safe-keeping and releasing of local government funds.

II. Vision

The City Treasurer's Office is committed to effectively meet the target collection yearly thru innovative strategies and methods in Financial Management and continually improve the Quality Management System to ensure taxpayers satisfaction.

III. Mission

In pursuit of the mnemonics, "**ADVOCATE**" which stands for:

Advance the cause of the Quezon City Government to serve the people;

Develop organizational capacity to improve performance;

Venture into innovative strategies in financial management;

Organize further the Treasury to promote professionalism and specialization;

Complement the efforts of the local government to provide infrastructure and basic services;

Assist other Local Government Units through technical assistance;

Translate the City's plans and programs for economic growth and self-reliance;

Empower the Local Treasury through sound fiscal policy and effective financial management.

IV. Service Pledge

We commit to:

- Perform our duties and responsibilities with utmost integrity, competence and dedication in order to serve and to meet taxpayers satisfaction
- Pursue our goals objectively to attain office efficiency and meet the target collection to better serve our constituents
- Attend to all taxpayers or requesting parties who are within the premises of the Office prior to the end of official working hours and during lunch break



LIST OF SERVICES

Central /Main Office	
External Services	
Payment of Transfer's Tax	4
Payment of Contractor's Tax	6
Property Transfer Application Program (PTAP)	7
Evaluation of Business Tax	9
Assessment of Business Tax	11
Collection of Business Tax	12
Examination of Books of Accounts	13
Issuance of Community Tax Certificate (Individual)	15
Issuance of Community Tax Certificate (Corporation)	17
Payment of Miscellaneous Taxes and Fees	20
Collection of Market Business Tax and other fees	26
Sealing of Weights and Measures	28
Market Raid	31
Collection of Amusement Tax	32
Application of Business Retirement Certificate	34
Issuance of Real Property Tax Clearance	37
Assessment and Billing of Real Property Tax	38
Collection of Real Property Tax	41
Issuance of Accountable Forms	42
Remittance of Cash Collection	44
Securing Certificate of Employment	45
Receiving of Incoming and Outgoing Correspondence	46



PAYMENT OF TRANSFER TAX

The Quezon City may impose tax on sale, donation or any mode of transferring ownership or title of real property at the rate of not be more than Seventy-Five percent (75%) of one percent (1%) of the total consideration involved in the acquisition of the property, or of the fair market/ zonal valuation value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. (Sec. 135 (a)LGC)

Office or Division:	Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City taxpayers engaging in Business, profession and/or transaction (Seller, Buyer, Heirs, Donor and Donee of Real Property)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Transferred property/ies Information slip		Counter 5		
2. Legal Instrument (Deed of Sale /Donation/ Conveyance/Extra-judicial settlement of estate of property)		Legal Counsel		
3. Tax Declaration of Property		City Assessor's Office		
4. Certification of Real Property Tax Payment		Real Estate Division (City Treasurer's Office)		
5. Title		Register of Deeds		
6. Certification Authorizing Registration (C.A.R) or payment of Capital Gains Tax, Documentary stamp tax, estate tax		BIR		
7. Representative: Special Power of Attorney (SPA), authorization letter with photocopy of government issued ID		Owner or client being represented		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the duly accomplished form (Transferred Property/ies Information slip) and the required documents to Counter 1, 2, 9-14 for assessment and verification	1. Evaluate the completeness of filled-up form and the submitted documents 1.1 Compute and issues tax bill	Assessment of Transfer tax based on the ff: -the locality of the property to be transferred -Area of the property	2 hours	Assessment Officer Taxes and Fees Division
2. Receive tax bill and pay the required amount at Counter 3 or 4 *Make sure to secure Official receipts that will be issued upon payment	2. Validate tax bill and issue Official Receipt	-Zonal /Fair market value/ consideration whichever is higher	5 minutes	Local Revenue Collection Officer Taxes and Fees Division
3. Receive claim stub at Counter 5 specifying the releasing date of the Certification of	3. Issue claim stub and process the requested	Php 100.00 for certification	4 hours	Assessment Officer



Transfer Tax *AM Transaction (8-10 am) Release within the day PM Transaction Release on the following day	certification 3.1 Prepare certification for approval of the City Treasurer or his duly authorized signatory			Asst. Chief Taxes and Fees Division City Treasurer
4. Return to the Taxes and Fees Division. Present the claim stub at Counter 5. Receive the Certificate of Transfer Tax	4. Release the Certificate of Transfer Tax with security seal at Counter 5		5 minutes	Releasing Clerk Taxes and Fees Division
Total			6 hours and 10 minutes	
Certified True Copy/Re –Printing of Certification of Payment of Transfer Tax				
1.Accomplish the (Unified request form) at Counter 5 and accept order of payment	1.Accept accomplished form and issue order of payment		5 minutes	Assessment Officer
2.Pay the required fee at Counter 3 or 4	2.Accept payment and issue official receipt		5 minutes	Local Revenue Collection Officer
3. Present Official receipt at Counter 5 and wait for the release of your requested certified true copy	3.Process and release the requested certified true copy		10 minutes	Releasing Clerk Taxes and Fees Division
Total			20 minutes	
<p>Note: Application with complete documentary requirements filed from 8:00 am to 10:00 am, Certification will be released within the day. However, application filed beyond 10:00 am, certification will be released on the following day.</p> <p>Transfer Tax transaction period depends on the nature or case of transaction provided. For 10-20 transactions, it takes 2 days processing period</p>				



PAYMENT OF CONTRACTORS TAX

Pre-requisite for release of Building Permit

Office or Division:	Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	Project owner (Corporation and Individual)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Order of payment		Dept. Building Official		
2. Original Bill of Materials (signed by license Engineer/Architect)		Contractor		
3. Locational Clearance		City Planning Department		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit complete requirements at Counter 1,2, 9-14 for evaluation	1. Accept and evaluate complete documentary requirements 1.1 Compute and issue tax bill	As stated in the Order of payment	20 minutes	Assessment Officer Taxes and Fees Division
2. Receive tax bill and proceed to Counter 3 or 4 for payment 2.1 Receive official receipt as proof of payment and return to Dept. of Building Official	2. Validate tax bill and issue official receipt		5 minutes	Local Revenue Collection Officer Taxes and Fees Division
Total			25 minutes	



PROPERTY TRANSFER APPLICATION PROGRAM (PTAP)

Single Window transaction for processing incoming taxpayers dealing with registering their property in Quezon City

Office or Division:	Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All QC Real Property owner			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Unified Request Form		City Treasurer's Office		
2.Notarized Transfer documents/Deed of Sale, Deed of Conveyance, Donation		Property Owner		
3.Transfer Certificate of Title, Condominium Certificate of Title (certified copy)		Register of Deeds		
4.Latest Real Property Tax official receipt or photocopy		City Treasurer's Office		
5.Tax Declaration		City Assessor's Office		
6.For Representative: Authorization letter and valid Government Issued ID		Owner or client being represented		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Taxpayer accomplish Unified request form and submit complete requirements at Counter 1or 2 and wait for the issuance of order of payment	1.Check and evaluate to confirm the completeness of the submitted documents 1.1 Validate the record requested including the Real Property Tax payment, if valid for certification, print application If not, return to client for compliance 1.2 Compute for transfer tax	As stated in the order of payment	5 minutes	Assessment Officer City Treasurer's Office
2.Accept order of payment and pay the required amount at the Counter 3 or 4	2.Receive order of payment and issue official receipt		5 minutes	Collector
3. Upon payment of necessary fees, receive claim stub for the release of requested forms (specified date indicated)	3. Issue claim stub 3.1 tag application for processing City Treasurer's Office		4 hours	Assessment Officer



	-Process the Real Property Tax Clearance City Assessor's Office representative -Process the certified true copy of tax declaration *processing of certification of "with or without improvement" *process of both offices will be done backroom			City Treasurer's Office Clerk City Assessor's Office
4. Return on the specified date, present the claim stub at Counter 1 or 2 and receive the certification	4. Accept claim stub and issue the requested certification		5 minutes	Releasing clerk City Treasurer's Office
Total				
Note: Application with complete documentary requirements filed from 8:00 am to 10:00 am, Certification will be released within the day. However, application filed beyond 10:00 am, certification will be released on the following day.				



EVALUATION OF BUSINESS TAX

Evaluate business documents presented to determine the correct gross receipts of the business relative to its declaration in their tax payments. It is also way of ensuring the proper collection of tax deficiencies as the case maybe.

