

COST OF DOING BUSINESS

As of December 2020

Basic Information

Municipality / City: Lubao, Pampanga	Website: www.lubao.com.ph
Address: Km.85, old Mc Arthur Highway, Sta. Catalina Lubao, Pampanga	Contact Number/s: (045) 307-4800
	Email: bplobao@yahoo.com
Total Land Area: 15,731.11 hectares	Urban Area: 2353 hectares- 2008

- I. Target Industries
List of Priority Industries in the Municipality:

Priority/ Preferred Investment Areas. Aside from pioneering industries, the following business activities are hereby adopted as priority or preferred areas of investment in this Municipality:

a.) Agri-Business

- Post-harvest Facilities
- High Value Crop Production
- Feed mills
- Aquaculture
- Livestock and Dairy
- Marine Industry Enhancement
- Bamboo Production and Processing
- Organic Fertilizer Production

b.) Manufacturing

- Precision Assembly
- Electronics
- Furniture and Furnishings
- Garments
- Processed Food
- Gift and Holiday decors
- Farm Implements
- Bulk Water Industry
- By-Products of Quarry materials

c.) Services

- Health and Wellness
 - Retirement Village
 - Spa
- Medical Services/ facilities
- Information and Communication Technology (ICT)
 - Financial Services
 - Engineering/ Architectural
 - Business Process Outsourcing (BPO)
- Human Resources Development
 - Subcontracting System
- Training and Sports Facilities

d.) Industrial Estate

- Such as but not limited to IT Parks Development
 - Pocket

e.) Eco-Tourism

- Accommodation
 - Hotel, Restaurant
- Nature Parks
- Transportation Services
- Convention Center
- Theme Park
- Sports Complex

f.) Waste Management Facilities

- Material Recovery and Recycling Facilities
- Waste to Energy Facilities

g.) Green Investment

- Green Technology and Engineering (i.e. Renewable Energy, Solar Panels)

h.) All other activities within the Investment Priorities plan that conform with the Zoning Ordinance.

II. Start-Up Costs
Registration Fees

PHILIPPINE SECURITIES & EXCHANGE COMMISSION (SEC)	
Registration of Corporations & Partnerships	Main Fees to be Paid (in Pesos)
<i>Stock Corporations</i>	
Filing Fee	1/5 of 1% of the Authorized Capital Stock or the subscription price of the subscribed capital stock whichever is higher but not less than 1000 plus LRF*
By- Laws	P500.00 plus LRF*
<i>Non-Stock Corporations</i>	
Filing Fee of Articles of Incorporation	P500.00 plus LRF*
By-laws	P500.00 plus LRF*
<i>Partnership</i>	
Articles of Partnership	1/5 of 1% partnership's capital but not less than P1000.00 plus LRF*

DEPARTMENT OF TRADE & INDUSTRY	
Business Name Registration	Main Fees to be Paid (in Pesos)
Single Proprietorship (based on territorial jurisdiction)	
Barangay	P200.00
City / Municipality	500.00
Regional	1000.00
National	P2000.00
Documentary Stamp	P30.00
Processing time	

Foreign National	
Business name registration certificate	P300.00
Certificate of Authority to engage in Business (Filing Fee)	500.00
Registration Fee	5000.00
Documentary Stamp	P30.00

COOPERATIVE DEVELOPMENT AUTHORITY	
Cooperative Name Registration	Main Fees to be Paid (in Pesos)
1. Four copies each of the Economic Survey, Articles of Corporation and By-Laws duly notarize	Sworn statement of the treasurer duly notarized showing that at least 25 % of the authorized share capital has been subscribed and at least 25% of total subscription has been paid. The paid up capital must not be less than P2000.00
2. Bonds of accountable officer (s) (any directors, officers, and employees) handling funds, securities of properties in behalf of the cooperative.	

Mayor's Business Permit*	
Certificates / Permits	Main Fees to be Paid (in Pesos)
A. Business Permit	
A. On manufacturers, assemblers, repackers, processors, brewers distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind of nature, in accordance with the following schedule:	
GROSS SALES/RECEIPTS FOR THE PRECEDING CALENDAR YEAR	TAX PER ANNUM
Less than 10,000.00	199.65
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	365.42
20,000.00 or more but less than 30,000.00	532.40
30,000.00 or more but less than 40,000.00	798.60
40,000.00 or more but less than 50,000.00	998.25
50,000.00 or more but less than 75,000.00	1597.20
75,000.00 or more but less than 100,000.00	1996.50
100,000.00 or more but less than 150,000.00	2662.00
150,000.00 or more but less than 200,000.00	3327.50
200,000.00 or more but less than 300,000.00	4858.50
300,000.00 or more but less than 500,000.00	6655.00
500,000.00 or more but less than 750,000.00	9680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,635.00
2,000,000.00 or more but less than 3,000,000.00	19,965.00

3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,493.75
6,500,000.00 or more	At a rate not exceeding 45.375% of 1%
B. ON WHOLESALERS, DISTRIBUTORS, OR DEALERS	TAX PER ANNUM
less than 1,000.00	21.78
1,000.00 or more but less than 2,000.00	39.93
2,000.00 or more but less than 3,000.00	60.50
3,000.00 or more but less than 4,000.00	87.12
4,000.00 or more but less than 5,000.00	121.00
5,000.00 or more but less than 6,000.00	146.41
6,000.00 or more but less than 7,000.00	173.03
7,000.00 or more but less than 8,000.00	199.65
8,000.00 or more but less than 10,000.00	226.27
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	332.75
20,000.00 or more but less than 30,000.00	399.30
30,000.00 or more but less than 40,000.00	532.40
40,000.00 or more but less than 50,000.00	798.60
50,000.00 or more but less than 75,000.00	1197.90
75,000.00 or more but less than 100,000.00	1597.20
100,000.00 or more but less than 150,000.00	2262.70
150,000.00 or more but less than 200,000.00	2928.20
200,000.00 or more but less than 300,000.00	3993.00
300,000.00 or more but less than 500,000.00	5324.00
500,000.00 or more but less than 750,000.00	7986.00
750,000.00 or more but less than 1000,000.00	10648.00
1,000,000.00 or more but less that 2000,000.00	12100.00
2,000,000.00 or more	At a rate not exceeding 60.5% OF 1%

