



# COST OF **DOING BUSINESS** IN NEGROS OCCIDENTAL

AS OF 2023



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## SECURITIES AND EXCHANGE COMMISSION

[www.sec.gov.ph](http://www.sec.gov.ph)

Bacolod City Satellite Office: (034) 445-5714

The Securities and Exchange Commission (SEC) or the Commission is the national government regulatory agency charged with supervision over the corporate sector, the capital market participants, and the securities and investment instruments market, and the protection of the investing public.

### Registration and Filing Fees

PARTICULARS	RATES
Articles of Partnership	1/5 of the 1% of the Partnership's Capital but not less than P2,000.00
Increase in Capital Partnership	1/5 of the 1% of the Partnership's Capital but not less than P2,000.00
Amended Articles of Partnership	P2,000.00
Deed of Assignment of Partner's Interest	P2,000.00
Articles of Dissolution of Partnership	P1,000.00
Affidavit of Withdrawal of Partner	P1,000.00
Articles of Incorporation	
A. Stock Corporation with par value	1/5 of the 1% of the authorized capital stock but not less than P2,000.00 or the subscription price of the subscribed capital stock whichever is higher
B. Stock Corporation without par value	1/5 of the 1% of the authorized capital stock computed at P100 per share but not less than P2,000 or the issue value of the subscribed capital stock whichever is higher
Articles of Incorporation of Non-Stock Corporation	P1,000.00
By-Laws of Both Stock and Non-stock Corporation	P1,000.00
Amended Articles of Incorporation	
A. Stock Corporations	P1,000.00
B. Non-stock Corporations	P1,000.00
Amended Articles of Incorporation where amendment consist of extending the term of the corporate existence	1/5 of 1% of the authorized stock but not less than P2,000.00
A. Stock Corporation with par value	1/5 of the 1% of the authorized capital stock but not less than P2,000.00 or the subscription price of the subscribed capital stock whichever is higher
B. Stock Corporation without par value	1/5 of the 1% of the authorized capital stock computed at P100 per share but not less than P2,000 or the issue value of the subscribed capital stock whichever is higher
C. Non-stock Corporations	P2,000.00
Amended Articles of Incorporation re: Conversion/reclassification of shares/ change in par value	P2,000.00
Amended By-Laws of both Stock and Non-stock corporations	P1,000.00



Increase in Capital Stock	
a. Corporation with par value	1/5 of 1% of the increase in capital stock but not less than P3,000 or the subscription price of the subscribed capital stock whichever is higher
b. Corporation with no par value	1/5 of 1% of the increase in capital stock computed at P100 per share but not less than P3,000 or the issue value of the subscribed capital stock whichever is higher
Decrease in Capital Stock	
a. Return of Capital	P5,000.00
b. All others	P3,000.00
Foreign Corporations and Multi Nationals	
Application under the Foreign Investments Act (aside from the filing fee for the articles of incorporation)	P3,000.00
Application of Stock Foreign Corporations	
a. Branch Office	1% of the actual inward remittance of the corporation converted into Philippine currency but not less than P 3,000
b. Representative Office	1/10 of 1% of the actual inward remittance of the corporation converted into Philippine currency but not less than P 2,000
Application of Non-Stock Foreign Corporations	
a. Branch Office	P 3,000.00
b. Representative Office	P 3,000.00

\*as of 2019, MC No 03 S.2017

## DEPARTMENT OF TRADE AND INDUSTRY

[www.dti.gov.ph](http://www.dti.gov.ph)

Bacolod Office: (034) 708-2423

The Department of Trade and Industry, through the Business Name Registration System, a web-based portal, that allows end-to-end registration of business name (BN) for sole proprietors.

### Business Name Registration

Particulars	Filing Fees	
	New	Renewal
A. Registration Fee		
Territorial Scope		
a. Barangay	P200.00	P200.00
b. City/Municipality	P500.00	P500.00
c. Regional	P1,000.00	P1,000.00
d. National	P2,000.00	P2,000.00
Documentary Stamp	P30.00	

B. Other Fees		
B1: Surcharge for Renewal		
If filed within ninety-one (91) days to one hundred eighty days (180) after the expiration date (Late Filing / Grace Period)	Additional 50% of the selected territorial Scope	
B2. Cancellation	DST P30.00	
B3. Certification (Change in business Profile, Negative Certification, etc.)	P50.00/change in info + P50.00	
B4. Authentication/ Certified True Copy (per copy)	P50.00 + DST	
C. Business Name Listing		
Soft / Hard Copy - per page of the first 5 pages	P20.00	
- per page of the succeeding pages	P3.00	

### **Certificate to Engage in Business under RA 7042 (Foreign Investment Act)**

\*Pursuant to DTI MC No 22-06

Registration Fees	P5,000.00
Filing Fees	P500.00
Documentary Stamp Tax	P30.00
<b>Total</b>	<b>P5,530.00</b>

## **BOARD OF INVESTMENTS**

[www.boi.gov.ph](http://www.boi.gov.ph)

Cebu Extension Office: (032) 236-1173

The Philippine Board of Investments (BOI) is responsible for the development of investments here in the Philippines. Leading the promotions of various industries and investment opportunities, BOI assists Filipino and foreign investors to venture and thrive in vast areas of economic pursuits and acts as your one-stop shop in doing business in the Philippines.

### **Filing Fees\***

<b>Classification</b>	<b>Project Cost**</b>	<b>Regular Fees</b>
<b>New/Expansion</b>		
Micro	Not exceeding P3M	P1,500.00
Small	Exceeding P3M but not over P15M	P3,000.00
Medium	Exceeding P15M but not over P20M	P3,000.00
	Exceeding P20M but not over P50M	P4,500.00
	Exceeding P50M but not over P100M	P6,000.00
Large	Over P100M	P6,000.00
<b>Existing</b>		
Micro	Not exceeding P3M	P1,500.00
Small	Exceeding P3M but not over P15M	P1,500.00
Medium	Exceeding P15M but not over P20M	P1,500.00
Large	Over P100M	P1,500.00

### Registration Fees

Classification	Project Cost**	Regular Fees	
New/Expansion			
Micro	Not exceeding P3M	25% of 0.1% of project cost but not less than P3,000	1/10 of 1% of project cost, but not less than P3,000; and not to exceed P15,000
Small	Exceeding P3M but not over P15M		
Medium	Exceeding P15M but not over P100M	N/A	
Large	Over P100M	N/A	
Existing			
Micro	Not exceeding P3M	P3,000.00	
Small	Exceeding P3M but not over P15M	P3,000.00	
Medium	Exceeding P15M but not over P100M	P3,000.00	
Large	Over P100M	P3,000.00	

\*There is additional fee for Legal Research Fund (LRF), equivalent to 1% of filing fee but not lower than PhP 20.00 as per P.D. 1856.

\*\*Project cost includes loan but excludes cost of land

## BUREAU OF INTERNAL REVENUE

[www.bir.gov.ph](http://www.bir.gov.ph)

Revenue Region No. 12 (Bacolod City): (034) 446-3928; 446-3931; 446-3915

RDO 76 (Victorias City): (034) 399-3314; 399-3364

RDO 77 (Bacolod City): (034) 446-3916; 446-3479

RDO 78 (Binalbagan): (034) 388-9068; 388-8441

The Bureau of Internal Revenue (BIR) is a revenue service for the Philippine government, which is responsible for collecting more than half of the total revenues of the government. It is an agency of the Department of Finance. See table below for the areas of jurisdiction of every RDO.

Revenue District Office (RDO)	Areas of Jurisdiction
RDO 76	Cadiz City, Escalante City, Sagay City, San Carlos City, Victorias City, Calatrava, EB Magalona, Manapla and Toboso
RDO 77	Bacolod City, Silay City, Talisay City, Murcia and Salvador Benedicto
RDO 78	Bago City, Himamaylan City, Kabankalan City, La Carlota City, Sipalay City, Binalbagan, Candoni, Cauayan, Hinigaran, Hinoba-an, Ilog, Isabela, La Castellana, Moises Padilla, Pontevedra, Pulupandan, San Enrique and Valladolid

## Income Tax Rates

### I. For Individual Citizens and Resident Aliens Earning Purely Compensation Income and Individuals Engaged in Business and Practice of Profession

A) Graduated Income Tax Rates under Section 24(A)(2) of the Tax Code of 1997, as amended by Republic Act No. 10963

Amount of Taxable Income		Rate
Over	But not over	
0.00	250,000.00	0%
250,000.00	400,000.00	20% of the excess over P250,000
400,000.00	800,000.00	P30,000 + 25% of the excess over P400,000
800,000.00	2,000,000.00	P130,000 + 30% of the excess over P800,000
2,000,000.00	8,000,000.00	P490,000 + 32% of the excess over P2,000,000
8,000,000.00		P2,410,000 + 35% of the excess over P8,000,000

B) For Purely Self-Employed Individuals and/or Professionals Whose Gross Sales/Receipts and Other Non-Operating Income Do Not Exceed the VAT Threshold of P3,000,000, the tax shall be, at the taxpayer's option:

(1) 8% Income Tax on Gross Sales or Gross Receipts in Excess of P250,000 in Lieu of the Graduated Income Tax Rates and the Percentage Tax; Or

(2) Income Tax Based on the Graduated Income Tax Rates

C) For Individuals Earning Both Compensation Income and Income from Business and/or Practice of Profession, their income taxes shall be:

(1) For Income from Compensation: Based on Graduated Income Tax Rates; and

(2) For Income from Business and/or Practice of Profession:

(a) If the total Gross Sales/Receipts Do Not Exceed VAT Threshold of P3,000,000, the Individual Taxpayer May Opt to Avail:

i. 8% Income Tax on Gross Sales/Receipts and Other Non-Operating Income in Lieu of the Graduated Income Tax Rates and the Percentage Tax; Or

ii. Income Tax Based on Graduated Income Tax Rates

(b) If the total Gross Sales/Receipts Exceed VAT Threshold of P3,000,000

i. Income Tax Based on Graduated Income Tax Rates

D) On Certain Passive Income of Individual Citizens and Resident Aliens

Passive Income	Tax Rate
1. Interest from currency deposits, trust funds and deposit substitutes	20.00%
2. Royalties (on books as well as literary & musical compositions)	10.00%
- In General	20.00%
3. Prizes (P10,000 or less)	Graduated Income Tax Rates
- Over 10,000	20.00%

