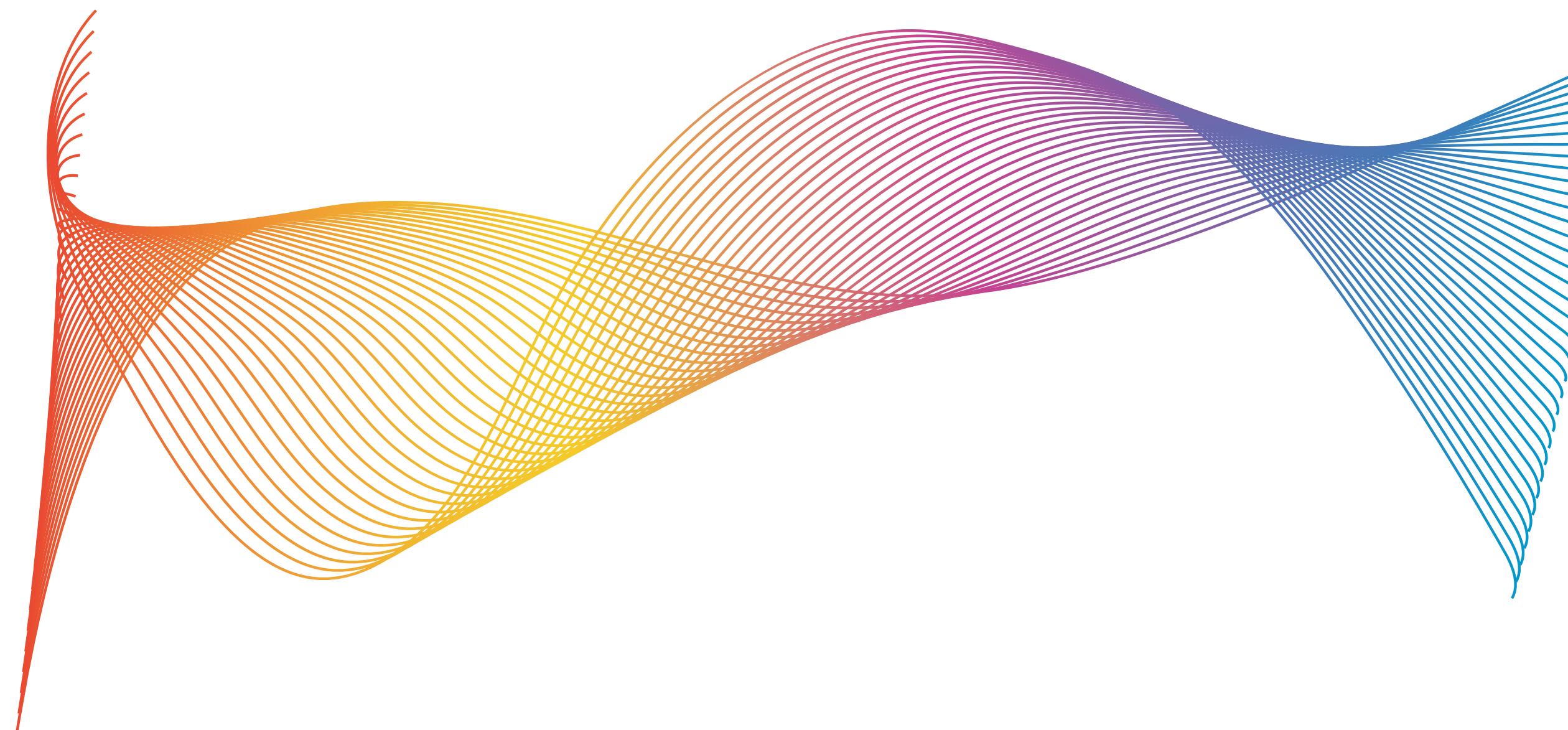


# MODULE ON **LEGAL MATTERS FOR START-UPS: BUSINESS REGISTRATION AND COMPLIANCE**

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PSAU Intellectual Property & Technology Business Management Office  
Sibul Technology Business Incubator  
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MODULE ON  
LEGAL MATTERS FOR START-UPS:  
BUSINESS REGISTRATION AND COMPLIANCE

**I. Objectives**

**Layunin ng modyul na ito:**

- 1) Upang malaman kung paano magrehistro ng negosyo ng isang tao;
- 2) Upang gawing pamilyar ang mga negsyante sa mga legal na kinakailangan sa mga transaksyon na may kaugnayan sa pamahalaan sa pagtatatag at pag upgrade ng kanilang mga negosyo
- 3) Upang talakayin ang nararapat na proseso ng rehistrasyon ng MSME (Micro, Small, Medium Enterprise) sa Pilipinas

**Sa pagtatapos ng modyul na ito, dapat mong:**

- 1) Alamin kung paano magrehistro ng negosyo ng isang tao.
- 2) Gawing pamilyar ang mga negsyante sa mga legal na kinakailangan sa mga transaksyon na may kaugnayan sa pamahalaan sa pagtatatag at pag upgrade ng kanilang mga negosyo
- 3) Talakayin ang nararapat na proseso ng rehistrasyon ng MSME (Micro, Small, Medium Enterprise) sa Pilipinas



## Ano ang Business Enterprise at Business Registration?

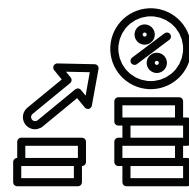
- Ang Business Enterprise ay isang kumpanya, tanging pagmamay-ari, pakikipagsosyo, asosasyon, korporasyon, kumpanya, o iba pang mga entity ng negosyo ng anumang uri ang kabilang, ngunit hindi limitado sa, isang limitadong pananagutan korporasyon, inkorporada propesyonal na asosasyon, joint venture, estate, o tiwala (Law Insider, n.d.) Sa Pilipinas, ang pinakakaraniwang uri ng mga organisasyong pangnegosyo ay ang mga pagmamay ari lamang, pakikipagsosyo, at korporasyon.

### MGA URI NG BUSINESS STRUCTURES AT ORGANIZATION



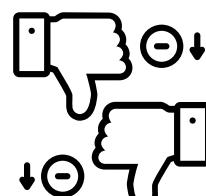
- Sole Proprietorships** - Ang Sole Proprietorship ay isang istruktura ng negosyo na pag aari ng isang indibidwal na sa pangkalahatan ay may ganap na kontrol at awtoridad sa negosyo. Ang may-ari ng negosyo ay tinutukoy bilang "tanging may-ari" at eksklusibong nagmamay-ari ng lahat ng ari-arian at tubo ng negosyo.

