



Republic of the Philippines  
Quezon City  
**OFFICE OF THE MAYOR**

*Herbert M. Bautista mpa mnsa*

**OFFICE ORDER NR 138**  
Series of 2013

In preparation for the tax period for Fiscal Year 2014 and anticipating the influx of taxpayers, the city government hereby adopts and implements the following steps in the processing and applications for renewal and collection or acceptance of payment for business taxes pursuant to Chapter 3, Book II, RA7160, as amended; Chapter 2, Book Five, Local Treasury Manual and Ordinance Nr SP-91, series of 1993, as amended, including the payment of Real Property Taxes. The purpose of this guidance is to ensure ease in doing business, efficiency, transparency and accountability in our official dealings and transactions with our taxpaying clients.

**SECTION 1. PROCESS FLOW.** Treasury Department Officers and Staff, including authorized representatives of the Office of the Mayor are directed to observe the following process flow in the Business Tax collections:

1.1 **First Step (Step 1) – Initial Evaluation.** Initial evaluation including determination of gross sales shall be performed by employees of the Inspection and Examination Division, Treasury Department. They shall require the taxpayer to present the following documents:

1.1.1 Complete Set of Audited Financial Statement (FS), FY2012: Provided, however that the accountant signing the audited FS is duly accredited by the Bureau of Internal Revenue, Board of Accountancy-PRC or the Securities and Exchange Commission (SEC);

1.1.2 Income Tax Returns, FY2012;

1.1.3 Original Copy of the Value Added Tax Returns/Percentage Tax Returns, FY2013;

1.1.4 Original Copy of the Letter of Confirmation, if applicable;

1.1.5 Certified Sales Breakdown; if consolidated, Financial Statement.

Acting on the recommendation of the City Treasurer, the Evaluation Team, under Step 1, shall be composed of the following:



1.2 **Second Step (Step 2) – Assessment and Billing.** This involves the preparation of the Business Tax Assessment, including Corporate or Single Proprietorship Community Tax Certificates pursuant to Art 6, Ch 2, Title I, Bk II, RA7160, as amended and Ordinance Nr SP-91, s.1993, as amended.

1.3 **Third Step (Step 3) – Final Evaluation and Review.** Pursuant to Memorandum Circular Nr 8, s. 2013 and Office Order Nr 122, s. 2013, the Review and Audit Team shall perform final evaluation and review of all assessments and billings performed under the preceding number, Provided:

1.3.1 In case of loss, the Original Billing for FY2014 may only be reprinted once. Succeeding reprinting of Original Billing shall be subject to evaluation and submission of a sworn statement of such loss;

1.3.2 The QC Information Technology Development Office shall submit to and provide the Review and Audit Team a certified Assessment History of all registered businesses covering a period of Five (5) Years, ie, FY2008-2013;

1.3.3 Validation through the SEC i-View, and;

1.3.4 Rebilling, if necessary, may only be entertained upon the written authorization of the authorized representative of the Mayor.

Provided, finally, Blocking and Unblocking Procedures of tax accounts may only be performed by the concerned Heads of Offices and accountable career employees of the Business Permits and Licensing Office and the Treasury Department, at the Assessment Lounge, Second Floor, QC Hall Main Building.

Acting on the recommendation of the City Treasurer, the Final Evaluation and Rebilling Teams, under this Step, shall be composed of the following:

**FINAL EVALUATION**

1.4 **Fourth Step (Step 4) – Approval for Payment.** The Mayor, through his authorized representative, in this instance, the Business Permits and Licensing Office Chief and the Treasurer shall cause the approval of the Final Billing and Order of Payment, in that order.

1.5 **Fifth Step (Step 5) – Renewal of Business Permits.** Upon payment, the Business Permits and Licensing Office Chief, is hereby authorized to renew or cause the issuance of business permits for FY2014: Provided, however, that all registered businesses have a period of Ten (10) days within which to secure Locational Clearances from the City Planning and Development Office.

For the entire duration of the taxation period, only career employees are authorized to perform functions, duties and responsibilities in relation to the revenue generation efforts of the city, unless authorized by the Mayor, in writing.

