



CITY OF LAPU-LAPU

Office of the City Treasurer

COMMON FEES and CHARGES

Mayor's Permit - 0.20% of the Capital Investment or of the Gross Receipts for the preceding calendar year.

Sanitary Inspection Fee:

Php 100.00 - Area of 100 sq.m. or more but less than 200 sq.m.

Php 200.00 - Area of 200 sq.m. or more but less than 500 sq.m.

Php 300.00 - Area of more than 500 sq.m.

Garbage Fee:

Single Proprietorship - 3% of the business tax due or Php 300.00 whichever is higher, but not to exceed Php 500.00

Corporation - 5% of the business tax due or Php 500.00 whichever is higher, but not to exceed Php 50,000.00

Fire Inspection Fee:

Minimum of Php 500.00 or 15% of the other fees including mayor's permit, whichever is higher.

Zoning Fee: Php 100.00 (new)

Business Plate: Php 500.00 (new and every 5 years thereafter)

Police Clearance: Php 20.00

Tax Clearance: Php 20.00

Delivey Fee: Php 300.00

Delivery Sticker: Php 100.00

Health Inspection Fee:

FOOD BUSINESS

Health Card - Php 20.00

CBC - Php 80.00

Stool Examination - Php 30.00

Urinalysis - Php 25.00

Hepa Test A - Php 360.00

NON-FOOD BUSINESS

Health Card - Php 20.00

CBC - Php 80.00

Stool Examination - Php 30.00

Urinalysis - Php 25.00

BUSINESS TAX SCHEDULE (GRADUATED)

WHOLESALERS

			Tax Rate	½ of Tax Rate
	Less than	50,000.00	exempt	exempt
50,000.00	Or more but less than	75,000.00	1,485.00	742.50
75,000.00	Or more but less than	100,000.00	1,980.00	990.00
100,000.00	Or more but less than	150,000.00	2,805.00	1,402.50
150,000.00	Or more but less than	200,000.00	3,630.00	1,815.00
200,000.00	Or more but less than	300,000.00	4,950.00	2,475.00
300,000.00	Or more but less than	500,000.00	6,600.00	3,300.00
500,000.00	Or more but less than	750,000.00	9,900.00	4,950.00
750,000.00	Or more but less than	1,000,000.00	13,200.00	6,600.00
1,000,000.00	Or more but less than	2,000,000.00	15,000.00	7,500.00
In excess of Php 2,000,000.00 = Gross Sales - Php 2,000,000.00 X 0.60% + Php 15,000.00				

CONTRACTORS

			Tax Rate	½ of Tax Rate
	Less than	5,000.00	41.25	20.63
5,000.00	Or more but less than	10,000.00	92.50	46.20
10,000.00	Or more but less than	15,000.00	156.70	78.35
15,000.00	Or more but less than	20,000.00	247.50	123.75
20,000.00	Or more but less than	30,000.00	413.50	206.75
30,000.00	Or more but less than	40,000.00	577.50	288.75
40,000.00	Or more but less than	50,000.00	825.00	412.50
50,000.00	Or more but less than	75,000.00	1,320.00	660.00
75,000.00	Or more but less than	100,000.00	1,950.00	975.00
100,000.00	Or more but less than	150,000.00	2,970.00	1,485.00
150,000.00	Or more but less than	200,000.00	3,960.00	1,980.00
200,000.00	Or more but less than	250,000.00	5,445.00	2,722.00
250,000.00	Or more but less than	300,000.00	6,930.00	3,465.00
300,000.00	Or more but less than	400,000.00	9,240.00	4,620.00
400,000.00	Or more but less than	500,000.00	12,375.00	6,187.50
500,000.00	Or more but less than	750,000.00	18,875.00	9,437.50
750,000.00	Or more but less than	1,000,000.00	15,375.00	7,687.50
1,000,000.00	Or more but less than	2,000,000.00	17,250.00	8,625.00
In excess of Php 2,000,000.00 = Gross Sales - Php 2,000,000.00 X 0.75% + Php 17,250.00				

MANUFACTURER

			Tax Rate	½ of Tax Rate
	Less than	50,000.00	Exempt	Exempt
50,000.00	Or more but less than	75,000.00	1,980.00	990.00
75,000.00	Or more but less than	100,000.00	2,475.00	1,237.50
100,000.00	Or more but less than	150,000.00	3,500.00	1,750.00
150,000.00	Or more but less than	200,000.00	4,125.00	2,062.50
200,000.00	Or more but less than	300,000.00	5,775.00	2,887.50
300,000.00	Or more but less than	500,000.00	8,250.00	4,125.00
500,000.00	Or more but less than	750,000.00	12,000.00	6,000.00
750,000.00	Or more but less than	1,000,000.00	15,000.00	7,500.00
1,000,000.00	Or more but less than	2,000,000.00	20,625.00	10,312.50
2,000,000.00	Or more but less than	3,000,000.00	24,750.00	12,375.00
3,000,000.00	Or more but less than	4,000,000.00	29,700.00	14,850.00
4,000,000.00	Or more but less than	5,000,000.00	34,650.00	17,325.00
5,000,000.00	Or more but less than	6,500,000.00	36,562.50	18,281.25
6,500,000.00	Or more but less than	8,000,000.00	40,781.00	20,390.50
8,000,000.00	Or more but less than	12,000,000.00	45,000.00	22,500.00
12,000,000.00	Or more but less than	15,000,000.00	57,000.00	28,500.00
15,000,000.00	Or more but less than	18,000,000.00	62,700.00	31,350.00
18,000,000.00	Or more but less than	20,000,000.00	66,500.00	33,250.00
In excess of Php 20,000,000.00 = Gross Sales - Php 20,000,000.00 X 0.50% + Php 66,500.00				