#### MGA URI ADVANTAGE NG SOLE PROPRIETORSHIP



- Kailangan ng minimum na halaga ng kapital
- Kaunting regulasyon at mga kinakailangan sa pagsunod mula sa mga ahensya ng gobyerno
- Madaling magrehistro
- Ang tanging may-ari ay may ganap na kontrol sa negosyo
- Ang tanging may-ari ay kumukuha ng lahat ng ari-arian at tubo ng negosyo at malayang makapaghalo ng negosyo at personal na mga ari-arian

#### MGA DISADVANTAGE NG SOLE PROPRIETORSHIP



- Ang tanging may-ari ay napapailalim sa walang limitasyong personal na pananagutan para sa mga utang, pagkawala, at pananagutan ng negosyo
- Ang pagkabangkarote ng negosyo ay personal na nakakaapekto sa may-ari
- Ang mga kasu laban sa negosyo ay itinuturing ding mga kasu na isinampa laban sa may-ari; creditors ng may-ari o ng negosyo mismo ay maaaring maabot ang parehong negosyo at ang may-ari ng personal na mga ari-arian, at kung tulad kasu ay matagumpay, may-ari ay obligado na bayaran ang mga pinsala sa kanyang sariling pera



## PARTNERSHIPS

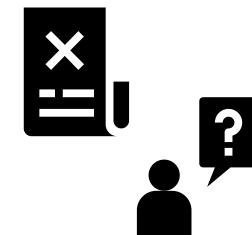
- Ang **partnership** company ay isang legal na anyo ng pagpapatakbo ng negosyo sa Pilipinas sa pagitan ng dalawa o higit pang indibidwal na nagbabahagi at namamahala sa parehong kita at pagkalugi ng kumpanya.



## ADVANTAGES OF A PARTNERSHIP ORGANIZATION

- Ang kumpanya ng pakikipagsosyo ay madaling itatag at ang gastos sa pagsisimula ay mababa nang kumpara
- Dahil sa dalawa o higit pang mga kasosyo, may posibilidad ng mataas na kontribusyon sa kapital
- Maaaring baguhin ng isang kumpanya ng pakikipagtulungan ang legal na istraktura nito kung magbabago ang mga pangyayari
- Pagbabahagi ng mga pagkalugi
- Isang pantay na karapatan sa pamamahala ng negosyo

## DISADVANTAGES OF A PARTNERSHIP ORGANIZATION



- Ang mga kasosyo ay may walang-hanggang pananagutan para sa mga utang sa pakikipagsosyo. Ang mga kasosyo ay hindi lamang maaaring ilagay ang kanilang pinagsamang pera at ari arian sa panganib kundi pati na rin ang kanilang mga indibidwal pati na rin sa asset.
- Limitado ang buhay nito o kulang ito sa katatagan. Ang pakikipagsosyo ay hindi matatag. Ang pagiging isang kontrata sa pagitan ng mga kasosyo, ito ay natutunaw batay sa kanilang kasunduan, o sa pag withdraw, kawalan ng kakayahan, o kamatayan ng isang kasosyo, o para sa iba pang mga dahilan na nagtatapos sa isang kontrata
- Limitadong kakayahan na makalikom ng kapital. Ang kabisera ay batay sa kung magkano ang maaaring maiambag ng bawat kasosyo sa pagpaparehistro sa Securities and Exchange Commission.



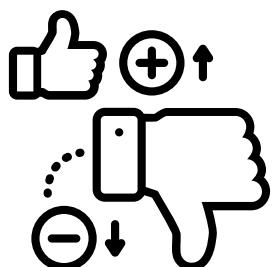
## CORPORATIONS

- Ang **korporasyon** ay isang legal na entidad na hiwalay at naiiba sa mga may ari nito. Sa ilalim ng batas, ang mga korporasyon ay nagtagay ng marami sa parehong mga karapatan at responsibilidad bilang mga indibidwal. Maaari silang pumasok sa kontrata, pautang at mangutang ng pera, magdemandar at magsampa, kumuha ng mga empleyado, mag ari ng mga ari arian, at magbayad ng buwis



## ADVANTAGES OF A CORPORATION

- Ang korporasyon ay legal na hiwalay at natatanging entidad mula sa mga may-ari nito. Ang mga korporasyon ay nagtagtaglay ng marami sa parehong mga legal na karapatan at responsibilidad bilang mga indibidwal.
- Ang isang mahalagang elemento ng korporasyon ay limitadong pananagutan, na nangangahulugang ang mga shareholder nito ay hindi personal na responsable sa mga utang ng kumpanya.
- Ang korporasyon ay maaaring likhain ng isang tao o grupo ng mga tao na may iisang mithiin. Na hindi palaging nagsasangkot ng paggawa ng isang kita
- Maaari itong umiral nang may pagpapatuloy. Ang kapangyarihan ng paghalili ay nagbibigay sa isang korporasyon ng patuloy na pagkakaroon. Hindi tulad ng isang nag iisang pagmamaya ari, kung saan ang pagkamatay ng may ari ng pagmamaya ari ay tumitigil sa pagkakaroon nito, ang pagkamatay ng isang shareholder ay hindi magtatapos sa korporasyon. Ang shares of ownership o interes ng isang korporasyon ay maaaring ilipat mula sa isang may ari patungo sa ibang may ari. Patuloy na umiiral ang isang korporasyon hanggang sa magpasya ang mga shareholder na buwagin ito o magsanib sa ibang negosyo.



## DISADVANTAGES OF A CORPORATION

- Ang pagsasama ay magastos. Ang pagsasama ng isang negosyo ay kailangang mag file sa Securities and Exchange Commission (SEC) at maaaring kasangkot sa maraming formal at legal na mga papeles, tulad ng sa pamamagitan ng mga batas, mga artikulo ng pagsasama, affidavit at mga resolusyon ng board.
- Hindi madaling matunaw. Mahirap mabuwag ang mga korporasyon dahil mahirap din itong buuin. Lahat ay regulated mula sa pagbuo, sa operasyon, at sa paglusaw. Ang aplikasyon para sa pagbuwag ay kailangang ihain sa S.E.C na may kumpletong mga kinakailangan, kabilang ang tax clearance sa Bureau of Internal Revenue. Ang proseso ng liquidation ay regulated din upang matiyak na ang mga karapatan ng sinumang creditor na may claim laban dito ay hindi prejudiced.

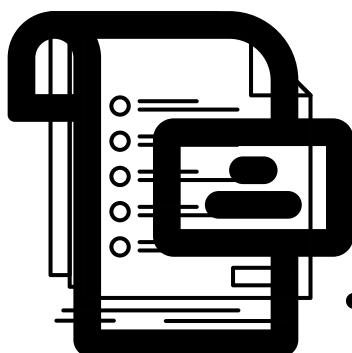
## MICRO, SMALL, MEDIUM ENTERPRISE (MSME)



- Ang MSMEs o micro, small and medium enterprises ay mga negosyong naiiba sa mga korporasyon subalit malaking bahagi sa ekonomiya ng Pilipinas. Ang mga MSME ay karaniwang lokal na nagpapatakbo lamang o nagsisilbi sa mga kliyente sa loob ng kanilang lokal. Ang mga mas maliliit na negosyo ay may posibilidad na gumana mula sa sariling bahay o wala silang formal na gusali ng opisina o establisyemento upang patakbuhin ang kanilang mga operasyon. Maaaring isipin ng isang tao na ang isang MSME ay mga "maliit na oras" na negosyo tulad ng sari sari store at mga katulad nito. Ngunit maaari ring kabilang dito ang pagmamanupaktura, kalakalan, pag import export, tingi, pag upa at mga kumpanya ng serbisyo, bukod sa iba pa. Sa kabuuuan, ang MSMEs ay nilikha ng sinumang may inisyatiba at nagmamaneho upang magsimula ng isang negosyo.