<p>C. ON EXPORTERS, AND ON MANUFACTURERS, MILLERS, PRODUCERS, WHOLESALERS, DISTRIBUTORS, DEALERS OF RETAILERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER AT A RATE NOT EXCEEDING ONE-HALF (1/2) OF THE RATES PRESCRIBED UNDER SUB SECTIONS (A),(B), AND (D) OF THIS SECTION</p>	
<p>D. ON ALL RETAILERS IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:</p> <p>GROSS SALES/RECEIPTS FOR THE PRECEDING YEAR</p> <p>P400,000.00</p> <p>MORE THAN P400,000.00</p>	<p>TAX PER ANNUM</p> <p>2.2%</p> <p>1.1%</p>
<p>(E) ON CONTRACTORS AND OTHER INDEPENDENT CONTRACTORS</p> <p>GROSS SALES/RECEIPTS FOR THE PRECEDING YEAR</p> <p>LESS THAN 5,000.00</p> <p>5,000.00 or more but less than 10,000.00</p> <p>10,000.00 or more but less than 15,000.00</p> <p>15,000.00 or more but less than 20,000.00</p> <p>20,000.00 or more but less than 30,000.00</p> <p>30,000.00 or more but less than 40,000.00</p> <p>40,000.00 or more but less than 50,000.00</p> <p>50,000.00 or more but less than 75,000.00</p> <p>75,000.00 or more but less than 100,000.00</p> <p>100,000.00 or more but less than 150,000.00</p> <p>150,000.00 or more but less than 200,000.00</p> <p>200,000.00 or more but less than 250,000.00</p> <p>250,000.00 or more but less than 300,000.00</p> <p>300,000.00 or more but less than 400,000.00</p> <p>400,000.00 or more but less than 500,000.00</p> <p>500,000.00 or more but less than 750,000.00</p> <p>750,000.00 or more but less than 1,000,000.00</p> <p>1,000,000.00 or more but less than 2,000,000.00</p>	<p>TAX PER ANNUM</p> <p>33.28</p> <p>74.42</p> <p>126.45</p> <p>199.65</p> <p>332.75</p> <p>465.85</p> <p>665.50</p> <p>1,064.80</p> <p>1,597.20</p> <p>2,395.80</p> <p>3,194.40</p> <p>4,392.30</p> <p>5,590.00</p> <p>7,453.60</p> <p>9,982.50</p> <p>11,192.00</p> <p>12,402.50</p> <p>13,915.00</p>

2,000,000.00 OR MORE	AT A RATE NOT EXCEEDING 69.575% OF 1%
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F. ON BANKS AND OTHER FINANCIAL INSTITUTIONS WHICH INCLUDES NON-FINANCIAL INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS AND DEALERS IN SECURITIES AND FOREIGN EXCHANGE SHALL BE TAXED AT A RATE NOT EXCEEDING FIFTY-FIVE PERCENT (55%) ON ONE PERCENT (1%) OF THE GROSS RECEIPTS OF THE PRECEDING CALENDAR YEAR DERIVED FROM INTEREST, COMMISSIONS, AND DISCOUNTS FROM LENDING ACTIVITIES, INCOME FROM FINANCIAL LEASING, DIVIDENDS, RENTALS ON PROPERTY, AND PROFIT FROM EXCHANGE OR SALE OF PROPERTY, INSURANCE PREMIUM. ALL OTHER INCOME AND RECEIPTS NOT HEREIN ENUMERATED SHALL BE EXCLUDED IN COMPUTATION OF THE TAX.

G. ON PEDDLERS ENGAGE IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE, AT THE RATE NOT EXCEEDING ONE HUNDRED PESOS (P100.00) PER PEDDLER ANNUALLY.

H. ON THE BUSINESS HEREUNDER ENUMERATED

1. CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, SODA FOUNTAIN BARS, CARINDERIAS OF FOOD CATERERS.

2. AMUSEMENT PLACES, INCLUDING PLACES WHEREIN CUSTOMERS THEREOF ACTIVELY PARTICIPATE WITHOUT MAKING BETS OR WAGERS, INCLUDING BUT NOT LIMITED TO NIGHT CLUBS, OR DAY CLUBS, COCKTAIL LOUNGES, CABARETS OR DANCE HALLS, KARAOKE BARS, SKATING RINKS, BATH HOUSES, SWIMMING POOLS, EXCLUSIVE CLUBS SUCH AS COUNTRY AND SPORT CLUBS, RESORTS, AND OTHER SIMILAR PLACES BILLIARD AND POOL TABLES, BOWLING ALLEYS, CARNIVALS, MERRY-GO-ROUNDS, ROLLER COASTERS, FERRIS WHEELS, SWINGS, SHOOTING GALLERIES AND OTHER SIMILAR ESTABLISHMENTS.