4. Winnings (except from PCSO and Lotto amounting to P10,000 or less)	20.00%
- From PCSO and Lotto amounting to P10,000 or less	Exempt
5. Interest Income from a Depository Bank under the Expanded Foreign Currency Deposit System	15.00%
6. Cash and/or Property Dividends received by an individual from a domestic corporation/ joint stock company/ insurance or mutual fund companies/ Regional Operating Headquarter of multinational companies	10.00%
7. Share of an individual in the distributable net income after tax of a partnership (except GPPs)/ association, a joint account, a joint venture or consortium taxable as corporation of which he is a member or co-venture	10.00%
8. Capital gains from sale, exchange or other disposition of real property located in the Philippines, classified as capital asset	6.00%
9. Net Capital gains from sale of shares of stock not traded in the stock exchange	15.00%
10. Interest Income from long-term deposit or investment in the form of savings, common or individual trust funds, deposit substitutes, investment management accounts and other investments evidenced by certificates in such form prescribed by the Bangko Sentral ng Pilipinas (BSP)	Exempt
Upon pre-termination before the fifth year, there should be imposed on the entire income from the proceeds of the long-term deposit based on the remaining maturity thereof:	
Holding Period	
- Four (4) years to less than five (5) years	
- Three (3) years to less than four (4) years	
- Less than three (3) years	20.00%

## II. For Non-Resident Aliens Not Engaged in Trade or Business

A. Tax Rate in General – on taxable income from all sources within the Philippines.	same manner as individual citizen and resident alien individual
B. Certain Passive Income	Tax Rates
1. Interest from currency deposits, trust funds and deposit substitutes.	20.00%
2. Royalties (on books as well as literary & musical compositions)	10.00%
- In General	20.00%
3. Prizes (P10,000 or less)	Graduated Income Tax Rates
- Over 10,000	20.00%
4. Winnings (except from PCSO and Lotto)	20.00%
- From PCSO and Lotto	Exempt
5. Cash and/or Property Dividends received from a domestic corporation/ joint stock company/ insurance or mutual fund companies/ Regional Operating Headquarter of multinational companies.	20.00%
6. Share of a non-resident alien in the distributable net income after tax of a partnership (except GPPs) of which he is a partner or from an association, a joint venture or consortium taxable as corporation of which he is a member or co-venture.	20.00%



7. Interest Income from long-term deposit or investment in the form of savings, common or individual trust funds, deposit substitutes, investment management accounts and other investments evidenced by certificates in such form prescribed by the Bangko Sentral ng Pilipinas (BSP).	Exempt
Upon pre-termination before the fifth year, there should be imposed on the entire income from the proceeds of the long-term deposit based on the remaining maturity thereof:	
Holding Period	
- Four (4) years to less than five (5) years	
- Three (3) years to less than four (4) years	5.00%
- Less than three (3) years	12.00%
8. Capital from the sale, exchange or other disposition of real property located in the Philippines classified as capital asset .	20.00%
9. Net Capital gains from sale of shares of stock not traded in the stock exchange.	6.00%
- Not over P100,000	5.00%
- Any amount in excess of P100,000	10.00%

### III. For Non-resident Aliens Not Engaged in Trade or Business

1. Gross amount of income derived from all sources within the Philippines	25.00%
2. Capital gains from the exchange or other disposition of real property located in the Philippines	6.00%
3. Net Capital Gains from the sale of shares of stock not traded in the Stock Exchange	
- Not over P100,000	5.00%
- Any amount in excess of P100,000	10.00%

### IV. For Alien Individuals Employed by Regional Headquarters (RHQ) or Area Headquarters and Regional Operating Headquarters (ROH) of Multinational Companies, Offshore Banking Units (OBUs), Petroleum Service Contractor and Subcontractor

On the gross income consisting of salaries, wages, annuities, compensation, remuneration and other emoluments, such as honoraria and emoluments derived from the Philippines	Graduated Income Tax Rates
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### V. For General Professional Partnerships

Net Income of the Partnerships	0.00%
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### VI. For Domestic Corporations

Rates of Tax on Certain Passive Income of Corporations	Tax Rate
1. Interest from currency deposits, trust funds, deposit substitutes and similar arrangements received by domestic corporations	20.00%
2. Royalties from sources within the Philippines	20.00%
3. Interest Income from a Depository Bank under Expanded Foreign Currency Deposit System	15.00%
4. Cash and Property Dividends received by a domestic corporation from another domestic corporation	0.00%
5. Capital gains from the sale, exchange or other disposition of lands and/or building	6.00%
6. Net Capital gains from sale of shares of stock not traded in the stock exchange	15.00%

\*Beginning on the 4th year immediately following the year in which such corporation commenced its business operations, when the minimum corporate income tax is greater than the tax computed using the normal income tax.

## VII. For Resident Foreign Corporation

1. a. In General – on taxable income derived from sources within the Philippines	30.00%
b. Minimum Corporate Income Tax – on gross income	2.00%
c. Improperly Accumulated Earnings – on improperly accumulated taxable income	10.00%
2. International Carriers – on gross Philippine billings	2 ½ %
3. Regional Operating Headquarters of Multinational Companies– on taxable income	10.00%
4. Regional or Area Headquarters of Multinational Companies	Exempt
5. Corporation Covered by Special Laws	Rate specified under the respective special laws
6. Offshore Banking Units (OBUs)	10.00%
a. In general – Income derived by OBUs from foreign currency transactions with non-residents, other OBUs, local commercial banks and branches of foreign banks authorized by BSP	Exempt
b. On interest income derived from foreign currency loans granted to residents other than offshore banking units or local commercial banks, local branches of foreign banks authorized by BSP to transact business with OBUs	10.00%
7) Income derived under the Expanded Foreign Currency Deposit System	
a. Interest income derived by a depository bank under the expanded foreign currency deposit system.	7 ½ %
b. On Income derived by depository banks under the expanded foreign currency deposit systems from foreign currency transactions with non-residents, OBUs in the Philippines, local commercial banks including branches of foreign banks that may be authorized by BSP	Exempt
c. On interest income derived from foreign currency loans granted by depository banks under the expanded foreign currency deposit systems to residents other than offshore banking units in the Philippines or other depository banks under the expanded system	10.00%
8.) Branch Profit Remittances – on total profits applied or earmarked for remittance without any deduction for the tax component thereof (except those activities which are registered with the Philippines Economic Zone Authority)	15.00%
9.) Interest from currency deposits, trust funds, deposit substitutes and similar arrangements	20.00%
10. Royalties derived from sources within the Philippines	20.00%

Source: <https://www.bir.gov.ph/index.php/tax-information/income-tax>

### Schedule Of Zonal Valuation (Residential, Commercial, Industrial)

LGU	Residential	Commercial	Industrial
<b>RDO 76</b>			
Cadiz City	P500.00 – P6,000.00	P1,700.00 – P9,000.00	P2,500.00 – P7,500.00
Calatrava	P600.00 – P1,800.00	P900.00 - P2,500.00	P1,500.00
EB Magalona	P1,200.00 - P2,500.00	P2,100.00 - P4,000.00	P2,000.00
Escalante City	P750.00 – P3,800.00	P1,500.00 – P5,000.00	P1,100.00 – P4,500.00
Manapla	P1,500.00 – 3,300.00	P2,000.00 – P5,400.00	P2,800.00 – P4,000.00
Sagay City	P600.00 – P2,500.00	P1,700.00 – P5,000.00	P1,000.00 - P3,000.00
San Carlos	P700.00 – P5,000.00	P8,000.00 – P10,000.00	P4,000.00
Toboso	P800.00 – P1,500.00	P1,700.00 – P2,100.00	P1,300.00 – P1,500.00
Victorias City	P1,000.00 – P3,400.00	P3,500.00 – P8,500.00	P3,300.00 - P3,500.00
<b>RDO 77</b>			
Bacolod City (Prime)	P900.00 – P170,000.00	P1,700.00 – P162,500.00	P3,000.00 – P15,200.00
Silay City	P1,600.00 – P10,000.00	P3,800.00 – P15,000.00	P2,900.00 – P8,000.00
Talisay City	P1,100.00 – P18,400.00	P2,700.00 – P27,600.00	P2,900.00 - P9,100.00
Salvador Benedicto	P1,000.00 – P3,400.00	P1,400.00 – P3,600.00	P3,000.00
Murcia	P1,100.00 – P3,600.00	P1,800.00 – P4,400.00	P2,400.00 – P5,100.00
<b>RDO 78</b>			
Bago City	P1,100.00 – P4,200.00	P2,100.00 – P6,600.00	P2,000.00 - P6,400.00
Binalbagan	P900.00 – P3,200.00	P3,200.00 – P5,500.00	P2,100.00 - P5,000.00
Candoni	P500.00 – P900.00	P900.00 – P1,600.00	P1,100.00 – P1,500.00
Cauayan	P900.00 – P1,900.00	P1,500.00 – P3,400.00	P1,400.00 - P2,600.00
Himamaylan City	P900.00 – P4,900.00	P2,500.00 – P5,300.00	P2,700.00 – P5,000.00
Hinigaran	P800.00 – P2,600.00	P1,800.00 – P6,000.00	P1,700.00 - P2,800.00
Hinoba-an	P800.00 – P2,300.00	P1,100.00 - P4,600.00	P2,200.00 - P3,600.00
Ilog	P1,100.00 – P 2,500.00	P2,000.00 – P3,200.00	P1,600.00 -P 2,600.00
Isabela	P800.00 – P1,900.00	P1,500.00 – P3,500.00	P2,500.00 – P3,300.00
Kabankalan City	P500.00 – P9,800.00	P1,300.00 – P15,600.00	P4,500.00 – P9,500.00
La Carlota	P600.00 – P5,900.00	P1,800.00 – P5,500.00	P1,000.00 - P4,100.00
La Castellana	P1,000.00 - P2,400.00	P2,000.00 – P4,500.00	P0.00
Moises Padilla	P700.00 – P2,000.00	P1,200.00 – P3,100.00	P1,200.00 - P2,200.00
Pontevedra	P1,100.00 – P2,800.00	P1,700.00 – P4,100.00	P1,800.00 - P3,400.00
Pulupandan	P1,100.00 – P2,000.00	P1,600.00 – P4,500.00	P2,600.00 - P3,300.00
San Enrique	P1,200.00 – P 2,000.00	P2,600.00 – P3,500.00	P1,700.00 - P2,900.00
Sipalay City	P700.00 – P1,400.00	P1,300.00 – P2,900.00	P1,200.00 - P2,000.00
Valladolid	P1,400.00 – P2,000.00	P2,200.00 – P3,600.00	P2,000.00 – P3,100.00

