



**MUNICIPALITY OF TUBIGON**

**CITIZEN'S  
CHARTER**





**MUNICIPAL  
TREASURER'S OFFICE  
(MTO)**  
ADMINISTRATIVE SERVICES



## 24. RETIREMENT OF BUSINESS

Any person natural or juridical subject to the tax on business who apply for termination or retirement of business



Office or Division:	TREASURERS OFFICE			
Classification:	SIMPLE			
Type of Transaction:	for Government Services whose client is a business entity for Government Services whose client is the transacting public			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Submit a sworn statement of the gross sales or receipts for current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated 2. Previous business permit (to be surrendered)				
CLIENTS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Approach the Cashier and present the above mentioned requirements	Receive requirements and retrieve business ledger	Secretary's fee - 60.00  Tax Dues if there's any	5 mins.	Cashier/Collector /Assessment Officer
2. Wait while Cashier retrieve business ledger	Determine if tax dues are fully paid and inform the client to settle all tax dues		5 mins.	Cashier/Collector /Assessment Officer
3. Pay tax due (If there's any) and pay secretary's fee for Certificate of Closure	Issue Original Receipt		5 mins.	Cashier/Collector /Assessment Officer
4. Received original receipt and proceed to BPLO for the issuance of certification for business closure	Instruct client to proceed to BPLO for the issuance of certification of business closure		5 mins.	Cashier/Collector /Assessment Officer
TOTAL:		None	20 minutes	