



**ANNEX A**

**SUB-CLASSIFICATION OF COMMERCIAL ESTABLISHMENTS PER LWUA  
MEMORANDUM CIRCULAR DATED AUGUST 14, 1990 AND IWD BOARD  
RESOLUTION NO. 05 SERIES OF 2013**

**COMMERCIAL**

Business establishments directly using water in their day to day operations such as:

1. Rest houses
2. Hotels, lodges and the likes
3. Hospitals, whether private or public
4. Cafeterias managed by cooperatives, corporations, etc.
5. Ice cream parlors
6. Beer houses
7. Bars, night clubs and disco pads
8. Restaurants
9. Gasoline Stations
10. Bus Stations and/or Terminals
11. CHB and concrete products manufacturers
12. Theaters
13. Carenderias
14. Confectionaries and bakeries
15. Ice plants
16. Private Schools
17. Boarding Houses (with two or more boarders)
18. Apartments whose owners assume payment of water bills, using one central water meter
19. Billiard halls and other games and entertainment places
20. Any residential user who sells or supplies water to others
21. Resorts
22. Clubhouses with Swimming Pool
23. Piggery (with 10 or more heads)
24. Poultry (with 200 heads and above)
25. Fish Pen (with 200 fingerlings and above)
26. Car wash
27. Laundry
28. Memorial Parks
29. Water Refilling Stations
30. Plaza Mall
31. Quail Poultry Farm (with 600 or more heads)
32. Commercial Building/Commercial Spaces
33. Trucking business
10. Lechon Manok Stalls
11. Funeral Parlors
12. Beauty Parlors
13. Barber Shop
14. Pharmacy
15. Hardware
16. Rice Dealer
17. Poultry Supplies
18. Those who render catering/food services
19. Cockpit Arena
20. Footwear Shop
21. Auto Supply/Spare Parts Shop
22. Auto Repair Shop
23. Law & Notarial Offices
24. Appliance Store
25. Computer Center/Shops
26. Pawnshops
27. Party Needs/Flower Shops
28. Spa
29. Cattle Farm (with 10 or more heads)
30. Factory

**SEMI-COMMERCIAL B**

Small business establishments with or without permit to operate legally with a capitalization of not more than P15,000 such as:

1. Sari-sari Store
2. Vulcanizing and repair shops
3. Other premises utilized for selling foods or services including premises used for living quarters
4. Cottage Industries
5. Dress Shops & Tailoring
6. Glass & Aluminium Fabrication
7. TV & Electronic Surplus Shop
8. Lotto Outlet
9. Fitness Center
10. Gun/Ammunition Shop
11. Art/Signage/Printing

**SEMI-COMMERCIAL A**

Business establishments indirectly using water in their day to day operations such as:

1. Photo Services
2. Dental and Medical Clinics
3. Warehouses
4. Groceries
5. Gift Shops
6. Drugstores
7. Wholesale and retail outlets
8. Furniture Shops
9. Fish and meat stalls in public markets with individual water meters
1. Junk Shops
2. Welding/Machine Shop
3. Barracks
4. Upholstery
5. Homeowners Association Office
6. Stall