Source: Bureau of Internal Revenue, [bir.gov.ph](http://bir.gov.ph), as of Dec 31, 2023

### Schedule Of Zonal Valuation (Agricultural)

Agricultural Land	Zonal Valuation per sq. m		
	RDO 76	RDO 77	RDO 78
A1 - Riceland Irrigated	P37.00 - P94.00	P40.00 - P80.00	P50.00 - P300.00
A2 - Riceland Unirrigated	P24.00 - P70.00	P30.00 - P40.00	P40.00 - P120.00
A3 - Upland Rice	P15.50 - P44.00	P20.00 - P35.00	P50.00
A4 - Coconut Land	P14.00 - P140.00	P30.00 - P35.00	P40.00 - P50.00
A5 - Citrus Land	P38.00 - P64.00	P60.00	P50.00
A6 - Fishpond	P38.00 - P114.00	P40.00 - P100.00	P50.00 - P60.00
A7 - Swamp	P18.00 - P24.00	N/A	N/A
A8 - Nipa Land	P12.00 - P54.00	N/A	P50.00
A9 - Cotton Land	P13.00 - P32.00	P20.00 - P35.00	P50.00
A10 - Cogon	P13.00 - P50.00	P16.00 - P25.00	P50.00
A11 - Abaca Land	P13.00 - P28.00	P20.00 - P45.00	P50.00
A12 - Orchard	P21.00 - P90.00	P23.50 - P120.00	P40.00 - P100.00
A13 - Pineapple Land	P26.00 - P54.00	P40.00	N/A
A14 - Banana Land	P15.00 - P50.00	P25.00 - P35.00	P50.00
A15 - Pasture Land	P13.50 - P36.00	P16.00 - P35.00	P50.00
A16 - Corn Land	P15.50 - P64.00	P30.00 - P65.00	P40.00 - P50.00
A17 - Sugar Land	P30.00 - P100.00	P35.00 - P300.00	P80.00 - P100.00
A18 - Tobacco Land	P13.00 - P30.00	P20.00 - P35.00	N/A
A19 - Cacao	P27.00 - P52.00	P30.00 - P50.00	N/A
A20 - Lanzones	P43.00 - P88.00	P40.00 - P90.00	N/A
A21 - Durian	P32.00 - P66.00	P30.00 - P65.00	N/A
A22 - Rambutan	P32.00 - P56.00	P25.00 - P55.00	P50.00
A23 - Mango	P35.00 - P90.00	P50.00 - P65.00	N/A
A24 - Mangrove	P9.00 - P30.00	P18.00 - P19.00	N/A
A25 - Camote/Cassava	P13.00 - P60.00	P20.00 - P70.00	N/A
A26 - Bamboo Land	P16.00 - P56.00	P30.00 - P55.00	P40.00 - P50.00
A27 - Peanut Land	N/A	N/A	N/A
A28 - Soy Beans Land	N/A	N/A	N/A
A29 - Grape Vineyard	P23.05 - P32.00	P35.00	N/A
A30 - Pepper Land	N/A	N/A	N/A
A31 - Mineral Land	P25.00 - P70.00	P35.00	P50.00
A32 - Non-metallic Mineral Land	P33.00 - P39.00	P60.00	N/A
A33 - Coal Deposit	P30.00	N/A	N/A
A34 - African Oil Land	N/A	N/A	N/A
A35 - Rubber Land	P17.00 - P36.00	P19.00 - P35.00	N/A
A36 - Forest Land/Timber Land	P25.00 - P50.00	P20.00 - P35.00	P50.00 - P600.00
A37 - Horticultural Land	P12.00 - P120.00	P20.00 - P300.00	N/A
A38 - Salt Beds	P18.00 - P56.00	N/A	P50.00
A39 - Seashore	P65.00 - P3,500.00	N/A	P2,000.00 - P2,200.00
A40 - Resort	P25.00 - P3,000.00	P500.00 - P2,500.00	P1,000.00 - P2,300.00
A41 - Sandy/Stony	P13.00 - P32.00	N/A	N/A
A42 - Prawn Pond	P55.00 - P128.00	P50.00 - P300.00	P50.00
A43 - Sorghum	N/A	N/A	N/A
A44 - Ipil-ipil	P13.00 - P30.00	P20.00 - P35.00	N/A



A45 - Kangkong	N/A	N/A	N/A
A46 - Zarate	N/A	N/A	N/A
A47 - Vegetable Land	N/A	N/A	N/A
A48 - Coffee	P15.00 – P50.00	P30.00 - P30.50	P50.00
A49 - Mountainous/Hilly Area	P10.50 – P27.00	P18.00 - P25.00	P40.00
A50 - Other Agricultural Lands	P9.00 – P300.00	P16.00 - P5,100.00	P10.00 - P50.00

Source: Bureau of Internal Revenue, [bir.gov.ph](http://bir.gov.ph), as of Dec 31, 2023

## DEPARTMENT OF LABOR AND EMPLOYMENT

[www.dole.gov.ph](http://www.dole.gov.ph)

Bacolod City Office: (034) 434-2219

### New Minimum Wage Rates (effective November 16, 2023)

Region	Non-Agriculture/Industrial/Commercial	Agriculture	
		Plantation	Non-Plantation
Western Visayas (6)	P450.00 – P480.00	P440.00	P440.00

Source: DOLE Region 6

### Summary of Employee Benefits

Applicable Labor Standards	Retail & Service Establishments		Non-Agriculture/ Agriculture
	Employing 1 to 5 workers	Employing 1 to 9 workers	
Minimum Wage	√	√	√
Holiday Pay	N/A	N/A	√
Premium Pay	√	√	√
Overtime Pay	√	√	√
Night Shift Differential	N/A	√	√
Service Charges	√	√	√
Service Incentive Leave	N/A	N/A	√
Maternity Leave	√	√	√
Paternity Leave	√	√	√
Parental Leave	√	√	√
Leave for WVC	√	√	√
Special Leave for Women	√	√	√
13 <sup>th</sup> Month Pay	√	√	√
Separation Pay	√	√	√
Retirement Pay	N/A	N/A**	√
ECC Benefits*	√	√	√
Philhealth Benefits*	√	√	√
SSS Benefits*	√	√	√
Pag-IBIG Benefits*	√	√	√

\* will be paid by the government

\*\* employing not more than 10 workers

Source: 2023 Handbook on Workers' Statutory Monetary Benefits by Bureau of Working Conditions ([bwc.dole.gov.ph/2023handbook](http://bwc.dole.gov.ph/2023handbook))

### **13TH Month Pay**

Source: Presidential Decree No. 851; Memorandum Order No. 28, S. 1986

All employers are required to pay their rank and file employees thirteenth-month pay, regardless of the amount of basic salary that they receive in a month, their designation and their employment status and irrespective of the method by which their wages are paid, provided they have worked for at least one (1) month during a calendar year. The thirteenth month pay should be given to the employees not later than December 24 of every year.

#### **Computing 13th Month Pay:**

Total basic salary earned for the year exclusive of overtime, holiday, and night shift differential pay divided by 12 = 13th month pay.

### **Overtime (OT) Remuneration**

Overtime premium is allotted for work exceeding the maximum prescribed period. Every employee who is entitled to premium pay is likewise entitled to the benefit of overtime pay.

#### **Computing Overtime:**

In Ordinary Days: Plus 25% of the hourly rate multiplied by the number of hours.

On a Rest Day, Special Day or Regular Holiday: Plus 30% of the hourly rate on said days multiplied by the number of hours.

#### **Computing pay for work done on:**

On Special Day: 130% x basic pay

On Special Day, which is also a scheduled Rest Day: 150% x basic pay

On Regular Holiday: 200% x basic pay

On Regular Holiday, which is also a scheduled Rest Day: 260% x basic pay

### **Night Shift Differential**

Night shift differential refers to the additional compensation for work performed from 10:00 O'clock in the evening to 6:00 O'clock in the morning.

#### **Computing Night Shift Premium where Night Shift is a Regular Work:**

On Ordinary Day: 110% x basic hourly rate

On a Rest Day, Special Day, Regular Holiday: 10% of regular hourly rate for Rest Day, Special Day, Regular Holiday

#### **Computing Overtime on Night Shift:**

On Ordinary Day: 110% x overtime hourly rate

On Rest Day, Special Day or Regular Holiday: 110% x overtime hourly rate for Rest Days, Special Days, Regular Holidays

### **Maternity Leave Benefit**

The maternity leave benefit shall be for one hundred five (105) days with full pay, and additional fifteen (15) days with full pay in case the female employee qualifies as a solo parent under RA 8972, or the "solo Parents' Welfare Act of 2000". in case of miscarriage or emergency termination of pregnancy, the maternity leave shall be for sixty (60) days with full pay.

### **Paternity Leave Benefit**

The paternity leave shall be for seven (7) calendar days, with full pay, consisting of basic salary and mandatory allowances fixed by the Regional Wage Board, if any, provided that his pay shall not be less than the mandated minimum wage.