**Section 2. BRANCH OPERATIONS; AUTHORITY.** The Five (5) Treasury Department branches are hereby authorized to assess, levy and collect all forms of taxes with an annual gross sales value of **Five Hundred Thousand Pesos (PhP500,000.00) and below, and shall be limited to retailers of goods (Sari-Sari Stores) and Apartment lessors,**



**Section 3. MODES OF PAYMENT.** Pursuant to Memorandum Circular Nr 7, series of 2013 dated 07 June 2013 and subject to its prescribed guidelines, Checks may be accepted in the payment of taxes and other forms of indebtedness to the government.

**Section 4. REAL PROPERTY TAX PAYMENTS.** Subject to the provisions of Ordinance Nr SP-2228, series of 2013 and its Implementing Rules and Regulations, Real Property Tax Payments, without delinquencies, may be accepted through electronic means.

Blocking and Unblocking procedures for Real Property Tax Accounts or records may only be performed by the City Treasurer and City Assessor at the Office of the City Assessor.

**Section 5. COORDINATION; INTER-DEPARTMENT** - The General Services, Public Order and Safety Departments, QC Hall PNP Detachment-QCPD are directed to provide assistance in the deployment of its personnel and augment security and crowd control measures within the QC Hall Compound and all Treasury Department Branches.

The Communications Coordination Center and Public Affairs and Information Service Office must ensure widest dissemination of the Business Renewal and Application Process. This includes availability of non-accountable forms, downloadable from the official website of the city. Information dissemination on the continuing operations, **even during weekends**, of the Treasury Department and its satellite branches is directed.

**Section 6. SANCTIONS.** The City Administrator and the QC Information Technology Development Officer shall regularly conduct random audit of transactions performed under item number 1.1, 1.2, 1.3.4 of this Order, to determine a trend of discrepancies, malfeasance or misfeasance in the **evaluation, assessment or billing process**. Once established, they are authorized to recommend to the Mayor, the relief of assigned Treasury Department employees from their work stations pending investigation and institution of appropriate disciplinary and administrative action, pursuant to Memorandum Circular Nr 10, series of 2013 dated 19 September 2013.

Non-organic or unauthorized employees are strictly prohibited from loitering within or around the premises of all Revenue Generation Offices. Their unauthorized presence shall be presumed as "Acts of Fixing" and shall be dealt with the fullest extent of the law.





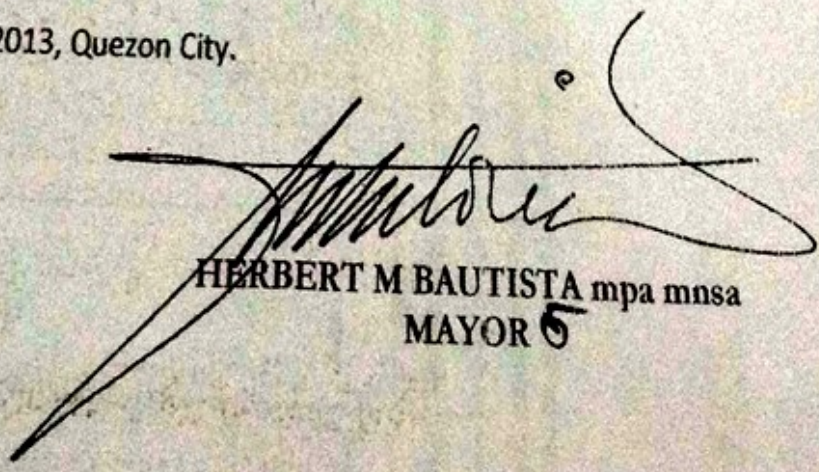
**Section 7. OTHER PROVISIONS.** The following provisions must be faithfully complied with:

7.1 The QC Information and Technology Development Office must ensure strict compliance to the prescribed Rebilling, Blocking and Unblocking Procedures under this Order;

7.2 All orders, directives and memorandums inconsistent herewith are hereby amended or rescinded accordingly.

7.3 This Order shall take effect on 01 January 2014.

Issued, 26<sup>TH</sup> December 2013, Quezon City.



HERBERT M BAUTISTA mpa mnsa  
MAYOR 5





REPUBLIC OF THE PHILIPPINES  
QUEZON CITY, METRO MANILA  
OFFICE OF THE CITY TREASURER



BUSINESS  
TAX BILL

NAME OF TAXPAYER  
PROSYNERGY INC.