3. COMMISSION AGENTS.

4. LESSORS, DEALERS, BROKERS OF REAL ESTATE.

5. ON TRAVEL AGENCIES AND TRAVEL AGENTS.

6. ON BOARD HOUSES, PENSION HOUSES, HOTELS, APARTMENTS, APARTELLS, AND CONDOMINIUM.

7. SUBDIVISION OWNERS/PRIVATE CEMETERIES AND MEMORIAL PARKS.

8. PRIVATELY OWNED MARKETS.

9. HOSPITALS, MEDICAL CLINICS, DENTAL CLINICS, THERAPEUTIC CLINICS, MEDICAL LABORATORIES, DENTAL LABORATORIES.

10. OPERATIONS OF CABLE NETWORK SYSTEM.

11. OPERATORS OF COMPUTER SERVICES ESTABLISHMENTS.

12. GENERAL CONSULTANCY SERVICES.

13. ALL OTHER SIMILAR ACTIVITIES CONSISTING ESSENTIALLY OF THE SALES OF SERVICES FOR A FEE.

GROSS SALES/RECEIPTS FOR THE PRECEDING YEAR	TAX PER ANNUM
LESS THAN 5000.00	30.25
5,000.00 or more but less than 10,000.00	67.76
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 OR MORE	AT A RATE NOT EXCEEDING 55% OF 1 %

I. THERE IS HEREBY IMPOSED A TAX ON ANY BUSINESS, NOT OTHERWISE SPECIFIED IN THE PRECEDING PARAGRAPHS AT A RATE OF TWO PERCENT (2%) OF THE GROSS RECEIPTS OR SALES OF THE PRECEDING CALENDAR YEAR.

J. ANNUAL PERMIT FEE ON OPERATORS OF PUBLIC UTILITY VEHICLES MAINTAINING BOOKING OFFICE, TERMINAL, OR WAITING STATION FOR THE PURPOSE OF CARRYING PASSENGERS FROM THE MUNICIPALITY UNDER A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY OR SIMILAR FRANCHISES

AIR-CONDITIONED BUSES	P1,000.00 PER UNIT
BUSES WITHOUT AIR CONDITIONING	500.00 PER UNIT
MINI BUSES	300.00 PER UNIT
JEEPNEYS/TAMARAWS/VANS/MULTI-CAB	100.00 PER UNIT

K. TAX ON TRANSIENT SUPPLIERS AND OR CONTRACTORS

THE MUNICIPAL TREASURER IS HEREBY AUTHORIZED TO WITHHOLD BUSINESS TAXES FROM ANY VOUCHERS THAT THE MUNICIPALITY MAY PROCESS FROM ANY PERSON OR JURIDICAL ENTITY (CORPORATION) THAT HAS NO BUSINESS LICENSE COVERING PAYMENT OF SUPPLIES AND MATERIALS OR SERVICES FURNISHED TO THE MUNICIPALITY, AT THE RATES PRESCRIBED UNDER ARTICLE B HEREOF.

TAX ON NEWLY STARTED BUSINESS. IN THE CASE OF A NEWLY STARTED BUSINESS UNDER THIS SECTION, THE TAX SHALL BE ONE-TWENTIETH OF ONE PERCENT (1/20 OF 1%) OF THE CAPITAL INVESTMENT. IN THE SUCCEEDING CALENDAR YEAR, REGARDLESS OF WHEN THE BUSINESS STARTED TO OPERATE, THE TAX SHALL BE BASED ON THE GROSS RECEIPTS FOR THE PRECEDING CALENDAR YEAR OR ANY FRACTION THEREOF, AS PROVIDED IN THE PERTINENT SCHEDULES IN THIS ARTICLE.

PERMIT AND REGULATORY FEES

MAYOR'S PERMIT FEE ON BUSINESS

CHARACTERISTICS	ASSET SIZE	NUMBER OF WORKERS
MICRO	P500,000.00 LESS	1-10
SMALL	OVER 500,000.00 TO 1M	11-49
MEDIUM	OVER 1M TO 2M	50-100
LARGE	OVER 2M	100 AND ABOVE

1. ON MANUFACTURERS/IMPORTERS/PRODUCERS

	AMOUNT OF FEE/ANNUM
MICRO	P500.00
SMALL	1,000.00
MEDIUM	1,500.00
LARGE	2,000.00

2. ON BANKS

	AMOUNT OF FEE/ANNUM
RURAL, THRIFT AND SAVINGS BANKS	P1,500.00
COMMERCIAL, INDUSTRIAL AND DEVELOPMENTS BANKS	4,500.00
UNIVERSAL BANKS	7,500.00

3. ON OTHER FINANCIAL INSTITUTIONS

	AMOUNT OF FEE/ANNUM
MICRO	P1,000.00
SMALL	1,500.00
MEDIUM	4,800.00
LARGE	7,500.00

4. ON CONTRACTORS/SERVICE ESTABLISHMENTS

	AMOUNT OF FEE/ANNUM
MICRO	P500.00
SMALL	1,000.00
MEDIUM	1,500.00
LARGE	2,000.00

5. ON WHOLESALERS/RETAILERS/DEALERS OR DISTRIBUTORS

	AMOUNT OF FEE/ANNUM
MICRO	P250.00
SMALL	500.00
MEDIUM	1000.00
LARGE	1200.00

6. ON TRANSLOADING OPERATIONS

	AMOUNT OF FEE/ANNUM
MEDIUM	P3000.00
LARGE	6000.00

7. OTHER BUSINESS

	AMOUNT OF FEE/ANNUM
MICRO	P300.00
SMALL	600.00
MEDIUM	1000.00
LARGE	1500.00

AN ADDITIONAL P500.00 SHALL BE PAID BY THE FOLLOWING BUSINESS IN ADDITION TO THE LEVEL OF MAYOR'S PERMIT FEES THEY SHALL CORRESPONDINGLY PAY AS STATED ABOVE

- RETAIL DEALERS IN FOREIGN LIQUORS;
- RETAIL DEALERS DOMESTIC LIQUORS;
- RETAILERS OF DISTILLED SPIRITS;
- RETAILERS OF FERMENTED LIQUORS;
- TOBACCO DEALERS;
- RETAIL DEALERS OF MANUFACTURED TOBACCO;
- AMUSEMENT PLACES;
- VIDEOKE BAR/RESTO BAR/CLUB/BEERHOUSES AND THE LIKE;

SOLID WASTE MANAGEMENT SERVICE FEE

HERE SHALL BE COLLECTED FROM EVERY OWNER OR OPERATOR OF A BUSINESS ESTABLISHMENT AN ANNUAL GARBAGE FEE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE.

