



Republic of the Philippines
CITY OF MANDAUE
Sangguniang Panlungsod

Twelfth SP

77th

Session

**EXCERPT FROM THE JOURNAL OF THE 12TH SPECIAL SESSION
HELD BY THE SANGGUNIANG PANLUNGSOD
AT THE VICE MAYOR'S OFFICE ON DECEMBER 19, 2011**

PRESENT:

Hon. Glenn O. Bercede	Vice Mayor/Presiding Officer
Hon. Diosdado P. Suico	Majority Floor Leader
Hon. Beethoven C. Andaya	Asst. Majority Floor Leader
Hon. Demetrio C. Cortes, Jr.	Pro Tempore President
Hon. Jose Jefferson C. Ceniza	SP Member
Hon. Jimmy C. Lumapas	SP Member
Hon. Nenita Ceniza-Layese	SP Member
Hon. Emmarie M. Ouano-Dizon	SP Member
Hon. Benjamin H. Basiga	SP Member
Hon. Elstone C. Dabon	SP Member
Hon. Ernie N. Manatad	President/Liga ng mga Barangay

ABSENT:

Hon. Editha F. Cabahug	SP Member
Hon. Jeric Mikhail Cuizon	President/Pederasyong Panlungsod ng SK

ORDN. # 12-2011-676

**AN ORDINANCE FURTHER AMENDING AND MODIFYING
SECTIONS 18, 28, AND 83 OF ORDINANCE NO. 99/051
OTHERWISE KNOWN AS AN ORDINANCE ENACTING THE
REVENUE CODE FOR THE CITY OF MANDAUE AS
AMENDED**

The TWELFTH SANGGUNIANG PANLUNGSOD of MANDAUE, with members in session duly assembled, hereby ENACTS that:

SECTION 1. Section 18 of Ordinance No. 99/051 (Revenue Code of the City of Mandaue) as amended is hereby further amended and modified to read as follows:



12/22/2011

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“SECTION 18. *Tax on Retailers.* – A graduated tax is hereby imposed on retailers with gross sales or receipts of the preceding calendar year in the amount:

	<i>Rate of Tax Per Annum</i>
Less than Php50,000.00	2%
More than Php50,000.00 up to Php400,000.00	1.8%
For every Php1,000.00 or fraction thereof in excess of Php400,000.00 but not more than Php1,000,000.00	add an annual tax of Php13.00 to Php8,000.00
For every Php10,000.00 or fraction thereof in excess of Php1,000,000.00	Php20.00”

SECTION 2. Section 28 of the same Ordinance is also hereby further amended to read as follows:

“SECTION 28. *Tax on Privately Owned Public Markets and Shopping Centers or Malls.* –

“Tax on lease or rentals of stalls, store spaces and other premises by privately-owned public markets, shopping centers and malls shall be imposed 44% of 1% per annum of the gross receipts derived by the owners, or operators of such privately-owned public markets, shopping centers and malls.”

Gross receipts from sale of goods, commodities, merchandise and other articles of commerce of the preceding calendar year shall be taxed under Section 18 hereof.

Gross receipts from cafés, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carenderias or food caterers including clubs shall be taxed under Section 26.”



12/22/2011

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SECTION 3. Section 83 of the same Ordinance is likewise amended and modified to read as follows:

“Effective January 1, 2006, all taxes, fees and charges under this ordinance shall be increased by ten percent (10%) every five (5) years thereafter, without any further need of an enabling ordinance authorizing such increase.”

SECTION 4. All Ordinances or parts thereof that are inconsistent with the provisions of this Ordinance are hereby amended, modified or repealed accordingly.

SECTION 5. Any and all establishments imposed with 1.5% tax on Privately Owned Public Markets and Shopping Centers or Malls and liable to pay the same for 2011 shall only be required to pay the said tax for liabilities accrued until the end of the 3rd quarter of 2010.

SECTION 6. This Ordinance shall take effect immediately upon approval of the Mayor, after its posting in the City Hall Bulletin Board and publication in a newspaper of general circulation.

ENACTED without objection after its third reading on December 20, 2011; with favorable recommendation from the referees-Committee on Laws and Ordinances and the Committee on Appropriation, Budget and Finance as proposed by Honorable Beethoven C. Andaya.

CERTIFIED TRUE AND CORRECT. Mandaue City, Philippines,
12/22/2011


GLENN O. BERCEDE
Vice Mayor and Presiding Officer

ATTESTED:


FRELYN F. MABANAG
City SP Secretary



APPROVED:
05 JAN 2012


JONAS C. CORTES
City Mayor