Office or Division:	Examination Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Business owners or services			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Sales Declaration and Evaluation Form (SDEF)		City Treasurer's Office		
2.Current Year's Community Tax Certificate		Quezon City Treasurer's Office Other LGUs		
3. Preceding Year's Mayor's/Business Permit		Business Permit and Licensing Department		
4.Preceding Year's Tax Bills and Official receipts		City Treasurer's Office		
5 Preceding Year's Tax Bills and Official receipts		Other LGUs		
6.Preceding Year's Certified Breakdown of Sales, if there are two or more lines of business /2 or more branches		Business owner		
7.Preceding Year's Value Added Tax Returns, Percentage Tax Returns, whichever is applicable		BIR		
8.Preceding Year's Quarterly Income Tax Returns with proof of payment		BIR		
9.Preceding Year's Annual Income Tax Returns with complete set of Audited Financial Statement with proof of payment		BIR		
10.BIR Certificate of Registration		BIR		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Newly Registered Business: 1.Present the tax bill issued by the Business Permit Licensing Department under BOSS with the accomplish Simplified Business Application Form and other required documents	1.Evaluate the submitted documents and recommend for approval 1.1 Approve the tax bill		10 minutes	Evaluator Examination Division City Treasurer
2.Present the approved tax bill and pay the required amount 2.1Receive the official	2.Accept the approved tax bill, receive the payment and issue official receipt 2.1Advise the	Amount indicated in the Tax Bill	10 minutes	Collector Taxpayer's Payment Lounge



receipt and proceed to BPLD	taxpayer to proceed to BPLD			
Total			20 minutes	
Business operated for at least 1 year and the current assessment period is for the 1 st Quarter of the current year 1. Present accomplished Sales Declaration and Evaluation Form (SDEF) with complete documentary requirements	1. Evaluate the submitted documents and determine the taxable gross sales		5 minutes	Initial Evaluator Examination Division
	1.1 Assess and issue printed tax bill		5 minutes	Business Assessment Clerk
2. Receive the tax bill and submit with SDEF and complete documentary requirements	2.1 Review and verify tax bill assessment		5 minutes	Final Evaluator
3. Present the verified tax bill with SDEF and attached other documentary requirements	3.1 Recommend the approval of the Tax Bill		5 minutes	City Treasurer
	3.2 Approval of the tax bill for payment		5 minutes	Authorized representative from the City Mayor's Office
4. Present the approved tax bill for payment of business tax and pay the required amount	4. Accept approved tax bill and payment for the tax 4.1 Issue official receipt		5 minutes	Collector Taxpayer's Payment Lounge
Total			30 minutes	



ASSESSMENT OF BUSINESS TAX

Performing proper computation and billing of Business Tax prior to actual payment

Office or Division:	Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All QC taxpayers engaging in Business and professional services			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Sales Declaration and Evaluation Form		Evaluator's Area		
2.Current year's Community Tax Certificate issued in QC or other LGUs (If available)		City Treasurer's Office/ other LGUs		
3.Preceding year's (Mayor's Permit/Business permit		Building Permit and Licensing Department (BPLD)		
4.Preceding year's business tax bill and Official Receipts		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1st Quarter 1.Present the Approved Sales Declaration and Evaluation Form and other required documents	1.Accept the approved Sales Declaration and Evaluation Form. 1.1Encode thru the system all pertinent information from the business permit and compute City Tax and regulatory fees	Depends on the ff: -line of business -Gross Sales -Area of establishment	10 minutes	Assessment Officer Taxes and Fees Division
2.Receive computerized Business tax Bill for approval of authorized signatories	2.Issue computerized Business Tax Bill			Assessment Officer Taxes and Fees Division
Total			10 minutes	
2nd-4th Quarter 1.Present the previous Business tax bill and official receipts 1.1Receive the computerized business tax bill	1.Accept the previous business tax bill and check the Mayor's Permit number thru system 1.1Print and issue computerized business tax bill		10 minutes	Assessment Officer Taxes and Fees Division
Total			10 minutes	



COLLECTION OF BUSINESS TAX

Business tax payments are collected and validated through issuance of Computerized Official Receipts

Office or Division:	Cash Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Business owners/operators			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Computerized Business Tax Bill (duly approved/signed by City Treasurer or his deputized signatory)		Business Assessment Lounge		
2. Cash/Manager's or Cashier's Check		Business Owner		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Proceed to Taxpayer's Payment Lounge 1.1Present the approved Computerized Business Tax Bill at the assigned Counter flash on the queuing screen and pay the required amount 1.2Receive the computerized Business tax official receipts	1.Accept the approved computerized Business Tax Bill and payment 1.1Verify the existence of assessment and encode the amount tendered *for check payment, encode the bank's name, date, amount and check number 1.2Validate payment and issue computerized Business Tax official receipts	As stated in the Business Tax Bill	10 minutes	Local Revenue Collection Officer Taxpayers Payment Lounge
Total			10 minutes	



EXAMINATION OF BOOKS OF ACCOUNTS

Examining books of accounts of business operators in Quezon City to determine the correct gross receipts of the business relative to its declaration in their tax payments

Office or Division:	Examination Division			
Classification:	Complex			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City taxpayers who operates business			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Registered Books of Accounts		Business owner		
2.Sales invoice		Business owner		
3.Audited Financial Statement		Accountant		
4.Income Tax Return (ITR)		BIR		
5.VAT Returns/Percentage Tax Return		BIR		
6.Letter of Authority		City Treasurer		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Receive the issued Letter of Authority 1.1Taxpayer/authorized representative present and submit the complete documentary requirements	1.Serve the Letter of Authority (LOA) with the list of required documents 1.1Set the schedule of examination	Depends on the tax deficiency based on audited documents presented	15 minutes	Revenue Examiner Examination Division
2.Wait for the call from the assigned Revenue Examiner	2.Evaluate and assess the data gathered through audit to determine the deficiency or tax delinquency (if there is any) 2.1 Prepare the Data and Assessment form and submit to the respective Supervising Revenue Examiner for review and validation of the examination findings 2.2Upon validation of the examination findings, Supervising Revenue		10 days	Revenue Examiner Examination Division Supervising Revenue Examiner Examination Division



	<p>Examiner submit the Data and Assessment form together with the attachments to the Chief of the Examination</p> <p>2.3The Chief of Examination Division causes the preparation of Notice of Assessment for approval of the City Treasurer</p> <p>2.4 Revenue Examiner inform the taxpayer of the amount of deficiency/tax delinquency upon approval of the Notice of Assessment by the City Treasurer</p> <p>*In case, taxpayer delay the examination for no apparent reason, Revenue Examiner shall report the non-compliance for proper legal action</p> <p>*In case, taxpayer failed to settle its deficiency/tax delinquency within the prescribed period of time, proper legal action will be enforced</p>			<p>Chief of Examination Division</p> <p>City Treasurer</p> <p>Revenue Examiner Examination Division</p>
<p>3.Receive the printed tax bill and pay the tax delinquency indicated in tax bill</p>	<p>3.Issue printed tax bill based on the indicated tax delinquency</p> <p>3.1Accept</p>		<p>10 minutes</p>	<p>Assessment Officer</p>



	payment and issue official receipt			Collector
4. Present the original and submit and photocopy of tax bill and official receipt	4. Receive the submitted copy of official receipt		5 minutes	Revenue Examiner
4.1 Receive the approved Letter of Confirmation (LOC)	4.1 Prepare the Letter of Confirmation for approval of the City Treasurer upon full payment of any tax deficiency		10 minutes	City Treasurer
				Releasing Clerk Examination Division
	Total		10 days & 40 minutes	

ISSUANCE OF COMMUNITY TAX CERTIFICATE (INDIVIDUAL)

Community Tax Certificate shall be issued to every person or corporation upon payment of the Community tax. A community tax shall be paid in place of residence of the individual or in the place where the principal office of the juridical entity is located. (Art. 246 (e) Sec. 160, LGC)

Office or Division:	Community Tax Certificate Section-Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City residents, business owners and taxpayers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Community Tax Declaration Form (CTDF)		CTC Section		
2. Government Issued valid ID		DFA, SSS, GSIS, Comelec, LTO		
3. New Business: Single Proprietor Certificate of Registration		Department of Trade and Industry (DTI)		
4. Renewal of Business: Proof of Income (Approved business tax declaration by an evaluator)		City Treasurer's Office		
5. Individual: Proof of income, payslip, BIR Form 2316		Company, BIR		
6. Claiming of paid CTC Single Proprietor Original tax bill and official receipt (Duplicate or pink copy of official receipts)		City Treasurer's Office Taxpayer's Payment Lounge		
7. For Representative: Authorization Letter with a photocopy of government issued valid ID of the person being represented and the ID of the representative		Owner or client being represented DFA, SSS, GSIS, Comelec, LTO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
New Business: 1. Taxpayer accomplish	1. Accept the accomplished	Amount	5 minutes	Collector



community tax declaration form (CTDF) and present date of registration of business	CTDF and required documents 2.Encode the pertinent information declared on CTDF thru a system which automatically compute tax due based on the declared gross sales on the CTDF	to be paid depends on the income of taxpayer		CTC Section
2.Pay the required amount and receive the computerized community tax certificate (CTC)	1.Accept the payment and release the computerized CTC		5 minutes	Collector CTC Section
Total			10 minutes	
Renewal of Business: 1.Taxpayer accomplish community tax declaration form (CTDF) and present the approved business tax declaration by a evaluator 1.1 Taxpayer proceed to the counter intended for encoding of information	1. Accept the accomplished CTDF and required documents 2.Encode the pertinent information declared on CTDF thru a system which automatically compute tax due based on the declared gross sales on the CTDF	Amount to be paid depends on the income of taxpayer	5 minutes	Collector CTC Section
2.Pay the required amount and receive the computerized community tax certificate (CTC)	1.Accept the payment and release the computerized CTC			
Total			5 minutes	
Individual 1.Taxpayer accomplish CTDF and proceed to the counter intended for encoding of information	1. Accept the accomplished CTDF 2.Encode the pertinent information declared on CTDF thru a system which automatically computes tax due based on	Amount to be paid depends on the income of taxpayer	5 minutes	Collector



	the declared gross salaries/ compensation on the CTDF			
2. Pay the required amount and receive the computerized community tax certificate (CTC)	2. Accept the payment and release the computerized CTC			Collector
Total			5 minutes	
Claiming of paid CTC Single Proprietor 1. Taxpayer present original tax bill and duplicate or pink copy of official receipts	1. Search Mayor's permit no. (MP) thru the system and print CTC based on presented documents	Included in the payment of Business Tax	5 minutes	Collector
2. Receive the computerized community tax certificate (CTC)	2. Release computerized CTC			
Total				
ISSUANCE OF CERTIFIED TRUE COPY				
1. Taxpayer accomplish unified request form, present to Counter 24 and accept order of payment	1. Accept accomplished form and issue order of payment		5 minutes	Clerk CTC Section
2. Pay the required fee at Miscellaneous Section	2. Accept payment and issue official receipt			Collector Miscellaneous Section
3. Present Official receipt at Releasing counter 24 and wait for the release of your requested certified true copy	3. Process and release the requested certified true copy		5 minutes	Clerk CTC Section
Total			10 minutes	

