



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	