### **Retirement Pay**

Covered employees shall be retired upon reaching the age of sixty (60) years or more but not beyond sixty-five (65) years old and have served the establishment for at least five (5) years] except a.) Government employees; and 2. Employees of retail, service and agricultural establishments/ operations regularly employing not more than ten (10) employees.

The minimum retirement pay shall be equivalent to one-half (1/2) month salary for every year of service, a fraction of at least six (6) months being considered as one (1) whole year. For the purpose of computing retirement pay, "one-half month salary" shall include all of the following: 1. Fifteen (15) days salary based on the latest salary rate; 2. Cash equivalent of five (5) days of service incentive leave; and 3. One-twelfth (1/12) or 2.5 days of the thirteenth-month pay. One-half month salary" is equivalent to 22.5 days.

## **SOCIAL SECURITY SYSTEM**

[www.sss.gov.ph](http://www.sss.gov.ph)

Bacolod Main: (034) 433-2293

Bacolod East: (034) 441-6599

Bago Office: (034) 732-8888; (034) 461-0910

Kabankalan Office: (034) 471-2224

La Carlota Office: (034) 454-0106

Robinsons Bacolod: (034) 441-2239

Sagay Office: (034) 488-0112; 488-0270

San Carlos Office: (034) 312-5422; (034) 729-3928

Victorias Office: (034) 399-2953; (034) 399-2954;

The Social Security System (SSS) provides a package of benefits to covered employees in the event of death, disability, sickness, maternity, and old age. The SSS provides for a replacement of income lost on account of the aforementioned contingencies. All private employees are covered by the Social Security (SS) benefits. Self-employed and voluntary members also get the same benefits as covered employees, except those benefits under the Employees' Compensation (EC).

**ER**–Employer; **EE**–Employee; **EC**–Employee’s Compensation;  
**SE**–Self-Employed; **VM**–Voluntary Members; **NWS**–Non-Working Spouse

**Schedule of SSS and EC Contributions:**

Range of Compensation		MONTHLY SALARY CREDIT		Regular SS		EC	Total	WISP		SE	VM / NWS
Range1	Range2	Regular SS / EC	WISP	ER	EE	ECC		ER	EE		
0.00	4,249.99	4,000.00	0.00	380.00	180.00	10.00	570.00	0.00	0.00	570.00	560.00
4,250.00	4,749.99	4,500.00	0.00	427.50	202.50	10.00	640.00	0.00	0.00	640.00	630.00
4,750.00	5,249.99	5,000.00	0.00	475.00	225.00	10.00	710.00	0.00	0.00	710.00	700.00
5,250.00	5,749.99	5,500.00	0.00	522.50	247.50	10.00	780.00	0.00	0.00	780.00	770.00
5,750.00	6,249.99	6,000.00	0.00	570.00	270.00	10.00	850.00	0.00	0.00	850.00	840.00
6,250.00	6,749.99	6,500.00	0.00	617.50	292.50	10.00	920.00	0.00	0.00	920.00	910.00
6,750.00	7,249.99	7,000.00	0.00	665.00	315.00	10.00	990.00	0.00	0.00	990.00	980.00
7,250.00	7,749.99	7,500.00	0.00	712.50	337.50	10.00	1,060.00	0.00	0.00	1,060.00	1,050.00
7,750.00	8,249.99	8,000.00	0.00	760.00	360.00	10.00	1,130.00	0.00	0.00	1,130.00	1,120.00
8,250.00	8,749.99	8,500.00	0.00	807.50	382.50	10.00	1,200.00	0.00	0.00	1,200.00	1,190.00
8,750.00	9,249.99	9,000.00	0.00	855.00	405.00	10.00	1,270.00	0.00	0.00	1,270.00	1,260.00
9,250.00	9,749.99	9,500.00	0.00	902.50	427.50	10.00	1,340.00	0.00	0.00	1,340.00	1,330.00
9,750.00	10,249.99	10,000.00	0.00	950.00	450.00	10.00	1,410.00	0.00	0.00	1,410.00	1,400.00
10,250.00	10,749.99	10,500.00	0.00	997.50	472.50	10.00	1,480.00	0.00	0.00	1,480.00	1,470.00
10,750.00	11,249.99	11,000.00	0.00	1,045.00	495.00	10.00	1,550.00	0.00	0.00	1,550.00	1,540.00
11,250.00	11,749.99	11,500.00	0.00	1,092.50	517.50	10.00	1,620.00	0.00	0.00	1,620.00	1,610.00
11,750.00	12,249.99	12,000.00	0.00	1,140.00	540.00	10.00	1,690.00	0.00	0.00	1,690.00	1,680.00
12,250.00	12,749.99	12,500.00	0.00	1,187.50	562.50	10.00	1,760.00	0.00	0.00	1,760.00	1,750.00
12,750.00	13,249.99	13,000.00	0.00	1,235.00	585.00	10.00	1,830.00	0.00	0.00	1,830.00	1,820.00
13,250.00	13,749.99	13,500.00	0.00	1,282.50	607.50	10.00	1,900.00	0.00	0.00	1,900.00	1,890.00
13,750.00	14,249.99	14,000.00	0.00	1,330.00	630.00	10.00	1,970.00	0.00	0.00	1,970.00	1,960.00
14,250.00	14,749.99	14,500.00	0.00	1,377.50	652.50	10.00	2,040.00	0.00	0.00	2,040.00	2,030.00
14,750.00	15,249.99	15,000.00	0.00	1,425.00	675.00	30.00	2,130.00	0.00	0.00	2,130.00	2,100.00
15,250.00	15,749.99	15,500.00	0.00	1,472.50	697.50	30.00	2,200.00	0.00	0.00	2,200.00	2,170.00
15,750.00	16,249.99	16,000.00	0.00	1,520.00	720.00	30.00	2,270.00	0.00	0.00	2,270.00	2,240.00
16,250.00	16,749.99	16,500.00	0.00	1,567.50	742.50	30.00	2,340.00	0.00	0.00	2,340.00	2,310.00
16,750.00	17,249.99	17,000.00	0.00	1,615.00	765.00	30.00	2,410.00	0.00	0.00	2,410.00	2,380.00
17,250.00	17,749.99	17,500.00	0.00	1,662.50	787.50	30.00	2,480.00	0.00	0.00	2,480.00	2,450.00
17,750.00	18,249.99	18,000.00	0.00	1,710.00	810.00	30.00	2,550.00	0.00	0.00	2,550.00	2,520.00
18,250.00	18,749.99	18,500.00	0.00	1,757.50	832.50	30.00	2,620.00	0.00	0.00	2,620.00	2,590.00
18,750.00	19,249.99	19,000.00	0.00	1,805.00	855.00	30.00	2,690.00	0.00	0.00	2,690.00	2,660.00
19,250.00	19,749.99	19,500.00	0.00	1,852.50	877.50	30.00	2,760.00	0.00	0.00	2,760.00	2,730.00
19,750.00	20,249.99	20,000.00	0.00	1,900.00	900.00	30.00	2,830.00	0.00	0.00	2,830.00	2,800.00
20,250.00	20,749.99	20,000.00	500.00	1,900.00	900.00	30.00	2,900.00	47.50	22.50	2,970.00	2,870.00
20,750.00	21,249.99	20,000.00	1,000.00	1,900.00	900.00	30.00	2,970.00	95.00	45.00	2,970.00	2,940.00
21,250.00	21,749.99	20,000.00	1,500.00	1,900.00	900.00	30.00	3,040.00	142.50	67.50	3,040.00	3,010.00
21,750.00	22,249.99	20,000.00	2,000.00	1,900.00	900.00	30.00	3,110.00	190.00	90.00	3,110.00	3,080.00
22,250.00	22,749.99	20,000.00	2,500.00	1,900.00	900.00	30.00	3,180.00	237.50	112.50	3,180.00	3,150.00
22,750.00	23,249.99	20,000.00	3,000.00	1,900.00	900.00	30.00	3,250.00	285.00	135.00	3,250.00	3,220.00
23,250.00	23,749.99	20,000.00	3,500.00	1,900.00	900.00	30.00	3,320.00	332.50	157.50	3,320.00	3,290.00
23,750.00	24,249.99	20,000.00	4,000.00	1,900.00	900.00	30.00	3,390.00	380.00	180.00	3,390.00	3,360.00
24,250.00	24,749.99	20,000.00	4,500.00	1,900.00	900.00	30.00	3,460.00	427.50	202.50	3,460.00	3,430.00
24,750.00	25,249.99	20,000.00	5,000.00	1,900.00	900.00	30.00	3,530.00	475.00	225.00	3,530.00	3,500.00
25,250.00	25,749.99	20,000.00	5,500.00	1,900.00	900.00	30.00	3,600.00	522.50	247.50	3,600.00	3,570.00
25,750.00	26,249.99	20,000.00	6,000.00	1,900.00	900.00	30.00	3,670.00	570.00	270.00	3,670.00	3,640.00
26,250.00	26,749.99	20,000.00	6,500.00	1,900.00	900.00	30.00	3,740.00	617.50	292.50	3,740.00	3,710.00
26,750.00	27,249.99	20,000.00	7,000.00	1,900.00	900.00	30.00	3,810.00	665.00	315.00	3,810.00	3,780.00
27,250.00	27,749.99	20,000.00	7,500.00	1,900.00	900.00	30.00	3,880.00	712.50	337.50	3,880.00	3,850.00
27,750.00	28,249.99	20,000.00	8,000.00	1,900.00	900.00	30.00	3,950.00	760.00	360.00	3,950.00	3,920.00
28,250.00	28,749.99	20,000.00	8,500.00	1,900.00	900.00	30.00	4,020.00	807.50	382.50	4,020.00	3,990.00
28,750.00	29,249.99	20,000.00	9,000.00	1,900.00	900.00	30.00	4,090.00	855.00	405.00	4,090.00	4,060.00
29,250.00	29,749.99	20,000.00	9,500.00	1,900.00	900.00	30.00	4,160.00	902.50	427.50	4,160.00	4,130.00
29,750.00	Over	20,000.00	10,000.00	1,900.00	900.00	30.00	4,230.00	950.00	450.00	4,230.00	4,200.00

\* as of January 2023 ([www.sss.gov.ph](http://www.sss.gov.ph))



\*The contribution of the Non-Working Spouse shall be based on 50% of the Monthly Salary Credit of his/her working spouse.