A. COMMERCIAL AND INDUSTRIAL ESTABLISHMENT	
VEGETABLE SECTION	200.00/QTR
FISH SECTION	200.00/QTR
DRIED FISH SECTION	150.00/QTR
MEAT SECTION	150.00/QTR
GROCERIES AND SARI-SARI STORES	200.00/ QTR
DRY GOODS SECTIONS	150.00/QTR

CARINDERIAS	200.00/QTR
REFRESHMENT AND OTHER UNSPECIFIED	150.00/QTR
PRIVATE MARKET	500.00/QTR
SUPERMARKET	1500.00/QTR
HOTELS AND RESTAURANTS	1000.00/QTR
LODGING HOUSES AND INNS	250.00/QTR
BOARDING HOUSES	200.00/QTR
REFRESHMENT PARLOR, COFFEE SHOP AND SODA FOUNTAIN BARS	250.00/QTR

BUSINESS ESTABLISHMENTS PRINCIPALLY OFFERING OR RENDERING SERVICES, NAMELY:

A. REPAIR AND WELDING SHOPS, SERVICE STATIONS ADVERTISING AGENCIES	200.00/QTR
B. PRIVATE TERMINALS	200.00/QTR
C. PASSENGER VEHICLES, HAULERS AND OTHERS	200.00/QTR
D. JUNK SHOPS AND LUMBER YARDS	500.00/QTR
E. FUNERAL PARLORS, BLACKSMITH, FURNITURE SHOP, MACHINE SHOP, TAILORING SHOP, BEAUTY PARLOR, BARBER SHOP, DRESS SHOP	500.00/QTR
F. BLACKSMITH, FURNITURE SHOP, MACHINE SHOP, TAILORING SHOP, BEAUTY PARLOR, BARBER SHOP, DRESS SHOP	250.00/QTR
G. OTHER NOT SPECIFIED	250.00/QTR

B. RETAILERS/WHOLESALERS/DISTRIBUTORS OF ANY ARTICLE OF COMMERCE	200.00/QTR
C. MANUFACTURER OF ANY ARTICLE OF COMMERCE, BREWERS DISTILLERS, REPACKERS AND COMPOUNDED LIQUORS, DISTILLED AND OTHER WINES	750.00/QTR
D. RICE AND CORN MILL	750.00/QTR
E. AMUSEMENT PLACES: (NIGHT CLUBS, DAY CLUBS, BARS, VIDEOKE, DANCE HALLS, BILLIARDS AND POOL HALL, BOWLING ALLEYS, CIRCUS OR CARNIVALS, THEATERS AND GYMNASIUMS)	500.00/QTR
F. COCKPIT, GYMNASIUMS	450.00/QTR
G. BANKS, PAWN SHOPS, LENDING, FIRMS AND THE LIKES	500.00/QTR
H. OTHER BUSINESSES NOT SPECIFIED	250.00/QTR
I. HOUSEHOLD	500.00/YR

**MUNICIPAL CHARGES
RENTALS OF PERSONAL AND REAL PROPERTIES OWNED BY THE
MUNICIPALITY**

LAND ONLY (PER SQM)

A. LOCATED IN COMMERCIAL/INDUSTRIAL AREAS	P100.00
B. LOCATED IN RESIDENTIAL AREA	50.00
C. OTHERS	5.00

VEHICLES AND EQUIPMENT

ACTIVITIES	AMOUNT
A. MOTOR GRADER/PRIVATE CLIENT/LGUS OUTSIDE LUBAO	P500.00/HR
B. BACKHOE/PRIVATE CLIENT/LGUS OUTSIDE LUBAO	1000.00/HR
C. DUMP TRUCK/PRIVATE CLIENT/LGUS OUTSIDE LUBAO	2000.00/DAY

M. PINEDA SPORTS CENTER (GYM)

ACTIVITIES	AMOUNT
1. FOR PRACTICES: BASKETBALL, BOXING, GYMNASTICS AND OTHER PRESENTATION	P150.00/HR WITHOUT POWER P300.00/HR WITH POWER AND TIMER
2. FOR SEMINARS AND PROGRAMS WITH POWER	200.00/HR
3. FOR BENEFITS (WITH POWER) BASKETBALL, BOXING AND THE LIKE (ADMISSION TICKETS) DISCOS/CONCERTS (ADMISSION TICKETS)	400.00/HR 500.00/HR
B. ZONING CERTIFICATE	500.00 per lot.
C. BUILDING CERTIFICATE	See attached

ANNUAL INSPECTION FEES AS PER NATIONAL BUILDING CODE

A. FLOOR AREA UP TO 100 SQM.	P120.00
B. ABOVE 100 SQ.M UP TO 200 SQ.M	P240.00
C. ABOVE 200 SQ.M UP TO 350 SQ.M	P480.00
D. ABOVE 350 SQ.M UP TO 500 SQ.M	P720.00
E. ABOVE 500 SQ.M UP TO 750 SQ.M	P960.00
F. ABOVE 750 SQ.M UP TO 1000 SQ.M	P1200.00
G. EVERY 1000 SQ.M OR ITS PORTION IN EXCESS OF 1000 SQ.M	P1200.00

D. SANITARY CERTIFICATE

SANITARY INSPECTION FEE

THERE SHALL BE COLLECTED THE FOLLOWING ANNUAL FEES FROM EACH BUSINESS ESTABLISHMENT IN THIS MUNICIPALITY OR HOUSE FOR RENT, FOR THE PURPOSE OF SUPERVISION AND ENFORCEMENT OF EXISTING RULES AND REGULATIONS AND SAFETY OF THE PUBLIC IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