## HOW TO DISTINGUISH IF YOUR BUSINESS IS MICRO, SMALL, MEDIUM ENTERPRISE (MSME)

Enterprise	Category	
	By Asset Size	By Number of Employees
Micro	Up to 3,000,000.00	1 – 9 employees
Small	3,000,001.00-15,000,000.00	10 – 99 employees
Medium	15,000,001.00-100,000,000.00	100 – 199 employees



### BUSINESS REGISTRATIONS

- Ang **pagpaparehistro** ng negosyo sa Pilipinas ay isang mahalagang legal na dokumento na dapat taglayin ng mga kumpanya bago mag operate. Mahalaga ito dahil sumusunod ito sa Republic Act 3883, na kilala rin bilang Business Name Law. Nakasaad sa batas na ilegal ang paggamit ng anumang pangalan ng negosyo na hindi nakarehistro sa Department of Trade and Industry (DTI).
- Nakasaad din dito na ang pagpaparehistro ng pangalan ng negosyo ay nagbibigay daan sa mga may ari ng negosyo na legal at tanging gamitinito sa loob ng panahon ng bisa nito, na renewable tuwing limang taon. Gayunpaman, tandaan ang pagkakaroon ng isang pagpaparehistro ng negosyo sa ilalim ng DTI ay hindi nangangahulugan na maaari mo nang patakbuhin ang iyong negosyo. Ang iba pang mga kinakailangan, tulad ng mga permit sa negosyo at iba pang mga legal na dokumento mula sa mga ahensya ng pamahalaan, ay mahalaga (KMC Solutions, 2022).

### 5 BENEFITS OF A REGISTERED BUSINESS

- Tumutulong sa iyo na maiwasan ang mga problema sa batas sa gobyerno
- Tinitiyak ang iyong reputasyon bilang isang lehitimong negosyo
- Nagtatayo ng tiwala sa mga supplier, customer, at employado
- Pinapayagan kang ganap na i market ang iyong tatak at negosyo sa lahat ng dako
- Nagbubukas ng mga pagkakataong makipagtransaksyon sa negosyo sa malalaking kumpanya

Karagdagang mga kalamangan at mga tip sa negosyo upang leverage sa pagkakaroon ng isang lehitimong negosyo

- **TESTIMONIALS** - Magkaroon ng mga testimonial upang kumbinsihin ang mga potensyal na customer na ang iyong negosyo ay mapagkakatiwalaan. Kapag ang iyong negosyo ay talagang tunay, hindi magiging mahirap na kumbinsihin ang mga tao na maaari nilang ipagkatiwala sa iyo ang kanilang pera at ang kanilang salita.
- **ACCESIBILITY** - Ipakita sa mga customer na wala kang maitatago, at lagi kang masaya sa pagtulong. Sa ganoong paraan mas confident sila sa serbisyo mo.

- **VALUED-ADDED SERVICES** - Kapag nagmamay ari ka ng isang tunay na negosyo, hindi ka natatakot na mag alok ng mga serbisyo tulad ng mga warranty, pagbabalik, at palitan. Ang iyong mga customer ay tiyak na pahalagahan ang mga ito.
- **HASSLE-FREE** - Hindi lamang ang mga customer ay naiinis sa pamamagitan ng tila maiwasan legal hassles. Ngunit tulad ay maaari ring magbigay ng iyong tatak ng isang masamang pangalan at maaaring humingi ng negatibong feedback para sa iyong mga produkto (Villafuerte, 2022)

