



Republic of the Philippines
CITY OF MANDAUE
Sangguniang Panlungsod

Eighth SP

77th

Session

**EXCERPT FROM THE JOURNAL OF THE 9th SPECIAL SESSION
HELD BY THE SANGGUNIANG PANLUNGSOD IN ITS HALL OF
FAME ON DEC. 24, 1999**

PRESENT:

- | | |
|-------------------------------|------------------------|
| Hon. Amadeo V. Seno, Jr. | Vice Mayor/Pres. Offr. |
| Hon. Glenn O. Bercede | Pro Tempore President |
| Hon. Alfonso L. Albaño | Majority Floorleader |
| Hon. Elmer V. Cabahug | Minority Floorleader |
| Hon. Carlo Pontico C. Fortuna | Member |
| Hon. Rosita S. Benabay | Member |
| Hon. Wenceslao O. Gakit | Member |
| Hon. Raul Y. Cabahug | Member |
| Hon. Dionisio A. Ceniza | Member |
| Hon. Allan V. Borbajo | Member |
| Hon. Jovita Tuela O. Mangubat | Pres. Mandaue A. B. C. |
| Hon. Maureen O. Librando | Pres. Mandaue S. K. F. |

ABSENT:

N o n e

**ORDN. # 99/051 ENACTING A REVENUE CODE FOR THE CITY
OF MANDAUE**

The EIGHTH SANGGUNIANG PANLUNGSOD of MANDAUE CITY, with members in session duly assembled, hereby ORDAINS that:

ARTICLE 1. TITLE

Section 1. Title. - This Ordinance shall be known as the Revenue Code of the City of Mandaue.

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- b.) **“Amusement Places”** – includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.
- c.1) **“Sing-along and restaurant”** – a liquor serving establishment where customers are entertained by live musical bands and laser/video equipment; where customers can sing and dance with their bring-in partner.
- c.2) **“Music Lounge and Restaurant”** – an establishment serving food liquor and beverages equipped with laser disc and videokes all designated principally to entertain guests; where guest relation officers who provide musical accompaniment also act as song guider and food coordinator to the guests and their families.
- c.) **“Banks and other financial institutions”** – include non-bank financial intermediaries, lending investors, finance & investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder
- d.) **“Bar/Cocktail Lounge”** – includes any place or establishment whose principal business is the sale of alcoholic beverages or liquors of any kind to be used or consumed within its premises. A bar that allows music or dancing within its premises shall be considered a night club, cabaret, dancing school, dance hall as the case maybe.
- e.) **“Berthing fee”** – is the amount assessed against a vessel for mooring or berthing along the wharf, channel, or marginal wharf, along the reclamation area; or for coming or mooring within any slip, or channel under the jurisdiction of the City of Mandaue. The

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- m.) "**Capital**" – signifies the actual estate, whether in money or property owned by an individual or corporation; it is a fund with which it transacts the business, which would be liable to its creditors, and which in case of insolvency, passes to the receiver.
- n.) "**Capital investment**" - is the capital which a person employs in any undertaking or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- o.) "**Carenderia**" – refers to any public eating place where foods already cooked are served a price.
- p.) "**Charges**" – refer to pecuniary liability, as rents or fees against persons or property.
- q.) "**Collecting agency**" – includes any person other than a practicing lawyer, engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying for such service. (See Mercantile Agency).
- r.) "**Compounder**" – refers to any person who without rectifying, purifying, or refining distilled spirits shall by mixing such spirits, wine or other liquor with any materials except water, manufacture any intoxicating beverage whatever.
- s.) "**Contractor**" – includes persons, natural or juridical, not subject to professional tax under Section II of this ordinance, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

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As used in this section, the term “**contractor**” shall include arrastre proprietors or operators; barber shops, battery charging establishments proprietors or operators; beauty parlors, bookbinders, business agents, cinematographic film owners, lessors and distributors, commercial brokers, demolition and salvage works, detective and watchmen agencies, dockyards proprietors and operators, dress shops, dry cleaning or dyeing establishments, engraving establishments, filing contractor, forwarding establishments, funeral parlors, furniture shops proprietors or operators, general building, general engineering and specialty contractors, greasing and washing of motor vehicles, hatters, heavy equipment proprietors or operators, house and sign painters, immigration brokers, installations of water system and gas or electric light, heat or power, lithographers, lodging house proprietors or operators, massage clinic, sauna, Turkish and Swedish baths, master plumbers, milliners, mine drilling apparatus proprietors or operators, parking lots proprietors or operators, photographic studios, planing or surfacing and recutting of lumber, plastic lamination, plating establishments, printers, publishers, except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; repair of any kind of mechanical and electrical devices, instruments, apparatus, sawmills under contract to saw or cut logs belonging to others, shoe repairing by machines or any mechanical contrivance; slendering and body building saloons and similar establishments, smelting plants, smiths, stevedoring. Tailors shops, upholstering shops proprietors or operators, vulcanizing shops proprietors or operators, warehousing proprietors or operators, insurance brokers.

- t.) “**Corporations**” - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participation), associations or insurance companies, but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations pursuant to an operating or consortium agreement under a service contract with the government. **General**

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professional partnerships are partnership formed by persons for the sole purpose of exercising their common profession, part of the income of which is derived from engaging in any trade or business. The term “**resident foreign**” when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines. Multinational corporations are those, which are organized in, more than two countries under the laws of the country where it is organized.

- u.) “**Countryside and Barangay Business Enterprise**” – refers to any business entity, association, or cooperative registered under the provisions of Republic Act Numbered Sixty eight hundred ten (R.A. No. 6810), otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- v.) “**Dancing school**” – includes any establishment or place where ballroom dancing is taught and permitted to the public, in consideration of an enrollment, admission, membership, or other fees.
- w.) “**Dealer**” – means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer, and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.
- x.) “**Distillers of spirits**” – comprise those who distill spirituous liquors by original and continuous distillation from mash; wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.
- y.) “**Fee**” – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

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- z.) **“Franchise”** – is a right or privilege, affected with the public interest, which is conferred upon private persons or corporation under such terms and conditions as the government, and its political subdivision may impose in the interest of public welfare, security and safety.
- aa.) **“Gross Sales or Receipts”** – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed for another person excluding discounts if determined at the time of sales, sales return, excise tax, and value-added tax (VAT).
- bb.) **“Hotel”** – includes any house or building or building or portion thereof in which any person or persons may be regularly harbored or received as transients or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests within its capacity to accommodate and to serve food to guest therein.
- cc.) **“Lending investor”** – includes all persons who make a practice or business of lending money for themselves or for others at interest.
- dd.) **“Lessor”** – includes any person engage in the business of leasing or sub-leasing real property rented or offered for rent including, but not limited to, shopping mall operators and supermarket space owners.
- * ee.) **“License or permit”** – is a right or permission granted in accordance or occupation or to engage in some transaction.

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- ff.) **“Lodging house”** – includes any house or building, or portion thereof in which any person or persons may be regularly harbored or received as transients, for compensation. Taverns or inns shall be considered as lodging houses.
- gg.) **“Manufacturer”** – includes every person who, for the purpose of sale or distribution to others and not for his own use or consumption, by physical or chemical process: (1) alters the exterior texture or form, or inner substance of any raw material, or manufactured or partially manufactured product in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition; (2) alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape, or prepare it for any use of industry; or (3) combines any raw material, or materials or products of the same or of a different kind, in such manner that the finished product of such process or manufacture can be put to a special use or uses to which such material, or manufactured or partially manufactured product in its original condition could not have been put.
- hh.) **“Manufacturer of cigar or cigarettes”** – includes those whose business is to make or manufacture cigars, or cigarettes or both for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and/or cigarettes.
- ii.) **“Manufacturer of Tobacco”** - includes every person whose business is to manufacture tobacco or snuff, whether such manufacture by cutting, pressing, grinding or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufacture or partially manufacture tobacco and snuff, or putting up for manufacture scraps, refuse, or stems of tobacco resulting

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from any waste by sifting, twisting, screening, or by any other process.

- jj.) **“Marginal Farmer of Fisherman”** - refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family.
- kk.) **“Market premises”** – refers to any open space in the market compound; part of the market lot consisting of bare ground not covered by market buildings, usually occupied by transient vendors specially during market days.
- ll.) **“Mercantile agency”** – refers to any person engaged in the business of gathering information as to the financial standing, ability or credit of persons in business, and reporting the same to subscribers or to customers applying and paying therefor.
- mm.) **“Money shop”** – is an extension service unit of a banking institution usually operating in the public markets, with authority to accept money for deposit and extend short-term loans for specific purposes.
- nn.) **“Motel”** – includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received as transient or guests, and which is provided with a common enclosed garage or individually enclosed garaged where such transients or guests may park their motor vehicles.
- oo.) **“Motor Vehicles”** – means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks,

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and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes.

pp.) **“Municipal Waters”** – includes not only streams, lakes and tidal waters within the City, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where the boundary lines of the city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective cities.

qq.) **“Occupation”** – means one’s regular business or employment, or any activity which principally takes up one’s time, thought and energies. It includes any calling business, trade, profession or vocation.

rr.) **“Operator”** – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

ss.) **“Peddler”** – means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Title.

tt.) **“Persons”** – means every natural or juridical being, susceptible of rights and obligations or of being the subject or legal relations;

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uu.) **“Privilege”** –means a right or immunity granted as a peculiar benefit advantage or favor.

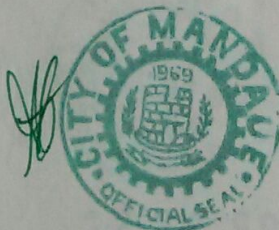
vv.) **“Profession”** –means a calling, which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine or public accountancy, engineering, etc.

ww.) **“Public market”** –refers to any place, building, or structure or any kind designated as such by the City Council, excluding public streets, plazas and parks and the like.

xx.) **“Real estate brokers”** –includes any person, other than real estate salesman as hereinafter defined, who for another, and for a compensation or in the expectation or promise of receiving compensation; (1) sells or offers for sale, buys or offers to buy, lists or solicits for prospective purchasers, or negotiates the purchases, sales or exchange of real estate or interest therein; (2) or negotiates loans on real estate; (3) or leases or offers to lease or negotiates the sale, purchase or exchange of real estate or improvements thereon; (4) or shall be employed by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary, on commission, or otherwise, to sell such real estate or any parts thereof in lots or parcels.

“Real estate salesman” – means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of real estate broker. One act of a character embraced within the above definition does not include a person who shall directly perform any of the acts aforesaid with reference to his own property, where it shall constitute the person performing or attempting to perform such acts are performed in the regular course of or as an incident to the management of such property; nor shall they apply to persons acting pursuant to a duly executed power of attorney from the owner authorizing final consumption by performance of a contract conveying real estate by sale, mortgage or lease; nor shall

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they apply to any receiver, trustee or assignee in bankruptcy or insolvency, or to any person acting pursuant to the order of any court; nor to a trustee selling under deed of trust.

“Real estate dealer” – includes any person engaged in the business of buying, selling or exchanging, leasing or renting property as principal and holding himself out as a full or part-time dealer in real estate, or as an owner of rented property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is offering for rent a real property for an aggregate amount of one thousand pesos or more a year.

yy.) **“Real property”** - refers only to lands, buildings, and machineries which are intended by the owner of the land or building for an industry or work which may be carried or in a building or on a piece of land, and which tend directly to meet the needs of the said industry or works.

aaa.) **“Rectifier”** – comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his position any still or mash, tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall be also regarded as a rectifier and as being engaged in business of rectifying.

bbb) **“Rental”** – means the value of the consideration whether in money or otherwise, given for the employment or use of a thing.