ISSUANCE OF COMMUNITY TAX CERTIFICATES (CORPORATION)

Community Tax Certificate shall be issued to every person or corporation upon payment of the Community tax. A community tax shall be paid in place of residence of the individual or in the place where the principal office of the juridical entity is located. (Art. 246 (e) Sec. 160, LGC)

Office or Division:	Community Tax Certificate Section-Taxes and Fees Division
Classification:	Simple
Type of Transaction:	G2C- Government to Citizen
Who may avail:	All Quezon City residents, business owners and taxpayers
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE



1. Community Tax Declaration Form (CTDF)		CTC Section		
2. Government Issued valid ID		DFA, SSS, GSIS, Comelec, LTO		
3. New Business: Certificate of Registration		Securities and Exchange Commission Cooperative Development Authority		
4. Renewal of Business: Proof of Income (Approved business tax declaration by an evaluator) ITR/Financial Statement if principal office is located outside Quezon City For Real Property Owner-Real property tax bill		City Treasurer's Office		
5. Claiming of paid CTC Corporation Original tax bill and official receipt (Duplicate or pink copy of official receipts)		City Treasurer's Office Taxpayer's Payment Lounge		
For Representative: Authorization Letter with a photocopy of government issued valid ID of the person being represented and the ID of the representative		DFA, SSS, GSIS, Comelec, LTO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
New Business: 1. Taxpayer accomplish community tax declaration form (CTDF) and present date of registration of business	1. Accept the accomplished CTDF and required documents 2. Encode the pertinent information declared on CTDF thru a system which automatically computes tax due based on the declared gross sales on the CTDF	Amount to be paid depends on the income of taxpayer	5 minutes	Collector
2. Pay the required amount and receive the computerized community tax certificate (CTC)	1. Accept the payment and release the computerized CTC			Collector
Total			5 minutes	
Renewal of Business: 1. Taxpayer accomplish community tax declaration form (CTDF) and present the approved business tax declaration by an evaluator 1.1 Taxpayer proceed to the counter intended for encoding of information	1. Accept the accomplished CTDF and required documents 2. Encode the pertinent information declared on CTDF thru a system which automatically	Amount to be paid depends on the income of taxpayer	5 minutes	Collector



	compute tax due based on the declared gross sales on the CTDF			
2. Pay the required amount and receive the computerized community tax certificate (CTC)	1. Accept the payment and release the computerized CTC			Collector
Total			5 minutes	
Claiming of paid CTC Corporation 1. Taxpayer present original tax bill and duplicate or pink copy of official receipts	1. Search Mayor's permit no. (MP) thru the system and print CTC based on presented documents	Included in the payment of Business Tax	5 minutes	Collector
2. Receive the computerized community tax certificate (CTC)	2. Release computerized CTC			
Total			5 minutes	
ISSUANCE OF CERTIFIED TRUE COPY				
1. Taxpayer accomplish unified request form, present to Counter 24 and accept order of payment	1. Accept accomplished form and issue order of payment		5 minutes	Clerk CTC Section
2. Pay the required fee at Miscellaneous Section	2. Accept payment and issue official receipt			Collector Miscellaneous Section
3. Present Official receipt at Counter 24 and wait for the release of your requested certified true copy	3. Process and release the requested certified true copy			Clerk CTC Section
Total			5 minutes	



PAYMENT OF MISCELLANEOUS TAXES & FEES

Collection of regulatory fees and various user/ service charges as required by law and imposed by revenue generating departments of the Quezon City.

Office or Division:	Miscellaneous Section-Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City taxpayers engaging in Business, profession and/or transaction			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Original order of payment generated from revenue offices (no alteration)		Various revenue generating offices of Quezon City		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
PAYMENT OF PROFESSIONAL TAX RECEIPTS (PTR) All PRC and IBP card holders New: Professionals-previous/currently employed in gov't 1.Submit service record 2.Present original PRC ID 3.Pay the required fee Renewal: Present latest Original PTR and photocopy of latest PTR	1. Verify from the record of the previous payment 2.Accept payment 3.Issue Professional Tax Receipts	₱ 300.00 (plus penalty if not updated; 25% + 2% monthly surcharge) Additional cost Verification fee of ₱ 20.00 Cert. true copy ₱ 50.00	5 minutes	Collector
PTR (LAWYERS) New: Lawyers presents 1. Present original IBP card and original Certification from Supreme Court 2.Pay the required fee 3.Receive Professional Tax receipts Renewal: Lawyers previous/currently employed in gov't present Service Record, original latest	1. Verify from the record of the previous payment (if applicable) 2.Accept payment 3.Issue Professional Tax Receipts	₱ 300.00 (plus penalty if not updated; 25% + 2% monthly surcharge)	5 minutes	Collector



<p>PTR and photocopy of latest PTR and IBP card</p> <p>For Representative of Professional/Lawyers</p> <p>1. Present original (PRC/IBP card), original & photocopy of authorization letter and original and photocopy of gov't issued ID, photocopy of ID of authorized person</p>		<p>Additional cost</p> <p>Verification fee of ₱ 20.00</p> <p>Cert. true copy ₱ 50.00</p>		
<p>PAYMENT FOR BUILDING, MECHANICAL FENCING, DEMOLITION PERMIT AND CONTRACTOR'S TAX</p> <p>1. Taxpayer submit original order of payment (no alterations)</p> <p>2. Pay the required amount</p> <p>3. Receive the official receipt</p>	<p>1. Issue Official receipt upon payment and presentation of order of payment (no alterations) issued by the Office of the Building Official</p> <p>2. Accept payment</p> <p>3. Issue official receipt</p>	<p>As stated in the order of payment</p>	<p>5 minutes</p>	<p>Collector</p>
<p>PAYMENT FOR OCCUPANCY PERMIT FEES</p> <p>1. Taxpayer submit original order of payment (no alterations), photocopy of building permit</p> <p>**Building permit issued on 2010 & prior years, Contractors tax payment will be verified, re-assessed based on the indicated Bill of Materials and Floor area subject to payment of deficiency tax, if any.</p> <p>2. Pay the required amount and receive official receipt</p>	<p>1. Accept order of payment and payment for occupancy permit fees (no alterations) issued by the Office of the Building Official</p> <p>2. Issue Official receipt</p>	<p>As stated in the order of payment</p>	<p>5 minutes</p>	<p>Collector</p>
<p>PAYMENT FOR HEALTH CERTIFICATE, SANITARY PERMIT</p>	<p>1. Accept payment and order of</p>	<p>As stated in the order of</p>	<p>5 minutes</p>	<p>Collector</p>



and PEST CONTROL Fees 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	payment issued by City Health Department and 2. Issue Official receipt	payment		
PAYMENT FOR OCCUPATIONAL PERMIT FEE, AMENDMENT FEE 1. Taxpayer present original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by Business Permit & Licensing Dept. 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR EPWMD FEES and SMOKE BELCHING PENALTY 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by EPWMD 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR PROSECUTORS CLEARANCE 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by City Prosecutors Office 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR ANIMAL SHIPPING PENALTY 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by City Veterinarian Office 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR CIVIL REGISTRY FEES 1. Taxpayer submit	1. Accept payment and order of	As stated in the	5 minutes	Collector



original order of payment (no alterations) 2. Pay the required amount and receive official receipt	payment issued by Civil Registry Department 2. Issue Official receipt	order of payment		
PAYMENT FOR CLEARANCE, CERTIFICATION, AUTHENTICATION 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by PLEB 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR OVR and TERMINAL FEE 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by Dept. of Public Order and Safety 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR POLICE CLEARANCE FEES 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by QC Police Dept. 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR MAYOR'S CLEARANCE 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by Administrative Management 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR TAX CERT. OF PAYMENT, CTC OF RECEIPTS/ RECORDS 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive	1. Accept payment and order of payment issued by City Treasurer's Office 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector



official receipt				
PAYMENT FOR TAX DECLARATION, TAX MAP, CERT. OF NO TITLE, PENALTY FOR LATE TRANSFER OF TAX DECLARATION 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by City Assessor's Office 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR CERTIFICATION OF RECORDS 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by Office of the City Secretary 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR RECON, RENEWAL, CHANGE OF UNIT, NEW FRANCHISE, PENALTY 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by Tricycle Regulatory Unit 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR LOCATIONAL CLEARANCE FEE . Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by City Planning & Devt. Dept. 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR ELECTRICAL FEE & LIBRARY FEES 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive	1. Accept payment and order of payment issued by City Library Dept. 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector



official receipt				
PAYMENT FOR ELECTRICAL FEE 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by City Engineering Dept. 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
PAYMENT FOR ELECTRICAL FEE 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by City General Services Dept. 2. Issue Official receipt	As stated in the order of payment	5 minutes	Collector
ISSUANCE OF CERTIFIED TRUE COPY 1. Taxpayer accomplish and submit Unified request form, authorization letter with photocopy of gov't issued ID of representative and taxpayer 2. Pay the required amount and receive official receipt	1. Accept the submitted duly accomplished Unified request form with complete requirements 2. Issue official receipt	As stated in the order of payment	5 minutes	Collector
FRANCHISE REGISTRATION FEE (New/Renewal) Tricycle drivers/operators 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by TRU 2. Issue official receipt	As stated in the order of payment	5 minutes	Collector
RENTAL FEE Facility Renters/Users 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	1. Accept payment and order of payment issued by Amoranto Complex 2. Issue official receipt	As stated in the order of payment	5 minutes	Collector
PARKING FEE As per Ordinance No.	1. Accept payment and	As stated	5 minutes	Collector



SP 2676, S-2018 dated Mar. 14, 2018 Use of QC Hall Parking 1. Taxpayer submit original order of payment (no alterations) 2. Pay the required amount and receive official receipt	order of payment issued by GSD personnel 2. Issue official receipt	in the order of payment		
Total			5 minutes	

COLLECTION OF MARKET BUSINESS TAX AND OTHER FEES

Collecting fees from Public and Private Markets and slaughterhouses as per order of payments issued by other revenue generating departments

Office or Division:	Market Section-Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All QC taxpayers engaging in Market Business (Private and Public) street vendors, meat vendors, market stallholders			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Market Stallholders: 1 st Quarter Sales Declaration and Evaluation Form Business Permit Latest tax bill and official receipt		City Treasurer's Office Business Permit Licensing Office City Treasurer's Office		
2 nd to 4 th Quarter Previous tax bill and official receipt				
Hawkers, street vendors, transient vendors/others Latest official receipt		City Treasurer's Office		
Liquor Permit Fee Original order of payment		Business Permit Licensing Dept.		
Sealing Fee Original order of payment		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Market Stallholders (Private and Public Markets) 1st Quarter 1. Taxpayer accomplish the Sales Declaration & Evaluation form, present business permit, latest tax bill and official receipt 2. Pay the required amount and receive	<u>City Tax and Regulatory fees</u> 1. Evaluate the submitted requirement 1.1 Assess the Business taxes and regulatory fees 2. Accept payment and Issue Computerized	Based on the amount indicated in the Order of payment	5 minutes	Collector Market Section Assessment Clerk Taxes and Fees Division Local Revenue Collection Officer



<p>official receipt 2.1 Proceed to MDAD</p> <p>2nd Quarter to 4th Quarter 1. Present the previous tax bill and official receipt 2. Pay the required amount and receive official receipt</p>	<p>Official receipt (COR)</p> <p><u>City Tax & Garbage fee</u> 1. Assess the City Tax & garbage fee 2. Accept payment and issue Computerized Official Receipt (COR)</p>		<p>5 minutes</p>	<p>Taxpayers Payment Lounge</p> <p>Collector Market Section</p> <p>Local Revenue Collection Officer Taxpayers Payment Lounge</p>
<p>Hawkers Vending Fee (Street vendors, transient vendors/others 1. Present latest official receipt 2. Pay the required amount and receive official receipt</p>	<p>1. Accept order of payment (no alteration) issued by Market Development Administration Dept. 2. Accept payment and issue official receipt</p>	<p>Based on the market classification and area awarded</p>	<p>5 minutes</p>	<p>Collector</p>
<p>Payment for Slaughter and permit fees, ante mortem, post mortem, entry fee Meat Handlers, Market meat vendors others 1. Submit original order of payment 2. Pay the required amount and receive official receipt</p>	<p>1. Accept order of payment issued by the City Veterinary Office 2. Accept payment and issue official receipt</p>	<p>Based on the amount indicated in the order of payment</p>	<p>5 minutes</p>	<p>Collector</p>
<p>Liquor Permit Fees (Beer, wine, serving/ special permit) Corporation & Single Proprietor (restaurants/retailer /wholesaler, bar , cocktail lounge, carinderia) 1. Taxpayer submit original order of payment 2. Pay the required amount and receive official receipt</p>	<p>1. Accept order of payment issued by the LLRB 2. Accept payment and issue official receipt</p>	<p>Based on the amount indicated in the order of payment</p>	<p>5 minutes</p>	<p>Collector</p>



Sealing Fee 1. Taxpayer submit original order of payment 2. Pay the required amount and receive official receipt	1. Accept order of payment issued by the City Treasurer's Office 2. Accept payment and issue official receipt	Based on the amount indicated in the order of payment	5 minutes	Collector
Total			5 minutes	

SEALING OF WEIGHTS & MEASURES

The Quezon City empowered to levy fees for sealing of weights and measures at such reasonable rates. (Sec. 151 LGC). Every person before using instruments of weights and measures for business, service, commercial or other transactions with the public within the Quezon City shall first have them sealed and pay the corresponding fee, fixed under an ordinance, to the City Treasurer's Office.

Office or Division:	Weights and Measure Unit-Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City taxpayers engaging in business that uses instruments of weights and measures			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Application for Testing/ sealing of weights and measure (ATSWM)		Weights and Measure Unit City Treasurer's Office		
2. Request Letter		Business operator/owner		
3. Weighing scale/instrument for sealing		Business operator/owner		
4. Latest official receipt		Business operator/owner		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Taxpayer submit request letter and present the weights and measure instrument for sealing	1. Accept the request letter and evaluate if the business permit is valid and the latest tax obligation is settled. 1.1 If the apparatus is found to be defective, the ATSWM shall be disapproved. 1.2 Apparatus is in good condition, issue order of payment	Sealing and registration <u>Mechanical</u> ₱30.00 for 30kgs and below ₱40.00 for 31kgs. and above <u>Digital</u> ₱500.00 fixed	20 minutes	Clerk Weights and Measures Unit
2. Accept order of	2. Receive order		5 minutes	Collector



payment and pay the required amount. 2.1 Receive official receipt	of payment and issue official receipt			
3. Present the official receipt and the weighing instrument for sealing	3. Check the official receipt presented and permit is fully completed. Initiate the testing of the measuring apparatus. All findings shall be indicated in the application form		30 minutes	Clerk Weights and Measures Unit
Walk-In Taxpayer				
1. Taxpayer or vendors present the application form, the weighing scale and other required documents for verification	1. Accept application form Check if the weighing scale is in order and determine the business permit (for new) and latest official receipt for renewal and retirement and determine the expiration date 1.1 Issue order of payment	Sealing and registration <u>Mechanical</u> ₱30.00 for 30kgs and below ₱40.00 for 31kgs. and above <u>Digital</u> ₱500.00 fixed	15 minutes for every weighing scale	Clerk Weights and Measures Unit
2. Accept order of payment and pay the required amount	2. Receive order of payment and issue official receipt		5 minutes	Collector
3. Present the official receipt and wait while the instrument is for sealing 3.1 Receive the sealed weighing scale/instrument	3. Check the official receipt and perform the sealing of weighing scale / instrument 3.1 Return the sealed instrument		15 minutes	Clerk Weights and Measures Unit
For Mobile One Stop Shop				
1. Taxpayer or vendors present the application form, the weighing scale and other required documents for verification	1. Accept the application form, other required documents and the weighing scale. Commences	₱50.00 Additional service fee	5 hours normal duration for 20 instruments 120 instruments requires	Clerk Weights and Measures Unit



	with the testing of the apparatus. All findings shall be indicated in the application form. 1.1 Issue order of payment upon checking the weighing scale is in good condition		2 days	
2. Accept order of payment and pay the required amount	2.Receive order of payment and issue official receipt			Collector
3.Present the official receipt and wait while the instrument is for sealing 3.1 Receive the sealed weighing scale/instrument	3.Check the official receipt and perform the sealing of weighing scale / instrument 3.1 Return the sealed instrument			Clerk Weights and Measures Unit
Total				
CALIBRATION OF GASOLINE PUMPS				
1.Taxpayer or gasoline dealer / gasoline station operator send request letter for calibration of gasoline pumps	1.Conduct physical inspection of the gasoline station on quarterly basis for monitoring and checking of gasoline pumps	₱ 50.00 (calibration fee) ₱ 100.00 (Re-testing/ re-sealing fee) per dispenser	2 hours (depends on the area / location of the gasoline station)	Clerk Weights and Measures Unit
Total			2 hours	



MARKET RAID

Market Raid is an external service of the City Treasurer's Office conducted to check weighing scales / instruments if it is properly seal or use for illegal purposes of the market vendors.

