

COST OF DOING BUSINESS IN THE PHILIPPINES (AS OF APRIL 2019)

SEC Registration



<http://www.sec.gov.ph/faqs-2/>

<http://www.sec.gov.ph/forms-and-fees/schedule-of-fees/>

Maximum Aggregate Price of Securities	Filing Fee
Registration Statement	
Not more than P 500 million	0.10% of the maximum aggregate price of the securities to be offered + Legal Research Fee (1% of Filing Fee)
More than P500 Million but not more than P750 Million	P500,000.00 plus 0.075% of the excess over P500 Million + LRF (1% of Filing Fee)
More than P750 Million but not more than P1 Billion	P687,500.00 + 0.05% of the excess over P750 Million + LRF (1% of Filing Fee)
More than P1 Billion	P812,500.00 plus 0.025% of the excess over P1 Billion + LRF (1% of Filing Fee)
Securities to be registered but which are not part of the offering shall be based on Par Value. In case of options or warrants which have no issue value: Minimum of P50,000.00 in addition to the diminishing fee due on the underlying shares.	

DTI Registration



<http://www.bnrs.dti.gov.ph/web/guest/faqs>

<http://www.bnrs.dti.gov.ph/web/guest/faqsfees>

Business Name Registration		
	Filing Fees	
Registration	New	Renewal
Scope		
Barangay	PhP 200.00	PhP 200.00
City/Municipality	PhP 500.00	PhP 500.00
Regional	PhP 1,000.00	PhP 1,000.00
National	PhP 2,000.00	PhP 2,000.00
Other Fees		
Surcharge for Renewal		
·If filed within three (3) months from the expiration of the five (5)-year period	Free of charge	
·If filed after the said period of three (3) months	50% of the selected territorial scope	

Certification (Change in Business Profile, Negative Certification, etc.)	PhP 50.00
Credit Investigation - per Business Name	PhP 50.00
Documentary Stamp Tax	PhP 15.00
Listing of Accredited Enterprises	
· Hard Copy - per page of the first five (5) pages	PhP 20.00
· per page of the succeeding page(s)	PhP 3.00
· Soft Copy (in diskette) - per Business Name	PhP 5.00

Certificate of Authority to Engage in Business under R.A. 7042 (Foreign Investment Act)	
Filing Fees	PhP 500.00
Registration Fees	PhP 5,000.00

Accreditation of Service and Repair Enterprises			
	Original		Renewal
Registration	Filing Fee	Accreditation Fee	
One-Star	PhP 50.00	PhP 350.00	PhP 350.00
Two-Star	PhP 50.00	PhP 400.00	PhP 400.00
Three-Star	PhP 50.00	PhP 425.00	PhP 425.00
Four-Star	PhP 50.00	PhP 450.00	PhP 450.00
Five-Star	PhP 50.00	PhP 500.00	PhP 500.00
Medical/Dental	PhP 50.00	PhP 350.00	PhP 350.00
Documentary Stamp Tax	PHP 15.00		
Other Fees/Charges			
Certification; Replacement of a lost/destroyed Certificate	PhP 50.00		
Listing of Accredited Enterprises			
· Hard Copy - per page of the first five (5) pages	PhP 20.00		
· per page of the succeeding page(s)	PhP 3.00		
· Soft Copy - per Accredited Enterprise	PhP 5.00		

<http://boi.gov.ph/index.php/en/guidelines/faq.html>

Filing Fees ^a		
Classification	Project Cost ^b	Regular Fees
New/Expansion		
Micro	Not exceeding P 3 M	PhP 1,500
Small	Exceeding P 3 Million but not over P 15 Million	PhP 3,000
Medium	Exceeding P15 Million but not over P 20 Million	PhP 3,000
	Exceeding P 20 Million but not over P 50 Million	PhP 4,500
	Exceeding P 50 Million but not over P 100 Million	PhP 6,000
Large	Over P 100 Million	PhP 6,000
Existing		
Micro	Not exceeding P 3 Million	PhP 1,500
Small	Exceeding P3 Million but not over P 15 Million	PhP 1,500
Medium	Exceeding P15 Million but not over P 20 Million	PhP 1,500
Large	Over P 100 Million	PhP 1,500