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- ccc) “**Residents**” - refer to a natural persons who have their habitual residence in the province, city or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such law, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- ddd) “**Restaurant**” - refers to any place, which provides food to the public and accepts orders from them at a price. This term include caterers.
- eee) “**Retail**” - means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
- fff) “**Retail dealer in Fermented liquor**” – includes every person except retail dealers in tuba, basi and tapuy, who for himself or on commission sells or offers for sale fermented liquors in quantities of five liters or less at any one time and not for resale.
- ggg) “**Retail liquor dealer**” – includes every person except a retail vino dealer who for himself or on commission sells or offers for sale wine or distilled spirits other than denatured alcohol, in quantities of five liters or less at any time and not for resale.
- hhh). “**Retail tobacco dealer**” – includes every person who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes, or manufactured tobacco; but

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the term does not include a planter or producer so far as it concerns the sale of leaf tobacco of his own production.

iii.) "**Retail vino dealer**" – includes every person who for himself or on commission sells or offers for sale only domestic distilled spirits in quantities of five liters or less at any time and not for resale.

jjj) "**Revenue**" – includes taxes, fees and charges that the city collects and receives into the City Treasury for public purposes.

kkk) "**Services**" – means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government as the case may be.

lll) "**Stall**" – refers to any allocated space or booth in the public market where merchandise of any kind is sold or offered for sale.

mmm) "**Stockbroker**" - includes all persons whose business it is, for themselves as such brokers or for other brokers, to negotiate purchases or sales of stock bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities, but does not include underwriters for one or more investment companies as defined in the Investment Company Act: Dealers in Securities all persons who for their own account are engaged in the sale of stock, bonds, exchange, bullion, coined money. Bank notes, promissory notes, or other securities.

nnn) "**Tax**" - means an enforced contribution, usually monetary in form, levied by the law-making body on persons, and properties subject to its jurisdiction for the precise purpose of supporting governmental needs.

ooo) "**Vessel**" - include every type of boat, craft, or other artificial contrivance used or capable of being used, as a means of transportation on water.

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ppp) **“Wharfage”** – means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessels.

qqq) **“Wholesale”** – means a sale where the purchaser buys or imports the commodities for resale to other persons other than the end user regardless of the quantity of the transaction.

rrr) **“Wholesale dealer of distilled spirits and wines”** – comprehends every person who for himself or on commission sells or offers for sale wines or distilled spirits in larger quantities than five liters at any one time, or who sells or offers the same for sale for the purpose of resale, irrespective of quantity.

sss) **“Wholesale dealer in fermented liquor”** – means anyone who for himself or on commission sells or offers for sale fermented liquor in larger quantities than five liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy and similar domestic liquors) for the purpose of resale regardless of quantity.

ttt) **“Wholesale tobacco dealer”** – comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in large quantities than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any one time or who sells or offers for sale the same for the purpose of resale, regardless of quantity; Retail tobacco dealer comprehends every person who for himself or on commission sells or offers for sale not more than two hundred cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for resale.

Section 5. Scope of Taxing Authority. - The provisions of this Ordinance shall govern the exercise of the taxing and other revenue-raising powers of the City of Mandaue.



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ARTICLE IV. - TAXES ON BUSINESS

Section 6. Accrual of Collections. – Except as otherwise provided in this Ordinance, the taxes, fees and charges levied by the City of Mandaue accrue to the City.

Section 7. Tax on the Transfer of Real Property Ownership. -

- a.) There is hereby imposed a tax on the sale, donation or barter, or on any other mode of transferring ownership or title of real property at the rate of **thirty percent of one percent (30% of 1%) of the total consideration involved in the acquisition of the property or of the fair market value is thereof as determined by the City Assessor, whichever is higher.** The sale, transfer or other disposition of real property pursuant to RA No. 6657 shall be exempt from this tax.
- b.) For this purpose the Register of Deeds of this City shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. Notaries public shall furnish the City Treasurer with a copy of any deed of transferring ownership or title to any real property within thirty (30) days from the date of notarization.

It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of execution of the deed or from the date of the decedent's death.

Section 8. Penalty Clause. – Failure to pay the tax as provided in Section 7 hereof within the time fixed herein, shall subject the taxpayer to a surcharge and interest provided under section 58 of this ordinance.

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Section 9. Tax on the Business of Printing and Publication. – There is hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other of similar nature and the gross receipts of newspapers and magazines derived purely from advertisement at the rate of **fifty percent of one percent (50% of 1%)** of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, 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 of the preceding calendar year.

The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

Section 10. Franchise Tax. - Persons covered: Rate of Tax: - Notwithstanding any exemption granted by any law or other special law, there is hereby imposed a tax on business enjoying a franchise, at a rate of one-half of one percent (1/2 of 1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the City of Mandaue.

The term “**business enjoying a franchise**” shall not include holders of certificates of public conveyance for the operation of public utility vehicles for reason that such certificates are not considered as franchise.

In the case of the newly started business, the tax shall be one-twentieth of one percent (1/20 of 1%) of capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts of the preceding calendar year as provided herein.

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The capital investment to be used as a basis of the tax of a newly started business as herein provided shall be determined in the following manner:

- 1) In the locality where the principal office of the business is located, the – paid-up capital stated in the articles of incorporation, or in any similar document in case of other types of business organizations or enterprises, shall be considered as capital investment.
- 2.) Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another province or in a city outside the province, the paid-up capital referred to above shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located.
- 3.) Where the newly-started business is a branch or sales office commencing business operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office

Section 11. Tax on Sand, Gravel and Other Quarry Resources. – There is hereby imposed a tax of ten percent (10%) of the fair market value per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources extracted from public lands or from the beds of seas, rivers, streams, creeks and other public waters within the City.

The permit to extract sand, gravel and other quarry resources shall be issued exclusively by the City Mayor. No permit shall be issued unless payment shall be made corresponding to the number of cubic meter applied.

Concessionaires are required to submit monthly reports of extractions (under oath) to the City Treasurer on the number of cubic meters extracted not later than the 15th day of the following month.

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The proceeds or the tax on sand and gravel and other quarry resources shall be distributed as follows:

- 1) Sixty percent (60%) – City
- 2) Forty percent (40%) –Barangay, where the materials are being extracted

Section 12. Professional and Occupational Tax. – Coverage.- There is hereby imposed an annual professional tax of **ONE HUNDRED FIFTY (P150.00) PESOS** on each person engaged in the exercise or practice of his profession requiring government examination, and who has principal office or domicile in the City of Mandaue. The professionals subject to tax herein are those who have passed the bar examinations, or any board or other examinations conducted by the Professional Regulation Commission (PRC). **All the rest shall pay a tax of SEVENTY-FIVE PESOS (P75.00).**

Other professionals not requiring board examinations as enumerated hereunder shall pay an occupational tax of Seventy-five Pesos. (P 75.00).

Custom Brokers	Foreign exchange dealers/money changers
Insurance Agents and Sub-Agents	Statisticians
Interior Decorators	Tattoers
Real Estate Brokers	Masseurs
Registered Radio & TV Technician	Professional appraisers or connoisseur of tobacco and other domestic or foreign products
Food & sugar technologist	Sales agent of medicines or detailman
Stock Brokers	X-ray technician
TV-Movie Stage Production Designers	Chiropodists
Hotel & Restaurant Chef	Couturiers
Professional actors and Actresses	Insurance Adjusters
Radio & TV Stage directors	Pelotaris
Coaches & Asst. Coaches	Registered Tourist Guide
Professional Consultants	Radio & TV Newscasters/Announcers
	Professional Athletic Trainors
	Professional basketball players, bowlers,

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Embalmers	golfers, tennis players, boxers, chess
Flight Attendants	players and other professional players
Hostesses/entertainers in cocktail lounges, bars, super or family club or other similar establishments	of games supervised by the Games & Amusement Board.

- 1.) Every person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the practice of such profession.
- 2.) Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- 3.) The professional tax shall be payable annually on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must however pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax.
- 4.) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.

Section 13. Amusement Tax. –

- a) The City hereby imposes an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, music lounges, sing-along restaurants, circuses, boxing

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- b) stadia and other places of amusement at the rate of **SIX PERCENT (6%)** of gross receipts from admission fees.
- c) In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees or operators and the distributors of the cinematographic films.
- d) The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempted from the payment of the tax herein imposed. **Amateur sports and athletic events accredited by the Department of Education, Culture and Sports, The Philippines Sports Commission or the Philippines Olympic Committee shall also be exempted from the payment of the tax.**
- e) Payment of Tax – The tax shall be due and payable within the first twenty days (20) days of the month next following that for which it is due by the proprietor or lessee or operator concerned. The tax shall be determined on the basis of the true and complete return of the amount of gross receipts derived during the preceding month.
- f) Penalties – If the tax is not paid within the time fixed, the taxpayer shall be subject to the surcharges, interests and penalties prescribed under section 57 of this Ordinance. In case of willful neglect to file return and pay the tax within the time required, or in case a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due, in addition to the interest and penalties provided by this ordinance.
- g) The tax shall be determined on the basis of a true and complete return of the quantity of tickets sold in each denomination during

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- h) the preceding month. For this purpose, the City Treasurer is hereby authorized to devise the appropriate form of the monthly return to be used by the taxpayer concerned.
- i) Registration of Admission Tickets – It shall be the duty of every owner or operator of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits and other places of amusements, as well as sponsors or promoters of athletic games and other amusement activities to register with the office of the City Treasurer all tickets to be used or sold for admission to such places of amusements, and no such ticket or tickets for admission shall be issued or sold without the same having been previously registered as required under this section.
- j) The recycling or resale of sold admission tickets to the public by every owner or operator of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits and other places of amusements, as well as the sponsors or promoters of athletic games and other amusement activities, is strictly prohibited.
- k) Verification and Inspection of Amusement Places – The City Treasurer shall post an employee at the gates of the amusement places for the purpose of verifying all tickets being sold thereat.

In the case of movie house or theaters, it shall be the duty of the movie checker to tear into halves the tickets presented by any moviegoer for admission for balcony and lodge, to give the one half to the moviegoer and to drop the other half thereof to the box for spoiled thicketts installed for this purpose.

Section 14. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers, or Retailers in, Certain Products. –

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a) The City hereby imposes an annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers, or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft-drinks, cigars, and cigarettes, and other products, and hauling trucks of sand, gravel and other quarry materials dealers to sales outlets, or consumers, whether directly or indirectly, within the City based on the following schedule:

- a. **Seventy-five pesos (P75.00) – for every motorcycle**
- b. **One hundred pesos (P100.00) – for every motorized tricycle**
- c. **Three hundred pesos (P300.00) – for every delivery truck/van or any vehicle with four (4) wheels and above.**

b) The manufacturers, producers, wholesalers, dealers and retailers referred to in the immediately foregoing paragraph shall be exempt from the tax on peddlers prescribed in this ordinance.

Section 15. Tax on Manufacturers, Assemblers and other Processors. -

There is hereby imposed a graduated tax 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 or nature, in accordance with the following schedule:

With gross sales or receipts for the Preceding calendar year	Amount of Tax Annually
Less than 10,000.00	P 225.00
10,000.00 or more but less than 15,000.00	270.00
15,000.00 “ “ “ “ “ 20,000.00	366.50
20,000.00 “ “ “ “ “ 30,000.00	523.00
30,000.00 “ “ “ “ “ 40,000.00	628.00
40,000.00 “ “ “ “ “ 50,000.00	807.00
50,000.00 “ “ “ “ “ 75,000.00	942.00
75,000.00 “ “ “ “ “ 100,000.00	1,271.00
100,000.00 “ “ “ “ “ 150,000.00	1,495.00

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150,000.00	“	“	“	“	“	200,000.00	1,757.00
200,000.00	“	“	“	“	“	300,000.00	1,943.50
300,000.00	“	“	“	“	“	500,000.00	2,422.00
500,000.00	“	“	“	“	“	750,000.00	2,616.50
750,000.00	“	“	“	“	“	1,000,000.00	2,990.00
1,000,000.00	“	“	“	“	“	2,000,000.00	4,216.00
2,000,000.00	“	“	“	“	“	3,000,000.00	6,242.00
3,000,000.00	“	“	“	“	“	4,000,000.00	7,966.00
4,000,000.00	“	“	“	“	“	5,000,000.00	9,589.00
5,000,000.00	“	“	“	“	“	7,000,000.00	16,146.00
7,000,000.00	“	“	“	“	“	9,000,000.00	22,605.00
9,000,000.00	“	“	“	“	“	12,000,000.00	29,780.00
12,000,000.00	“	“	“	“	“	15,000,000.00	49,335.00
15,000,000.00	“	“	“	“	“	18,000,000.00	53,820.00
18,000,000.00			up to			20,000,000.00	59,800.00

For every 500,000.00 in excess of 20,000,000.00 but not more than 50,000,000.00, add 747.50 to 59,800.00

For every 500,000.00 in excess of 50,000,000.00 add 373.75 to 104,650.00.

Section 16. Tax on Wholesalers, Distributors, or Dealers. – There is hereby imposed a graduated tax on wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule.