Office or Division:	Taxes and Fees Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City market vendors or market sellers that uses weighing scale or instruments in their business			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Mission Order		City Treasurer		
2.Calibrated Test Weights		DOST		
3.Letter of information addressed to Concerned Department		PNP, MDAD		
4.Confiscation Weighing Scale Slip		Taxes and Fees Division		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Market vendor or owner of weighing scale must present the instrument for immediate testing	1.Check weighing scale or instruments presented by using test weights and if it is seal or not *illegal weighing scale will be confiscated immediately		Actual raid lasted 1 hour	Personnel Examination Division Weights and Measures Unit
2.Receive confiscated weighing scale form indicated type of instrument and owners name	2.Issue confiscation weighing scale form Original copy-Owner Duplicate copy-attached on the confiscated instrument Triplicate copy-Examination Division			Inspectors Weights and Measures Unit/ Examination Division
3.Proceed to the City Hall for payment of penalty 3.1 Pay the required amount and received official receipt 3.2 Present the official receipt	3.Check record of confiscated weighing scale 3.1 Issue order of payment for penalty 3.2 Accept the official receipt			Clerk Weights and Measures Unit Collector Miscellaneous Section
4 Receive the weighing scale sealed	4.Release the confiscated			Clerk Weights and



	weighing scale sealed to the owner upon presentation of official receipt			Measures Unit
Total			1 hour	

COLLECTION OF AMUSEMENT TAX

The Quezon City may levy an amusement tax to be collected from the proprietors, lessees or operators of theatres, cinemas, concert halls, circuses, boxing stadia and other places of amusement. (Sec. 140 (a), LGC)

Office or Division:	Amusement Tax Evaluation, Assessment & Monitoring (TEAM) Unit			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Business operators/ Proprietor of Amusement establishments or places			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Amusement Registration Form		Amusement TEAM Unit		
2. Special Business Permit/Current Business Permit		BPLD		
3. Printers invoice ticket and sample tickets		Amusement operators/owners		
4. SEC Registration (Corporation)		Securities and Exchange Commission		
5. Secretary's Certificate (Corporation)		Company owner		
6. DTI Registration (Single Proprietor)		Department of Trade and Industry		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
REGISTRATION OF TICKETS Concerts and Theaters 1. Present accomplished registration form with photocopy of special business permits, official receipts(OR), photocopy of cash bond receipts, printers invoice ticket and sample ticket	1. Evaluate the submitted documentary requirements with accuracy of the specified no. of registered tickets sold and total gross sales amount 1.1 Issue printed tax bill	Local Artist (concert) 5% Local Films (exempted) Foreign Artist (concert) 10% Foreign Films 10% Cockfight 10% Other	10 minutes	Amusement TEAM Unit personnel
	2. Receive tax bill and pay the required amount 2.1 Receive the official receipt and registered tickets	2. Accept tax bill and payment 2.1 Issue official receipt	amusement places/ activities 10%	5 minutes
Total			15 minutes	
REGISTRATION OF TICKETS for regular Amusement	1. Evaluate the completeness of the submitted		10 minutes	Amusement TEAM Unit personnel



establishment (cinema, night clubs) 1.Present accomplished registration form, current business permit and official receipts (OR) sample tickets and printers invoice ticket	documentary requirements with accuracy of the accomplished registration form			
Total			10 minutes	
ISSUANCE OF AMUSEMENT TAX EXEMPTION 1.Submit endorsement letter from Mayor's Office, request letter indicating the purpose and beneficiary <u>For Corporation:</u> -Secretary's Certificate -SEC Registration <u>For Single Proprietorship</u> -DTI Registration -Proof of existence, programs and activities of the organization	1.Prepare tax exemption letter for approval of the City Mayor (subject for evaluation and completeness of the submitted requirements) 1.1Evaluate the authenticity of declared beneficiaries and the purpose for which the proceeds should be utilized		3 days	Amusement TEAM Unit personnel City Mayor
Total			3 days	
AMUSEMENT TAX RETURN *If special screening (one time transaction) Unsold tickets shall be surrendered to Amusement TEAM Unit	1.Assessment of amusement tax Compute and prepare tax bill for approval and for payment of amusement tax		10 minutes	Amusement TEAM Unit personnel
2.Receive tax bill and pay the required amount 2.1 Receive the official receipt	2.Accept tax bill and payment 2.1 Issue official receipt		5 minutes	Collector
Total			15 minutes	
INSPECTION OF AMUSEMENT PLACES 1.Present the latest business permit , official receipt and receipt of paid monthly amusement tax	1.Present notice of inspection and mission order 1.1Check the presented business permit and official receipts		Depends on the area/location of establishment to be inspected and availability of the documents to be presented	Inspectors Amusement TEAM Unit



APPLICATION OF BUSINESS RETIREMENT CERTIFICATE

Business Retirement Certification is issue to business operators that voluntarily or involuntarily discontinue or close its business operation

Office or Division:	Business Retirement Unit
Classification:	Complex
Type of Transaction:	G2C- Government to Citizen
Who may avail:	All Quezon City Business owners/operators closing their business
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Business Retirement Application form with location map originally signed by the owner	Business Retirement Unit
2. Original (latest) tax bill, official receipts (3 yrs) and Original Business Permit (latest)	Business Permit and Licensing Department (Business Permit)
3. Single Proprietorship: Original Affidavit of closure with exact effectivity date of closure Partnership: Original Partnership Dissolution with exact effectivity date of closure (original signed by all partners) Corporation: Original Secretary's Certificate or Board Resolution on closure or transfer of business with exact effectivity date of closure	Business Owner/operator
4. Government issued ID Single Proprietorship: Original to be presented and photocopy to be submitted) Partnership: all ID of partners are required Corporation: ID of the president and signatories to the Board of Resolution (original to be presented and photocopy to be submitted) *Authorization letter from the owner and valid ID of the authorized representative	Business Owner/operator
5. Original Barangay Certificate with exact effectivity date of closure and Official receipt paid from Barangay	Barangay Hall
6. BIR Certificate of Registration (original to be presented and photocopy to be submitted)	BIR
7. Original Certified Breakdown of Sales, if there are two or more line of business, branches & if AFS is consolidated	
8. Proof of business tax payment, tax bill, permit issued by other LGUs where other operations are situated (original to be presented and photocopy to be submitted)	Other LGU's
9. Latest ITR with AFS on or before	BIR



closure from the last payment of business operation (original to be presented and photocopy to be submitted)				
10.Latest VAT or Percentage Tax Returns (original to be presented and photocopy to be submitted)		BIR		
11.Books of Accounts (present upon evaluation/actual inspection and examination)		BIR		
12. Special Power of Attorney (SPA)		Owner or client being represented		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit accomplished business retirement form with location map with complete documentary requirements *To avoid penalty, application shall be made within 20 days upon closure of business 1.1Receive the releasing form and wait for the set appointment with the Revenue Examiner	1.Receive the submitted accomplished form with complete documentary requirements 1.1Issue releasing form with tentative date	Depends on the ff: -Line of business -Gross sales -Area of business delinquency and/or deficiency taxes	5 minutes	Receiving Clerk Business Retirement Unit
	2. Assign to Revenue Examiners the taxpayers applying for business retirement			Acting Head Business Retirement Unit
	3.Evaluate and review the submitted document 3.1 Set an appointment to the taxpayer to conduct actual inspection if the business is still operational or already closed 3.2Conduct examination of books of account 3.3Prepare the Business Retirement Data		7 days (except January)	Revenue Examiner Business Retirement Unit



	and Assessment form			
	4. Evaluate and review the business retirement data and assessment report 4.1 Prepare the order of payment and certification fee			Acting Head Business Retirement Unit (BRU)
	5. Recommend for tax bill 5.1 Inform the taxpayer the needed tax/ deficiency for payment			Acting Head BRU Clerk BRU
2. Return to the office to receive the tax bill and pay the required amount	6. Bill the total amount due for retirement 6.1 Issue printed tax bill 6.2 Approve the tax bill 6.3 Release the approved tax bill		20 minutes	Assessment clerk (rebilling counter) City Treasurer Assessment clerk
3. Receive the approved tax bill and order of payment for certification fee 3.1 Pay the amount due before actual retirement and certification fee 3.2 Submit the original and photocopy of tax bill, official receipt of the taxes paid and official receipt for the certification fee	7. Accept payment and issue official receipt 7.1 Receive the submitted documents and prepare the business retirement certificate 7.2 Approve the Business Retirement Certificate		30 minutes	Cashier Taxes and Fees Division Receiving Clerk BRU City Treasurer
4. Receive the Business Retirement Certificate	8. Release the Business Retirement Certificate		5 minutes	Releasing Clerk BRU
	Total		7 days and 1 hour	



ISSUANCE OF REAL PROPERTY TAX CLEARANCE

Real Property Tax Clearance is issued to the property owner as proof of complete Real Property tax payment in the Quezon City which provided to a lending company, bank or personal use.