## BUSINESS REGISTRATION PROCESS

### I. BUSINESS NAME

### II. DTI/SEC REGISTRATION

### III. BARANGAY PERMIT

### IV. MAYOR'S PERMIT

### V. BIR REGISTRATION

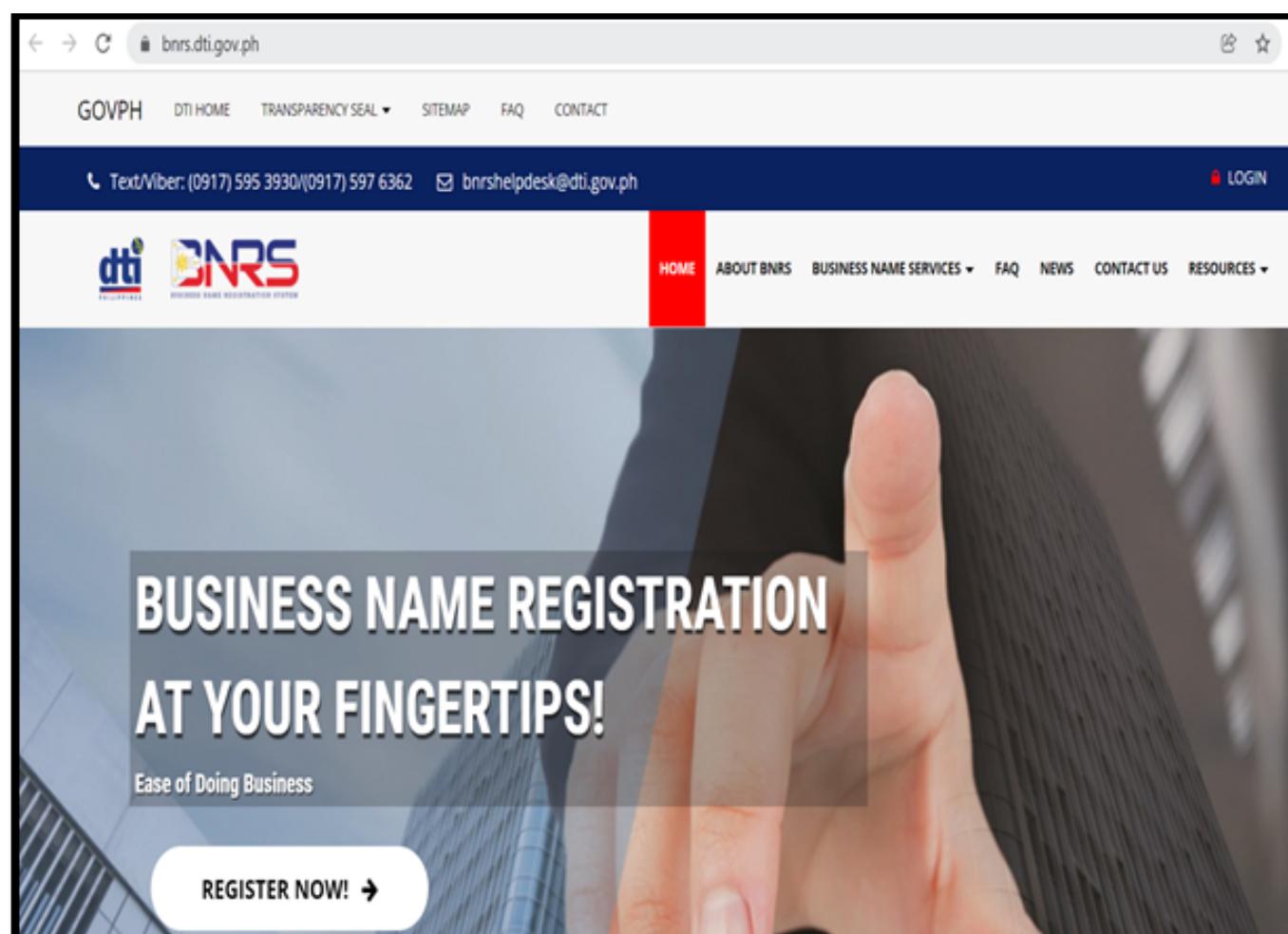
### VI. OTHER GOVERNMENT AGENCIES

- hindi isang kataga o salita o grupo ng mga salita na nagpapahiwatig ng mga gawain o norm na labag sa batas, imoral, eskandalo o salungat sa pagmamay ari (hal. Boobs Massage & Spa)
- hindi isang pangalan, salita o grupo ng mga salita, termino o ekspresyon na ginagamit upang tukuyin o makilala, o magmungkahi ng kalidad ng anumang klase ng mga kalakal, artikulo, kalakal, produkto o serbisyo
- hindi binubuo ng isang salita o grupo ng mga salita na puro generic (hal. Ang Drugstore, Health Care Clinic)
- hindi pangalan ang paggamit nito ay nililimitahan ng batas o regulasyon; o yaong hindi maaaring legal na naaangkop (hal. Red Cross, Red Crescent, ISIS)
- hindi opisyal na ginagamit ng gobyerno sa mga tungkulin nito na hindi pag-aari (hal. NBI Private Investigation Services, PNP Security Agency)

## II. DTI/SEC REGISTRATION

### A. SOLE PROPRIETOR

- Register business name with Department of Trade and Industry
- ✓ Use BNRS -> Business Name Registration System  
-> <https://bnrs.dti.gov.ph> or <https://business.gov.ph/> (new website)



## THREE EASY STEPS TO REGISTER

### Step 1



APPLY  
for a New Registration

### Step 2



PAY  
the Registration Fee

### Step 3



DOWNLOAD  
the Certificate

## REGISTRATION GUIDE

GOVPH DTI HOME TRANSPARENCY SEAL • SITEMAP FAQ CONTACT

Text/Wiber: (0917) 595 3930 Email: bnrshelpdesk@dti.gov.ph

LOGIN



HOME ABOUT BNRS BUSINESS NAME SERVICES • FAQ NEWS CONTACT US

RESOURCES •

## RESOURCES - REGISTRATION GUIDE

What would you like to do?

[Register your Business Name Online](#)

[Download your Certificate Online](#)

[Renew your Business Name Registration Online](#)

[Request for Certification Related to the Certificate of BN Registration](#)

[Pay your Business Name Registration Fee Online](#)

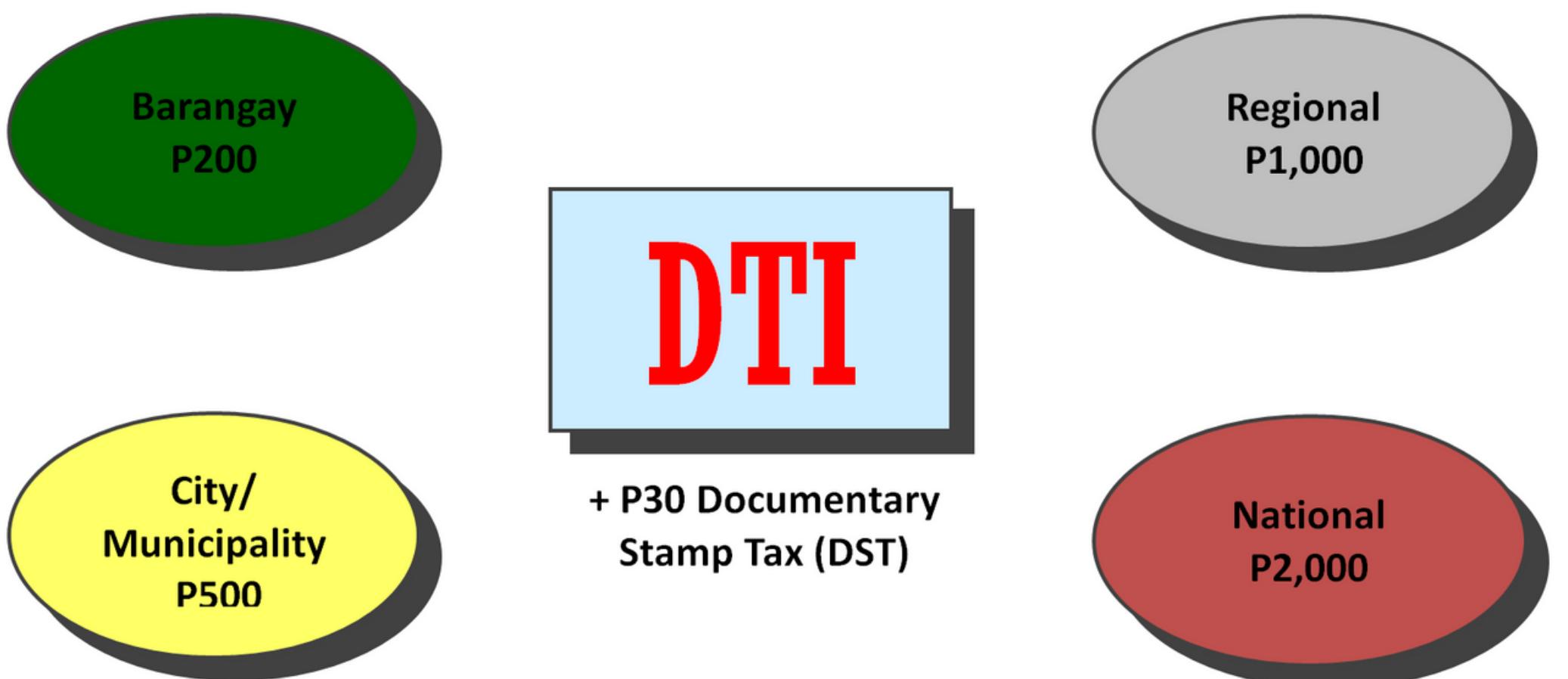
[Other Transactions](#)

## SAMPLE DTI CERTIFICATE

YOU HAVE TO RENEW YOUR CERTIFICATE EVERY FIVE (5) YEARS



## DTI REGISTRATION/COST OF BUSINESS NAME REGISTRATION



## B. PARTNERSHIP OR CORPORATION

- Register with Securities and Exchange Commission (SEC)
- ✓ For Partnership -> SEC Company Registration System  
-> <https://crs.sec.gov.ph> or <https://esparc.sec.gov.ph/application> (new website)

A screenshot of a website with a green header bar. The URL in the address bar is <https://crs.sec.gov.ph/maintenance>. The header features the logo of the Securities and Exchange Commission Philippines. A large green alert box contains the text: "SEC - Company Registration System(CRS) is temporarily unavailable." Below this, a notice to the public states: "NOTICE TO THE PUBLIC We're working on a better and easier online registration experience for you. Soon you can register foreign corporations as well as partnerships on the Electronic Simplified Processing of Application for Registration of Company (eSPARC). If you wish to register a domestic corporation — a one person corporation (OPC) a corporation with 2-15 incorporators or a nonstock corporation — you may already proceed to the eSPARC at <https://secwebapps.sec.gov.ph/application>."