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax Annually
Less than 1,000.00	21. 00
1,000.00 or more but less than 2,000.00	37.50
2,000.00 “ “ “ “ “ 3,000.00	60.00
3,000.00 “ “ “ “ “ 4,000.00	75.00
4,000.00 “ “ “ “ “ 5,000.00	105.00

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5,000.00	"	"	"	"	"	6,000.00	126.00
6,000.00	"	"	"	"	"	7,000.00	142.00
7,000.00	"	"	"	"	"	8,000.00	172.00
8,000.00	"	"	"	"	"	10,000.00	202.50
10,000.00	"	"	"	"	"	15,000.00	217.00
15,000.00	"	"	"	"	"	20,000.00	254.50
20,000.00	"	"	"	"	"	30,000.00	299.00
30,000.00	"	"	"	"	"	40,000.00	344.00
40,000.00	"	"	"	"	"	50,000.00	417.00
50,000.00	"	"	"	"	"	75,000.00	478.50
75,000.00	"	"	"	"	"	100,000.00	538.50
100,000.00	"	"	"	"	"	150,000.00	672.50
150,000.00	"	"	"	"	"	200,000.00	770.00
200,000.00	"	"	"	"	"	300,000.00	903.50
300,000.00	"	"	"	"	"	500,000.00	1,046.50
500,000.00	"	"	"	"	"	750,000.00	1,495.00
750,000.00	"	"	"	"	"	1,000,000.00	2,093.00

For every 100,000.00 in excess of 1,000,000.00 add 149.50 to 2,093.00.

Section 17. Tax on Essential Commodities. – A tax at the rate of one half (1/2) of the rates prescribed under Section 15, 16 and 18 is hereby imposed on exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder.

- (1.) Rice and corn;
- (2.) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt, other agricultural, marine, and fresh water products, whether in their original state or not.
- (3.) Cooking oil and cooking gas;
- (4.) Laundry soap, detergents and medicine;

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- (5.) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6.) Poultry feeds and other animal feeds;
- (7.) School supplies; and
- (8.) Cement

Section 18. Tax on Retailers. – A graduated tax is hereby imposed on retailers with gross sales or receipts for the preceding calendar year of:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax Annually
Less than 1,000.00	21.00
1,000.00 less than 2,000.00	37.50
2,000.00 “ “ 3,000.00	60.00
3,000.00 “ “ 4,000.00	75.00
4,000.00 “ “ 5,000.00	105.00
5,000.00 “ “ 6,000.00	126.00
6,000.00 “ “ 7,000.00	142.00
7,000.00 “ “ 8,000.00	172.00
8,000.00 “ “ 10,000.00	202.50
10,000.00 “ “ 15,000.00	217.00
15,000.00 “ “ 20,000.00	254.50
20,000.00 “ “ 30,000.00	299.00
30,000.00 “ “ 40,000.00	344.00
40,000.00 “ “ 50,000.00	417.00
50,000.00 “ “ 75,000.00	478.50
75,000.00 “ “ 100,000.00	538.50
100,000.00 “ “ 150,000.00	672.50
150,000.00 “ “ 200,000.00	770.00
200,000.00 “ “ 300,000.00	903.50
300,000.00 “ “ 500,000.00	1,046.50
500,000.00 “ “ 750,000.00	1,495.00
750,000.00 “ “ 1,000,000.00	2,093.00

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1,000,000.00

For every 100,000.00 in excess of 1,000.00 149.50

Provided, however, that barangays with duly enacted/approved tax ordinance shall have the exclusive power to levy taxes, as provided under Section 18 hereof, on gross sales or receipts of the preceding calendar year of Fifty Thousand Pesos (50,000.00) or less on retail stores with fixed business establishments.

Section 19. Tax on Contractors. – There is hereby imposed on contractors, construction contractors such as, but not limited to, general engineering, general building and specialty contractors as defined under Republic Act 4566 (as amended), known as the Contractors Licensing Law and other applicable laws, and other independent contractors, in accordance with the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax Annually
Less than 5,000.00	30.00
5,000.00 or more but less than	10,000.00 52.50
10,000.00 “ “ “ “ “	15,000.00 75.00
15,000.00 “ “ “ “ “	20,000.00 97.50
20,000.00 “ “ “ “ “	30,000.00 112.00
30,000.00 “ “ “ “ “	40,000.00 149.50
40,000.00 “ “ “ “ “	50,000.00 179.50
50,000.00 “ “ “ “ “	75,000.00 224.50
75,000.00 “ “ “ “ “	100,000.00 262.00
100,000.00 “ “ “ “ “	150,000.00 299.00
150,000.00 “ “ “ “ “	200,000.00 374.00
200,000.00 “ “ “ “ “	250,000.00 448.50
250,000.00 “ “ “ “ “	300,000.00 523.50
300,000.00 “ “ “ “ “	400,000.00 673.00
400,000.00 “ “ “ “ “	500,000.00 897.00

For every 10,000.00 in excess of 500,000.00 add 45.00 to 897.00.

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In the case of cinematographic film owners, lessors or distributors, it shall be the obligation of the movie house operators or lessees of cinematographic films doing business in Mandaue City to provide the information on gross receipts or earnings from the business within this City. However, if after the period fixed for securing a business permit, a cinematographic film owner, lessor or distributor still fails to secure such permit to do business in the City, movie house operators or lessees of cinematographic films are required to withhold city tax computed in accordance with this section from the rental or share of the former from this film's proceeds.

A. In case of construction contractors; coverage – as used herein:

A.1 The term “**construction contractor**” shall refer to the principal contractor who has direct contract with the contractee for a specific domestic project:

A.2 **Head/Principal Office** – shall refer to the main office of the construction contractor indicated in the pertinent documents submitted to either to the Securities Exchange Commission (SEC) or other appropriate government agencies, as the case may be. The city or municipality specifically mentioned in the Articles of Incorporation and other official registration papers as being the official address of said Head/Principal Office should be considered as the sites thereof.

A.3 **Branch Office** – is a fixed place in a locality, which conducts operations of the business as an extension of the principal office.

A.4 **Project Office** – shall mean the field office in the construction site. It is equivalent to the factory of a manufacturer.

B. Sites of the Tax – For purposes of collection of the herein tax, the following rules shall apply:

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B.1 All gross receipts realized from domestic projects or contracts undertaken by the branch office shall be recorded in the said branch office and the tax thereon shall be payable to the city or municipality where the said branch is located;

B.2. In cases where there is no branch office, the gross receipts from domestic projects or contracts shall be recorded in the Head/Principal Office and the same shall be allocated as follows:

B.2.1. Thirty percent (30%) of the gross receipts shall be taxable by the city or municipality where the principal office is located; and

B.2.2. Seventy percent (70%) of the gross receipt shall be taxable by the city or municipality where the project office is located.

B.3 In cases where there are two (2) or more project offices located in different localities, the seventy percent (70%) allocation stated in sub-paragraph (B.2.) (B.2.2) above shall be prorated among the localities where such project offices are located in proportion to the work accomplished based on the cost of the projects or contracts actually undertaken in the locality during the tax period for which the tax is due.

B.4. In the case of overseas construction projects, the construction contractor shall declare separately the gross receipts realized therefrom, which shall not be subject to the business tax.

B.5. In the case of pre-fabricated works which are paid for in accepted freely convertible foreign currency with attendant installation works outside the Philippines, the gross receipts realized therefrom shall be subject to one-half (1/2) of the rate prescribed for in this Section.

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B.6. In case there is a transfer or relocation of the Head/Principal Office or any branch to another city or municipality, the construction contractor shall give due notice of such transfer or relocation to the City Mayor and the City Treasurer within fifteen (15) days before such transfer or relocation is effected.

Section 20. Tax on Banks and Other Financial Institutions. – There is hereby imposed a tax on banks and other financial institutions, at the rate of **THIRTY PERCENT of one percent (30% of 1%) on the gross receipts or gross sales** of the preceding calendar year derived from:

1. Interest from loans and discounts – represents interest earned and actually collected on loans and discounts, broken down as follows:
 - (i) Discounts earned and actually collected in advance on bills discounted.
 - (ii) Interest earned and actually collected on demand loans.
 - (iii) Interest earned and actually collected on time loans, including the earned portions of interest collected in advance.
 - (iv) Interest earned and actually collected on mortgage contracts receivables.
2. Interest earned and actually collected on inter-bank loans.
3. Rental of property – rental income from:
 - (i) Earned portion of rental collected in advance from lessees of safe deposit boxes.
 - (ii) Rental earned and actually collected from lessees on bank premises and equipment.
4. Income earned and actually collected from acquired assets.
5. Income from sale or exchange of assets and property.
6. Cash dividends earned and received on equity investments.

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7. Bank commissions from lending activities.
8. Income component of rentals from financial.

A. Coverage. – As used herein:

A.1. The term “**banks and other banking institutions**” shall refer to persons or entities engaged in the lending of funds obtained from the public through the receipt of deposits or the sale of bonds, securities or obligations of any kind and all entities regularly conducting such operations. The terms “**banks**” and “**banking institutions**” are synonymous and interchangeable.

A.2. **Head Office** – shall refer to the main office of the banking institution indicated in the pertinent documents submitted to the Securities Exchange Commission (SEC) and to other appropriate agencies: the city or municipality specifically mentioned in the Articles of Incorporation and other official registration papers as being the official address of said “Head Office” shall be considered as the site thereof.

A.3. **Branch** – a fixed place in a locality established as a branch of a banking institution, as authorized by the Monetary Board of the Central Bank of the Philippines. However, a regional or extension office of banks and banking institutions shall not be considered as a branch.

B. Sites of the Tax – For purposes of collection of the herein tax, the following shall apply:

B.1. All transactions filed with or negotiated in the branch shall be recorded in said branch and the gross receipts derived from said transactions shall be applied to:

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B.1.1. Transactions negotiated with and approved by the branch manager under his own authority; or

B.1.2. Transactions filed and negotiated in the branch but being beyond the approving authority of the branch manager are forwarded to the head office for final approval.

B.2. The gross receipts derived from transactions made by the Head Office, except gross receipts recorded in the branches, shall be taxable by the City or municipality where said Head Office is located.

B.3. In case there is a transfer or relocation of the Head Office or of any branch to another city or municipality, the bank shall give due notice of such transfer or relocation to the city mayor, through the city treasurer within fifteen (15) days after such transfer or relocation is effected. This provision applies also to Section 21 and 22.

Section 21. Tax on Financing Companies. – There is hereby imposed a tax financing companies at the rate of **Thirty percent (30%) of one percent (1%) on the gross receipts or gross sales** of the preceding calendar year derived from the income as enumerated under section 20 hereof.

A. Coverage. – As used herein:

A.1. The term “**financing companies**” shall refer to corporations or partnership, except those regulated by the Central Bank of the Philippines, Insurance Commission, and the Cooperatives Development Authority, which are primarily organized for the purpose of extending credit facilities to consumers and to industrial, commercial or agricultural enterprises, either by discounting or factoring commercial papers or accounts receivable, or by buying and selling contracts, leases, chattel



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mortgages, or other evidences of indebtedness, or by leasing of motor vehicles, heavy equipment and industrial machinery, business and office machines and equipment, appliances and other movable property.

A.2. **Credit** – shall mean any loan, mortgage; deed of trust, advance, or discount; and conditional sales contract, any contract to sell, or sale or contract of sale of property or service, either for present or future delivery, under which, part or all of the price is payable subsequent to the making of such sale or contract; any rental-purchase contract; any option, demand, lien, pledge, or other claim against, or for the delivery of, property or money, any purchase or other acquisition of or any credit upon the Security of, any obligation or claim arising out of the foregoing; and any transaction or series of transaction having a similar purpose or effect.

A.3. **Purchase discount** – is the difference between the value of receivable purchased or credit assigned, and the net amount paid by the finance company for such purchase or assignment, exclusive of fees, service charges, interests and other charges incident to the extension of credit.

Section 22. Tax on Insurance Companies. – There is hereby imposed a tax on insurance companies at the rate of **Thirty percent (30%) of one percent (1%) on the gross receipts or gross sales** of the preceding calendar year from:

1. Insurance premiums actually collected, except the following:
 - (i) Premiums collected before the effectivity of this ordinance.
 - (ii) Two percent (2%) of all premiums for the sake of fire earthquake, and explosion hazard insurance pursuant to P.D. 1185, otherwise known as Fire Code of the Philippines.

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- (iii) Premiums refunded within six (6) months after payment of account.
- (iv) Reinsurance premiums by a company that has already paid the tax.
- (v) Premiums collected or received by any branch of a domestic corporation, firm or association doing business outside the Philippines on account of any life insurance of the insured whom is non-resident.
- (vi) Premiums collected or received on account of any reinsurance, if the risk insured against covers property located outside the Philippines, or the insured, in the case of personal insurance, resides outside the country where the original insurance has been issued or perfected.
- (vii) Portions of the premiums collected or received by insurance companies pertaining to variable contracts.
- (viii) The excess of the amounts necessary to insure the lives of variable contracts.