Office or Division:	Real Estate Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Real Property owners			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Real Property Tax Clearance form		Tax Clearance Section		
2. Latest Official receipt of Real Property tax		City Treasurer's Office		
3. S.P.A/ Authorization letter, Secretary Certificate (Corporation/Company) if not declared as owner		Real Property owner		
4.Title (photocopy)		Registry of Deeds		
5.Latest copy of Tax Clearance (if available)		Real Estate Division		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit the accomplished form and other documentary requirements	1.Receive the accomplished form and evaluate the completeness of the submitted requirements and determine if declared owner or authorized person 1.1 Verify the status of the real property tax payment records and determine if there are any outstanding real property tax arrears / RPT adjustments and other charges & fees 1.2Issue order of payment	₱ 50.00 per Tax Declaration	15 minutes	Receiving clerk Tax Clearance Section
2.Accept the order of payment and pay the required amount 2.1Receive official receipt	2. Receive the payment and order of payment 2.1 Issue official receipt		5 minutes	Collector Tax Clearance Section



	2. Issue claim stub specified the releasing date			Receiving Clerk
3. Return to the Releasing counter and present the claim stub	3. Release tax clearance with the security seal		1 day	Releasing clerk Tax Clearance Section
Total				
<p>*Note: Submit the previous tax clearance - 1 day New application or no attached previous tax clearance – 3 days 10 or more tax clearance application- 5 days</p>				

ASSESSMENT AND BILLING OF REAL PROPERTY TAX

Performing proper computation and billing of Real Property Taxes prior to its actual payment

Office or Division:	Real Estate Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Real Property Owners/Developers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Tax Declaration		City Assessor		
2. Real Property Tax (RPT) official receipts (Latest)		Taxpayers Payment Lounge		
3. Title		Register of Deeds		
4. Real Property Tax Credit application form		Real Estate Division		
5. Real Property Tax Credit: Request Letter, original Official Receipts, Tax Declaration (Latest) and S.P.A with government issued ID (if not the declared owner)		Taxpayer/Requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Current Real Property Tax (RPT) payment 1. Present latest official receipt, tax declaration or title 1.1 Receive printed RPT bill 1.2 Proceed to Taxpayer's Payment Lounge for payment	1. Verify the RPT payment 1.2 Assess and bill the Real property tax due 1.1 Issue printed RPT bill	As stated in the RPT Bill	10 minutes	Assessment Officer Real Property Assessment Lounge
Total			10 minutes	
Real Property Tax Delinquent (Not included in the Real Properties for	1. Verify the RPT payment		20 minutes	Assessment Officer



<p>Auction) 1.Proceed to the 2nd Floor Real Estate Division 1.1 Present latest official receipt/tax declaration, Statement/ Notice of Delinquency and other requirements *For staggered payment, Proceed to Delinquency Section for instalment payment undertaking 1.2Receive the RPT Bill and pay the required amount</p>	<p>1.2Assess and bill the Real property tax due or as indicated in the agreement 1.3Countersign the printed RPT Bill by the supervisor 1.4 Accept the RPT bill and Payment 1.5Issue RPT official receipts</p>	<p>As stated in the RPT Bill</p>	<p>20 minutes</p>	<p>Supervisor Delinquency Section Collector Delinquency Section</p>
Total			40 minutes	
<p>Real Property Tax Delinquent (included in the list of properties to be auctioned in the next public auction) 1.Present the Statement/ Notice of Delinquency, Final Notice of Delinquency or Warrant of Levy 1.2Receive the RPT Bill and pay the required amount</p>	<p>1.Verify the notice presented and check for RPT arrears including the publication cost 1.2Assess and bill the RPT due 1.3Countersign the printed RPT bill 1.4 Accept the RPT bill and Payment 1.5Issue RPT official receipts</p>	<p>As stated in the RPT Bill</p>	<p>10 minutes 10 minutes</p>	<p>Assessment Officer Supervisor Delinquency Section Collector Delinquency Section</p>
Total			20 minutes	
<p>Real Property Tax Delinquent (included in the list of properties that were already auctioned and within the Redemption Period) 1.Present the Notice of Delinquency, Final Notice of Delinquency or warrant of levy (if any) 1.2Receive the RPT Bill and pay the required amount</p>	<p>1.Verify if the property is within the redemption period and check for RPT arrears, cost of publication and corresponding interest on bid price (if any) 1.2Assess and bill the RPT due 1.3Countersign the printed RPT bill 1.4 Accept the RPT bill and Payment 1.5Issue RPT official receipts</p>	<p>As stated in the RPT Bill</p>	<p>10 minutes 20 minutes</p>	<p>Assessment Officer Supervisor Delinquency Section Collector Delinquency Section</p>



COLLECTION OF REAL PROPERTY TAX

Real Property tax payments are collected and validated through issuance of Computerized Official Receipts

Office or Division:	Cash Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Real Property owners /developers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Computerized Real Property Tax Bill		Real Property Assessment Lounge		
2. Cash/ Managers, Cashier's Check		RPT Owner		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Proceed to Taxpayer's Payment Lounge 1.1Present the Computerized Real Property Tax Bill at the assigned Counter flash on the queuing screen and pay the required amount 1.2Receive the computerized Real Property tax official receipts	1.Accept the Real Property Tax Bill and payment 1.1Verify the existence of assessment and encode the amount tendered *for check payment, encode the bank's name, date, amount and check number 1.2Validate payment and issue computerized Real Property Tax official receipts	As stated in the Real Property Tax Bill	10 minutes	Local Revenue Collection Officer Taxpayers Payment Lounge
Total			10 minutes	



ISSUANCE OF ACCOUNTABLE FORMS

Every officer of the local government unit whose duties permit or require the custody of funds, property/ accountable forms shall be covered by a fidelity bond and such officer shall be accountable and responsible for said funds and property/ accountable forms and for the safekeeping thereof in conformity with the provisions of law. (Sec.305 (f), LGC; Sec.101, PD No. 1445)

Office or Division:	Accountable Forms Unit-Administrative Division			
Classification:	Simple			
Type of Transaction:	G2G- Government to Government			
Who may avail:	All Quezon City Bonded Accountable Officers, Appointed Barangay Treasurers and SK Treasurers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Requisition and Issuance Slip (RIS)		Verification Section-City Treasurer's Office		
2.Confirmation letter or approved Fidelity Bond		Bureau of Treasury		
3.Memorandum designated as Collecting officer (City Collectors)		City Treasurer's Office		
4.Brgy./SK Resolution and Appointment letter designated as Brgy./SK Treasurer		Barangay Hall		
5.Authorization letter from Brgy. Captain requesting for accountable form (AF#51 & CTC-Individual)		Barangay Hall		
6.Authorization letter designated as Deputized Collector to acquire CTC-Individual (Brgy. Treasurer)		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Barangay /SK Treasurer 1.Present duly approved RIS and submit complete documentary requirements	1.Accept approved RIS and evaluate the completeness of the submitted documents 1.1Check the fidelity bond effectivity date of the accountable officer		5 minutes	In-Charge Accountable Forms Unit City Treasurer's Office
2.Pay the cost of accountable form requested and receive official receipt 2.1 Photocopy of official receipt (1 copy) to be submitted to the releasing area	2.Accept payment and issue official receipt 2.1 Provide the approved RIS to the releasing custodian to prepare and process the requested accountable form	Depends on the prevailing price indicated in the Purchase Order	5 minutes	In-Charge Accountable Forms Unit City Treasurer's Office



3.Proceed to releasing area of AF and sign the receiving log-book of accountable forms 3.1 Check the quantity and serial number of booklet/pad purchase And received copy of approved RIS	3.Release the requested Accountable form 3.1Consolidate the RIS with attached photocopy of Official Receipt		5 minutes	Releasing Clerk Accountable Forms Unit
Total			15 minutes	
Bonded Accountable Officers/City Collectors 1.Submit duly approved RIS which indicated the quantity of un-issued Accountable Form	1.Accept the approved RIS and check the fidelity bond effectivity date of the accountable officer		5 minutes	Releasing Clerk Accountable Forms Unit
2.Wait for the preparation of the requested accountable form	2.Prepare and process the requested accountable form		5 minutes	Releasing Clerk Accountable Forms Unit
3.Receive the accountable forms upon checking the quantity and serial numbers of booklet/pad 3.1Sign the receiving log-book, portion of RIS and receive copy of the approved RIS	3.Release the requested accountable form and require to sign the receiving log-book and portion of the RIS 3.1 Encode the serial numbers of received booklet by the accountable officer thru the existing system		5 minutes	Releasing Clerk Accountable Forms Unit
Total			15 minutes	



REMITTANCE OF CASH COLLECTION

Bonded Collectors at the end of business hours, shall prepare the Report of Collection and Deposits (RCD) and remits the collection to the authorized Cashier at the Cash Division.

Office or Division:	Cash Division			
Classification:	Simple			
Type of Transaction:	G2G- Government to Government			
Who may avail:	All Quezon City Bonded Collector and Barangay Treasurer			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Report of Collection and Deposits (RCD)		Accountable Officer		
2.Issued or duplicate copy of Official receipt		Accountable Officer		
3.Order of payment		Revenue Generating Offices		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit duplicate copy of issued official receipt (duplicate copy) with attached order of payment and present the Report of Collection and Deposits (RCD)	1.Verify the accuracy of the amount collected based on the submitted issued or duplicate Official Receipts and order of payment		15 minutes	Verifier Fiscal Verification Section
2.Receive the RCD with the initial of the verifier	2.Sign the RCD of the accountable officer upon checking the completeness and accuracy of the declared collection		5 minutes	Verifier Fiscal Verification Section
3.Proceed to the Cashier for the remittance of collection 3.1 Receive the signed RCD as proof of remittance	3.Receive and count the cash/check remitted 3.1Release the signed RCD		5 minutes	Cashier Cash Division
Total			25 minutes	



SECURING CERTIFICATE OF EMPLOYMENT

Certificate of Employment is issued to regular plantilla or job order employee needing this document that he/she is employed/ connected to this Office and for whatever legal or personal use of the employee.