Registration Fees			
Classification	Project Cost ^b	Regular Fees	
New/Expansion			
Micro	Not Exceeding P3 Million	25% of 0.1% of project cost but not less than P 3,000	1/10 of 1% of project cost, but not less than P 3,000; and not to exceed P 15,000
Small	Exceeding P 3 Million but not over P 15 Million		
Medium	Exceeding P 15 Million but not over P 100 Million	N/A	
Large	Over P 100 Million	N/A	
Existing			
Micro	Not Exceeding P3 Million	3,000	
Small	Exceeding P 3 Million but not over P 15 Million	3,000	
Medium	Exceeding P 15 Million but not over P 100 Million	3,000	
Large	Over P 100 Million	3,000	

- a. 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.
- b. Project cost includes loan but excludes cost of land

Income Tax Rates



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

- 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 Net Taxable Income		Rate
Over	But Not Over	
-	P250,000	0%
P250,000	P400,000	20% of the excess over P250,000
P400,000	P800,000	P30,000 + 25% of the excess over P400,000
P800,000	P2,000,000	P130,000 + 30% of the excess over P800,000
P2,000,000	P8,000,000	P490,000 + 32% of the excess over P2,000,000
P8,000,000		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%
2. Royalties (on books as well as literary & musical compositions)	10%
- In general	20%

3. Prizes (P10,000 or less)	Graduated Income Tax Rates
- Over P10,000	20%
4. Winnings (except from PCSO and Lotto amounting to P10,000 or less)	20%
- 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%
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%
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%
8. Capital gains from sale, exchange or other disposition of real property located in the Philippines, classified as capital asset	6%
9. Net Capital gains from sale of shares of stock not traded in the stock exchange	15%
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) 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	Exempt
- Four (4) years to less than five (5) years	5%
- Three (3) years to less than four (4) years	12%
- Less than three (3) years	20%

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%
2. Royalties (on books as well as literary & musical compositions)	10%
- In general	20%
3. Prizes (P10,000 or less)	Graduated Income Tax Rates
- Over P10,000	20%
4. Winnings (except from PCSO and Lotto)	20%
- From PCSO and Lotto	exempt

5. Cash and/or Property Dividends received from a domestic corporation/ joint stock company/ insurance/ mutual fund companies/ Regional Operating Headquarter of multinational companies	20%
6. Share of a non-resident alien individual in the distributable net income after tax of a partnership (except GPPs) of which he is a partner or from an association, a joint account, a joint venture or consortium taxable as corporation of which he is a member or co-venture	20%
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) 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	Exempt
- Four (4) years to less than five (5) years	5%
- Three (3) years to less than four (4) years	12%
- Less than three (3) years	20%
8. Capital from the sale, exchange or other disposition of real property located in the Philippines classified as capital asset	6%
9. Net Capital gains from sale of shares of stock not traded in the Stock Exchange	
- Not over P100,000	5%
- Any amount in excess of P100,000	10%

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

1. Gross amount of income derived from all sources within the Philippines	25%
2. Capital gains from the exchange or other disposition of real property located in the Philippines	6%
3. Net Capital gains from the sale of shares of stock not traded in the Stock Exchange	
- Not Over P100,000	5%
- Any amount in excess of P100,000	10%

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%
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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%
2. Royalties from sources within the Philippines	20%
3. Interest Income from a Depository Bank under Expanded Foreign Currency Deposit System	15%
4. Cash and Property Dividends received by a domestic corporation from another domestic corporation	0%
5. Capital gains from the sale, exchange or other disposition of lands and/or building	6%
6. Net Capital gains from sale of shares of stock not traded in the stock exchange	15%