However, the aforementioned tax-exempt premiums shall be recorded and declared separately.

- 2. Interest earnings on loans and discounts actually collected.
- 3. Rentals actually collected from property owned by insurance companies.
- 4. Income actually collected from acquired assets.
- 5. Cash dividends received on equity investments.

A. Coverage. – As used herein:

A.1. The term “**insurance companies**” shall mean those formed or organized to save any person or persons or other corporations harmless from loss, damage or liability, arising from any unknown or future or contingent event or to indemnify or to compensate any person or persons or other corporation for any such loss, damage or

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liability, or to guarantee the performance of or compliance with contractual obligations or the payments of debts to others.

It shall include all individuals, partnerships, associations, or corporations including government owned or controlled corporations or entitles, engaged as principal in the insurance business, including their branches, except mutual benefit associations and purely cooperative insurance associations organized under the laws on cooperatives. It also includes professional reinsurers.

A.2. **Domestic insurance company** – Refers to companies formed, Organized, or existing under the laws of the Philippines.

A.3. **Foreign insurance company** – shall include companies formed, organized, or existing under any laws other than those in the Philippines.

A.4. **Branch** – a fixed place in a locality established as a branch of an insurance company as authorized by the Insurance Commissions.

A.5. **General Agent** – is a person duly licensed so to act by the Insurance Commission, who for compensation solicits or obtains insurance in behalf of any insurance company or transmits for a person other than himself an application, for a policy or contract of insurance to or from such company, or offers or assumes to act in the negotiation of such insurance and empowered by such company to do such other acts and things for and on its behalf in the conduct of its business as specified in the general agency agreement executed by and between them. In property and liability insurance, a general agent can bind a risk and thereby make insurance effective immediately and prior to the actual delivery of the policy. A limited agent has restricted powers and must operate within the scope of the authority delegated to him.



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A.6. **Head Office** – shall refer to the principal office of the insurance company appearing in its articles of incorporation.

A.7. **Insurance policy** – is a written instrument in which a contract of insurance is set forth. It is classified as follows:

A.7.1 Life insurance policies which may be:

- (i) Individual life
- (ii) Group life
- (iii) Health, accident and disability insurance

A.7.2 Non-life insurance contracts which may be:

- (i) Marine
- (ii) Fire
- (iii) Casualty

A.7.3 Contracts of suretyship or bonding

A.8. **Insurance Premium** – is the agreed price for assuming and carrying the risk, i.e., the consideration paid to an insurer for undertaking to indemnify the insurer against specified peril, as indicated in the insurance contract.

A.9. **Insurance Agent** – Any person who for compensation solicits or obtains insurance in behalf of any insurance company or transmits for a person other than himself or application for a policy or contract of insurance to or from such company, or offers or assumes to act in the negotiations of such insurance.

A.10. **Insurance broker** – any person who for any compensation, commission or other thing of value acts or aide in any manner in soliciting, negotiating or procuring the making of any insurance contract or in placing risk or taking out insurance on behalf of the insured other than himself.

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Section 23. Tax on Exporters. – There is hereby imposed a business tax on exporters as follows:

- (1) The gross sales/receipts on goods or products sold domestically shall be subject to the business tax at rates prescribed under Section 15, 16 and 18 of this ordinance;
- (2) The amount of export gross sales or receipts as defined herein shall be subject to the business tax as follows:

With gross sales or receipts For the preceding calendar year In the amount of	Amount of Tax Annually
Less than 100,000.00	108.00
100,000.00 or more but less than 200,000.00	217.00
200,000.00 or more but less than 300,000.00	433.50
300,000.00 or more but less than 500,000.00	643.00
500,000.00 or more but less than 720,000.00	852.00
720,000.00 or more but less than 1,000,000.00	1,076.50
1,000,000.00 or more but less than 5,000,000.00	2,242.50
5,000,000.00 or more but less than 10,000,000.00	3,214.50
10,000,000.00 or more but less than 20,000,000.00	5,382.00
20,000,000.00 or more but less than 30,000,000.00	7,475.00
30,000,000.00 or more but less than 50,000,000.00	10,764.00
50,000,000.00 or more but less than 75,000,000.00	16,146.00
75,000,000.00 or more but less than 100,000,000.00	20,930.00
For every 1,000,000.00 over 100,000,000.00	299.00

A. Coverage. – as used herein, the term –

A.1. **Exporter** – shall refer to those who are principally engaged in the business of exporting goods and services abroad.

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A.2. **Export sales** – shall mean the Philippine port F.O.B. value, determined from invoices, bills of lading, inward letters of credit, lading certificates and other commercial documents, of export products exported by a BOI-registered export producer to another export producer or the net selling price of export product sold by a BOI-registered export producer to another export producer or to an export trader that subsequently exports the same: Provided, that sales of export products to another shall be only deemed export sales when actually exported by the latter, as evidenced by landing certificates or similar commercial documents: Provided further, that without actual exportation the following shall be considered constructively exported for purposes of this provision: **(i)** sales to bonded manufacturing warehouse of export-oriented manufacturers; **(ii)** sales to export processing zones; **(iii)** sales to BOI-registered export traders operating bonded trading warehouses supplying raw materials used in the manufacture of export products under guidelines set by the BOI in consultation with the Bureau of Customs; **(iv)** sales to foreign military bases, diplomatic missions and other agencies and/or instrumentalities granted tax immunities, of locally manufactured, assembled or repacked products whether paid for in foreign currency or not; Provided, further, that export sales of BOI-registered export trader may include commission income; Provided, finally, that exportation of goods on consignment shall not be deemed export sales until the export products consigned are in fact sold by the consignee.

Sales of locally manufactured or assembled goods for household and personal use to Filipinos abroad and other non-residents of the Philippines as well as returning Overseas Filipinos under the Internal Export Program of the government and paid for in convertible foreign currency inwardly remitted through the Philippine banking systems shall also be considered export sales. (Art. 23, E.O. 226)



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A.3. **Subcontractors** – are persons or firms who agrees or who have agreed with manufacturer-export to perform certain manufacturing operations for a specific cost or price agreed upon.

Section 24. Tax on BOI Registered Enterprises. – There is hereby imposed a business tax on enterprises registered with the BOI not covered or no longer exempt and whose goods or products are sold abroad and/or domestically, as follows:

1. The gross sales/receipts on goods or products sold domestically shall be subject to the business tax at rates prescribed under sections 15, 16 and 18 of this ordinance.
2. The amount of export sales shall be subject to the business tax under the following graduated tax table.

With gross sales or receipts For the preceding calendar year In the amount of	Amount of Tax Annually
Less than 100,000.00	108.00
100,000.00 or more but less than 200,000.00	217.00
200,000.00 or more but less than 300,000.00	433.50
300,000.00 or more but less than 500,000.00	643.00
500,000.00 or more but less than 720,000.00	852.00
720,000.00 or more but less than 1,000,000.00	1,076.50
1,000,000.00 or more but less than 5,000,000.00	2,242.50
5,000,000.00 or more but less than 10,000,000.00	3,214.50
10,000,000.00 or more but less than 20,000,000.00	5,382.00
20,000,000.00 or more but less than 30,000,000.00	7,475.00
30,000,000.00 or more but less than 50,000,000.00	10,764.00
50,000,000.00 or more but less than 75,000,000.00	16,146.00
75,000,000.00 or more but less than 100,000,000.00	20,930.00
For every 1,000,000.00 over 100,000,000.00	299.00

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A. Coverage. – As used herein:

A.1. **Registered enterprise** – shall mean any individual, partnership, cooperative, corporation or other entity incorporated and/or organized and registered with the Board of Investments (BOI) in accordance with Book I of Executive Order No. 226; Provided, however that the term “registered enterprise shall not include commercial banks, savings and mortgage banks, rural banks, savings and loans associations, development banks, trust companies, investment banks, finance companies, brokers and dealers in securities, consumer cooperatives and credit unions and other business organizations whose principal purpose or principal source of income is to receive deposits, lend or borrow money, buy and sell or otherwise deal, trade or invest in common or preferred stocks, debentures, bonds or other marketable instruments generally recognized as securities, or discharge other similar intermediary, trust or fiduciary functions. (Art. 11, E.O. 226)

A.2. **Pioneer enterprise** – shall mean a BOI-registered enterprise (i) engaged in the manufacture, processing or production, and not merely in the assembly or packing of goods, commodities or raw materials that have not been or are not being produced in the Philippines on a commercial scale or (ii) which uses a design, formula, scheme, method, process or system of production or transformation of any element, substance or raw materials into another raw material or finished goods which is new and untried in the Philippines, or (iii) engaged in the pursuit of agricultural, forestry and mining activities and/or services including the industrial aspects of food processing whenever appropriate, pre-determined by the BOI to be feasible and highly essential to the attainment of the national goal, in relation to a declared specific national food and agricultural program for self-sufficiency and other social benefits of the project, or (iv) which produces non-conventional sources or energy or uses or converts to coal or other non-conventional fuels or manufacturers equipment which utilize



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non-conventional fuels or sources of energy in its production, manufacturing or processing operations: Provided, that the final product in any of the foregoing instances, involves or will involve substantial use and processing of domestic raw materials, whenever available; taking into account the risks and magnitude of investment.

A.3. **Non-pioneer enterprise** – shall include all BOI-registered producer enterprises other than pioneer enterprises.

A.4. **Expansion** – shall include modernization and rehabilitation and shall mean increase of existing volume or value of production or upgrading the quality of the registered product or utilization of inefficient or idle equipment under such guidelines as the BOI may adopt.

B. Exemption of Pioneer and Non-Pioneer Enterprises.

B.1. Pursuant to Section 133 (g) of the LGC and Art. 221 (g) of its IRR, business enterprises certified to and registered with the BOI as pioneer or non-pioneer shall be exempt from local business taxes for a period of six (6) and four (4) years respectively, from the date of registration;

B.2. Starting January 1, 1992, pioneer and non-pioneer enterprises registered with the BOI prior to the effectivity of the LGC shall be exempt from local business taxes until the end of their six (6) and four (4) years exemption from the date of registration.

B.3. Pioneer and non-pioneer enterprises registered with the BOI on or after the effectivity of the LGC shall be exempt from local business taxes for a period of six (6) and four (4) years respectively, starting from the date indicated in the certificate or registration issued by the BOI; and



B.4. In the case of registered expanding firms, the gross sales/receipts directly arising from such expansion shall be exempt from local business taxes for a period stated in B.1. and B.2. above.

Section 25. Tax on Peddlers – Peddlers engaged in the sale of any merchandise or article of commerce within the City of Mandaue, shall pay an annual tax of FIFTY PESOS (P 50.00) only.

Section 26. Caterer's Tax – On gross receipts of proprietors and operators of cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carenderias or food caterers including clubs an annual tax on the gross sales/receipts of the preceding calendar year is hereby imposed as follows, from –

1. The sale of food, soft drinks or refreshments at **one-half of one percent (1/2 of 1%)**.
2. The sale of beer, wines and other liquor at **One percent (1%)**;
3. The sale of cigarettes and other tobacco products at **One percent (1%)**.

On the newly established business a tax of one-half (1/2) of one percent (1%) of the capital investment is hereby imposed.

Section 27. Tax on Real Estate Developers, Dealers and Lessors. – On real estate developers/dealers, lessors or sub-lessors of real estate including accessories, apartels, pension inns, apartments, condominiums, houses for lease, rooms and spaces for rent, a tax of **Forty percent of one percent (40% of 1%) per annum of the gross receipts/sales** for the preceding calendar year is hereby imposed.

There shall be imposed an annual tax on persons, without any sales office or marketing arm in the City of Mandaue, who leases or uses

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for a fee, warehouses or bodegas or any structure or edifice that is being used for the storage of goods and merchandise, in an amount equivalent to a month's rental but not less than one thousand pesos (P1,000.00) whichever is higher. Within a period or thirty (30) days from the perfection of the lease, storage or deposit contract, the owners or proprietors of such warehouse or bodega or any structure use to stored goods and merchandise for a fee, are required to report to the City Treasurer the existence of such a lease storage or deposit.

For owners of warehouses and/or bodegas who uses the same for the storage of his goods or merchandise, and the said owner does not have any sales office or marketing arm for his goods and/or merchandise within the City of Mandaue and annual tax equivalent to one percent of the inventory stock but not less than one thousand pesos (P1,000.00) is hereby imposed.