Office or Division:	Personnel Section-Administrative Division			
Classification:	Simple			
Type of Transaction:	G2G- Government to Government			
Who may avail:	All Quezon City Treasurer's Office (Permanent or job-order employee)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Document Request form (DRF)		Personnel Section		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Employee accomplish Document Request form (DRF) at the Personnel Section and receive the claim stub	1.Accept the application form and encode in the certificate record system the requested certification of employee 1.1 Issue claim stub and process the requested certification 1.2 Approve/ sign the certification	None	10 minutes	Receiving Officer Personnel Section Acting Chief, Administrative Division
2. Present the claim stub and receive the requested certification	2.Upon presentation of claim stub, release the requested certification		5 minutes	Releasing Clerk Personnel Section
Total			15 minutes	



RECEIVING INCOMING AND OUTGOING CORRESPONDENCE

The receiving and/or dissemination of the official documents such as memoranda, letters or correspondence from other Offices/ Agency addressed to the City Treasurer's Office for information, compliance or claim of the requesting party

Office or Division:	Records Section-Administrative Division			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All company, business establishments and/or government offices, taxpayers, employee with a communication letter, for information or compliance addressed to this Office			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.letter/ memoranda		Agency/Taxpayer / Requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Present the letter at the Records Section, receiving area with other attached documents to prove your claim or request 1.1Receive the stamped copy (with date and control number) as prove of received of the Records Section (*For follow-up, receive a stub indicated the telephone number of this Office with name of personnel)	1.Accept and stamp the receiving copy and other attached documents by the Records Section (provided with Control number) 1.1Provide the received copy (stamped) to the taxpayer /or requesting party (if applicable, the stub indicated the name of person and telephone number)	None	5 minutes	Receiving clerk Records Section
	2.Register in the log-book and thru existing system, the received letter/ memoranda and attach routing slip 2.1 Evaluate the letter to whom it will be assigned 2.2Release the letter to appropriate personnel for proper action or for dissemination		10 minutes 5 minutes	Receiving clerk Records Section Chief Records Section Releasing Clerk Records Section
Total			20 minutes	



CITY TREASURER'S OFFICE
BRANCHES
EXTERNAL SERVICES

CITIZEN'S CHARTER



ASSESSMENT OF BUSINESS TAX

Performing proper computation and billing of Business Tax prior to actual payment

Office or Division:	City Treasurer's Branch Office			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All QC taxpayers engaging in Business and professional services			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Sales Declaration and Evaluation Form		Branch Office		
2.Current year's Community Tax Certificate issued in QC or other LGUs (If available)		City Treasurer's Branch Office/ other LGUs		
3.Preceding year's (Mayor's Permit/Business permit		Building Permit and Licensing Department (BPLD)		
4.Preceding year's business tax bill and Official Receipts		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1st Quarter 1.Present the Approved Sales Declaration and Evaluation Form and other required documents	1.Accept the approved Sales Declaration and Evaluation Form. 1.1Encode thru the system all pertinent information from the business permit and compute City Tax and regulatory fees	Depends on the ff: -line of business -Gross Sales -Area of establishment	10 minutes	Assessment Officer CTO Branch Office
2.Receive computerized Business tax Bill for approval of authorized signatories	2.Issue computerized Business Tax Bill			Assessment Officer CTO Branch Office
Total			10 minutes	
2nd-4th Quarter 1.Present the previous Business tax bill and official receipts 1.1Receive the computerized business tax bill	1.Accept the previous business tax bill and check the Mayor's Permit number thru system 1.1Print and issue computerized business tax bill		10 minutes	Assessment Officer CTO Branch Office
Total			10 minutes	



COLLECTION OF BUSINESS TAX

Business tax payments are collected and validated through issuance of computerized Official receipts

Office or Division:	City Treasurer's Branch Office			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City Business owners/operators			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Computerized Business Tax Bill (duly approved/signed by City Treasurer or his deputized signatory)		City Treasurer's Branch Office		
2. Cash/Manager's or Cashier's Check		Business Owner		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Proceed to Payment counter 1.1Present the approved Computerized Business Tax Bill at the assigned Counter flash on the queuing screen and pay the required amount 1.2Receive the computerized Business tax official receipts	1.Accept the approved computerized Business Tax Bill and payment 1.1Verify the existence of assessment and encode the amount tendered *for check payment, encode the bank's name, date, amount and check number 1.2Validate payment and issue computerized Business Tax official receipts	As stated in the Business Tax Bill	10 minutes	Local Revenue Collection Officer CTO Branch Office
Total			10 minutes	



ISSUANCE OF COMMUNITY TAX CERTIFICATE (INDIVIDUAL)

Community Tax Certificate shall be issued to every person or corporation upon payment of the Community tax. A community tax shall be paid in place of residence of the individual or in the place where the principal office of the juridical entity is located. (Art.246 (e) Sec.160, LGC)

Office or Division:	City Treasurer's Branch Office			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City residents, business owners and taxpayers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Community Tax Declaration Form (CTDF)		City Treasurer's Branch Office		
2.Government Issued valid ID		DFA,SSS, GSIS, Comelec, LTO		
3. New Business: Single Proprietor Certificate of Registration		Department of Trade and Industry (DTI)		
4. Renewal of Business: Proof of Income (Approved business tax declaration by an evaluator)		City Treasurer's Office (Main)		
5. Individual: Proof of income, payslip, BIR Form 2316		Company, BIR		
6. Claiming of paid CTC Single Proprietor Original tax bill and official receipt (Duplicate or pink copy of official receipts)		City Treasurer's Branch Office		
7.For Representative: Authorization Letter with a photocopy of government issued valid ID of the person being represented and the ID of the representative		Owner or client being represented DFA,SSS, GSIS, Comelec, LTO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
New Business: 1.Taxpayer accomplish community tax declaration form (CTDF) and present date of registration of business	1. Accept the accomplished CTDF and required documents 2.Encode the pertinent information declared on CTDF thru a system which automatically compute tax due based on the declared gross sales on the CTDF	Amount to be paid depends on the income of taxpayer	5 minutes	Collector CTO Branch Office
2.Pay the required amount and receive the computerized community tax certificate (CTC)	1.Accept the payment and release the computerized CTC		5 minutes	Collector CTO Branch Office
Total			10 minutes	



Renewal of Business: 1. Taxpayer accomplish community tax declaration form (CTDF) and present the approved business tax declaration by a evaluator 1.1 Taxpayer proceed to the counter intended for encoding of information	1. Accept the accomplished CTDF and required documents 2. Encode the pertinent information declared on CTDF thru a system which automatically compute tax due based on the declared gross sales on the CTDF	Amount to be paid depends on the income of taxpayer	5 minutes	Collector CTO Branch Office
2. Pay the required amount and receive the computerized community tax certificate (CTC)	1. Accept the payment and release the computerized CTC			
Total			5 minutes	
Individual 1. Taxpayer accomplish CTDF and proceed to the counter intended for encoding of information	1. Accept the accomplished CTDF 2. Encode the pertinent information declared on CTDF thru a system which automatically computes tax due based on the declared gross sales on the CTDF	Amount to be paid depends on the income of taxpayer	5 minutes	Collector CTO Branch Office
2. Pay the required amount and receive the computerized community tax certificate (CTC)	2. Accept the payment and release the computerized CTC			Collector
Total			5 minutes	
Claiming of paid CTC Single Proprietor 1. Taxpayer present original tax bill and duplicate of pink copy of official receipts	1. Search Mayor's permit no. (MP) thru the system and print CTC based on presented documents	Included in the payment of Business Tax	5 minutes	Collector
2. Receive the computerized community tax certificate (CTC)	2. Release computerized CTC			
Total				



ISSUANCE OF CERTIFIED TRUE COPY				
1. Taxpayer accomplish unified request form and accept order of payment	1. Accept accomplished form and issue order of payment		5 minutes	Collector
2. Pay the required fee at the designated Counter	2. Accept payment and issue official receipt			
3. Present Official receipt at Releasing counter and wait for the release of your requested certified true copy	3. Process and release the requested certified true copy		5 minutes	
Total			10 minutes	

ISSUANCE OF COMMUNITY TAX CERTIFICATES (CORPORATION)

Community Tax Certificate shall be issued to every person or corporation upon payment of the Community tax. A community tax shall be paid in place of residence of the individual or in the place where the principal office of the juridical entity is located. (Art.246 (e) Sec.160, LGC)