\*The premium contributions of the Kasambahay shall be shouldered solely by the employer. However, if the Kasambahay is receiving a monthly salary of five thousand pesos (P5,000.00) or above, the Kasambahay shall pay his/her proportionate share.

## HOME DEVELOPMENT MUTUAL FUND

[www.pagibigfund.gov.ph](http://www.pagibigfund.gov.ph)

Robinsons Bacolod Service Desk: (02) 8-422-3000

Bacolod Business Hub: (034) 431-1151

Cadiz Branch: (02) 8-422-3000

San Carlos Branch: (02) 8-422-3000

Sagay Branch: (034) 431-5920

Kabankalan Branch: (034) 471-3626

The Pag-IBIG Fund, also known as the Home Development Mutual Fund, is a government program that provides housing loans, savings programs, and other benefits to employees. The Pag-IBIG Fund was created to help employees save money for their housing needs. Employers must contribute to Pag-IBIG on behalf of their employees.

### Rate of Membership Savings:

Monthly Compensation	Contribution Rates		
Basic + COLA	Employee	Employer	Total
P1,500 and below	1%	2%	3%
Over 1,500	2%	2%	4%

\*as of February 2024

Source: <https://www.pagibigfund.gov.ph/document/pdf/circulars/provident/>

## NATIONAL HEALTH INSURANCE PROGRAM

[www.philhealth.gov.ph](http://www.philhealth.gov.ph)

Bacolod City: (034) 432-2319; 433-3694

Sagay Branch: (034) 722-0116; 488-0587

Kabankalan Branch: (034) 746-8256

Robinsons Express: 0933-629-6623

San Carlos Branch: (034) 729-3897

PhilHealth is another government-mandated insurance program that provides medical and hospitalization benefits to employees and their dependents. The purpose of PhilHealth is to ensure that all Filipinos have access to affordable and quality healthcare services. Employers are required to contribute to PhilHealth on behalf of their employees.

## Premium Contributions for Employed Sector Effective January 2024

PhilHealth implements its new premium contribution schedule for direct contributors per PhilHealth Circular No. 2019-0009

Year	Monthly Basic Salary	Premium Rate	Monthly Premium
<b>2019</b>	P10,000.00	2.75%	P275.00
	P10,000.01 – P49,999.99		P275.00 – P1,375.00
	P50,000.00		P1,375.00
<b>2020</b>	P10,000.00	3.00%	P300.00
	P10,000.01 – P59,999.99		P300.00 – P1,800.00
	P60,000.00		P1,800.00
<b>2021</b>	P10,000.00	3.50%	P350.00
	P10,000.01 – P69,999.99		P350.00 – P2,450.00
	P70,000.00		P2,450.00
<b>2022</b>	P10,000.00	4.00%	P400.00
	P10,000.01 – P79,999.99		P400.00 – P3,200.00
	P80,000.00		P3,200.00
<b>2023</b>	P10,000.00	4.50%	P450.00
	P10,000.01 – P89,999.99		P450.00 – P4,050.00
	P90,000.00		P4,050.00
<b>2024 to 2025</b>	P10,000.00	5.00%	P500.00
	P10,000.01 – P99,999.99		P500.00 – P5,000.00
	P100,000.00		P5,000.00

Source: [www.philhealth.gov.ph](http://www.philhealth.gov.ph)

Premium Contributions for Kasambahay: The premium contributions of the Kasambahay shall be shouldered solely by the employer. However, if the Kasambahay is receiving a monthly salary of five thousand pesos (P5,000.00) or above, the Kasambahay shall pay his/her proportionate share.

\*Employee share represents half of the total monthly premium while the other half is shouldered by the employer.

# TELECOMMUNICATION RATES

## Mobile Phone Rates

Service Provider	Standard Call Rate per Minute Local	Standard Call Rate per Minute International	Standard Text Rates Local	Standard Text Rates International
Globe	P6.50 – P7.50	USD 0.40	P1.00 / 160 characters	P15.00 / 160 characters
Smart/ Talk N' Text/ Sun Cellular Telecom	P6.50 – P7.50	USD 0.40	P1.00 / 160 characters	P15.00 / 160 characters
PLDT	P6.50 – P7.50	USD 0.40	-	-
DITO	P6.50 – P7.50	-	P1.00 / 160 characters	-
Cherry Prepaid	P3.00 – P6.50	USD 0.40	P1.00 / 160 characters	P15.00 / 160 characters

Source: [www.globe.com.ph](http://www.globe.com.ph), [www.pldthome.com](http://www.pldthome.com), [www.suncellular.com.ph](http://www.suncellular.com.ph), [www.smart.com.ph](http://www.smart.com.ph)

## Postpaid and Internet Services

Package	Monthly Cost	Feature
<b>PLDT / SMART</b>		
Smart Sim-only Plan 400	PhP400.00 (12months)	<ul style="list-style-type: none"> <li>Unli All Net Calls, Texts &amp; Landline</li> <li>6GB Data, up to 36GB worth off usable data per month</li> </ul>
Smart Sim-only Plan 700	PhP700.00 (12months)	<ul style="list-style-type: none"> <li>Unli All Net Calls, Texts &amp; Landline</li> <li>15GB Data, up to 45GB worth off usable data per month</li> </ul>
Smart Sim-only Plan 900	PhP900.00 (12months)	<ul style="list-style-type: none"> <li>Unli All Net Calls, Texts &amp; Landline</li> <li>81GB Data, up to 45GB worth off usable data per month</li> </ul>
Smart Bro Enterprise Plan 299	PhP299.00	<ul style="list-style-type: none"> <li>10GB Data Allocation</li> <li>Can select device: LTE Advanced Pocket Wifi, 5G Fixed Wireless Router, Industrial-grade LTE Router</li> </ul>
Smart Bro Enterprise Plan 599	PhP599.00	<ul style="list-style-type: none"> <li>20GB Data Allocation</li> <li>Can select device: LTE Advanced Pocket Wifi, 5G Fixed Wireless Router, Industrial-grade LTE Router</li> </ul>
Smart Bro Enterprise Plan 799	PhP799.00	<ul style="list-style-type: none"> <li>35GB Data Allocation</li> <li>Can select device: LTE Advanced Pocket Wifi, 5G Fixed Wireless Router, Industrial-grade LTE Router</li> </ul>
Beyond Fiber 1990	PhP1,990.00	<ul style="list-style-type: none"> <li>Business Grade Fiber of 50Mbps</li> <li>Business landline</li> </ul>
Beyond Fiber 2490	PhP2,490.00	<ul style="list-style-type: none"> <li>Business Grade Fiber of 100Mbps</li> <li>Business landline</li> </ul>
<b>GLOBE</b>		
GPlan Biz Plus 599	PhP599.00	<ul style="list-style-type: none"> <li>8GB Data</li> <li>Unli all net call, text and landline</li> </ul>
GPlan Biz Plus 799	PhP799.00	<ul style="list-style-type: none"> <li>15GB Data</li> <li>Unli all net call, text and landline</li> </ul>
GPlan Biz Plus 999	PhP999.00	<ul style="list-style-type: none"> <li>20GB Data</li> <li>Unli 5G for 6 months</li> <li>Unli all net call, text and landline</li> </ul>
GPlan Biz Plus 1299	PhP1,299.00	<ul style="list-style-type: none"> <li>30GB Data</li> <li>Unli 5G for 6 months</li> <li>Unli all net call, text and landline</li> </ul>
GPlan Biz Plus 1499	PhP1,499.00	<ul style="list-style-type: none"> <li>40GB Data</li> <li>Unli 5G for 6 months</li> <li>Unli all net call, text and landline</li> </ul>
GPlan Biz Plus 1799	PhP1,799.00	<ul style="list-style-type: none"> <li>50GB Data</li> <li>Unli 5G for 6 months</li> <li>Unli all net call, text and landline</li> </ul>
GPlan Biz Plus 1999	PhP1,999.00	<ul style="list-style-type: none"> <li>60GB Data</li> <li>Unli 5G for 6 months</li> <li>Unli all net call, text and landline</li> </ul>

GPlan Biz Plus 2499	PhP2,499.00	<ul style="list-style-type: none"> <li>• 100GB Data</li> <li>• Unli 5G for 6 months</li> <li>• Unli all net call, text and landline</li> </ul>
GPlan Biz Plus 2999	PhP2,999.00	<ul style="list-style-type: none"> <li>• 120GB Data</li> <li>• Unli 5G for 6 months</li> <li>• Unli all net call, text and landline</li> </ul>
GFiber Biz 2099	PhP2,099.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 300 Mbps, unli data</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> </ul>
GFiber Biz 2499	PhP2,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 500 Mbps, unli data</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> </ul>
GFiber Biz 3499	PhP3,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 800 Mbps, unli data</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> </ul>
GFiber Biz 7499	PhP7,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 1GB, unli data</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> </ul>
GFiber Biz Plus 1599	PhP1,599.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 50 Mbps, unli data</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> </ul>
GFiber Biz Plus 2099	PhP2,099.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 100 Mbps, unli data</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> </ul>
GFiber Biz Plus 2499	PhP2,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 200 Mbps, unli data</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• One Biz Essential Freebie</li> </ul>
GFiber Biz Plus 3499	PhP3,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 500 Mbps, unli data</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• One Biz Essential Freebie</li> </ul>
GFiber Biz Plus 8499	PhP8,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 1GB, unli data</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• One Biz Essential Freebie</li> </ul>
Daily Fiber Biz Plan 1899	PhP1,899.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 20 Mbps; with 50GB daily allocation</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> </ul>
Daily Fiber Biz Plan 2499	PhP2,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 50 Mbps; with 100GB daily allocation</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• Free 2 pcs of WiFi Mesh or any freebie</li> </ul>
Daily Fiber Biz Plan 2899	PhP2,899.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 100 Mbps; with 200GB daily allocation</li> <li>• Symmetric Connection</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• Free 2 pcs of WiFi Mesh or any freebie</li> </ul>
Daily Fiber Biz Plan 3499	PhP3,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 200 Mbps; with 250GB daily allocation</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• Free 2 pcs of WiFi Mesh or any freebie</li> </ul>
Daily Fiber Biz Plan 4999	PhP4,999.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 500 Mbps; with 400GB daily allocation</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• Free 2 pcs of WiFi Mesh or any freebie</li> </ul>
Daily Fiber Biz Plan 9499	PhP9,499.00 (24 months)	<ul style="list-style-type: none"> <li>• Speeds of up to 1 Gbps; with 1 TB daily allocation</li> <li>• Free Modem and landline with unli calls to all landline and mobile network</li> <li>• Free 2 pcs of WiFi Mesh or any freebie</li> </ul>