<https://crs.sec.gov.ph/maintenance>

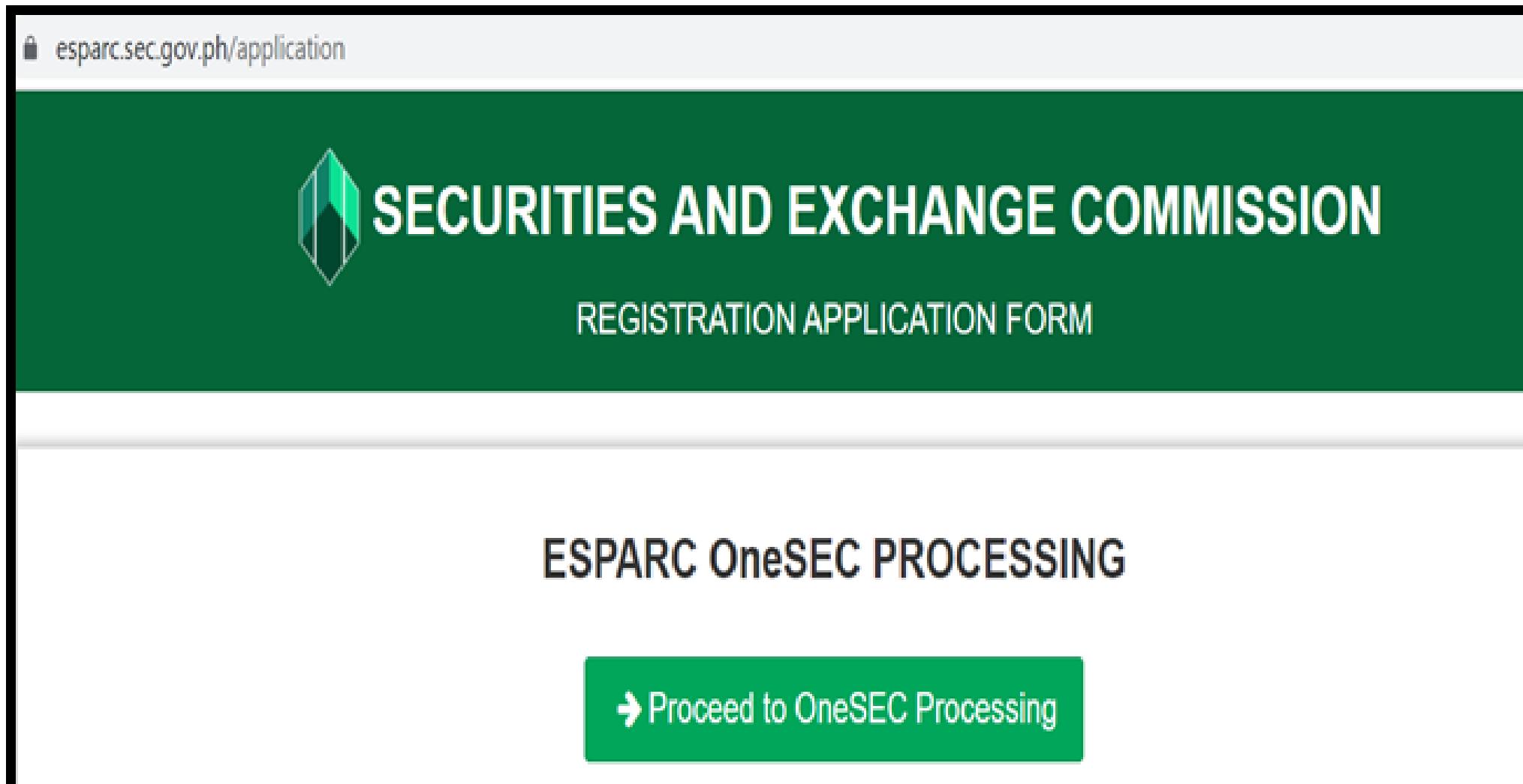
**Alert**

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**B. PARTNERSHIP or CORPORATION**

- Register with Securities and Exchange Commission (SEC)
- ✓ For Corporation -> Electronic Simplified Processing of Application for Registration of Company (eSPARC)  
-> <https://esparc.sec.gov.ph/application>

**SAMPLE SEC CERTIFICATE OF INCORPORATION**

### **III. BARANGAY PERMIT**

- 1) Cedula
- 2) DTI Certificate or SEC Certificate
- 3) Valid ID (for individual)

### **IV. Mayor's Permit**

- 1) Barangay Permit
- 2) DTI Certificate or SEC Certificate
- 3) Valid ID (for individual)
- 4) Application Form
- 5) Others (such as: Sketch of place of business, Contract of lease (if rented), etc.)

### **V. BIR REGISTRATION**

- 1) Barangay Permit
- 2) Mayor's Permit
- 3) DTI Certificate or SEC Certificate of Incorporation
- 4) Valid ID (for individual)
- 5) BIR Application Form
  - Form 1901 – Sole Proprietorship
  - Form 1903 – Partnership/Corporation
- 6) Authority to Print Official Receipts/Invoice
- 7) Lease contract, if any
- 8) Special Power of Attorney, if applicable
- 9) Books of Accounts
  - > VAT registered: expected sales annually is more than 3,000,000.00.  
The seller need to add 12% on his/her selling price
  - > Non-VAT registered: it is advisable to register Non-VAT if the expected sales annually is less than 3,000,000.00
- 10) Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity

### **VI. OTHER GOVERNMENT AGENCIES**

- 1) DOLE
- 2) Pag-ibig (HDMF)
- 3) Philhealth
- 4) Social Security System (SSS)
- 5) Others

Do you want to register a  
**BUSINESS**  
in the Philippines?

Here are the government agencies that a business needs to register with depending on company formation:



#### DEPARTMENT OF TRADE & INDUSTRY (DTI)

This is the government agency where single proprietorship enterprises register and secure its certificate of registration.



#### SECURITIES & EXCHANGE COMMISSION (SEC)

This is the government agency responsible for the registration and supervision of all corporations and partnerships organized in the Philippines. Licensing of representative offices and branch offices is likewise under this agency.



#### BUREAU OF INTERNAL REVENUE (BIR)

This is the government agency mandated by the law to assess and collect all national internal revenue taxes, fees, and charges. All types of business entities are required to be registered here.



#### DEPARTMENT OF LABOR & EMPLOYMENT (DOLE)

DOLE promotes gainful employment opportunities, protects workers, and promotes their welfare, develop human resources, and maintain industrial peace. DOLE likewise handles the issuance of Alien Employment Work Permits (AEP).