Multinational companies, without any branch of office in the City except a liason office therein, leasing a warehouse or bodega within the City of Mandaue are liable to pay a tax equivalent to two percent (2%) of the merchandise inventory stock but not less than Two Thousand Pesos (P2,000.00). Within a period of thirty (30) days from the perfection of the lease, storage or deposit contract, the owners or proprietors of such warehouses or bodegas or any structure used to store goods and merchandise for a fee, are required to report to the City Treasurer the existence of such a lease, storage or deposit. (N)

For newly started business the initial tax shall be one-half of one percent (1/2 of 1%) of the capital investment.

Section 28. Tax on Privately Owned Public Markets and Shopping Centers.

There is hereby imposed a tax of **One and one-half percent (1 1/2%)** of the gross receipt the preceding calendar year on owners or operators or privately-owned public markets and shopping centers.

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For newly started privately owned public markets and shopping centers, the tax shall be one-half of one percent (1/2 of 1%) of the capital investment.

Section 29. Tax on All Other Businesses. – All other business not specifically taxable in the preceding sections of this ordinance shall be imposed a tax of One-fourth of one percent (1/4 of 1%) of their gross sales/receipts preceding calendar year.

Newly started business under this section shall pay a tax of one twentieth of one percent (1/20 of 1%) of the capital investment.

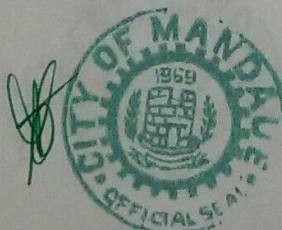
Section 30. Retirement of Business. – A business subject to tax pursuant to the preceding sections shall, upon termination thereof, submit a sworn statement of its gross sales/receipts for the current year. If the tax paid during the year were less than the tax due on said gross sales/receipts of the current year; the difference shall be paid before the business is considered officially retired.

For purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered for record purposes in the course of the renewal of the permit or license to operate the business.

The City Treasurer concerned shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose, the following procedural guidelines shall be strictly followed:

1. The City Treasurer shall assign every application for the termination or retirement of the business to an inspector in his office who shall go to the address of the business on record to

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verify if it is really no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the City Treasurer shall recommend to the mayor the disapproval of the application for the termination or retirement of said business.

2. Accordingly the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinances;
3. In addition, in the case of a new owner to whom sale or other form of conveyance transferred the business, said new owner shall be liable to pay the tax or fee for the transfer of the business to him.
 - (a) In case it is found that the retirement or termination of the business is legitimate, and the tax due therefrom be less than the tax due for the current year based on the gross sales/receipts the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
 - (b) The permit issued to a business retiring or terminating its operations shall be surrendered to the City Treasurer who shall cancel the same and record such cancellation in his books.

Section 31. Payment of Business Taxes. –

- a.) The taxes imposed under Section 15 shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line a business does not become exempt by being conducted with some other business, for which such tax has been paid. The person conducting the same must pay the tax on a business.



- b.) In case where a person conducts or operates two or more businesses mentioned in Section 15 of this ordinance which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- c.) In cases where a person conducts or operates two or more of the businesses mentioned in Section 15 of this ordinance which are subject to different rates of tax, the gross sales/receipts of each business shall be separately reported for the purpose of computing the tax due for each business.
- d.) Computation of tax due from business establishments with no sales declaration in their sworn statement shall be based on their capital investment or from latest prior year gross sales declaration in ascertaining their business tax liability, whichever is higher.
- An additional administrative fine of Five Hundred Pesos (P500.00) for every year shall be imposed on delinquent taxpayer who fails to renew his business permit or stops operation without retiring their business permit. In case of business establishments operating without the necessary permit, the penalties imposed under Section 45 paragraph 2 shall apply.
- e.) Under declared sales in prior years uncovered, shall be computed separately as new declared sales based on their corresponding rates imposed.

ARTICLE V. FEES AND CHARGES

Section 32. Imposition and Levy. – The City hereby imposes reasonable fees and charges on business and occupation and on the practice of any profession or calling, commensurate with the cost or regulation, inspection and licensing before any person may engage in such business or occupation or practice such profession or calling.



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A. **Mayor's Permit Fees** – are collected from individuals and corporations for the issuance of permit/s by the City Mayor or his duly authorized deputy or assistant in connection with an application to operate business, pursue an occupation or undertake an activity in the City of Mandaue.

1. Dealers in fermented liquors, distilled spirits and wines except wine houses:

a. Wholesale dealers of imported liquors	P 400.00
b. Retail dealers of domestic liquors	200.00
c. Wholesale dealers of domestic liquors	150.00
d. Wholesale dealers of fermented liquors	150.00
e. Retail dealers in domestic liquors	100.00
f. Retail dealers in fermented liquors	100.00
g. Wholesale dealers in vino liquors	50.00
h. Retail dealers tuba, basi, and/or tapuy	50.00

2. Dealers in tobacco

a. Retail leaf tobacco dealer	100.00
b. Wholesale leaf tobacco dealer	200.00
c. Retail tobacco dealers	100.00
d. Wholesale tobacco dealers	200.00

3. Owners or operators of amusement places and devices:

a. Night Clubs/Day Clubs	1,000.00
b. Super Clubs, Cocktail Lounge, Bars and Disco Houses, Beer Garden and other similar establishments	1,000.00
c. Cabarets, Dance Halls or Dancing Pavilions	500.00
d. Social Clubs/Voluntary Associations and Organizations	500.00
e. Skating rinks	500.00



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f. Bath houses, resorts and the like establishments	500.00
g. Sauna bath, sauna baths like establishments	500.00
h. Billiard halls, pool halls	
First table	100.00
Succeeding tables	50.00
i. Bowling establishments	1,000.00
j. Circuses, Carnivals, fun houses and the like	1,000.00
k. Merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries or similar contrivances and side shows booths per contrivance or booth	100.00
per contrivance or booth for the	
first 10 days	50.00/day
exceeding 10 days	20.00/day
l. Theaters and cinema houses	
Air conditioned	2,000.00
Non-Air Conditioned	1,000.00
Itinerants operators/day	50.00
m. Boxing stadia, auditoriums, gymnasiums, concert halls and other similar halls or establishments	1,000.00
Boxing, wrestling or martial arts exhibition per day/night	200.00
n. Race track establishment	500.00
o. Pelota, Tennis, Squash courts/courts	200.00
p. Jai-Alai or Coliseum establishments	2,000.00
q. Off track, or off fronton betting stations per device	500.00
r. Amusement devices/device	50.00
s. Music lounge and sing-a-long restaurants	1,000.00
4. Financial institution/lending institutions (pawnshops, banks, insurance companies savings and loan associations, financial and/or lending investors per establishments:)	
Main Office	4,000.00
Per Branch	2,000.00
Money shops per establishments	1,000.00

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5. Dealers in securities, including foreign exchange dealers	1,000.00
6. Educational Life Memorial Plan:	
Principal office	2,000.00
Per branch/agency	1,000.00
7. Subdivision operators	1,000.00
8. Private cemeteries/Memorial park	2,000.00
9. Boarding houses/Lodging houses	500.00
10. Dancing houses, judo karate schools, driving schools	500.00
11. Nursery, vocational and other schools not regulated by DECS	500.00
12. Driving range	500.00
13. Golf Links	1,000.00
14. Mini Golf Links	500.00
15. Polo Grounds	2,000.00
16. Private detective/security agencies:	
Principal office	500.00
For every locality where security guards are posted	100.00
17. On Delivery trucks or vans to be paid by manufacturer producers of the dealers in any product regardless of the number of trucks or vans	100.00
18. For maintaining window/display office	200.00
19. Promoters, sponsor or talent scouts	500.00
20. For holding stage shows, floor fashion shows payable by operators	500.00
21. For maintaining an office such as liason office, administrative office of professionals or similar with an area as follows:	
400 sq. m. or more	1,000.00
300 sq. m. but less than 400 sq. m.	800.00



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200 sq. m. but less than 300 sq. m.	600.00
100 sq. m. but less than 200 sq. m.	400.00
50 sq. m. but less than 100 sq. m.	200.00
less than 50 sq. m.	100.00
22. Travel Agency	1,500.00
23. For operating private warehouse or bodega of wholesalers, retailers, importers and exporters, except those whose business are duly licensed in the localities where such bodegas are located	1,000.00
24. Cold storage	300.00
25. Refrigerating cases	100.00
26. Lumberyards	500.00
27. Car exchange on consignment basis	1,000.00
28. Peddlers, except peddlers of tobacco and liquors	100.00
29. House to house promotional sales per salesman per day	100.00
30. Film shooting on location per day	100.00
31. Gun clubs	100.00
32. Judo karate clubs	500.00
33. On operators or Owners or Rice and Corn Mill engaged mainly in the milling of rice and corn belonging to other persons, based on the milling capacity, per machine:	

Type and Capacity	Annual Permit Fee
Corn mill with a milling capacity of not exceeding 100 cavans every 12 hours	50.00
Corn mill with a milling capacity of more than 100 cavans every 12 hours	50.00
“Kiskisan” type with milling capacity of 100 cavans or less of palay every 12 hours	50.00

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“Kiskisan” type with a milling capacity of more than 100 cavans of palay every 12 hours	100.00
“Cono” with a milling capacity of 100 cavans or less of palay every 12 hours	150.00
“Cono” with a milling capacity of more than 100 cavans but not exceeding 200 cavans of palay every 12 hours	150.00
“Cono” with a milling capacity of more than 200 cavans but not exceeding 300 cavans of palay every 12 hours	150.00
“Cono” with a milling capacity of more than 300 cavans but not exceeding 400 cavans of palay every 12 hours	200.00
“Cono” with a milling capacity of more than 400 cavans but not exceeding 500 cavans of palay every 12 hours	200.00
“Cono” with a milling capacity of more than 500 cavans but not exceeding 600 cavans of palay every 12 hours	200.00
“Cono” with a milling capacity of more than 600 cavans but not exceeding 700 cavans of palay every 12 hours	250.00
“Cono” with a milling capacity of more than 700 cavans but not exceeding 800 cavans of palay every 12 hours	250.00

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“Cono” with a milling capacity of more than 800 cavans but not exceeding 900 cavans of palay every 12 hours	250.00
“Cono” with a milling capacity of more than 900 cavans but not exceeding 1,000 cavans of palay every 12 hours	375.00
“Cono” with a milling capacity of over 1,000 cavans of palay every 12 hours	500.00
34. Cockpits	5,000.00
A. Additional fees and charges shall be paid by the Cockpit owner, operator or promoter on the following:	
Per cockfight (ordinary sultadas)	5.00
Per cockfight (derby)	10.00
Special permit fee for cockfight held per day Other than Sundays and Holidays	500.00
Holding of each derby cockfight to be paid by promoter	
a. 2 cock derby	250.00
b. 3 cock derby	500.00
c. 4 cock derby	750.00
d. 5 and above cock derby	1,000.00
e. International derby	5,000.00
B. Annual registration fee to be paid by each categorized cockfight personnel	
1. Operator, general manager, promoter	200.00



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- 2. Pit manager, referee, cashier, bet manager,
derby matchmaker 100.00
- 3. Bet taker and gaffer 50.00

In case of conflict between Section 32 (A.34) of this Ordinance and the provisions of Ordinance No. 029/98, the latter shall prevail.