A. FOR HOUSE FOR RENT	
1. BELOW 60 SQ.M	P100.00
2. 60-120 SQ.M	150.00
3.ABOVE 120 SQ.M	200.00
B. FOR EACH BUSINESS, INDUSTRIAL OR AGRICULTURAL ESTABLISHMENTS:	
1. WITH AN AREA OF 25 SQ.M OR MORE BUT LESS THAN 50 SQ.M	250.00
2. WITH AN AREA OF 50 SQ.M OR MORE BUT LESS THAN 100 SQ.M	500.00
3. WITH AN AREA OF 100 SQ.M OR MORE BUT LESS THAN 200 SQ.M	750.00
4. WITH AN AREA OF 200 SQ.M OR MORE BUT LESS THAN 500 SQ.M	1000.00
5. WITH AN AREA OF 500 SQ.M OR MORE BUT LESS THAN 1000 SQ.M	1250.00
6. WITH AN AREA OF 1000 SQ.M OR MORE	1500.00

E. FIRE CERTIFICATE

RULE 12. FIRE CODE TAXES, FEES/CHARGES AND FINES

12.1 FSIC for Business Permit - Fifteen percent (15%) of all fees charged by the Local Government Unit, but in no case shall be lower than Five Hundred Pesos (Php500.00).
Fire Safety Inspection Fee. Fee charged for the conduct by the Local Government Unit or Philippine Economic Zone (PEZA), but in no case shall be lower than Five Hundred Pesos (Php500.00).

12.2 Fire Code Realty Tax - One hundredth of one per centum (0.01%) of the assessed value of buildings or structures annually payable upon payment of the real estate tax, except on structures used as single family dwellings;

12.3 Storage Clearance Fee - Fee derived from storage of flammable and combustible materials.

Storage Clearance Fee – storage clearance shall be issued upon payment of a fee based on the storage capacity as indicated:

- A. For liquids having flashpoint of 22.8 °C to 93.3 °C, such as kerosene, turpentine, thinner, prepared paints, varnish, diesel oil, kerosene, cleansing solvent, polishing liquids and similar

STORAGE CAPACITY (in liters)	ANNUAL FEES (in PhP)
From 20 to 100	18.00
Over 100 to 200	28.00
Over 200 to 400	42.00
Over 400 to 4,000	105.00
Over 4,000 to 20,000	315.00
Over 20,000 to 40,000	420.00
Over 40,000 to 200,000	630.00
Over 200,000 to 400,000	1,049.00
Over 400,000 to 2,000,000	1,678.00

Over 2,000,000 to 3,600,000	1,748.00
Over 3,600,000	2,098.00

- B. For flammable liquids having flashpoint of -6.67°C or below, such as gasoline, ether, carbon bisulphide, naphtha, benzol (benzene), collodion, aflodin and acetone.

STORAGE CAPACITY (in liters)	ANNUAL FEES (in PhP)
From 20 to 100	35.00
Over 100 to 200	42.00
Over 200 to 400	84.00
Over 400 to 2,000	168.00
Over 2,000 to 4,000	252.00
Over 4,000 to 6,000	350.00
Over 6,000 to 8,000	420.00
Over 8,000 to 10,000	504.00
Over 10,000 to 12,000	672.00
Over 12,000 to 14,000	839.00
Over 14,000 to 16,000	1,007
Over 16,000 to 32,000	1,259.00
Over 32,000 to 40,000	1,678.00
Over 40,000 to 200,000	2,517.00
Over 200,000 to 800,000	3,775.00
Over 800,000 to 2,000,000	5,033.00
Over 2,000,000 to 6,000,000	6,711.00
Over 6,000,000 to 8,000,000	8,388.00
In excess of 8,000,000	4.00/400 liters

- C. Liquefied Petroleum Gas (LPG) in liter water capacity

STORAGE CAPACITY (in liters)	ANNUAL FEES (in PhP)
200 and below	70.00
Over 200 to 200	140.00
Over 2,000 to 8,000	280.00
Over 8,000 to 20,000	699.00
Over 20,000 to 200,000	1,398.00
Over 200,000 to 400,000	5,592.00
For every additional 4,000 liters or fraction thereof, in excess of 400,000	35.00

12.4 Other Fees – For the issuance of clearances relative to the conduct of the following activities and/or authentication of documents:

Welding, Cutting and Other Hot works

1-5 welding/ox-acetylene	500.00
6-10 welding/cutting machine	1,000.00
More than 10 welding/cutting machine	1,500.00

12.5 Administrative Fines – The following is the schedule of Fire Code Administrative Fines:

FSIC for the year of default;

Failure to renew FSIC for less than a year	50% of the total amount to be paid by the applicant
Failure to renew FSIC for a year or more	100% of the total amount to be paid by the applicant for each year of default

PROCESSING TIME (NO. OF DAYS FOR NEW AND RENEWAL APPLICATIONS) New: **2** days Renewal: **1** day

III. Labor and Employment

a. Cost

Type	Costs
Skilled Labor	700
Technical Labor	650
Management Labor	800
Average Median Income	550

Sector/Industry	Provinces of Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, Zambales	Province of Aurora
Non-Agriculture		
Establishments with 10 or more workers	P420.00	P369.00
Establishments with less than 10 workers	P413.00	
Agriculture		
Plantation	P390.00	P354.00
Non-Plantation	P374.00	P342.00
Retail Service		
Establishments with 10 or more workers	P409.00	P304.00
Establishments with less than 10 workers	P395.00	