- VII. *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.
- VIII. For Resident Foreign Corporation

1) a. In General – on taxable income derived from sources within the Philippines	30%
b. Minimum Corporate Income Tax – on gross income	2%
c. Improperly Accumulated Earnings – on improperly accumulated taxable income	10%
2) International Carriers – on gross Philippine billings	2 ½ %
3) Regional Operating Headquarters of Multinational Companies– on taxable income	10%
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%
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
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%
7) Income derived under the Expanded Foreign Currency Deposit System	
Interest income derived by a depository bank under the expanded foreign currency deposit system.	7 ½ %
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

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%
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%
9.) Interest from currency deposits, trust funds, deposit substitutes and similar arrangements	20%
10. Royalties derived from sources within the Philippines	20%

**Summary of Latest Wage Orders
(As of November 2018)**

Source: http://www.nwpc.dole.gov.ph/pages/statistics/latest_wo.html



WAGE ORDER	NON-AGRICULTURE MINIMUM WAGE RATE
National Capital Region	₱537.00 (₱512.00 minimum wage rate under the previous W.O. + ₱25.00 basic wage increase)
Cordillera Administrative Region	₱300.00-₱320.00
Region I	Large & Comm. Fishing – P310.00 Medium – P285.00 Small – P265.00 Micro – P256.00
Region II	P340.00
Region III	₱393.00-₱400.00 <u>In Aurora:</u> ₱339.00
Region IV-A CALABARZON	<u>GCA:</u> ₱325.50-₱400.00 <u>EGA:</u> ₱317.50-₱344.00 <u>RBA:</u> ₱317.00-₱327.00

Region IV-B MIMAROPA	<u>Establishments with 10 workers and above</u> P290.00 <u>Establishments with less than 10 workers</u> P247.00
Region V	<u>Upon effectivity:</u> P305.00 (establishments employing 10 and above) P295.00 (establishments employing 1 to 9)
Region VI	P365.00
Region VII	P366.00
Region VIII	P305.00
Region IX	P316.00
Region X	WCI – P338.00 WCII – P331.00 WCIII – P323.00 WCIV – P304.00
Region XI	P396.00
Region XII	P311.00
Region XIII	P305.00 (P275 basic pay + P30.00 COLA)
Autonomous Region in Muslim Mindanao	P280.00

Employee Benefits, Incentives, Coverage and Contributions

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:

A Special Day (130% x basic pay)

A Special Day, which is also a scheduled Rest Day (150% x basic pay) A Regular Holiday (200% x basic pay)

A Regular Holiday, which is also a scheduled Rest Day (260% x basic pay)

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 (110% 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)

Source: Bureau of Working Conditions Department of Labor and Employment

<http://www.bwc.dole.gov.ph/faq.php?page=2>



SOCIAL SECURITY SYSTEM

Social Security System

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

Schedule of SS and EC Contributions

https://www.sss.gov.ph/sss/DownloadContent?fileName=2019_Contribution_Schedule.pdf