35. Real estate lessors:

With gross receipts for the preceding calendar year of:

- a. Less than P1,000.00 100.00
- b. 1,000.00 or more and fraction thereof 500.00

36. On real estate dealers 1,000.00

37. On subdivision owners;

- a. On subdivision, based on the total area of the remaining lots as still titled in the name of subdivision owner, per sq. m. .05
- b. On condominiums, based on the total area of the remaining lots as still titled in the name of the subdivision owner, sq. m. .50

38. Special Permit for holding:

- a. Circus of menagerie parades or other parades using banners, floats or musical instruments, except civic, military or religious parade per/day 100.00
- b. Benefit ball/Dance, per day 100.00

39. All Occupations or callings subject to periodic inspections:

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a. For waiters, waitresses and cook helpers of restaurant and other eatery establishments, bakery helpers, store clerks, sales girls, salesmen, security guards and watchmen, orchestra/band conductors/ conductress, instructress of dancing, martial arts and physical fitness schools, butchers and butcher keepers, bakers, culinary specialist, singers, dancers, combo/band/ orchestra players of the day/night clubs, bars, restaurants, cocktail lounges, sing-a-long joints, beer gardens, dance halls and cabarets, hair dressers, barbers, beauticians, manicurist, pedicurist, tailors, dressmakers, private detectives or investigators, professional referees or umpires of boxing, basketball, softball, pelota, volleyball, and other athletic games or sports events of similar nature. 50.00

b. For bookkeepers, managers, supervisors, cashiers and personnel officers of hotels, restaurants, barbershops, massage clinics, sauna and steam baths, boarding houses, lodging houses, inns, pension houses, taverns, motels, night/day clubs, sing-a-long joints, condominiums, soda fountains, bars, cocktail lounges, dance halls, cabarets, dancing and physical fitness schools, fast food centers, food catering services, beer gardens, department stores and supermarkets, professional or instructors of schools for languages, review schools and all other schools not regulated or supervised by Department of Education, Culture and Sports (DECS). 70.00

40. All other businesses not specifically mentioned with capital investments as follows:

Less than 2,000	50.00
2,000.00 or more but less than 10,000.00	100.00
10,000.00 or more but less than 50,000.00	150.00

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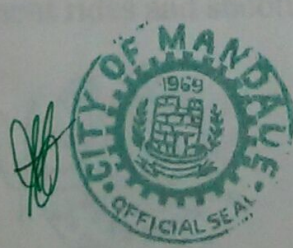
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50,000.00 or more but less than 100,000.00	225.00
100,000.00 or more but less than 200,000.00	375.00
200,000.00 or more but less than 300,000.00	525.00
300,000.00 or more but less than 400,000.00	600.00
400,000.00 or more but less than 500,000.00	675.00
500,000.00 or more but less than 600,000.00	750.00
600,000.00 or more but less than 700,000.00	825.00
700,000.00 or more but less than 800,000.00	900.00
800,000.00 or more but less than 900,000.00	975.00
900,000.00 or more but less than 1,000,000.00	1,050.00
1,000,000.00 or more but less than 10,000,000.00	1,500.00
Over 10,000,000.00	3,000.00

Section 33. Specific Violations. – The following acts or omissions shall constitute ground for application of the penalties provided for in Section 81 and 82 of this ordinance.

- (a) Non-issuance of or failure to Issue BIR Registered Invoices or Receipts – There is failure to issue invoice for the good sold, irrespective of the term, whether for cash, installment, and/or account, when the goods are already taken outside the store, establishment or delivering the same, directly or through any carrier, without the corresponding invoice having been issued therefor;
- (b) Using only delivery receipts, order slips, etc., other than the BIR registered invoices for goods sold or official receipts for the services rendered;
- (c) Using sales invoices or official receipts of the branch or principal office of the business establishment located outside the City of Mandaue even if the said invoices or receipts are registered with the BIR;

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- (d) Misdeclaration or Undervaluation of Goods Sold or Services Rendered – There is a misdeclaration when the goods sold or services rendered as reflected in the duplicate invoice is different from the original invoice. There is undervaluation when the amount in the duplicate is less than the amount in the original invoice.
- (e) Failure of any person, partnership, corporation or association to present for examination its books of accounts and other pertinent records.
- (f) Other practices through which the taxpayer may evade payment of the correct amount of tax due.

B. Service Charges

1. Garbage Service Charges

Rate of charges – Except as otherwise provided herein, garbage service charges shall be collected annually from every person (natural or juridical) engaged in business, profession, or occupation or any undertaking in the City of Mandaue in accordance with the following schedule:

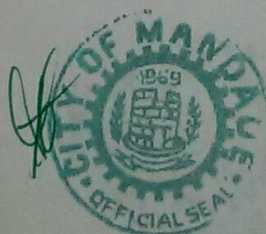
a. Aircraft and Watercraft companies

- 1. Main office 1,500.00
- 2. For every branch office 750.00

b. Amusement places

- 1. Amusement centers and establishments with coin operated machines, appliances, amusement rides and shooting galleries,

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side shows booths and other similar establishments with contrivances for the amusement of customer/per contrivance	15.00
2. Billiard or polls/per table	7.50
3. Bowling establishments	
a. Automatic/per lane	30.00
b. Non-automatic/per lane	22.50
4. Casinos	1,500.00
5. Circuses and carnivals and the like	375.00
6. Cockpits	750.00
7. Golf links and/or range	600.00
8. Gymnasiums	75.00
9. Membership clubs, associations & organizations	
a. serving foods, drinks and lodging facilities	600.00
b. serving foods, drinks without lodging facilities	300.00
10. Night/Day club, disco and other establishments	
a. Night clubs	750.00
b. Day clubs	450.00
c. Cocktail lounge/bars, beer garden, disco	300.00
d. Cabaret/Dance halls	225.00
e. Music lounges	300.00
f. Sing-a-long restaurants	300.00
11. Race tracks, jai-alai fronton, coliseum or similar establishments	750.00
for every off track/off fronton betting centers	150.00
12. Resorts or similar establishments	150.00
13. Sauna baths/massage clinics/per cubicle	30.00
14. Skating rink	150.00



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15. Stadia, Sport complexes	375.00
16. Theaters or cinema houses with sitting capacity of	
a. more than 2,000 persons	450.00
b. 500 to 2,000 persons	300.00
c. less than 500 persons	37.50
17. Pelota courts, Tennis courts and other similar nature	37.50
18. Electric and power companies	
1. Main office and/or each power plant	2,250.00
2. Every branch office thereof	750.00
19. Financial Institutions	
1. Banks	
a. Commercial Banks (Main office)	750.00
every branch thereof	225.00
b. Savings banks (Main office)	300.00
every branch thereof	75.00
2. Savings and loan associations, insurance companies, pawnshops:	
a. Main office	300.00
b. Every branch thereof	75.00
3. Financial lending investors and money shops:	
a. Main office	300.00
b. Every branch thereof	75.00
c. Authorized dealers of foreign currencies and stock brokers	150.00

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4. Gasoline Services filling stations

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|-----------------------------------------------|--------|
| 1. Having an area of 1,500 sq. m. or more | 225.00 |
| 2. More than 1,000 but less than 1,500 sq. m. | 187.50 |
| 3. Having an area of 1,000 sq. m. less | 150.00 |
| 4. Curb pumps and filling stations | 112.50 |

5. Private hospitals and medical clinics

- | | |
|-------------------------------|--------|
| 1. More than 500 persons/beds | 750.00 |
| 2. 301 to 500 persons/beds | 630.00 |
| 3. 151 to 300 persons/beds | 540.00 |
| 4. 101 to 150 persons/beds | 375.00 |
| 5. 76 to 100 persons/beds | 315.00 |
| 6. 51 to 75 persons/beds | 225.00 |
| 7. 25 to 50 persons/beds | 120.00 |
| 8. less than 25 persons/beds | 75.00 |
| Animal hospital and others | 150.00 |

g. Hotels, motels, apartels, pension inns, drive inns
boarding houses, lodging houses, dormitories,
dwellings and other spaces for lease or rents

1. Hotels:

a. Five star/per room

- | | |
|---------------|-------|
| 1. Single bed | 7.50 |
| 2. Double bed | 11.25 |
| 3. Suite | 15.00 |

b. Four star/per room

- | | |
|---------------|-------|
| 1. Single bed | 6.00 |
| 2. Double bed | 9.00 |
| 3. Suite | 12.00 |



- c. Three star/per room
 - 1. Single bed 4.50
 - 2. Double bed 6.75
 - 3. Suite 9.00
- 2. Motels, drive inns/per room 7.50
- 3. Hotels, apartels and pension inns;
 - a. With air condition/per room
 - 1. Single bed 4.50
 - 2. Double bed 6.00
 - b. Without air condition/per room
 - 1. Single bed 3.75
 - 2. Double bed 4.50
- 4. Boarding houses, lodging houses and dormitories
bed spaces (bed capacity) per bed 3.00

h. Institution of Learning

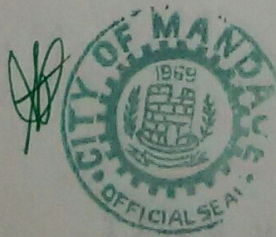
Private universities, college, school and educational or vocational institutions based on the total semestral enrollment as follows:

- a. 50,000 students or more 1,200.00
- b. 30,000 or more but less than 50,000 students 975.00
- c. 20,000 or more but less than 30,000 students 675.00
- d. 10,000 or more but less than 20,000 students 375.00
- e. 5,000 or more but less than 10,000 students 225.00
- f. 1,000 or more but less than 5,000 students 150.00
- g. 300 or more but less than 1,000 students 75.00
- h. below 300 students 37.50

i. Media facilities:

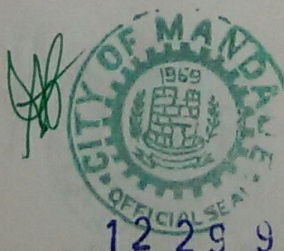
- 1. Newspapers, books or magazine publications:
 - a. Daily newspapers 225.00
 - b. Weekly magazine 150.00
 - c. Books and other magazine publications 75.00
- 2. Radio stations 150.00
- 3. T.V. Stations/Cable stations 225.00

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- j. Telegraph, teletype, cables and wireless communication companies
- | | |
|-------------------------|--------|
| 1. Main office | 450.00 |
| 2. Every branch/station | 150.00 |
- k. Telephone Companies
- | | |
|-------------------------|----------|
| 1. Main office | 2,250.00 |
| 2. Every branch/station | 750.00 |
- l. Terminal garage for bus, taxi and other public utilities
- | | |
|-------------------------------------------------------|--------|
| 1. With an area of 1,000 sq. m. or more | 375.00 |
| 2. With an area of 700 or more but less than 1,000.00 | 300.00 |
| 3. With an area of 500 or more but less than 700 | 225.00 |
| 4. With an area of 300 or more but less than 500 | 150.00 |
| 5. With an area less than 300 sq.m. | 75.00 |
- m. Peddlers, ambulant vendors, except delivery van/truck 7.50
- n. Administration offices, display offices and/or offices of professionals 30.00
- o. Private warehouse or bodega 75.00
- p. All other businesses and service agencies not specifically mentioned above
1. Manufacturers, producers and processors
- a. Factory with an aggregate area of:
- | | |
|------------------------------------------|----------|
| • 1,000 sq. m. or more | 1,875.00 |
| • 500 or more but less than 1,000 sq. m. | 1,275.00 |
| • 200 or more but less than 500 sq. m. | 900.00 |
| • 100 or more but less than 200 sq. m. | 675.00 |
| • 50 or more but less than 100 sq. m. | 450.00 |
| • 25 or more but less than 50 sq. m. | 150.00 |

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- less than 25 sq. m. 75.00
- b. Principal/branch or sales office with an aggregate area of:
- 1,000 sq. m. or more 600.00
 - 500 or more but less than 1,000 sq. m. 550.00
 - 200 or more but less than 500 sq. m. 300.00
 - 100 or more but less than 200 sq. m. 225.00
 - 50 or more but less than 100 sq. m. 150.00
 - 25 or more but less than 50 sq. m. 45.00
 - less than 25 sq. m. 15.00
2. Exporter/Importer 375.00
3. Brewers, Distillers, Compounders and Public eating places with an aggregate area of:
- 1,000 sq. m. or more 1,875.00
 - 500 or more but less than 1,000 sq. m. 1,275.00
 - 200 or more but less than 500 sq. m. 900.00
 - 100 or more but less than 200 sq. m. 675.00
 - 50 or more but less than 100 sq. m. 450.00
 - 25 or more but less than 50 sq. m. 150.00
 - less than 25 sq. m. 75.00
 - Carenderia 45.00
4. Owners or operators of businesses establishment rendering services:
- a. Business offices of general contractors; manpower services or employment agencies private detective agencies, advertising agencies with an aggregate area of:

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- 1,000 sq. or more 1,125.00
 - 500 or more but less than 1,000 sq. m. 825.00
 - 200 or more but less than 500 sq. m. 600.00
 - 100 or more but less than 200 sq. m. 375.00
 - 50 or more but less than 100 sq. m. 150.00
 - 25 or more but less than 50 sq. m. 75.00
 - less than 25 sq. m. 15.00
- b. Printers and publishers with an area of:
- 1,000 sq. m. or more 1,687.50
 - 500 or more but less than 1,000 sq. m. 1,125.00
 - 200 or more but less than 500 sq. m. 825.00
 - 100 or more but less than 200 sq. m. 600.00
 - 50 or more but less than 100 sq. m. 375.00
 - 25 or more but less than 50 sq. m. 150.00
 - less than 25 sq. m. 45.00
5. Independent wholesalers, dealers, distributors, repackers and retailers with an aggregate area of:
- 1,000 sq. m. or more 1,500.00
 - 500 or more but less than 1,000 sq. m. 1,050.00
 - 200 or more but less than 500 sq. m. 750.00
 - 100 or more but less than 200 sq. m. 450.00
 - 50 or more but less than 100 sq. m. 225.00
 - 25 or more but less than 50 sq. m. 120.00

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- less than 25 sq. m. 30.00

Garbage service charge for multiple businesses where two or more kinds of businesses subject to garbage service charges are conducted in one place, the charge to be collected shall be the highest rate plus 25% off.