**As per Wage Order No. RBIII-22 (effective 01 January 2020)*

b. Condition

Indicator	
Total Population	160,838 (2015 Census)
Population Growth	1.23%
Labor Pool Size	101,235
Labor Pool Growth	.622
Unemployment	5,037
Unemployment Rate	.08
Underemployment Rate	.071
Educational Level	
Number of student who completed secondary education	

public & private schools	
Number of residents who completed tertiary education	
Number of residents who completed vocational education	
Skilled Labor Availability	
Management Labor Availability	
English Language Proficiency	
Number of Schools	
Technical / Vocational Schools	1
Tertiary Schools	1
Number of College Graduate per year:	
• 2018	
• 2017	
• 2016	

IV. Utilities

a. Water

Provider	Fees	Costs
Lubao Water District		See attached

LUBAO WATER DISTRICT

		MIN.CHARGE			COMMODITY CHARGES		
	SIZE	0-10 CU.M.	11-20 CU.M.	21-30 CU.M.	31-40 CU.M.	41-50 CU.M.	51 UP CU.M.
RESIDENTIAL (12)	1/2	160.00	17.50	19.25	21.25	23.50	26.00
GOVERNMENT (022)	1/2	160.00	17.50	19.25	21.25	23.50	26.00
COMMERCIAL (032)	1/2	320.00	35.00	38.50	42.50	47.00	52.00
COMMERCIAL A(042)	1/2	280.00	30.60	33.65	37.15	41.10	45.50
COMMERCIAL B(052)	1/2	240.00	26.25	28.85	31.85	35.25	39.00
COMMERCIAL C(062/072)	1/2	200.00	21.85	24.05	26.55	29.35	32.50
RESIDENTIAL (014)	1	512.00	17.50	19.25	21.25	23.50	26.00
GOVERNMENT (024)	1	512.00	17.50	19.25	21.25	23.50	26.00
INDUSTRIAL/COMM'L (037)	1	1024.00	35.00	38.50	42.50	47.00	52.00

b. Electricity

Provider	Type (per kw/h)	Costs
PELCO II		See attached

2021 BILLING RATES SCHEDULE FOR PELCO II CONSUMERS

RESIDENTIAL	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020	AUG. 2020	SEPT. 2020	OCT. 2020	NOV. 2020	DEC. 2020	JAN. 2021	FEB. 2021	MAR. 2021
RESIDENTIAL	:6.6819	:6.0703	:6.3948	:7.4376	: 6.6656	:6.8564	:7.5456	:6.9808	:6.5602	:6.8811	:7.3925	:7.3757
LOW VOLTAGE												
COMMERCIAL	:5.7016	:5.0900	:5,4145	:6.4573	: 5.8415	:5.9610	:6.6520	:6.0785	:5.6770	:5.9847	:6.5058	:6.4968
INDUSTRIAL	:5.7016	:5.0900	:5,4145	:6.4573	: 5.8415	:5.9610	:6.6520	:6.0785	:5.6770	:5.9847	:6.5058	:6.4968
IRRIGATION	:5.7016	:5.0900	:5,4145	:6.4573	: 5.8415	:5.9610	:6.6520	:6.0785	:5.6770	:5.9847	:6.5058	:6.4968
PUBLIC BUILDINGS	:5.7016	:5.0900	:5,4145	:6.4573	: 5.8415	:5.9610	:6.6520	:6.0785	:5.6770	:5.9847	:6.5058	:6.4968
STREET LIGHTS	:5.7016	:5.0900	:5,4145	:6.4573	: 5.8415	:5.9610	:6.6520	:6.0785	:5.6770	:5.9847	:6.5058	:6.4968
HIGH VOLTAGE												
COMMERCIAL	:4.2684	:3.4746	:3.9248	:5.1458	: 4.4847	:4.5627	:5.2682	:4.6607	:4.3023	:4.5721	:5.0935	:5.0429
INDUSTRIAL	:4.2684	:3.4746	:3.9248	:5.1458	: 4.4847	:4.5627	:5.2682	:4.6607	:4.3023	:4.5721	:5.0935	:5.0429
IRRIGATION	:4.2684	:3.4746	:3.9248	:5.1458	: 4.4847	:4.5627	:5.2682	:4.6607	:4.3023	:4.5721	:5.0935	:5.0429
PUBLIC BUILDINGS	:4.2684	:3.4746	:3.9248	:5.1458	: 4.4847	:4.5627	:5.2682	:4.6607	:4.3023	:4.5721	:5.0935	:5.0429
STREET LIGHTS	:4.2684	:3.4746	:3.9248	:5.1458	: 4.4847	:4.5627	:5.2682	:4.6607	:4.3023	:4.5721	:5.0935	:5.0429

c. Telephone

Provider	Fees	Costs
PLDT	A. INSTALLATION FEE	P1100.00
GLOBE	COMMERCIAL	P1100.00
	RESIDENTIAL	P1100.00
	B. MONTHLY FEES	P1200.00

d. Internet

Provider	Fees	Costs
PLDT	A. INSTALLATION	P1000.00
GLOBE	COMMERCIAL	P1000.00
Converge	RESIDENTIAL	P1000.00
	B. MONTHLY FEES	P1000.00

V. Cost of Living

a. Accommodation / Rent

Type	Location	Specifics (lot area, etc.)	Rental Rate (monthly)
Residential	Sta. Cruz	20 sq m – 60 sq m)	P6,000-10,000/month
	Sta. Cruz San Roque Dau 1	10 sq m – 15 sq m	P2500 – P5000/ month

	Sto. Tomas and all brgys. along Jasa Road	5 sq m – 9 sq m	P1500 - P2000/month
Business / Traveler	Sta. Cruz	20 sq m – 60 sq m)	P6,000-8,000/month
	Sta. Cruz San Roque Dau 1	10 sq m – 15 sq m	P2,500 – P4,000/ month
	Sto. Tomas and all brgys. along Jasa Road	5 sq m – 9 sq m	P1,000 - P2000/month
Office Rental	Sta. Cruz	20 sq m – 60 sq m)	P400 – 1,000/month
	San Roque Dau 1	10 sq m – 15 sq m	P300 - 500/ month
	Sto. Tomas and all brgys. along Jasa Road	5 sq m – 9 sq m	P300 – P500/month

