



OFFICE OF THE CITY TREASURER

ISSUANCE OF COMMUNITY TAX CERTIFICATE

ABOUT THE SERVICE

A Community Tax Certificate (CTC) is a basic document acquired by any individual or citizen at least 18 years of age and above or juridical being for identifying himself and his

WHO CAN AVAIL OF THE SERVICE

Any natural and juridical person from Olongapo City may secure a Community Tax Certificate.

REQUIREMENTS

FOR INDIVIDUAL

1. Previous CTC / Withholding Tax Certificate, if available, or
2. Any ID's to assure his / her personal identity and residency (Voter's ID, Driver's License ID, GSIS, SSS, PhilHealth)

FOR CORPORATION

1. Business Permit
2. Income Tax Return

FEES

Individual Community Tax - Every inhabitant of the City of Olongapo eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; or is engaged in business or occupation, or owns real property with an aggregate assessed value of PhP1,000.00 or more; or is required by law to file an income tax return, shall pay an annual basic community tax of Five Pesos (PhP5.00) and annual addition tax of One Peso (PhP1.00) for every One Thousand Pesos (PhP1,000.00) of income regardless of whether from business, exercise of profession or property but in no case shall the additional tax exceed Five Thousand Pesos (PhP5,000.00). In case of husband and wife, each of them shall be liable to pay the basic tax of Five Pesos (PhP5.00) but the additional tax hereby imposed shall be based on the total property owned by them and/or the total gross receipt or earnings derived by them.

Corporate Community Tax - Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines, shall pay an annual community tax of Five Hundred Pesos (PhP500.00) and an annual additional tax of Two Pesos (PhP2.00) for (a) every Five Thousand Pesos (PhP5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing law found in assessment rolls of this City; and (b) every Five Thousand Pesos (PhP5,000.00) of gross receipt or earnings derived by it from its business in the Philippines during the preceding year. The Additional community tax on corporation shall not exceed Ten Thousand Pesos (PhP10, 000.00).

The dividends received by a corporation from another corporation shall, for the purposes of the additional tax, be considered as part of the gross receipt of earnings of said corporation.

STEP	APPLICANT/CLIENT	SERVICE PROVIDER	PROCESSING TIME (under normal circumstance)	PERSON IN CHARGE	FEES	FORM
1	Pay CTC fee. For Corporations and Employed applicants, present required documents.	Receive payment, and issue official receipt.	5 minutes	Revenue Collection Clerk	Refer to City Ordinance No. 64, Series of 2007	For Business, Individual or Corporation: Previous year's total gross receipts

Total Time: 5 minutes (excluding waiting time)

AVAILABILITY OF SERVICE: Monday to Friday, 8:00 AM to 5:00 PM; NO NOON BREAK

TRANSPARENCY & GOOD GOVERNANCE