Manufacturers, producers maintaining or operating principal offices, factories and/or sales office in the same premises – for purposes of collection of the garbage service charges under schedule p-1, manufacturers or producers maintaining their factory and principal or sales offices in the same premises shall pay the service charges based on the total aggregate area of such business premises at rate prescribe under schedule p (1-a) hereof.

2. Cemetery charges:

Rate of charges – Cemetery Charges shall be imposed at rates hereunder enumerated.

1. Permit to make major repairs on:
 - a. Monument or markers 50.00
 - b. Grave tombs 70.00
2. Permit for every embalmed cadaver registered 50.00
3. Permit for every embalmed cadaver used for scientific Study of students from medical and dental schools 500.00
4. Permit for cadaver disposition, etc.
 - a. Entrance from another municipality 25.00
 - b. Transfer to another municipality 25.00
 - c. Cremation 50.00
 - d. Exhumation 15.00
 - e. Burial 10.00
 - f. Cemetery fee 15.00
 - g. Disinterment 15.00
5. For each burial permit, for transport of remains, bones and ashes from Mandaue to other foreign countries and vice versa 600.00

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Disposition of proceeds: Proceeds realized therefrom will be used solely for services, maintenance and improvement of the cemetery.

C. Miscellaneous Fees

Applicability Clause – The assessment, collection and allocation of building permit fees, plumbing inspection and permit fees, electrical installation permit and inspection fees, mechanical installation and inspection, and such other levies as may be prescribed by the Department of Public Works, and Highways in the exercise of regulatory powers over public and private buildings and structures as the National Building Code of the Philippines, shall be governed by such Code and the rules and regulations promulgated thereunder, except for:

1. Sanitary inspection & health certificate fees

Sanitary Inspection Fee – Every owner or operator of business, industrial, commercial, or agricultural establishments, accessories, building or house for rent, shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public, upon payment to the Office of the City Treasurer of an **annual fee**, in accordance with the following schedule:

a. Aircraft & water companies	500.00
b. Financial institutions such as bank, pawnshops, Money shops, insurance company, dealers in Securities and Foreign Exchange dealers	
Main office	300.00
Every branch	200.00
c. Gasoline service/filling stations	500.00
d. Private hospitals	800.00
e. Medical & dental clinics & animal hospital	300.00
f. Dwellings and other spaces for lease or rent	300.00
1. Hotels, motels & pension houses & drive inns with	

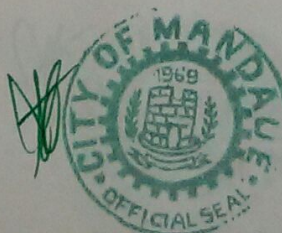


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• More than 150 rooms	800.00
• 100 to 149 rooms	600.00
• 50 to 99 rooms	400.00
• 25 to 49 rooms	200.00
• less than 25 rooms	150.00
2. Apartments/per door	40.00
3. Houses for rent	40.00
4. Dormitories/Lodging/Boarding houses with	
• More than 40 boarders/lodgers	500.00
• 15 to 39 boarders/lodgers	300.00
• less than 15 boarders/lodgers	200.00
g. Institutions of learning	600.00
h. Media facilities	200.00
i. Telegraph, teletype, cable and wireless communication companies	200.00
j. Telephone/electric and power companies (Main office)	400.00
k. Administration office, display office and/or office of professional	100.00
l. Peddlers	20.00
m. Lending Investors	200.00
n. All other business, industrial, commercial, agricultural Establishment not specifically mentioned above:	
• With an area of more than 1,000 sq. m.	800.00
• 500 or more but less than 1,000 sq. m.	600.00
• 200 or more but less than 500 sq. m.	400.00
• 100 or more but less than 200 sq. m.	300.00
• 50 or more but less than 100 sq. m.	200.00
• 25 or more but less than 50 sq. m.	100.00
• less than 25 sq. m.	60.00

For services rendered by the City Health Office, the following rates shall be imposed:

a. Stool Culture 160.00



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b. Sputum exam for non-TB symptomatic	20.00
c. Medical Certificate	30.00
d. Routine urinary analysis	30.00
e. Blood typing	50.00
f. Pregnancy Test	150.00
g. Weekly Social Hygiene	15.00

In case an individual, a partnership or a corporation conducts or operates two or more businesses in one place or establishment, the sanitary inspection permit fee shall be imposed on the business with highest rate.

Health Certificate Fee – Every person required by existing laws and regulations to secure health certificate from the City Health Office shall pay an annual fee of **Thirty pesos (P30.00)**. **Fees to be charged at the Mandaue City Hospitals shall be in accordance with the standard fee for Government Hospitals as set by the Department of Health per Dept. Order No. 188-B series of 1993.**

Time of Payment – The sanitary inspection and health certificate fees herein prescribed shall be paid at the office of the City Treasurer before any business or occupation may be lawfully begun or pursued and upon renewal of the same every year thereafter within the first 20 days of January.

Inspection of Business Establishment - Any establishment or place where business, occupation or privilege is conducted or exercised may at all times be subject to inspection by any official having to do with public health, welfare and safety and who has technical and official authority on such matters to see to it that the requirements of existing laws and applicable ordinances and/or rules and regulations are duly complied with. Upon the recommendation of the said official, the City Mayor for non-compliance with said requirements may revoke the license or permit of the business establishment. The owner or operator of the said establishment whose license or permit has been revoked for cause shall not be entitled to any refund for the unexpired portion of the license or permit.

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Contents of Sanitary Permit – Every permit issued shall show the name of the applicant, his nationality, civil status, address, nature of organization (whether sole proprietorship, partnership or corporation), location of the building and such other data as may be necessary.

The permit shall be granted for a period of not more than one year and shall expire on the 31st day of December following the date of issuance thereof, unless revoked or surrendered earlier.

2. Civil Registry Fees:

a. Marriage Fees

(i) application fee	20.00
(ii) license fee	20.00
(iii) solemnization fee	15.00

3. Registration of Documents or of Certified copies of documents on file in the civil registry :

a. Marriage Contract	30.00
b. Legal Separation	100.00
c. Divorce	200.00
d. Annulment of Marriage	100.00
e. Legitimation	25.00
f. Adoption:	
• Foreign	400.00
• Local	200.00
g. Voluntary Emancipation of Minors	50.00
h. Court decision recognizing or acknowledging natural children or impugning or denying recognition	100.00
i. Judicial determination or Paternity affiliation	100.00
j. Court decision on the custody of minors and guardian	100.00
k. Change of name	100.00
l. Aliases	100.00
m. Naturalization	400.00

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n. Repatriation or voluntary renunciation of citizenship	200.00
o. Registration of birth:	
(i) Within 30 days from date of birth	exempt
(ii) After 30 days from date of birth but not more than 6 months	50.00
(iii) After 6 months from date of birth but not more than one year	100.00
(iv) After one year	200.00
p. Birth Certificate:	
(i) For travel or visa	50.00
(ii) For domestic use	10.00
q. Death Certificate	10.00
r. For each death certificate change or corrected	15.00
s. Court decision or order to correct or change entry in any certificate of birth, marriage or death	100.00
t. Filing supplemental birth certificate	30.00
u. Photographic or photocopy of documents on file with the civil registry	10.00
v. Certified photo and/or true copy of registry, for registry records, for each 100 words	10.00
w. Locally requested ordinary certification	25.00
x. Locally rush certification	60.00
y. Locally requested certification by mail or through internet	50.00
z. Request for certification from abroad by mail or through internet	\$15.00
aa. Request certification from foreign embassies	100.00
bb. Authentication of certification by OCRG in Manila:	
• Timely registration	25.00
• Delayed registration	25.00
cc. Certificate of no marriage record (CERNOMAR)	
• Locally requested	80.00
• Request from abroad	\$20.00

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dd. Certification based on court decrees/legal instruments	
• Locally requested	60.00
• Request from abroad	\$20.00
ee. Registration of solemnizing officers:	
• First or initial registration	375.00
• Renewal of registration	150.00
• Additional copy of certificate of registration or request for verification	75.00
ff. Accreditation of travel agency	250.00
gg. Issuance of I.D. to travel agency liason	100.00
hh. Reconstruction of documents as requested by an LGU	2.00

The Civil Registrar may issue certified copies of documents free of charge for official use at the request of a competent court or other government agency.

No copying machine shall be allowed in any part of the premises of the Civil Registry other than those owned by the government of Mandaue City and no record of the Civil Registry may be brought outside of the said premises for photocopy purposes. Any violation of this prohibition shall be a ground for administrative sanction against the head of the office and/or the personnel responsible for the installation of the machine.

4. Secretary fees for the issuance of copies of official records and documents, except those copies furnished to other government offices and agencies for official business:

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-------|
| a. For every 100 words or fraction thereof, typewritten, excluding the certificate or other notation | 10.00 |
| b. Where the copy to be furnished is in a printed form, in whole or in part for each page (double this fee if there are two pages in a sheet) | 10.00 |
| c. For each certificate or correctness (with seal of office) written on the copy or attach thereto | 10.00 |

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|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| d. | For certifying the official act of a municipal judge or other judicial certificate with seal | 10.00 |
| e. | For certified copies of any paper, records, decree, judgment or entry or which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for every hundred (100) words. | 10.00 |
| f. | For certification of Xerox copies reproduced by copying machine, per page | 10.00 |
| g. | For certification of photography, per page | 10.00 |

5. Additional Services:

- | | | |
|----|----------------------------------------------------------------------------------------------------------|-------|
| a. | For the issuance of local tax clearance certificate: | |
| | • For passport | 20.00 |
| | • For court case | 10.00 |
| | • For all other purposes | 10.00 |
| b. | Registration of Foreign decree by adoption | 50.00 |
| c. | For annotation and/or correction of entries in the civil registry document | 15.00 |
| d. | Registration of any other legal document for record purposes | 15.00 |
| e. | Registration of affidavit and/or oath of allegiance of naturalized Filipino citizen | 50.00 |
| f. | Blank application forms for marriages | 10.00 |
| g. | Certificate of filing marriage application and other supporting papers | 10.00 |
| h. | Application for processing with regard to backpay claims | 10.00 |
| i. | For verification of any particular civil registry document | 10.00 |
| j. | Fee for consultation and examination of questioned documents by the Cebu Police Department, per document | 10.00 |
| k. | Prescribed sign for liquor license, supplied by Liquor Licensing Commission | 20.00 |
| l. | Social hygiene examination fee, per examination | 15.00 |
| m. | Caroling during Christmas Season, per season | 20.00 |



6. Police Clearance Fees:

- | | |
|----------------------------------------------------|--------|
| a. For tourist passport or visa | 100.00 |
| b. For working passport or visa | 50.00 |
| c. For firearm permit application | 200.00 |
| d. For application to acquire Filipino citizenship | 500.00 |
| e. For change of name | 50.00 |
| f. For Police reports | 10.00 |
| g. For all other purposes not herein mentioned | 10.00 |

Police clearances issued to violators of traffic rules, those charged with criminal offenses and all those cases wherein such clearance is required by virtue of police regulations are excluded in the above enumeration.

7. Permit fee for storage of flammable, combustible or explosive substances:

- a. Flammable liquids with flash point at 20oF or below such as gasoline and other carbon besolphide, naphtha, benzol, allodin and acetane: per gallon 1.00
In no case shall the permit fee be less than P20.00 nor more than P1,000.00.
- b. Flammable liquids with flash point at above 20oF and below 70oF such as alcohol, amyl acetate, toluol, ethyl acetate: per gallon 1.00
In no case shall the permit fee be less than P20.00 nor more than P500.00.
- c. Flammable liquids with flash point at 20oF to 200oF such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, and cleaning solvent, polishing liquids: per gallon 0.05
In no case shall the permit fee be less than P20.00 nor more than P1,000.00.
- d. Flammable liquids with flash point of over 200oF when subject to spontaneous ignition or is artificially heated to a temperature equal to or higher than its flash point



such as more than petroleum, oil, crude oil, others: per gallon 0.05

In no case shall the permit fee be less than P20.00 nor more than P500.00.

e. Flammable gases such as acetylene, hydrogen, calgas, and other flammables in gaseous form, except liquified petroleum gas and other compressed gases: per gallon 0.05

In no case shall the permit be less than P20.00 nor more than P500.00.

f. Combustible solids:

(i) Calcium carbide, per kilogram 0.05

In no case shall the permit fee be less than P20.00 nor more than P500.00.