#### PHILIPPINE HEALTH INSURANCE CORPORATION

This is the government agency which requires all employers and employees to be registered. The National Health Insurance Program under this is aimed at providing health insurance coverage and ensure affordable health care services for all citizens of the Philippines.



#### SOCIAL SECURITY SYSTEM (SSS)

This is the government agency where employers and employees are required to be registered. Funded through mandatory payroll contribution, this is where citizens who are retired, currently unemployed or unemployable due to a disability are assisted.



#### COOPERATIVE DEVELOPMENT AUTHORITY (CDA)

This is the government agency which accredits all types of cooperatives in the Philippines.



#### HOME DEVELOPMENT MUTUAL FUND (HDMF)

This is the government agency where employees who are members of the Social Security System (SSS) are required to register.



#### VARIOUS LOCAL GOVERNMENT UNITS

Where local government permits and licenses necessary for the operation of the business, are secured.

Infographic made by: KITTELSON & CARPO CONSULTING

## (KMC SOLUTIONS, 2022)

### BASIC COMPLIANCE REQUIREMENTS IN BIR

Narito ang mga bagay na kailangang sundin ng isang negosyante/negosyante pagkatapos ng pagpaparehistro ng kanyang negosyo:

- BIR Filings and Compliance (monthly, quarterly & annually)
- BIR will give a Certificate of Registration and the entrepreneur will see all the taxes and forms he/she has to submit and its deadlines
- Registration fee is 500.00 every year
- Partnership or Corporation, you have to comply with the SEC requirements such as –annual financial statement which is due 60 days after the calendar year
- Renewal of DTI Certificate (if individual, every 5 years)
- Renewal of Permits (Annual, deadline – January 20)
- BIR Registration (Annual- BIR Form 0605, deadline – January 31)

What are the Incentives Granted to Barangay Micro Business Enterprises (BMBEs)?

- If your total assets is up to 3,000,000.00 only, you may register as a BMBE
- You have to apply in DTI to be considered as BMBE
- If you application is approved, here are the incentives given:
  - Income tax exemption from income arising from the operations of the enterprise
  - Exemption from the coverage of the Minimum Wage Law (BMBE employees will still receive the same social security and health care benefits as other employees)
  - Technology transfer, production and management training, marketing assistance programs for BMBE beneficiaries
  - LGU are also encouraged either to reduce the amount of local taxes, fees and charges imposed or to exempt the BMBEs from local taxes fees and charges

## APPLICATION AS BARANGAY MICRO BUSINESS ENTERPRISES (BMBE)

- Anumang negosyo na negosyo na may produksyon, pagproseso o pagmamanupaktura ng mga produkto, kabilang ang agro processing, pati na rin ang kalakalan at serbisyo, na may kabuuang asset na hindi hihigit sa P3 milyon. Kabilang sa naturang mga ari arian ang mga nagmumula sa mga pautang ngunit hindi ang lupang kinatatayuan ng halaman at kagamitan.
- Ang "Mga Serbisyo" ay hindi dapat isama ang mga ibinigay sa pamamagitan ng walang-isa, na nararapat na lisensyado ng pamahalaan matapos makapasa sa isang licensure examination ng gobyerno, kaugnay ng pagsasagawa ng propesyon ng isang tao (hal. Accountant, Abogado, Doktor, atbp.)

### ✓ Saan mag-aplay?

Nakarehistro sa Department of Trade and Industry para sa mga solong proprietorships; para sa mga juridical person; kasama ang Securities and Exchange Commission (SEC), para sa mga korporasyon, pakikipagtulungan at asosasyon, sa Cooperative Development Authority

- Matapos makuha ang iyong sertipiko para sa BMBE mula sa DTI, isumite ang aplikasyon sa BIR para sa exemption ng income tax
- Ang sertipiko para sa BMBE ay may bisa ng 2 taon

## III. EXAMPLE

### SAMPLE CEDULA

COMMUNITY TAX CERTIFICATE			INDIVIDUAL	CC12002 23327052
YEAR 20	PLACE OF ISSUE (City/Mun./Prov.) CAGAYAN DE ORO CITY	DATE ISSUED	TAXPAYER'S COPY	
NAME (SURNAME) DAROS		(FIRST) (MIDDLE)	TIN (If Any)	
ADDRESS		SEX: <input type="checkbox"/> MALE <input type="checkbox"/> FEMALE		HEIGHT
CITIZENSHIP	ICR NO. (If an Alien)	PLACE OF BIRTH	WEIGHT	
CIVIL STATUS <input type="checkbox"/> Single <input type="checkbox"/> Married	<input type="checkbox"/> Widower <input type="checkbox"/> Widowed Legally Separated <input type="checkbox"/> Divorced	DATE OF BIRTH	TAXABLE AMOUNT	
PROFESSION / OCCUPATION / BUSINESS			COMMUNITY TAX DUE	
A. BASIC COMMUNITY TAX (P5.00) Voluntary or Exempted (P1.00)				
B. ADDITIONAL COMMUNITY TAX (tax not to exceed P5,000.00)				
1. GROSS RECEIPTS OR EARNINGS DERIVED FROM BUSINESS DURING THE PRECEDING YEAR (P1.00 for every P 1,000.00)				
2. SALARIES OR GROSS RECEIPT OR EARNINGS DERIVED FROM EXERCISE OF PROFESSION OR PURSUIT OF ANY OCCUPATION (P1.00 for every P 1,000.)				
3. INCOME FROM REAL PROPERTY (P1.00 for every P 1,000.)				
Right Thumb Print	TAXPAYER'S SIGNATURE		TOTAL	P
			INTEREST	
			TOTAL AMOUNT PAID	P
			(In words)	

## SAMPLE BARANGAY PERMIT/CLEARANCE

 Republic of the Philippines Province of Samar Municipality of Basey BARANGAY SULOD	
<b>OFFICE OF THE PUNONG BARANGAY</b> <b>BARANGAY BUSINESS PERMIT</b>	
Nature of Business: <b>SARI-SARI STORE</b>	
Proprietor: Permit Number: Address: Business Location: Status:	MARCI A. QUANTERO 010-19 Brig. Sulod, Basey, Samar Brig. Sulod, Basey, Samar Operating
Valid until December 31, 2019 Amount Paid: Php100.00	
<p>This Permit is being issued subject to existing rules and regulations, provided however, that the necessary fees are paid to the Treasurer of the Barangay as assessed.</p> <p>This is non-transferable and shall be deemed null and void upon failure by the owner to follow the said rules and regulations set forth by the Local Government Unit of Basey, Samar.</p> <p>GIVEN this 17<sup>th</sup> day of June, 2019 at Brig. Sulod, Basey, Samar.</p>	
<b>HON. NOEL ADEL O. LABNAO</b> Punong Barangay	
<p><b>MARCI A. QUANTERO</b> Owner</p> <p>CTC #: <u>12345678904</u> Issued on: <u>6/17/2019</u> Issued at: <u>Brig. Sulod, Basey, Samar</u> OR #: <u>2009066</u> Issued on: <u>6/17/2019</u></p> <p>(This License, while in force, shall be posted in a conspicuous place in the business premises.)</p>	