Range of Compensation	Monthly Salary Credit*	Employer-Employee							SE, VE and non-working spouse*
		Social Security			EC	Total Contribution			SS Contribution
		ER	EE	Total	ER	ER	EE	Total	
Below 2,250.00	2,000	160	80	240	10	170	80	250	240
2,250.00 – 2,749.99	2,500	200	100	300	10	210	100	310	300
2,750.00 – 3,249.99	3,000	240	120	360	10	250	120	370	360
3,250.00 – 3,749.99	3,500	280	140	420	10	290	140	430	420
3,750.00 – 4,249.99	4,000	320	160	480	10	330	160	490	480
4,250.00 – 4,749.99	4,500	360	180	540	10	370	180	550	540
4,750.00 – 5,249.99	5,000	400	200	600	10	410	200	610	600
5,250.00 – 5,749.99	5,500	440	220	660	10	450	220	670	660
5,750.00 – 6,249.99	6,000	480	240	720	10	490	240	730	720
6,250.00 – 6,749.99	6,500	520	260	780	10	530	260	790	780
6,750.00 – 7,249.99	7,000	560	280	840	10	570	280	850	840
7,250.00 – 7,749.99	7,500	600	300	900	10	610	300	910	900
7,750.00 – 8,249.99	8,000	640	320	960	10	650	320	970	960
8,250.00 – 8,749.99	8,500	680	340	1020	10	690	340	1030	1020
8,750.00 – 9,249.99	9,000	720	360	1080	10	730	360	1090	1080
9,250.00 – 9,749.99	9,500	760	380	1140	10	770	380	1150	1140
9,750.00 – 10,249.99	10,000	800	400	1200	10	810	400	1210	1200
10,250.00 – 10,749.99	10,500	840	420	1260	10	850	420	1270	1260
10,750.00 – 11,249.99	11,000	880	440	1320	10	890	440	1330	1320
11,250.00 – 11,749.99	11,500	920	460	1380	10	930	460	1390	1380

11,750.00 – 12,249.99	12,000	960	480	1440	10	970	480	1450	1440
12,250.00 – 12,749.99	12,500	1000	500	1500	10	1010	500	1510	1500
12,750.00 – 13,249.99	13,000	1040	520	1560	10	1050	520	1570	1560
13,250.00 – 13,749.99	13,500	1080	540	1620	10	1090	540	1630	1620
13,750.00 – 14,249.99	14,000	1120	560	1680	10	1130	560	1690	1680
14,250.00 – 14,749.99	14,500	1160	580	1740	10	1170	580	1750	1740
14,750.00 – 15,249.99	15,000	1200	600	1800	30	1230	600	1830	1800
15,250.00 – 15,749.99	15,500	1240	620	1860	30	1270	620	1890	1860
15,750.00 – 16,249.99	16,000	1280	640	1920	30	1310	640	1950	1920
16, 250.00 – 16,749.99	16,500	1320	660	1980	30	1350	660	2010	1980
16,750.00 – 17,249.99	17,000	1360	680	2040	30	1390	680	2070	2040
17,250.00 – 17,749.99	17,500	1400	700	2100	30	1430	700	2130	2100
17,750.00 – 18,249.99	18,000	1440	720	2160	30	1470	720	2190	2160
18,250.00 – 18,749.99	18,500	1480	740	2220	30	1510	740	2250	2220
18,750.00 – 19,249.99	19,000	1520	760	2280	30	1550	760	2310	2280
19,250.00 19,749.99	19,500	1560	780	2340	30	1590	780	2370	2340
19,750.00 and above	20,000	1600	800	2400	30	1630	800	2430	2400

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

Home Development Mutual Fund



Source:

http://www.pagibigfund.gov.ph/DLForms/providentrelated/PFF053_Member'sContributionRemittanceForm_V03.pdf

The Home Development Mutual Fund (HDMF), more popularly known as Pag-IBIG (*Pagtutulungan sa kinabukasan: Ikaw, Bangko, Industriya at Gobyerno*) Fund, is a national savings program and an affordable shelter financing for the Filipino worker.

Rate of Membership Savings

Monthly Compensation	Contribution Rates		
	Employee Share	Employer Share	TOTAL
(Basic + COLA)			
P 1, 500 and below	1%	2%	3%
Over P 1, 500	2%	2%	4%

National Health Insurance Program

The National Health Insurance Program (NHIP) was established to provide health insurance coverage and ensure affordable, acceptable, available and accessible health care services for all citizens of the Philippines.

The Philippine Health Insurance Corporation (PhilHealth), a tax-exempt government corporation attached to the Department of Health (DOH), is the mandated administrator of the NHIP under the National Health Insurance Act of 1995 (Republic Act No. 7875, as amended).