Source: [pldtenterprise.com](http://pldtenterprise.com), Jan 2024; [globe.com.ph/business/enterprise](http://globe.com.ph/business/enterprise), Jan 2024

## PHILIPPINE PORTS AUTHORITY

[www.ppa.com.ph](http://www.ppa.com.ph)

PMO Negros Occidental: (034) 441-1225

The Philippine Port Authority (PPA) is the primary government agency concerned with the planning and development of the country's ports.



**Port Management Office of Negros Occidental/Bacolod/Banago/BREDCO  
(PMO NBB)**

Name	RORO	NON-RORO
<b>BASEPORT</b>		
1. Banago	√	√
<b>TMO-Pulupandan</b>		
1. OTP-Pulupandan	√	√
<b>TMO-San Carlos</b>		
1. OTP-San Carlos	√	√
2. OTP-San Carlos Layup Gov't		√
3. OTP-San Carlos (Anchorage)		√
<b>TMO-DANAO</b>		
1. OTP-Danao	√	√
<b>OTHER GOVERNMENT PORTS</b>		
1. Daanbanwa		√
2. LGU Port - Cadiz		√
3. LGU Port – Sagay		√
4. Paco Beach – Beaching		√
5. Salvacion		√

Source: List of Ports covered in PPA Statistics, page 13

For complete list of ports, visit the link:  
<https://www.ppa.com.ph/sites/default/files/>

## **CIVIL AERONAUTICS BOARD**

[www.cab.gov.ph](http://www.cab.gov.ph)

Bacolod Branch: 0998-586-4828

The Civil Aeronautics Board (CAB) is the agency of the government mandated to regulate the economic aspect of air transportation, and shall have the general supervision, control and jurisdiction over air carriers, general sales agents, cargo sales agents, and air freight forwarders as well as their property, property rights, equipment, facilities, and franchise (R.A. No. 776, as amended by P.D. 1462). CAB is an attached agency of the Department of Transportation (DOTr). In the exercise of its regulatory powers, it is authorized to issue Certificates of Public Convenience and Necessity (CPCN) to domestic carriers, Foreign Air Carrier's Permit (FACP) to foreign carriers, and Letters of Authority to airfreight forwarders, general sales agents, cargo sales agents who are fit, willing, and able to perform services as required by public convenience and necessity. CAB likewise performs quasi-judicial functions.

To check the complete list of airlines, please see links below:

<b>List of Domestic Air Carriers</b>	<a href="https://www.cab.gov.ph/images/downloads/Directory/Directory-Scheduled-Domestic-Air-Carriers.pdf">https://www.cab.gov.ph/images/downloads/Directory/Directory-Scheduled-Domestic-Air-Carriers.pdf</a>
<b>List of Foreign Air Carriers</b>	<a href="https://www.cab.gov.ph/images/downloads/Directory/Directory%20-%20FACP.pdf">https://www.cab.gov.ph/images/downloads/Directory/Directory%20-%20FACP.pdf</a>
<b>List of Air Freight Forwarders</b>	<a href="https://www.cab.gov.ph/images/downloads/Directory/Directory%20-%20Airfreight%20Forwarders.pdf">https://www.cab.gov.ph/images/downloads/Directory/Directory%20-%20Airfreight%20Forwarders.pdf</a>

### Cargo and Courier Forwarders

Packaging	Dimensions	Price Estimate
<b>2GO EXPRESS (Domestic Only)</b>		
Quik Box XS (3kg)	32cm x 26cm x 11cm	PhP245.00 – PhP330.00
Quik Box Small (5kg)	36cm x 26cm x 11cm	PhP280.00 – PhP550.00
Quikbox Medium (10kg)	48cm x 48cm x 20cm	PhP750.00 – 1,100.00
Quikbox Large (20kg)	55cm x 48cm x 30cm	PhP1,400.00 – 2,200.00
Add-on in excess of Max weight		70.00 – 110.00
Budget Box (50kg)		PhP469.00 – 1,260.00
Small Pouch (500g)	28cm x 13cm x 1cm	PhP125.00 – 190.00
Medium Pouch (2kg)	32cm x 25.5cm x 1cm	PhP160.00 – 220.00
Large Pouch (3kg)	42cm x 29.5cm x 1cm	PhP200.00 – 330.00
<b>JRS Next Day Delivery (NDD)</b>		
Letter (100g)	9.5in x 6.5in	PhP107.00 – 132.00
Letter – in excess of 100g		PhP53.50 – 65.00
1 Pounder (500g)	15in x 11in	PhP130.00 – 162.00
1 Pounder – in excess of 500g		PhP65.00 – 243.00
3 Pounder (1.5kg)	18in x 14in	PhP238.00 – 311.00
3 Pounder – in excess of 1.5kg		PhP119.00 – 153.00
5 Pounder (2.5kg)	20in x 14in	PhP273.00 – 366.00
5 Pounder – in excess of 2.5kg		PhP136.50 – 180.00
<b>JRS (Ordinary Delivery)</b>		
Legal Size (20g)		PhP85.00 – 107.00
Brown Envelope (500g)		PhP106.00 – 131.00
General Cargo (3kg)		PhP182.00 – 218.00
<b>JRS Express</b>		
Letter (100g)		PhP107.00 – 132.00
1 Pounder (500g)		PhP130.00 – 162.00
Excess (1kg)		PhP195.00 – 243.00
3 Pounder (1.5kg)		PhP238.00 – 311.00
5 Pounder (2.5kg)		PhP273.00 – 366.00
Excess (3kg)		PhP410.00 – 549.00
Gen / Regular Cargo (3kg)		PhP182.00 – 222.00
Excess Charge (per kg)		PhP91.00 – 111.00
<b>LBC Express (Domestic)</b>		
Intra Province		
NPS/KB Mini (1kg)		PhP120.00
NPS/KB Small/Slim (3kg)		PhP160.00
KB Med (5kg)		PhP220.00
KB Large (10kg)		PhP420.00
KB XL (20kg)		PhP820.00
Own Box (1kg)		PhP220.00 + 40/kg excess
All Domestic Destinations		
NPS/KB Mini (1kg)		PhP150.00
NPS/KB Small/Slim (3kg)		PhP190.00
KB Med (5kg)		PhP370.00
KB Large (10kg)		PhP720.00
KB XL (20kg)		PhP1,420.00
Own Box (1kg)		PhP370.00 + 70/kg excess

Packaging	Dimensions	Price Estimate
<b>J&amp;T Express (Domestic)</b>		
<500g 1kg 3kg 4kg 5kg 6kg		PhP85.00 – 115.00 PhP155.00 – 205.00 PhP180.00 – 230.00 PhP225.00 – 340.00 PhP305.00 – 450.00 PhP455.00 – 560.00
<b>LBC Express (Domestic)</b>		
Intra Province NPS/KB Mini (1kg) NPS/KB Small/Slim (3kg) KB Med (5kg) KB Large (10kg) KB XL (20kg) Own Box (1kg)		PhP120.00 PhP160.00 PhP220.00 PhP420.00 PhP820.00 PhP220.00 + 40/kg excess
All Domestic Destinations NPS/KB Mini (1kg) NPS/KB Small/Slim (3kg) KB Med (5kg) KB Large (10kg) KB XL (20kg) Own Box (1kg)		PhP150.00 PhP190.00 PhP370.00 PhP720.00 PhP1,420.00 PhP370.00 + 70/kg excess
<b>J&amp;T Express (Domestic)</b>		
<500g 1kg 3kg 4kg 5kg 6kg		PhP85.00 – 115.00 PhP155.00 – 205.00 PhP180.00 – 230.00 PhP225.00 – 340.00 PhP305.00 – 450.00 PhP455.00 – 560.00
<b>JRS (International)</b>		
US, Guam, Canada Document Small Parcel		PhP1,250.00 PhP1,900.00
Austria, Belgium, Cyprus, Denmark, England, France, Greece, Italy, London, Luxembourg, Netherlands, Poland, Portugal, Scotland, Spain, Sweden, United Kingdom Document Small Parcel		PhP1,800.00 PhP1,950.00
Finland, Germany, Iceland, Document Small Parcel		PhP1,850.00 PhP1,950.00
Ireland, Document Small Parcel		PhP1,900.00 PhP2,100.00
Norway Document Small Parcel		PhP1,950.00 PhP2,100.00
Switzerland Document Small Parcel		PhP1,900.00 PhP1,950.00
Bahrain, Israel, Jordan, KSA, Kuwait, Lebanon, Oman, Qatar, UAE Document Small Parcel		PhP1,850.00 PhP2,100.00
Hongkong, Singapore Document Small Parcel		PhP700.00 PhP950.00