## SAMPLE MAYOR'S PERMIT

 Republic of the Philippines Province of Cavite City of Imus OFFICE OF THE MAYOR PERMITS AND LICENSE DIVISION	5116 Permit No.: _____
<b>M A Y O R ' S   P E R M I T</b>	
Pursuant to the provision of Revenue Code of the City of Imus, PERMIT is hereby granted to	
Amepta Builders Business Name	
Nang-Onok Business Center Buhay na Tubig, City of Imus, Cavite Business Address	
Abdullah, Saleh K. Name of Tax Payer	
CONTRACTOR Line of Business	
This permit is, however, subject to the provision of laws, ordinances, rules and regulations pertinent to the same and may be revoked at anytime during the calendar year.	
HON. EMMANUEL L. MALIKSI City Mayor	
O.R. No.: 73748 Date: 2/19/2014	(Note: This permit must be displayed in a conspicuous place within the establishment and must likewise be renewed after every end of the quarter/semester/year. This permit is not valid if Official Receipt number is not indicated hereon.) VALID UP TO THE END OF <u>4th</u> QUARTER, 20 <u>14</u> .
	



Sample Only

**EZG CORPORATION**  
U115 G/F SM North Edsa, Quezon City  
NON-VAT Reg. TIN: 245-406-465-0000

"Annex C.4"

**SALES INVOICE**

Sold to: \_\_\_\_\_  
TIN: \_\_\_\_\_  
Address: \_\_\_\_\_  
Business Style: \_\_\_\_\_

Date: \_\_\_\_\_  
Terms: \_\_\_\_\_  
OSCA/PWD ID No.: \_\_\_\_\_  
SC/PWD Signature: \_\_\_\_\_

QUANTITY	UNIT	ARTICLES	UNIT PRICE	AMOUNT
				Total Sales
				Less: SC/PWD-Discount
				TOTAL AMOUNT DUE

10 Bkts (3x) 1001-1500  
BIR Authority to Print No. 3AU000805222  
Date Issued : 07-30-13; Valid until 07-29-2018  
JDC PRINTING SERVICES, INC.  
Bgy. 123, Quezon City  
TIN: 123-456-789-0000

Cashier/Authorized Representative

Printer's Accreditation No. P08051200  
Date Issued: 08-01-12

**No. 1001**

**"THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAXES"**

**THIS INVOICE SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATP.**

**MEI LI'S BOTICA**  
888 Quezon Ave., Quezon City  
VAT Reg. TIN: 123-456-789-001

**SALES INVOICE**

Date: Sept. 4, 2010

Sold To: Roger Matanda  
Address: 69 Old Balara, Diliman, Q.C.  
Business Style: \_\_\_\_\_ TIN: 100-111-112

QTY	Unit	DESCRIPTION	UNIT PRICE	AMOUNT
20	Pcs.	Allopurinol	P 5.60 (w/VAT)	P 112.00
		VAT EXEMPT		P 112.00
			Less 12% VAT	(12.00)
		VAT Exempt Sale	Price Net of VAT	P 100.00
			Less 20% Discount	(20.00)
			TOTAL AMOUNT DUE	P 80.00

Received the above goods in good order and condition

**No. 21899**

ABC Marketing Printshop

311 TM Kalayaan, Manila

TIN: 200-500-600 NonVAT 100 Bkts (50x2) 20001-28000

BIR Permit No. OCN1AU00000000000 03/18/2010

By: \_\_\_\_\_ Authorized Signature

## **FORM 1901 - SOLE PROPRIETORSHIP**

#### Take Me to Your Queen



**Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue**

# **Application for Registration**

BVB Form No.

1903

January 2018 (EMCS)

**For Corporations, Partnerships (Taxable / Non-Taxable),  
Including OAs, LOUs, Cooperatives and Associations**

This is to be honored. If applicable, to be filled in by PM

Fill in all applicable white spaces. Mark all appropriate boxes with an "X".

## **Part I – Taxpayer Information**

Part I – Taxpayer Information																				
<b>1 Registering Office</b>	<input type="checkbox"/> Head Office	<input type="checkbox"/> Branch Office	<input type="checkbox"/> Facility	<b>2 BIR Registration Date</b> (To be filled up by BIR)																
			<b>3 Taxpayer Identification Number (TIN)</b> (For Taxpayer with existing TIN)																	
			<b>4 RDO Code</b> (To be filled up by BIR)																	
<b>5 Taxpayer Type</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Regional Operating Headquarter</td> </tr> <tr> <td><input type="checkbox"/> General Professional Partnership</td> <td><input type="checkbox"/> Regional or Area Headquarter</td> </tr> <tr> <td><input type="checkbox"/> General Partnership</td> <td><input type="checkbox"/> Joint Venture</td> </tr> <tr> <td><input type="checkbox"/> Limited Partnership</td> <td><input type="checkbox"/> Cooperative</td> </tr> <tr> <td><input type="checkbox"/> National Government Agency</td> <td><input type="checkbox"/> Resident Foreign Corporation</td> </tr> <tr> <td><input type="checkbox"/> Local Government Unit</td> <td><input type="checkbox"/> Non-Resident Foreign Partnership</td> </tr> <tr> <td><input type="checkbox"/> Government Owned and Controlled Corporation</td> <td><input type="checkbox"/> Non-Resident Foreign Corporation</td> </tr> <tr> <td><input type="checkbox"/> Non-Stock, Non-Profit Organization</td> <td><input type="checkbox"/> Foreign Embassy and International Organization</td> </tr> </table>					<input type="checkbox"/> Corporation	<input type="checkbox"/> Regional Operating Headquarter	<input type="checkbox"/> General Professional Partnership	<input type="checkbox"/> Regional or Area Headquarter	<input type="checkbox"/> General Partnership	<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Cooperative	<input type="checkbox"/> National Government Agency	<input type="checkbox"/> Resident Foreign Corporation	<input type="checkbox"/> Local Government Unit	<input type="checkbox"/> Non-Resident Foreign Partnership	<input type="checkbox"/> Government Owned and Controlled Corporation	<input type="checkbox"/> Non-Resident Foreign Corporation	<input type="checkbox"/> Non-Stock, Non-Profit Organization	<input type="checkbox"/> Foreign Embassy and International Organization
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<input type="checkbox"/> Non-Stock, Non-Profit Organization	<input type="checkbox"/> Foreign Embassy and International Organization																			
<b>6 Registered Name</b> (Copy exact name appearing in SEC Certificate of Registration / Charter / Cooperative Development Authority / HLURB)																				
<b>7 Date of Incorporation/Organization/Cooperation</b> (MM/DD/YYYY)		<b>8 Taxable Year/Accounting Period</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td><input type="checkbox"/> Calendar Year</td> <td><input type="checkbox"/> Fiscal Year</td> </tr> </table>		<input type="checkbox"/> Calendar Year	<input type="checkbox"/> Fiscal Year	<b>Accounting Start Year</b> (MM/DD/YYYY)														
<input type="checkbox"/> Calendar Year	<input type="checkbox"/> Fiscal Year																			
<b>9 Business Address</b> Unit/Floor/Building#      Building Name/Tower      Lot/Block/Phase/House No.      Street Name      Subdivision/Village/Zone																				
Barangay      Town/District      Municipality/City      Province      ZIP Code																				
<b>10 Foreign Address</b>																				
<b>11 Municipality Code</b> (To be filled up by BIR)		<b>12 Purpose of TIN Application</b>																		
<b>13 Preferred Contact Type</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td><input type="checkbox"/> Landline Number</td> <td><input type="checkbox"/> Fax Number</td> <td><input type="checkbox"/> Mobile Number</td> <td><b>Email Address (required)</b></td> </tr> </table>					<input type="checkbox"/> Landline Number	<input type="checkbox"/> Fax Number	<input type="checkbox"/> Mobile Number	<b>Email Address (required)</b>												
<input type="checkbox"/> Landline Number	<input type="checkbox"/> Fax Number	<input type="checkbox"/> Mobile Number	<b>Email Address (required)</b>																	
<b>Part II – Authorized Representative</b>																				
<b>14 Relationship Name (For Authorized Representative)</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>If Individual      (Last Name)</td> <td>(First Name)</td> <td>(Middle Name)</td> <td>Suffix</td> </tr> <tr> <td colspan="2"></td> <td colspan="2"></td> </tr> </table>					If Individual      (Last Name)	(First Name)	(Middle Name)	Suffix												
If Individual      (Last Name)	(First Name)	(Middle Name)	Suffix																	
If Non-Individual      (Registered Name)																				
<b>15 Relationship Type</b> <table style="width: 100%; border-collapse: collapse;"> <tr> <td><input type="checkbox"/> Stockholder</td> <td><input type="checkbox"/> Member</td> <td><input type="checkbox"/> Tax Agent</td> <td><input type="checkbox"/> Employee</td> <td><input type="checkbox"/> Agent</td> <td><b>16 TIN of Authorized Representative</b></td> </tr> <tr> <td colspan="5"></td> <td></td> </tr> </table>					<input type="checkbox"/> Stockholder	<input type="checkbox"/> Member	<input type="checkbox"/> Tax Agent	<input type="checkbox"/> Employee	<input type="checkbox"/> Agent	<b>16 TIN of Authorized Representative</b>										
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<b>17 Relationship Start Date</b> (MM/DD/YYYY)		<b>18 Address Type</b> <input type="checkbox"/> Residence <input type="checkbox"/> Place of Business																		
<b>19 Local Residence Address</b> Unit/Floor/Building#      Building Name/Tower      Lot/Block/Phase/House No.      Street Name      Subdivision/Village/Zone																				
Barangay      Town/District      Municipality/City      Province      ZIP Code																				
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<input type="checkbox"/> Landline Number	<input type="checkbox"/> Fax Number	<input type="checkbox"/> Mobile Number	<b>Email Address (required)</b>																	
<b>Part III – Business Information</b>																				
<b>21 Single Business Number</b>																				
<b>22 Primary/Secondary Industries</b> (Attach additional sheets, if necessary)																				
Industry	Trade/Business Name			Regulatory Body																
Primary																				
Secondary																				