Source: <https://www.philhealth.gov.ph/partners/employers/PremiumContributionTable.pdf>

Premium Contributions for Employed Sector Effective January 2018

New rate: **@2.75% computed straight based on the monthly basic salary (MBS)**

Sample Computations

Monthly Basic Salary x 2.75%	Monthly Premium	Personal Share	Employer Share
P10,000 and below	P275.00	P137.50	P137.50
P10,000.01 up to P39,999.99	P275.00 up to P1,099.99	P137.50 up to P549.99	P137.50 up to P549.99
P40,000.00 and above	P1,100.00	P550.00	P550.00

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.

Note: *The above sample computations shall also apply to Manning Agencies handling the monthly deduction of their seafarers.*

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

COST OF LIVING

Education

The Philippines has both private and public school systems for elementary, secondary and college levels. The public schools are subsidized by the Government, fees are minimal and teaching is done in English and Filipino. The normal school year is from June to March. Foreign nationals have a choice of going to either the elitist local private schools, majority of which are run by religious orders and teaching is done in English, or the international schools.

DepEd supervises all elementary and secondary education institutions, including alternative learning systems while CHED oversees tertiary and graduate education. TESDA handles technical and vocational education institutions.

<http://www.deped.gov.ph/>

<http://ched.gov.ph/>

<http://www.tesda.gov.ph/>

Find out the top performing schools in the Philippines by the passing rates of the relevant board exam: <http://www.finduniversity.ph/top-schools-by-exams-results/>

There are international schools, which offer international curricula in the Philippines. Below are some of the international schools in Metro Manila:

School	Location	Website	Curriculum
Brent International School Manila	Laguna, Pasig, Baguio, Subic	www.brent.edu.ph	International
Manila Japanese School	Taguig	www.mjs.org.ph	International, Japanese
International School Manila	Taguig	www.ismanila.org.ph	International, American
Reedley International School	Pasig	www.reedleyschool.edu.ph	Singaporean, Filipino, American
German European School	Parañaque	www.gesm.org	International, German
Xavier School	San Juan	www.xs.edu.ph	International, Catholic, Jesuit, Chinese-Filipino
The British School Manila	Taguig	www.britishmanila.org	International, British
Australian International School	Makati	www.aismanila.org	Australian
Southville, International School and Colleges	Las Piñas, Parañaque	www.southville.edu.ph	International, British
MIT International School	Muntinlupa	www.mitis.edu.ph	British
Korean International School	Taguig	www.koreanis.org.ph	International, Korean
International British Academy	Cavite	www.iba.edu.ph	International, British, Christian
Eton International School	Manila	www.eton.edu.ph	International
Singapore School Manila	Parañaque	www.singaporeschoolmanila.com	Singaporean, International
CIE British School	Makati	www.cie.edu	British
South Mansfield College	Muntinlupa	www.smc.edu.ph	International, American, British
Chinese International School Manila	Taguig	www.cismanila.org	International, Chinese
Domuschola International School	Pasig	www.domuschola.edu.ph	International

<https://www.international-schools-database.com/in/manila>

Transportation

<http://ltfrb.gov.ph/index.php/fare-rates/>

<http://www.pnr.gov.ph/getting-around/metro-commuter-line/fares-tickets>

<http://www.lrta.gov.ph/index.php/ticket-fares>

<http://www.officialgazette.gov.ph/services/mrt-3-information/>

<http://www.mnhport.com.ph/VesselSchedule.aspx?menu=1&skin=2&p=mVS>

Modes of Transport	Base Rates	Succeeding Rates
Urban Public Transportation		
Jeepney	PhP 9.00	PhP 1.50/km
Buses	Php11.00	PhP 1.85/km
Taxis	PhP 40.00	PhP 13.50/km
Airport Taxis	PhP 70.00	PhP 4.00/300m
Utility Vans	varies	varies
Urban Private Car Services		
Grab	PhP 30.00	PhP 12.00/km
Railways		
PNR	PhP 15.00	PhP 5.00/zone
LRT	PhP 11.00 - 15.00	PhP 1.00-5.00/station
MRT	Php13.00	Php 3.00-4.00/station
Inter-island Transportation		
Local Commercial Airlines		
AirAsia Philippines	varies	
Cebu Pacific	varies	
Philippine Airlines	varies	
PAL Express	varies	
Sky Jet Airlines	varies	
Passenger Water Transport		
2Go	varies	