BILLING NO. **0522094**

LOCATION/ADDRESS  
UNIT 204, 2/F 1468 GREEN PALM BLDG., QUEZON AVE SOUTH TRIANGLE

DATE BILLED  
ASSESSED BY 05/13/2014 - EMS *fn*

| KIND OF FEE/TAX                      | TAX DUE | OTHER TAX | TOTAL  |
|--------------------------------------|---------|-----------|--------|
| NAME'S PERMIT                        |         |           |        |
| CITY TAX                             |         |           | 100.00 |
| GARBAGE FEE                          |         |           | 625.00 |
| SANITARY FEE                         |         |           | 390.00 |
| BUILDING INSP. FEE                   |         |           | 450.00 |
| ELECTRICAL INSP. FEE                 |         |           | 50.00  |
| PLUMBING INSP. FEE                   |         |           | 20.00  |
| SIGNEBOARD                           |         |           | 7.00   |
| FIRE INSPECTION FEE                  |         |           | 50.00  |
| NEW REGISTRATION PLATE / STICKER     |         |           | 200.00 |
| ZONING FEE                           |         |           | 250.00 |
| PENALTY/INTEREST                     |         |           | 345.00 |
| TOURISM                              |         |           | 0.00   |
| OCBRD                                |         |           | 0.00   |
| ADJUSTMENT                           |         |           | 100.00 |
| SPECIAL PERMIT                       |         |           | 0.00   |
| APPLICATION FEE                      |         |           | 0.00   |
| CTC (Please claim CTC after payment) |         |           | 250.00 |
|                                      |         |           | 500.00 |

Total Due and Payable

TAXPAYER REFERENCE

BILL NUMBER : B-2014-05-13-K4-004135 TOTAL => 3,337.00

MP NO. : 14-006918

BUSINESS NAME : PROSYNERGY INC.

TAX YEAR : 2014 1-4(4)

CAPITAL : 250,000.00

BUSINESS TYPE : CORPORATION

CONTRACTOR - PROCESSING OF LOANS AND CREDIT CARDS

BILLING VERIFIED BY:

RECOMMENDING APPROVAL BY:

APPROVED BY:

*[Signature]*  
EDGAR T. VILLANUEVA  
OIC-CITY TREASURER

*[Signature]*  
HERBERT M. BAUTISTA  
MAYOR

ORIGINAL - TAXPAYER COPY

IMPORTANT : THIS BILL SERVES ONLY AS ORDER OF PAYMENT AND IS NOT VALID AS A RECEIPT





# OFFICIAL RECEIPT

Republic of the Philippines  
Office of the City Treasurer  
Quezon City



Computerized Official Receipt

ORIGINAL

05/13/2014 02:26:07 PM

No.A1COR3363056-1

Machine Validation No.

B-2014-000-025-0005334-BABYLYN

Bill Number

B-2014-05-13-K4-004135 2014 1-4(4)

Payor  
14-006918 PROSYNERGY INC.

| NATURE OF COLLECTION                      | FUND AND ACCOUNT CODE | AMOUNT          |
|-------------------------------------------|-----------------------|-----------------|
| MAYOR'S PERMIT                            |                       | 100.00          |
| CITY TAX                                  |                       | 625.00          |
| GARbage FEE                               |                       | 390.00          |
| SANITARY FEE                              |                       | 450.00          |
| BUILDING INSP. FEE                        |                       | 50.00           |
| ELECTRICAL INSP. FEE                      |                       | 20.00           |
| PLUMBING INSP. FEE                        |                       | 7.00            |
| SIGNBOARD                                 |                       | 50.00           |
| FIRE INSPECTION FEE                       |                       | 200.00          |
| NEW REGISTRATION PLATE / STICK            |                       | 250.00          |
| ZONING FEE                                |                       | 345.00          |
| PENALTY/INTEREST                          |                       | 0.00            |
| TOURISM                                   |                       | 0.00            |
| <del>OCBID</del>                          |                       | 100.00          |
| ADJUSTMENT                                |                       | 0.00            |
| SPECIAL PERMIT                            |                       | 0.00            |
| APPLICATION FEE <small>(in Words)</small> |                       | 250.00          |
| CTC                                       |                       | 500.00          |
| <b>TOTAL</b>                              |                       | <b>3,337.00</b> |

Received

Cash

Treasury Warrant

Check

Money Order

Treasury Warrant, Check, Money Order Number

Date of Treasury Warrant, Check, Money Order

Received the Amount  
stated above

3,337.00

EDGAR T. VILLANUEVA  
City Treasurer



Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.