Office or Division:	City Treasurer's Branch Office			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City residents, business owners and taxpayers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Community Tax Declaration Form (CTDF)		City Treasurer's Branch Office		
2. Government Issued valid ID		DFA, SSS, GSIS, Comelec, LTO		
3. New Business: Certificate of Registration		Securities and Exchange Commission Cooperative Development Authority		
4. Renewal of Business: Proof of Income (Approved business tax declaration by an evaluator) ITR/Financial Statement if principal office is located outside Quezon City For Real Property Owner-Real property tax bill		City Treasurer's Office Branch Office		
5. Claiming of paid CTC Corporation Original tax bill and official receipt (Duplicate or pink copy of official receipts		City Treasurer's Office Branch Office		
For Representative: Authorization Letter with a photocopy of government issued valid ID of the person being represented and the ID of the representative		DFA, SSS, GSIS, Comelec, LTO		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
New Business: 1. Taxpayer accomplish	1. Accept the accomplished	Amount	5 minutes	Collector



community tax declaration form (CTDF) and present date of registration of business	CTDF and required documents 2.Encode the pertinent information declared on CTDF thru a system which automatically computes tax due based on the declared gross sales on the CTDF	to be paid depends on the income of taxpayer		
2.Pay the required amount and receive the computerized community tax certificate (CTC)	1.Accept the payment and release the computerized CTC			Collector
Total			5 minutes	
Renewal of Business: 1.Taxpayer accomplish community tax declaration form (CTDF) and present the approved business tax declaration by an evaluator 1.1 Taxpayer proceed to the counter intended for encoding of information	1. Accept the accomplished CTDF and required documents 2.Encode the pertinent information declared on CTDF thru a system which automatically compute tax due based on the declared gross sales on the CTDF	Amount to be paid depends on the income of taxpayer	5 minutes	Collector
2.Pay the required amount and receive the computerized community tax certificate (CTC)	1.Accept the payment and release the computerized CTC			Collector
Total			5 minutes	
Claiming of paid CTC Corporation 1.Taxpayer present original tax bill and duplicate of pink copy of official receipts	1.Search Mayor's permit no. (MP) thru the system and print CTC based on presented documents	Included in the payment of Business Tax	5 minutes	Collector
2.Receive the computerized community tax certificate (CTC)	2.Release computerized CTC			
Total			5 minutes	



ISSUANCE OF CERTIFIED TRUE COPY				
1. Taxpayer accomplish unified request form and accept order of payment	1. Accept accomplished form and issue order of payment		5 minutes	Collector
2. Pay the required fee at designated counter	2. Accept payment and issue official receipt			
3. Present Official receipt at the Counter and wait for the release of your requested certified true copy	3. Process and release the requested certified true copy			
Total			5 minutes	

PAYMENT OF MISCELLANEOUS TAXES & FEES

Collection of regulatory fees and various user/ service charges as required by law and imposed by revenue generating departments of the Quezon City.

Office or Division:	City Treasurer's Branch Office			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All Quezon City taxpayers engaging in Business, profession and/or transaction			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Original order of payment generated from revenue offices (no alteration)		Various revenue generating offices of Quezon City		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
PAYMENT OF PROFESSIONAL TAX RECEIPTS (PTR) All PRC and IBP card holders New: Professionals-previous/currently employed in gov't 1. Submit service record 2. Present original PRC ID 3. Pay the required fee Renewal: Present latest Original PTR and photocopy of latest PTR	1. Verify from the record of the previous payment 2. Accept payment 3. Issue Professional Tax Receipts	₱ 300.00 (plus penalty if not updated; 25% + 2% monthly surcharge) Additional cost Verification fee of ₱ 20.00 Cert. true copy ₱ 50.00	5 minutes	Collector
PTR (LAWYERS)				



<p>New: Lawyers presents 1. Present original IBP card and original Certification from Supreme Court 2. Pay the required fee 3. Receive Professional Tax receipts</p> <p>Renewal: Lawyers previous/currently employed in gov't present Service Record, original latest PTR and photocopy of latest PTR and IBP card</p> <p>For Representative of Professional/Lawyers 1. Present original (PRC/IBP card), original & photocopy of authorization letter and original and photocopy of gov't issued ID, photocopy of ID of authorized person</p>	<p>1. Verify from the record of the previous payment (if applicable) 2. Accept payment 3. Issue Professional Tax Receipts</p>	<p>₱ 300.00 (plus penalty if not updated; 25% + 2% monthly surcharge)</p> <p>Additional cost Verification fee of ₱ 20.00 Cert. true copy ₱ 50.00</p>	<p>5 minutes</p>	<p>Collector</p>
--	---	--	------------------	------------------



COLLECTION OF MARKET BUSINESS TAX AND OTHER FEES

Collecting fees from Public and Private Markets and slaughterhouses as per order of payments issued by other revenue generating departments

Office or Division:	City Treasurer's Branch Office			
Classification:	Simple			
Type of Transaction:	G2C- Government to Citizen			
Who may avail:	All QC taxpayers engaging in Market Business (Private and Public) street vendors, meat vendors, market stallholders			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Market Stallholders: 1 st Quarter Sales Declaration and Evaluation Form Business Permit Latest tax bill and official receipt 2 nd to 4 th Quarter Previous tax bill and official receipt		City Treasurer's Branch Office Business Permit Licensing Office City Treasurer's Office City Treasurer's Branch Office		
Hawkers, street vendors, transient vendors/others Latest official receipt		City Treasurer's Office		
Liquor Permit Fee Original order of payment		Business Permit Licensing Dept.		
Sealing Fee Original order of payment		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Market Stallholders (Private and Public Markets) 1st Quarter 1. Taxpayer accomplish the Sales Declaration & Evaluation form, present business permit, latest tax bill and official receipt 2. Pay the required amount and receive official receipt 2.1 Proceed to MDAD	<u>City Tax and Regulatory fees</u> 1. Evaluate the submitted requirement 1.1 Assess the Business taxes and regulatory fees 2. Accept payment and Issue Computerized Official receipt (COR)	Based on the amount indicated in the Order of payment	5 minutes	Collector Market Section Assessment Clerk Taxes and Fees Division Local Revenue Collection Officer
	2nd Quarter to 4th Quarter 1. Present the previous tax bill and official receipt 2. Pay the required amount and receive official receipt			<u>City Tax & Garbage fee</u> 1. Assess the City Tax & garbage fee 2. Accept payment and issue Computerized Official Receipt (COR)



<p>Hawkers Vending Fee (Street vendors, transient vendors/others 1.Present latest official receipt 2.Pay the required amount and receive official receipt</p>	<p>1.Accept order of payment (no alteration) issued by Market Development Administration Dept. 2.Accept payment and issue official receipt</p>	<p>Based on the market classification and area awarded</p>	<p>5 minutes</p>	<p>Collector</p>
<p>Payment for Slaughter and permit fees, ante mortem, post mortem, entry fee Meat Handlers, Market meat vendors others 1.Submit original order of payment 2.Pay the required amount and receive official receipt</p>	<p>1.Accept order of payment issued by the City Veterinary Office 2. Accept payment and issue official receipt</p>	<p>Based on the amount indicated in the order of payment</p>	<p>5 minutes</p>	<p>Collector</p>
<p>Liquor Permit Fees (Beer, wine,serving/ special permit) Corporation & Single Proprietor (restaurants/retailer /wholesaler, bar , cocktail lounge, carinderia) 1.Taxpayer submit original order of payment 2. Pay the required amount and receive official receipt</p>	<p>1.Accept order of payment issued by the LLRB 2. Accept payment and issue official receipt</p>	<p>Based on the amount indicated in the order of payment</p>	<p>5 minutes</p>	<p>Collector</p>
<p>Sealing Fee 1.Taxpayer submit original order of payment 2.Pay the required amount and receive official receipt</p>	<p>1.Accept order of payment issued by the City Treasurer's Office 2. Accept payment and issue official receipt</p>	<p>Based on the amount indicated in the order of payment</p>	<p>5 minutes</p>	<p>Collector</p>
<p style="text-align: right;">Total</p>			<p>5 minutes</p>	



FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Accomplish the survey form/feedback form at the designated drop box (transparent box) in front of the receiving area or desk of the Officer of the Day
How feedbacks are processed	<p>Every Friday, the assigned personnel open the drop box and consolidate the survey or feedback form. Records all feedback/survey form submitted</p> <p>Feedback requiring response/answer is forwarded to the Records Section, Administrative Division, attach routing slip and specify the proper personnel/office for appropriate action within (3) days upon receipt of feedback form.</p> <p>Forwarded to the specified complainant/client the response of the relevant office/personnel For inquiries and follow-ups, clients may contact the Telephone number 988-4242 local 8320</p>
How to file a complaint	<p>Complaints can be filed via email with the provided information such as name of personnel being complained, incident and evidence Email address: CTO@quezoncity.gov.ph</p>
How complaints are processed	<p>The Acting Asst. City Treasurer for Administration opens the email on a daily basis and evaluate each complaint</p> <p>Upon evaluation, the Acting Asst. City Treasurer for Administration shall start the investigation and forward the complaint to the relevant office/personnel for their explanation</p> <p>The Acting Asst. City Treasurer for Administration shall prepare a report after the investigation and shall submit it to the City Treasurer for appropriate action.</p> <p>The Acting Asst. City Treasurer for Administration will provide response to the client/complainant.</p> <p>For inquiries and follow-ups, clients may contact the following telephone number: 988-4242 local 8319</p>
Contact Information of ARTA, PCC, CCB	<p>ARTA: complaints@arta.gov.ph 8478 5093</p> <p>PCC: 8888</p> <p>CCB: 0908-881-6565 (SMS)</p>