- Public Transport

Type	Route	Fare
Bus 1 company (Passers by – 4 bus companies)	AIR-CONDITIONED Lubao – Clark Olongapo – Manila Olongapo – Baguio Bataan – Manila Bataan – Baguio	P10.00 (non-aircon buses) for the first 5 kilometers + P1.85 for every succeeding kilometer. P12.00 (airconditioned) for the first 5 kilometers + P2.20 for every succeeding kilometer.
Minibus (Passers by –1 company)	NON-AIRCON Balanga – San Fernando	P10.00 (non-aircon buses) for the first 5 kilometers + P1.85 for every succeeding kilometer. P12.00 (airconditioned) for the first 5 kilometers + P2.20 for every succeeding kilometer
Jeep 4 association	San Roque Arbol – Guagua Guagua – Dinalupihan Guagua – San Fernando Plaza Lubao - Guagua Maquiapo - Guagua	As of May 15, 2012, fare costs P8.00 (US\$20 cts) for the first 4 kilometers and an additional P1.40 for every succeeding kilometer
OTHERS: Tricycle 33 association (2501 members)	ORDINARY FARE SPECIAL TRIPS	P8.00 for ordinary fare (You would likely share the ride with 4 or 5 people.) P16.00 to P20.00 for special trips.

VI. Logistics

1. Access to Port facilities (list/names)
 - Bataan Port.
2. Access to Air Cargo / Passenger Service (list/names)
 - Clark International Airport
 - Subic Bay Airport
3. Access to Rail Service (list/names)
 - Light Rail Transit (LRT) Line 1
 - Light Rail Transit (LRT) Line 2
 - Metro Rail Transit (MRT)
4. Roads and Traffic Conditions
 - Jasa Road
 - Lubao - Sasmuan
 - Secondary and Tertiary National roads and Provincial roads.
 - SCTEX
 - NLEX
 - McArthur Highway
5. Industrial Development / Freeport Zones (list/names)
 - Subic Bay Freeport Zone
 - Freeport Area Bataan
 - Hermosa Ecozone Industrial Park

VII. Real Estate and Construction

- Land Availability

Indicator	Size (sq.km)
Total Land	
Land Availability	19.2771
• Residential	0.945
• Commercial	0.2
• Industrial	104.4061
• Agricultural	29.375
• Others	

Land Price (land lease vs. Land purchase locale)

Type	Lease (per sq. m)	Purchase (per sq. m)
Residential	50	500
Commercial	100	10000
Agricultural	5	100

VIII. Quality of Life

Indicator	Number
Hospital	
• Government	1
• Private	1
Schools	
• Tertiary	2
• Vocational / Technical	2
• Secondary	
Public	15
Private	7
• Primary /Elementary	42
• Pre-school	47 (as of 2010)
Hotels	6
Parks	1

IX. Government Support

Incentives to Investors
1. Fiscal Incentives a. Within five years (5) from the date of approval of registration by the Board up to the start of commercial operation, an enterprise registered under this Code, shall be fully exempt from Mayor's permit fees, Building permit fees, business sales taxes, and other fees and charges imposed under existing municipal ordinance or specifically but not limited to Articles 224, 225, 226 and 229 of the rules and regulations implementing the Local Government Code of 1991 (R.A. 7160), and in no case shall said period exceed five (5) years.
2. Non-Fiscal Incentives a. Assistance in project/business site selection; b. Maintenance of peace and order in their place of operation/production; c. Assistance to the accessibility of road, electricity, and water supply; d. Assistance in personnel recruitment and labor arbitration; and e. Assistance in the documentation procedure for export products.

X. Describe the Overall Life in the Area (see attached)

Municipality of Lubao, is a 1st class municipality in the province of Pampanga, Philippines. According to the 2015 census, it has a population of 160,838 people. It is bounded by the municipalities of Guagua in north, Sasmuan on the east, Floridablanca on the west and Orani, Bataan, on the south. Located at the south-western part of Pampanga, it is noted for rice, sugar cane, fish, and sampaguita. In the 2015 census, the population of Lubao, Pampanga was 160, 838 people, with a density of 1000 inhabitants per square kilometer or 2600 inhabitants per square mile.

The municipal government is divided into three branches: executive, legislative, and judiciary. The executive branch is composed of the mayor and the barangay captains. The legislative branch is composed of Sanggunian Bayan (town assembly), Sanggunian Barangay (barangay council), and the Sanggunian Kabataan for the youth sector.

Lubao is one of the 22 municipalities of the Province of Pampanga. It is about 14° 56' 07" latitude, and 120° 36' 04" longitude. It is generally flat. Broad plains constitute about 64.30% of the total land area. It is traversed by two major rivers: the Gumain and the Kaulaman Rivers, and the numerous small creeks serving as drainage basin. The southern portion of Lubao is part of the coastal area of the Pampanga province. The specific zone serves as the fishing ground of the municipality. Its slope is higher on the northern-western part with an elevation of 11 meters. The slope then shifts to an elevation of 8 meters on the western side. On the southern portion, elevation becomes deeper, ranging from 3 to 0 meters up to the location of the three island barangays along the coast of Pampanga Bay.