#### IV. ACTIVITY

##### **Activity I. Multiple Choice.** Piliin ang tamang sagot sa bawat pangungusap.

1. This refers to the business structure owned by an individual who generally has full control and authority over the business.

- a. Corporation
- b. Sole Proprietorship
- c. Partnerships
- d. Cooperative

2. This is the government agency where you register your business name for sole proprietorship.

- a. Department of Labor and Employment
- b. Bureau of Internal Revenue
- c. Department of Trade and Industry
- d. Securities and Exchange Commission

3. This is the BIR registration form for Partnerships/Corporations.

- a. Form 1901
- b. Form 1902
- c. Form 1903
- d. Form 1904

4. These are the common types of business organizations in the Philippines.

- a. Sole Proprietorship, Partnerships, Cooperative
- b. Sole Proprietorship, Partnerships, Corporations
- c. Sole Proprietorship, Franchises, Corporation
- d. Sole Proprietorship, Limited Liability Company, Cooperative

5. These are the number of years of the validity of the BIR Certificate for registration of the business name.

- a. 5 years
- b. 6 years
- c. 7 years
- d. 8 years

6. In the Philippines, this is an essential legal document that companies must possess before operating.

- a. Business Enterprise
- b. Business Organization
- c. Business Registration
- d. Business Taxation

7. This is an enterprise where your asset size is 3,000,001.00-15,000,000.00.

- a. Micro Enterprise
- b. Small Enterprise
- c. Medium Enterprise
- d. Large Enterprise

8. This is the fee you need to pay in DTI for city or municipality business name registration.

- a. 200.00
- b. 500.00
- c. 1,000.00
- d. 2,000.00

9. These are businesses that differ from corporations yet are a major part in the Philippine economy. This may include sari-sari stores, manufacturing, trading, import-export, retailing, rental and service companies, and etc.

- a. Micro, Small, Medium Enterprise
- b. Macro, Small, Medium Enterprise
- c. Micro, Small, Middle Enterprise
- d. Macro, Small, Middle Enterprise

10. This is a type of business organization that its legal entity is separate and distinct from its owners.

- a. Corporation
- b. Sole Proprietorship
- c. Partnerships
- d. Cooperative

**Activity II. Sequence.** Pagkakasunod sunod. Ayusin ang mga sumusunod na pahayag ayon sa mga hakbang kung paano magparehistro at magtataug ng iyong negosyo. Bilangin ang mga ito sa pamamagitan ng 1-10.

- \_\_\_\_ Determine your asset size
- \_\_\_\_ BIR will issue a certificate of registration
- \_\_\_\_ Decide what business organization you want to establish
- \_\_\_\_ Lastly, comply with all the other government agencies' requirements
- \_\_\_\_ Register the business name to DTI or SEC online
- \_\_\_\_ Get a mayor's permit
- \_\_\_\_ Register your business to BIR
- \_\_\_\_ Identify which BIR application form is right for your business
- \_\_\_\_ Get a barangay permit
- \_\_\_\_ Think of an appropriate business name for your business

**III. Enumeration.** Ilista ang mga requirements na kailangan mong dalhin bago makakuha ng permit o certificate sa bawat ahensya ng gobyerno

**A. Barangay Permit**

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**B. Mayor's Permit**

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**C. BIR Registration**

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**D. Common Types of Business Organizations in the Philippines**

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**E. Asset size of the following ENTERPRISE:**

Micro: \_\_\_\_\_

Small: \_\_\_\_\_

Medium: \_\_\_\_\_

**Activity II. Short Answer/Essay.** Sagutin ang mga sumusunod na tanong ayon sa naunawaan mo kung paano magparehistro at magtataug ng iyong negosyo.

1. kung may asset size ka na 1,000,000-3,000,000 pesos, anong business ang gusto mong itatag At ano ang mga plano mo para kumita

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2. Kung may grocery store si Olivia, ano ang kanyang mga tungkulin at responsibilidad sa gobyerno bilang sole proprietorship. At, ano ang advantages ng pagiging sole proprietorship?

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