Packaging	Dimensions	Price Estimate
Macau Document Small Parcel		PhP850.00 PhP975.00
Indonesia, Malaysia, Thailand Document Small Parcel		PhP950.00 PhP1,450.00
Taiwan Document Small Parcel		PhP700.00 PhP975.00
Japan Document Small Parcel		PhP950.00 PhP2,150.00
Brunei Document Small Parcel		PhP1,150.00 PhP1,450.00
China Document Small Parcel		PhP1,050.00 PhP1,500.00
South Korea Document Small Parcel		PhP950.00 PhP1,450.00
Australia Document Small Parcel		PhP1,150.00 PhP1,550.00
India, Bangladesh, Pakistan, Sri Lanka Document Small Parcel		PhP1,300.00 PhP1,550.00
Nepal Document Small Parcel		PhP1,300.00 PhP1,500.00
New Zealand, Cambodia, Laos, Myanmar Document Small Parcel		PhP1,550.00 PhP1,650.00
Vietnam Document Small Parcel		PhP1,550.00 PhP1,450.00
Other Countries Document Small Parcel		PhP2,150.00 PhP2,150.00
<b>LBC Express (International)</b>		
USA, Canada Document Non-Document Add-ons Up to 20kg >20kg		PhP1,460.00 – 3,330.00 PhP2,400.00 – 4,130.00  PhP550.00 PhP1,150.00/kg
Singapore, Hongkong, Taiwan Document Non-Document Add-ons Up to 20kg >20kg		PhP840.00 – 1,790.00 PhP1,230.00 – 2,020.00  PhP170.00 PhP330.00/kg
Australia, Japan Document Non-Document Add-ons Up to 20kg >20kg		PhP1,380.00 – 3,070.00 PhP2,100.00 – 3,740.00  PhP400.00 PhP820.00/kg



Packaging		Price Estimate
<b>LBC Express (International)</b>		
USA, Canada Document Non-Document Add-ons Up to 20kg >20kg		PhP1,460.00 – 3,330.00 PhP2,400.00 – 4,130.00  PhP550.00 PhP1,150.00/kg
Singapore, Hongkong, Taiwan Document Non-Document Add-ons Up to 20kg >20kg		PhP840.00 – 1,790.00 PhP1,230.00 – 2,020.00  PhP170.00 PhP330.00/kg
Australia, Japan Document Non-Document Add-ons Up to 20kg >20kg		PhP1,380.00 – 3,070.00 PhP2,100.00 – 3,740.00  PhP400.00 PhP820.00/kg

Sources: [express.2go.com.ph](http://express.2go.com.ph), [jrs-express.com](http://jrs-express.com), [lbcexpress.com](http://lbcexpress.com), [jtexpress.ph](http://jtexpress.ph)

### Pulupandan Baseport

	BASIS	NON-PALLETIZED		PALLETIZED/UNITIZED	
		ARRASTRE	STEV.	ARRASTRE	STEV.
A. General Cargo					
Non-Prime Commodities	Rev. Ton	91.25	17.95	71.05	12.70
Prime Commodities					
Rice & Corn	Rev. Ton	73.25	17.95	57.20	12.70
Sugar		51.40	17.95	40.05	12.70
Flour	Met Ton	56.40	17.95	44.00	12.70
B. Live Animals					
Small (Hogs, Goats, Etc.)	Per Head	5.40	3.05		
Large (Cattle, Carabao, Etc.)		8.45	19.85		
C. Dangerous Cargo		To be charged in accordance with PPA Administrative Order Nos. 02-89 & 01-90 and Item 8 of the Applicable Terms and Conditions			
D. Iron and Steel Products	Met Ton	91.70	17.95	71.45	12.70
E. Vehicles	Rev. Ton	81.70	17.95		
H. Heavy Lift					
5 to 15 tons	Met Ton	257.95	17.95		
Over 15 tons		269.65	15.55		
G. 1 Log	M.Bd.Ft	282.65	44.35		
2 Lumber		282.65	44.20	220.30	31.30

### Containerized Cargo

Containerized Cargo	Basis	Arrastre		Stevedoring
		Loaded	Empty	
A. Using Operator's Equipment				
10 footer and below	Per Container	255.50	118.00	142.50
Over 10 to 20 footer		783.50	313.00	237.50
Over 20 to 35 footer		1,371.50	548.00	237.50
Over 35 footer		1,567.00	626.50	237.50

**B. Where the cargo handler's equipment is not utilized, or where the FCL containers are directly loaded unto or unloaded from chassis thereby requiring no other handling**

10 footer and below	Per Container	255.50	76.50	142.50
Over 10 to 20 footer		510.00	204.00	237.50
Over 20 to 35 footer		891.00	357.00	237.50
Over 35 footer		1,019.00	408.00	237.50

**C. Containers that are stripped (LCL) or stuffed at pier/wharf terminal inside port zone.**

- The above-prescribed arrastre rates for containers shall not apply; instead, the regular or existing arrastre charges (contents) shall apply, chargeable against shipping companies.
- In addition, stripping or stuffing charges shall be 1/3 of commodity rates to be charged against the shipping companies.

Source: Philippine Ports Authority (DTI CODB 2016)

## WATER SOURCES

[www.nwrpb.gov.ph](http://www.nwrpb.gov.ph)

[www.lwua.gov.ph](http://www.lwua.gov.ph)

For the list of water resources and water distribution companies per region, please visit this link:

<https://nwrpb.gov.ph/water-resources-region-map/>

The Local Water Utilities Administration (LWUA), more commonly referred to as LWUA, is a government-owned and controlled corporation (GOCC) with a specialized lending function mandated by law to promote and oversee the development of water supply systems in provincial cities and municipalities outside of Metropolitan Manila.

To check the list of local water districts, please access this link:

<http://210.213.82.217/waterrates/WDDirectory.asp>

### Water Rates for Commercial / Industrial Users

LGU	Charge per cu.m	LGU	Charge per cu.m
Bacolod City	PhP42.80	Bago City	PhP15.85
Binalbagan	66.00	Cadiz City	25.20
Calatrava	15.00	Candoni	N/A
Cauayan	9.82	EB Magalona	200.00 (Minimum)
Escalante City	180.35 (Minimum)	Himamaylan City	4.50
Hinigaran	480.00 (Minimum)	Hinoba-an	0
Ilog	N/A	Isabela	47.00
Kabankalan	195.00 (Minimum)	La Carlota	29.50

La Castellana	17.30	Manapla	26.70
Moises Padilla	4.50	Murcia	21.90
Pontevedra	500.00 (Minimum)	Pulupandan	4.25
Sagay City	35.90	Salvador Benedicto	N/A
San Carlos City	13.30	San Enrique	14.00
Silay City	59.70	Sipalay City	35.20
Talisay City	38.00	Toboso	10.00
Valladolid	36.00	Victorias	44.80

Source: 2023 Local Data Capture Sheet (CMCI)

## ELECTRICITY RATES

### **CENECO** ([www.ceneco.ph](http://www.ceneco.ph))

Bacolod Main Office: (034) 458-6777 local 1101, 1102, 1103;  
0949-401-0144; 0967-471-5122

Bago Field Office: 0917-790-5858; 0919-077-9590

Murcia Field Office: 0917-304-4595; 0919-077-9558

Silay Field Office: (034) 495-3897; 495-3889; 0917-301-3677; 0933-876-3283

Talisay Field Office: 0917-300-1555; 0908-812-3800

### **NONECO** ([www.nonecoelectric.com](http://www.nonecoelectric.com))

EB Magalona Area Office: (034) 714-0029; 495-1749

Toboso Field Office: (034) 725-9031

Victorias Area Office: (034) 717-7822; 399-2781

Calatrava Field office: (034) 727-7041

San Carlos Area Office: (034) 729-4394; 312-5687

Escalante Area Office: (034) 724-8530

Cadiz Field Office: (034) 493-0605; 213-5465

Manapla Field Office: (034) 491-0230

Sagay Area Office: (034) 213-5467; 488-0287

### **NOCECO** ([www.noceco.ph](http://www.noceco.ph))

Kabankalan Main Office: (034) 471-2229; 471-2339;  
0917-310-8814; 0998-570-2725

San Enrique Sub Office: 0917-322-8804

Pontevedra Field Office: (034) 702-3249

La Carlota City Sub office: (034) 460-2495; 735-1206

Isabela Field Office: (034) 387-2499

La Castellana Field Office: (034) 485-0401; 473-0758

Valladolid Substation: (034) 461-0815

Pulupandan Field Office: (034) 702-3248; 461-0789

Cauayan Field Office: (034) 713-1186

Valladolid Field Office: (034) 461-0249; 702-3250

Mambaroto Field Office: (034) 713-1190

Moises Padilla Field Office: (034) 713-1226

Binalbagan Suboffice: (034) 388-8728; 742-9491

Hinigaran Field Office: (034) 740-3707; 391-7584

Himamaylan Field Office: (034) 744-7697; 388-3312

Kabankalan Field Office: (034) 471-2566; 702-1857

## POWER RATES

### Central Negros Electric Cooperative (CENECO)

Residential	P10.7694
Low Voltage	10.2213
High Voltage	9.1600

Source: ceneco.ph, Dec 2023

### Northern Negros Electric Cooperative (NONECO)

Residential	P13.1344
Low Voltage	12.0599
High Voltage	10.5740

Source: nonecoelectric.com, May 2023

### Negros Occidental Central Electric Cooperative (NOCECO)

Residential	P10.8228
Low Voltage	9.6546
High Voltage	8.1211

Source: noceco.ph, Dec 2023

## COST OF LEASE FOR OFFICE SPACES

Area/LGU	Cost of Land (per sq m)	Cost of Rent (per sq m)
Bacolod City	41,500.00	650.00
Bago City	3,100.00	142.19
Binalbagan	2,200.00	400.00
Cadiz City	6,600.00	350.00
Calatrava	5,000.00	2,000.00 (Block)
Candoni	900.00	900.00
Cauayan	537.00	8,000.00 (Block)
EB Magalona	1,800.00	6,000.00 (Block)
Escalante City	15,000.00	180.00
Himamaylan City	4,000.00	600.00
Hinigaran	1,750.00	100,000.00 (Block)
Hinoba-an	2,000.00	125.00
Ilog	1,500.00	30,000.00 (Block)
Isabela	1,500.00	30,000.00 (Block)
Kabankalan City	6,500.00	300.00
La Carlota City	1,500.00	1,200.00
La Castellana	2,520.00	10,000.00 (Block)
Manapla	15,000.00	3,000.00
Moises Padilla	35,000.00	416.00
Murcia	4,500.00	300.00
Pontevedra	2,800.00	4,500.00 (Block)
Pulupandan	3,500.00	700.00
Sagay City	2,900.00	94.56
Salvador Benedicto	2,500.00	125.00
San Carlos City	3,120.00	367.64
San Enrique	2,300.00	30,000.00 (Block)
Silay City	11,000.00	30,000.00 (Block)
Sipalay City	1,211.25	115.38
Talisay City	8,000.00	343.17
Toboso	1,350.00	1,620.00
Valladolid	1,350.00	375.00
Victorias City	2,500.00	4,250.00 (Block)