- Elementary Schools. Lubao has 43 public elementary schools and one primary school in the year 2003. Lubao East District has 21 elementary schools and Lubao West district has 22 elementary schools and one primary school. During the school year 2002-2003, Lubao elementary schools registered 18,649 pupils, a total of 471 classrooms and 520 teachers. The classroom-pupil ratio is 1:36.
- Secondary Schools. Lubao has 6 national secondary schools. During the school year 2000-2001, the total student enrolment was 5,691. There were 147 teachers and 99 classrooms. Student to teacher ratio was 1:40. Lately, two (2) more national high schools were established. Private secondary schools include Holy Rosary Academy, Sta. Cruz Academy, Holy Cross Central Institute and Maccim Royal Academy.
- College and Technical Schools. Lubao has two collegiate institution, these are Somascan Minor College Seminary and Don Honorio Ventura Technological State University.
- Health and Social Welfare. The main health facility of Lubao is the government-run Escolastica Romero District Hospital. It has 25 bedrooms and 532 health personnel

including those at the three (3) Rural Health Units of the town. Privately owned health facilities are mostly found in Sta. Cruz, the commercial center of Lubao. There are 8 medical, 2 dental and 2 optical clinics, with 28 medical practitioners. Medical laboratories and drugstores are also available. Social Welfare Services are regularly conducted by the social workers.

- **Ethnic Groups.** The National Statistics office (2000) reported that about 5% of the Philippine ethnic groups are now found in Lubao. Since Kapampangan (95%) is the major language of the residents, the sizeable immigrants are influenced by the culture of their host town.
- **Local Administration.** At present, the local administration of Lubao is governed by the 1991 Local Government Code of the Philippines. As mandated, the following key administrative positions are designated to ensure the systematic and organized governance of the municipal system. These positions include the offices of the Municipal Treasurer, Accountant, Assessor, Engineer, Planning and Development Coordinator, Budget Officer, Health Office and Civil Registrar.
- **Presidents of the Philippines.** Propounded by ancient traditions, Lubao as the cradle of Kapampangan Civilization, produced great men of will and valor. Antiquated by time and history, the traces of the sublime and humble greatness of its ancestors still live in the hearts and souls of its people today. Lubao is naturally blessed with people cloaked with instinctive traits: gallantry, gentility, genius, godliness. The grandeur of Lubao as a citadel and the greatness of its people as a portrait of history are yet be installed in the annals of local, national and world histories. Two Philippine Presidents are native of Lubao: President Diosdado Pangan Macapagal (9th President of the Philippines) and Gloria Macapagal Arroyo (14th President of the Philippines).
- **Lubao has the total land area of 15,731.11 hectares. These 44 barangays are segregated according to the following groups:**
 - a. Urban Core – barangays San Nicolas I, Sta. Lucia, Sto. Tomas and San Juan.
 - b. Central Business District – barangays Sta. Cruz, Concepcion, Remedios, Lourdes, Sto. Nino and Prado Siongco.
 - c. Sub-Urban Zone – barangays San Nicolas II, Sta. Barbara, Sta. Catalina, Sta. Monica, San Matias, San Pablo II, San Roque Dau I, and San Roque Dau II.
 - d. Rural Villages - Balantacan, Calangain, Del Carmen, Dela Paz, San Agustin, San Antonio, San Isidro, San Jose Apunan, San Miguel, San Pablo I, San Pedro Palcarangan, San Pedro Saug, San Rafael, San Roque Arbol, San Vicente, Sta. Maria, Sta. Rita, Sta. Teresa I, Santiago, Sto. Domingo, Sto. Cristo and San Francisco.
 - e. Fishing Villages – barangays San Jose Gumi, Bancal Sinubli, Bancal Pugad and Sta. Teresa II

Agriculture and Economy

A. Agriculture.

Lubao is the largest rice producing town in the province of Pampanga. Out of 15,731.11 hectares land area, 66.60% or 10,476.1 hectares are being utilized for agriculture. Of these, 8,890.2 hectares are used for crop production.

1. **Rice Production.** Lubao produced 50,409.60 metric tons of rice in 1999. In the year 2001, the production decreased to only 38,916.40 metric tons. The decrease was due to lack of irrigation water and the conversion of some rice lands to subdivisions.
2. **Other crops.** The area planted to other crops (other minor crops like mungo, peanuts, root crops, fruits and vegetables) covers an estimated 1,038.5 hectares and yielded 641.3 metric tons. Fruit trees such as mangoes covered an area of 20 hectares. In 2002 mango production was recorded at 1,000 metric tons. Calamansi covered two (2) hectares that recorded a production of 637 metric tons.

3. Camia and Sampaguita. Camia and Sampaguita flowers are lucrative livelihood in some barangays of Lubao. An estimated 103.5 hectares planted on the backyards and front yards of many homes. The flowers are sewn as garlands or processed as perfumes.

B. Fishery.

The fishing industry in Lubao is classified in two types: inland and brackish fishing. The overall area covered by fishing is about 3,543.16 hectares. Brackish fishpond covers 2,685.50 hectares or 75.79%. These cover the entire coastal waters of Lubao. Inland fishponds constitute 857.66 hectares or 24.2%. Brackish fishponds are generally for the production of milkfish (bangus), prawns (sugpu), crabs (ema) and large tilapia. Inland fishponds produce tilapia, mudfish and catfish.

C. Livestock and Poultry.

Only few commercial livestock and poultry raisers are found in Lubao. Backyard piggery and poultry are common in almost all barangays due to the available feeding materials taken from the agricultural produce of the farmers.

D. Trade and Industry.

Agri-businesses are the most common commercial enterprises or trades in Lubao. In 2003, about 396 agricultural-based enterprises were registered at the municipal trade and industry office. These include the operation of fishponds, cono/rice mills, palay/rice buying and selling, agricultural suppliers for piggery and livestock. Other business establishments include hardware and construction suppliers, lumber, sash and furniture shops. Restaurants, small hotels and resorts that serve as stop-over shops for tourist and provincial buses and commuters are also found along the stretch of the Gapan-Olongapo Road. Rural and Savings banks are also established in the town. Similarly, money exchange, lending, investment, credit, mortgage and pawnshop centers are also available for business entrepreneurs. Medical clinics and drugstores are also accessible.