- ❖ International Travel Tax for PH Passport Holders: Php 1,620.00
- ❖ Tickets should already be inclusive of Airport Usage Fees
- ❖ For list of foreign carriers operating in the Philippines go to: <https://www.manila-airport.net/airlines.php>

Property Market

<http://www.colliers.com/en-gb/philippines/insights/researchlibrary>

Comparative Luxury 3BR Residential Rental Rates (PHP / sq m / month)					
LOCATION	Q4 2017	Q1 2018	%CHANGE (QoQ)	Q4 2018F	%CHANGE (YoY)
Fort Bonifacio	620 - 1,000	620 - 1,000	-0.3%	610 - 1,000	-1.2%
Makati CBD	530 - 1,070	530 - 1,080	0.2%	530 - 1,060	-0.1%
Rockwell Center	730 - 1,020	730 - 1,020	-0.1%	720 - 1,010	-1.0%

Comparative Office Rental Rates in Metro Manila (PHP / sq m / month)		
LOCATION	4Q 2018	% CHANGE (QoQ)
Makati CBD	800 – 1,800	3.2%
Fort Bonifacio	850 - 1,500	2.0%
Ortigas Center	650 - 900	1.5%
Manila Bay Area	675 – 1,200	8.0%
QC*	650 - 950	1.1%
Alabang	650 - 750	1.20%

*Includes Eastwood

Industrial Lease Rates	1H 2017	2H 2017	Growth
Leasehold (Land)	70	72	2.90%
Lease Rates (SFB**)	235	244	3.80%

Trusted Couriers

Courier	Simple Pricing (approx.) Documents/Cargo	Destination	Website
Air 21	PhP 80.00 - PhP 245.00	(Domestic)	http://www.air21.com.ph
2Go Express	PhP 110.00 - PhP 11,675.00	(Domestic/International)	https://express.2go.com.ph
LBC	PhP 85.00 - PhP 2,090.00	(Domestic)	http://www.lbcexpress.com
Xend Business Solutions	PHP 69.00 - PhP 209.00	(Domestic)	http://new.xend.com.ph
JRS Express	PhP 77.00 - PhP 2,150.00	(Domestic/International)	http://www.jrs-express.com

Mailing Rates

Source: <https://www.phlpost.gov.ph/advisory.php?id=64>

DOMESTIC Ordinary Mail (In PhP)			
Weight	Intra Province	Inter-Land	Inter-Air
01-50	35.00	41.00	46.00
51-100	56.00	62.00	68.00
101-250	68.00	73.00	79.00
251-500	79.00	84.00	90.00
501-1000	90.00	107.00	129.00
1001-1500	107.00	124.00	152.00
1501-2000	124.00	140.00	168.00

INTERNATIONAL (InPhp)				
Weight	Zone 1 - Asia	Zone 2 – Middle East and Pacific Countries	Zone 3 – Europe, America and US Territories	Zone 4 – Africa, Central & South America and The Caribbean
01-20	115.00	120.00	125.00	130.00
21-50	150.00	162.00	175.00	180.00
51-100	210.00	233.00	261.00	266.00
101-250	390.00	445.00	541.00	563.00
251-500	690.00	800.00	1,011.00	1,062.00
501-1000	1,285.00	1,532.00	1,958.00	2,053.00
1001-1500	1,880.00	2,266.00	2,904.00	3,044.00
1501-2000	2,470.00	2,999.00	3,850.00	4,041.00

Petroleum Products

As monitored, shown below are the retail prices in Metro Manila beginning April 16, 2019:

Products	Price Range	Common Price
	P/liter	
Gasoline (Ron91)	51.39-58.51	54.14
Gasoline (Ron95)	52.90-59.86	54.55
Gasoline (Ron97)	52.40-63.62	58.99
Diesel	41.94-46.25	44.65
Diesel PLUS	45.02-49.70	47.54
Kerosene	45.49-55.70	49.62
LPG, P/11-kg cylinders	615.00-800.00	

Source: <https://www.doe.gov.ph/oil-monitor>

Telecommunication Rates

Sources: <http://www.globe.com.ph>
<http://pldthome.com>
<http://www.suncellular.com.ph>
<http://www.smart.com.ph>

Service Provider	Landline		Internet
	Residential	Business	
Globe	Starts at P599.00 / month*	Starts at P 599.00 / month*	Starts at P 1,299.00 w/ landline
PLDT	Starts at P600.00 / month*	Starts at P 1,600.00 / month*	Starts at P 1,299.00 w/ landline
Sun Cellular	-	-	Starts at P 1,395.00

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	P 6.50 – P7.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char
Smart Telecom	P 6.50 – P7.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char
Talk N' Text	P 6.50 – P 7.50	USD 0.40	P 1.00/ 160 char	P 15.00 / 160 char
Sun Cellular	P 5.50 – P 6.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char
PLDT	P 5.10 – P 6.50	USD 0.40	P 1.00/ 160 char	P15.00 / 160 char

*As of March 2018

Electricity Rates

Source: <http://www.kuryente.org.ph/ranking>

Region	Company	Electricity Price	Generation Charge (Php/kWh)	Transmission Charge (Php/kWh)	Distribution Charge (Php/kWh)	Systems Loss Charge (Php/kWh)
I	ISECO	8.8764	4.7058	0.8342	0.4613	0.766
II	CAGELCO 1	9.7545	5.4398	1.3125	0.5782	1.0127
CAR	BENECO	8.1432	4.518	0.8811	0.4613	0.5625
III	PENELCO	7.665	3.568	1.1943	0.4613	0.3564
IV-A	FLECO	8.8254	4.0842	0.7016	0.5143	0.7679
IV-B	ORMECO	11.2366	6.884	0	1.0979	0.8432
V	CASURECO	10.36	4.38	1	0.46	0.79
VI	ILECO 1	11.3442	7.2727	0.7963	0.5782	0.9347
VII	CELCO	14.933	6.0214	1.0242	1.2081	0.6816
VIII	LEYECO 3	11.8759	5.521	1.6769	1.0557	1.1015
IX	ZAMCELCO	7.4712	3.9756	0.7993	0.2748	0.8099
X	BUSECO	9.8914	5.2533	1.0161	0.5143	0.7324
XI	DASURECO	8.0483	4.3271	0.3098	0.5782	0.7675
XII	SOCOTECO 1	9.2181	5.3241	0.8835	0.4613	0.7115
ARMM	SIASELCO	8.9842	4.7872	0	1.4218	0.5123
CARAGA	SURSECO 2	11.2803	5.7163	1.057	0.8449	0.9967
NCR	MERALCO	7.4176	3.9238	0.8361	1.0012	0.4173

Water Rates

Maynilad Water Services, Inc. (Maynilad) is the water and wastewater services provider for the 17 cities and municipalities that comprise the West Zone of the Metropolitan Manila area. It is an agent and contractor of the Metropolitan Waterworks and Sewerage System (MWSS).

Water consumers are classified depending on the presence and nature of the economic activity in their house or establishment. Their classification determines what type of water rates will be applied to them, i.e. Residential, Semi-Business, Commercial and Industrial.

Residential customers who consume 10 cu.m. or less per month are given a 20% discount by Maynilad. Commercial, industrial and high-consuming customers are billed higher rates.

To see Maynilad's Tariff Schedule, please go to:

http://www.mayniladwater.com.ph/customers-water_tarrif.php