Source: 2023 Local Data Capture Sheet



# NEGROS OCCIDENTAL PROVINCIAL TAX ORDINANCE

[www.negros-occ.gov.ph](http://www.negros-occ.gov.ph)

Provincial Treasurer's Office: (034) 434-1112; 434-1096;  
434-7387; 433-3703; 707-0237

## Real Property Taxes in Negros Occidental

### Base Unit Market Values For Residential, Commercial And Industrial Lands

Residential		Residential - Subdivision		Commercial		Industrial	
Sub-Class	MV/sq.m.	Sub-Class	MV/sq.m.	Sub-Class	MV/sq.m.	Sub-Class	MV/sq.m.
R-1	1,700.00	R-1	2,000.00	C-1	2,300.00	I-1	1,900.00
R-2	1,500.00	R-2	1,700.00	C-2	2,000.00	I-2	1,720.00
R-3	1,300.00	R-3	1,530.00	C-3	1,700.00	I-3	1,600.00
R-4	1,000.00	R-4	1,400.00	C-4	1,300.00		
R-5	800.00	R-5	800.00	C-5	1,100.00		

## Business Tax and Licenses

<b>Tax of Transfer of Real Property Ownership</b> (Sale, Donation, Barter or any other mode)	<b>71.50% of 1%</b> of the Fair Market Value (FMV) or acquisition cost, whichever is higher  Exemptions: Sale, transfer or disposition of RP pursuant to RA 6657
<b>Tax on Business on Printing and Publication</b>	<b>71.50% of 1%</b> of the gross annual receipts for the preceding calendar year  For newly started business, 1/20 of 1% of the capital investment  Exemptions: Receipts of printing and publishing books or reading materials prescribed by DepEd as school texts or references
<b>Franchise Tax</b>	<b>71.50% of 1%</b> of the gross annual receipts for the preceding calendar year based on incoming receipts, or realized within its territorial jurisdiction, excluding the territorial limits of a city located within the province  For newly started business, 1/20 of 1% of the capital investment
<b>Tax on Sand and Gravel and other Quarry Resources and Small Scale Mining</b>	<b>14.3%</b> of the Fair Market Value (FMV) in the locality per cubic meter or metric ton extracted within the territorial jurisdiction of the Province.  FMV is <b>P444.00</b> per survey

<p><b>Professional Tax</b></p> <p>Architects, Aeronautics Engineer, Naval Architects, Certified Public Accountants (CPAs), Physicians, Electronics and Communications Engineers (ECEs), Civil Engineers, Chemical Engineers, Geodetic Engineers, Industrial Engineers, Lawyers, Electrical Engineers, Pharmacists, Dentists, Mechanical Engineers, Engine Officer, Desk Officer, Mining Engineers, Metallurgical Engineers, Chief Mates</p> <p>Agriculturists, Nurses, Midwives, Optometrists, Sugar Technologists, Medical Technologists, Criminologists, Master Plumber, Social Workers, Nutritionists, Dieticians, Librarians, Foresters, Physical Therapists, Veterinary Medicines, Interior Designers, Geologists</p>	<p><b>P300.00</b></p> <p>Exemptions: Professionals employed in the government</p> <p><b>P200.00</b></p> <p>Exemptions: Professionals employed in the government</p>
<p><b>Amusement Tax</b> (operators, lessees, proprietors of theaters, cinemas, concert halls, circuses, boxing stadia and other places of amusement)</p>	<p><b>10%</b> of the gross receipts from admission fees</p> <p>Exemptions: holding of operas, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations except pop, rock, or similar concerts</p>
<p><b>Annual Fixed Tax</b> for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers, Dealers or Retailers in Certain products (distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, dry goods, food products and all other products)</p>	<p><b>P825.00</b> per truck</p> <p>Exemptions: The manufacturers, producers, wholesalers, dealers, and retailers shall be exempted from the tax on peddlers.</p>
<p><b>Real Property Tax</b> (Land, Building, Machinery and other improvements)</p>	<p><b>1%</b> of the assessed value of the Real Property as determined by the Provincial Assessor</p> <p>Exemptions: Real Property owned by the Republic of the Philippines; lands, buildings and improvements actually, directly and exclusively used for religious, charitable and educational purposes; all machineries and equipment actually, directly and exclusively used by local water districts and GOCCs engaged in the supply and distribution of water and/or generation and transmission of electric power; all real property owned by duly registered cooperatives as provided for under RA 6938 as amended by RA 9520; machinery and equipment used for pollution control and environmental protection</p> <p><b>Schedule of payment:</b>  1<sup>st</sup> installment – on or before March 31  2<sup>nd</sup> installment – on or before June 30  3<sup>rd</sup> installment – on or before September 30  4<sup>th</sup> installment – on or before December 31</p> <p><b>Tax Discount for Prompt, Advance Payment:</b>  10% for RPT paid on or before the payment schedule; 20% discount if paid before January 1</p> <p><b>Interest on Unpaid RPT:</b>  2% per month of the unpaid tax or a fraction thereof until delinquent tax shall have been fully paid but shall not exceed 36 months or 72%</p>

<b>Additional Levy on Real Property for the Special Education Fund</b>	<b>1%</b> on the assessed value of real properties
<b>Additional Tax on Idle Lands</b>	<b>5%</b> of the assessed value of the land in addition to the <b>1%</b> basic RPT and the <b>1%</b> additional levy for the Special Education Fund
<b>Special Realty Tax on Renewable Energy Facilities</b>	<p><b>1%</b> of the assessed value as basic RPT and <b>0.5%</b> of the assessed value as additional levy for Special Education Fund</p> <p><b>Tax Discount for Prompt, Advance Payment:</b> 10% for RPT paid on or before the payment schedule; 20% discount if paid before January 1</p> <p><b>Interest on Unpaid Special Realty Tax:</b> 2% per month of the unpaid tax or a fraction thereof until delinquent tax shall have been fully paid but shall not exceed 36 months or 72%</p>
<b>Secretary's Fees:</b>	
<b>For every 100 words or a fraction thereof, typewritten</b> (not including the certificate and any notation)	P100.00
<b>Copy to be furnished is in a printed form, in whole or in part, for each page</b> (double this fee if there are two pages in a sheet)	P50.00
<b>For each Certificate of Correctness (with seal of office) written on the copy or attached thereto</b>	P100.00
<b>Photocopy or any other copy produced by copying machine, per page</b>	P5.00
<b>Certified True Copy of photocopied documents per page</b>	P50.00
<b>Transcript of Stenographic Notes</b>	P20.00 per page
<b>Negros Occidental Social and Economic Trends (Hard Copy)</b>	P1,290.00 pick up
<b>Negros Occidental Social and Economic Trends (In CD-ROM)</b>	P1,000.00 pick up
<b>Certified Sketched plan/map of not more than 150 square inches; in excess of 150 square inches P2.00 per square inch or fraction thereof</b>	P250.00
<b>Geographical Information System Processing Fee</b>	P500.00
<b>Certified True Copy of Tax Map</b>	P150.00 per sheet
<b>Real Property Tax Clearance per Property (2 copies)</b>	P100.00
<b>Veterinary Health Certification/Authority to Ship</b>	P100.00
<b>Certificate of Registration to Commercial Livestock and Poultry Farms</b>	P500.00
<b>Registration and Licensing of Livestock and Poultry Handler/Trader</b>	P500.00
<b>Medical Certificate by PHO</b>	P100.00
<b>All other certifications issued by PGNO Departments</b>	P100.00

<b>Service Fees:</b>	
<b>Research Fees (Retrieval of Assessment Records)</b>	
Current Year Records	P50.00
Pre-war Records	P150.00
Previous Years Records	P100.00
<b>Inspection Fee (Area Field Verification for purposes of Reclassification of Real Property)</b>	
Agricultural Lot	P800.00 per lot
Commercial Lot	P800.00 per lot
Residential	P600.00 per lot
Industrial	P1,200.00 per lot
Industrial Building and Other Manmade Improvements	P1,200.00 per lot
Commercial Building	P600.00 per lot
Residential Building	P400.00 per lot
Agricultural Building and those not classified herein	P200.00 per lot
<b>Processing Fees:</b>	
Transfer of Ownership	P150.00
Subdivision	P300.00
In excess of 5 lots	P10.00 per lot
Consolidation	P300.00
In excess of 5 lots	P10.00 per lot
Reassessment	P100.00
<b>Issuances of Tax Declaration and Cert. Fees</b>	P100.00 per property
<b>Late Declaration of Properties with the Provincial Assessor / Municipal Assessor</b>	
Already declared property	P300.00
New Acquisition/Improvement	P500.00
<b>Permit on the Delivery Trucks or Van used in Distribution and Selling of Certain Products</b>	P350.00
<b>Environmental Clearance Certificate of Barangay Micro Enterprise</b> (Capitalization of not more than 500,000.00 and with personnel of not more than 20)	P350.00

Source: 2023 Local Data Capture Sheet



# NEGROS OCCIDENTAL INVESTMENT PROMOTION DIVISION



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