



## ASSESSMENT OF BUSINESS TAX

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

<b>Office or Division:</b>	City Treasurer's Branch Office			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C- Government to Citizen			
<b>Who may avail:</b>	All QC taxpayers engaging in Business and professional services			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
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		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<b>1<sup>st</sup> Quarter</b> 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	
<b>2<sup>nd</sup>-4<sup>th</sup> Quarter</b> 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	