(ii) Pyrolyxin, per kilogram 0.20

In no case shall the permit fee be less than P20.00 nor more than P500.00.

(iii) Matches per kilogram 0.05

In no case shall the permit be less than P20.00 nor more than P300.00.

(iv) Nitrate, Phosphorous, Bromine, Sodium, picric acid, and other hazardous explosive, corrosive, oxidizing and lachrymatory properties: per kilogram 0.20

In no case shall the permit fee be less than P20.00 nor more than P200.00.

(v) Shredded combustible materials such as wood shavings (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials: per kilogram 0.10

In no case shall the permit fee be less than P20.00 nor more than P100.00.

(vi) Tar, resin, waxes, copra, rubber, coal, bituminous coal and similar combustible materials: per kilogram 0.07

In no case shall the permit fee be less than P20.00 nor more than P100.00.

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8. Animal Fees:

a. License fee:	
• Dog	15.00
• Cat	15.00
b. Vaccination fee:	
• Dog	100.00
• Cat	100.00
c. Impounding fee:	
• Horse	70.00
• Cattle/Carabao	70.00
• Dog	50.00
• Pig	30.00
• Goat	15.00
• Fowl	5.00
d. Feeding fee (per day):	
• Horse/Cattle/Carabao	60.00
• Dog	40.00
• Pig	30.00
• Goat/Sheep	10.00
• Fowl	5.00

Provided that no vaccination fees shall be imposed if the animal owner brings his own vaccine.

9. On billboards, signboards, advertisement:

a. Billboards or signboards for advertisement of business per square meter or fraction thereof:	
1. Single face	30.00
2. Double face	50.00
b. Billboards or sign for professionals, per square meter or fraction thereof	50.00
c. Billboards, signs, or advertisements for business and profession painted on any building or structure or otherwise separated or detached therefrom, per square	

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- meter or fraction thereof 30.00
 - d. Advertisements by means of placards, per square meter or fraction thereof 50.00
 - e. Additional permit fee of P20.00 per square meter or fraction thereof shall pay fraction billboard or signboard under items a. to d. above, where electric or neon lights are used for such billboard or signboard.
 - f. Advertisement or promotions by means of vehicles, balloons, kites, etc. with or without loud speakers per day or fraction thereof 50.00
 - g. Advertisement for business or professionals by means of slides in movies, payable by movie house owners or operators, per slide 100.00
- 10. Permit fees for business establishment holding promotional or special sales or offers such as "baratillos", anniversary sales, Christmas sales, school opening sales, graduation sales and the like, per day 20.00**
- 11. Zoning fee for services rendered by the Department of Planning and Development, payable to the City Treasurer, based on capital, at the following rates:**

Capital Investment	Annual Fee
Less than 1,000.00	20.00
1,000.00 but less than 5,000.00	40.00
5,000.00 but less than 10,000.00	60.00
10,000.00 but less than 50,000.00	80.00
50,000.00 but less than 100,000.00	100.00
100,000.00 but less than 150,000.00	150.00
150,000.00 but less than 200,000.00	180.00
200,000.00 but less than 250,000.00	200.00
250,000.00 but less than 300,000.00	250.00

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300,000.00 but less than 350,000.00	300.00
350,000.00 but less than 400,000.00	350.00
400,000.00 but less than 450,000.00	400.00
450,000.00 but less than 500,000.00	450.00
500,000.00 but less than 1,000,000.00	500.00
1,000,000.00 and over	550.00

12. Fee for changes of location, business name or permittee of business **30.00**

13. Foods and drugs fees – To be collected from food and drugs stores, drug manufacturers and drug laboratories:

Capital Investment	Annual Fee
Not more than 5,000	20.00
5,000.00 but not more than 20,000.00	30.00
20,000.00 but not more than 50,000.00	40.00
50,000.00 but not more than 100,000.00	50.00
100,000.00 but not more than 500,000.00	100.00
500,000.00 and above	150.00

When business is Deemed Finally Closed – Every permit shall cease to be in force upon revocation or surrender thereof, or upon closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally closed, only upon payment of all taxes, fees and charges due thereon.

Section 34. Fees for Sealing and Licensing of Weights and Measures. –

Rates of fees - Any person, partnership or corporation, engaged in the business of selling goods or merchandise that are measurable by instruments or weights and measures shall have such instrument sealed and licensed before they may be used in the business and for said purpose, shall pay to the City Treasurer the corresponding fees in accordance with the following schedules, exclusive of the sticker seals which shall be issued at cost, viz:

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- a. For sealing linear metric measure:
 - Not over one meter 5.00
 - Over one meter 8.00
- b. For sealing metric measures of capacity:
 - Not over ten liters 5.00
 - Over ten liters 8.00
- c. For metric instruments of weights with capacity of:
 - Not more than 30 kg. 10.00
 - More than 30 kg but not more than 300 kg 15.00
 - More than 300 kg but not more than 3000 kg 20.00
 - More than 3000 kg 30.00
- d. For sealing apothecary balance or other balances of precision, the fee in accordance with sub-section (c) above shall be doubled.
- e. For sealing scale a balance with complete set of weights for use therewith free
 - For each extra weight 0.50
 - For each and every re-testing and re-sealing of weights and measures instruments outside the office, upon request of the owner or operator shall be collected for each instrument of weight and measure 5.00

Requirement of Annual Testing and Sealing – To ensure that all instrument of weights and measures used in business establishments are accurate and reliable at all times, all such instruments shall be brought for testing and sealing to the Office of the City Treasurer **on or before January 31 of each year**. It shall be the duty of the City Treasurer to keep complete sets of secondary standards of weight and measures in his office, as required by law. If the instruments brought for testing and sealing are found to have been tampered, or if such instruments vary from the secondary standards to such a magnitude as to impair their utility, the same shall be confiscated and destroyed in the presence of the City Auditor or his authorized representative.

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The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the City.

Duty of Owner to Keep Official Receipts Evidencing Payment of Weights and Measure Fees - It shall be the duty of owners of instruments of weights and measures used in the business to keep the official receipts issued for the sealing, testing and licensing of every such instrument, and to present the said receipts, whenever required to do so, for inspection by the City Treasurer or his duly authorized deputies.

Penalties for Fraudulent Practices – Fraudulent practices relative to weights and measures and corresponding penalties:

a.) Fraudulent practices relative to weights and measures – Any person, other than the official sealer of weights and measures:

1. Who places an official tag or seal upon any instrument or weights and measures, or attaches it thereto: or
2. Fraudulently imitates any mark, stamps, or brand, tag or other characteristic sign used to indicate that the weights and measures have been officially sealed; or,
3. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
4. Who makes or knowingly sells or uses any false or counterfeit stamps, tag, certificate or license, or any dye for printing or making stamps, tags certificates or license or for sealing and licensing of Weights and Measures instruments; or,
5. Who alters the written or printed figures or letters on any stamp, tag, certificate of license used or issued; or

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6. Who has in his possession on any such false, counterfeit, restored or altered stamp, tag, certificate, or license for the purpose of using or re-using the same in payment of fees or charges herein imposed; or,
7. Who procures the commission of any such offense by another – shall for each offense, be fined by not less than two hundred pesos (200.00) nor more than ten thousand (10,000.00) pesos or imprisonment for not less than one month nor more than five years or both such fine and imprisonment at the discretion of the court.

b. Unlawful possession or use of instrument not sealed before using and not sealed within twelve months (12) from last sealing:

Any person making a practice of buying or selling goods by weights and measures or of furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unsealed scale, balance, weight or measure and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight and measure that has not been officially sealed, or if previously sealed, the license has expired and was not renewed in due time, shall be punished by a fine of not exceeding five hundred (P500.00) pesos or by imprisonment of not exceeding one (1) year, or both at the discretion of the court.

If however, such scale, balance, weights or measures, has been officially sealed at some previous time and the seal, and tag officially affixed thereto remain intact and in the same position and condition which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measures be sealed and the owner, possessor or user of the same shall be subject only to a surcharge equal to five (5) times

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the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the City Treasurer in the same manner as the regular fees are collected and accounted for sealing such instruments.

c. Alteration or fraudulent use of instrument of weights and measures:

1. Any person, who with a fraudulent intent, alters any scale or balance, weights or measure after it is officially sealed, or who knowingly uses any false scale or balance, weight or measure, whether sealed or not, shall be punished by a fine of not less than four hundred pesos (P400.00) nor more than four thousand pesos (P4,000.00) or by imprisonment of not less than three months (3) nor more than two years (2) or both at the discretion of the court.
2. Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine the truly the weight and measure of any article bought or sold by weight or measures thereof, shall be punished by a fine of not less than four hundred pesos (P400.00) nor more than two thousand pesos (P2,000.00) or by imprisonment of not less than 3 months nor more than two years (2), or both such fine and imprisonment.

Administrative penalties - The City Treasurer may compromise the following acts or omissions not constituting fraud:

- a. Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument
 1. When correct 150.00
 2. When incorrect but within tolerable allowance to defect or short measures 300.00



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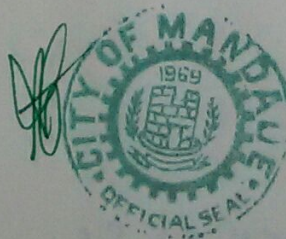
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- b. Failure to produce weights and measures tag to license or certificate upon demand but the instrument is duly registered:
- | | |
|------------------------------------------------------------------------------|--------|
| 1. When correct | 100.00 |
| 2. When incorrect but within tolerable allowance to defect or short measures | 200.00 |
- c. Any person found violating any of these two (2) provisions for the second time shall be fined twice the above rates of penalty.

Section 35. Fishery Rentals, Fees and Charges. –

Rate of Rentals. The rate of fishery rentals within Mandaue for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster beds, or catch “bangus” fry or “kawag-kawag” or fry of any other species of fish for propagation, if there are no interested bidders in the public auction, are as follows:

- a. Erection of fish corals in the sea/per year:
- | | |
|----------------------------------------------|----------|
| Less than three (3) meters deep | 45.00 |
| Three meters or more but less than 5 meters | 90.00 |
| Five meters or more but less than 8 meters | 300.00 |
| Eight meters or more but less than 10 meters | 540.00 |
| Ten meters or more but less than 15 meters | 750.00 |
| Fifteen meters or more | 1,200.00 |
- b. Operation of fishponds or oyster culture beds/hectare 5.00
- c. Catching of bangus fry/kawag-kawag:
- | | |
|-----------------------------------------------|----------|
| Less than 1,000 sq. m. | 750.00 |
| 1,000 sq.m, or more but less than 2,000 sq.m. | 1,200.00 |
| 2,000 sq.m. or more but less than 4,000 sq.m | 2,250.00 |
| 4,000 sq.m. or more but less than 6,000 sq.m. | 3,300.00 |
| 6,000 sq.m. or more but less than 8,000sq.m. | 4,500.00 |
| 8,000 sq.m or over | 6,000.00 |



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d. 1. Fish corals or fishpens in inland fish waters with an area of:

Less than 500 sq.m.	150.00
500 sq.m. or more but less than 1,000 sq.m.	300.00
1,000 sq.m. or more but less than 5,000 sq.m.	540.00
5,000 sq.m. or more but less than 10,000 sq.m.	750.00
10,000 sq.m. or more	1,200.00

2. For the grant of privilege to take fish from the city
Waters with nets, traps or other fishing gears 15.00

3. For the operation of fishing vessels of three tons
or less 22.50

ARTICLE VI. COMMUNITY TAX

Section 36. Individuals Liable to Community Tax. – Every inhabitant of Mandaue, 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 owns real property with an aggregate assessed value of one thousand pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five pesos (P5.00) and an annual additional tax of one peso (P1.00) for every one thousand pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

In case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earning upon derived by them.

Section 37. Juridical Person Liable to Community Tax. - Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the City of Mandaue shall pay an annual community tax of Five Hundred Pesos (P500.00) and an

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annual additional tax which in no case shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

- (1) For every Five Thousand Pesos (P5,000.00) worth of real property in the City of Mandaue owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of Mandaue City --- P2.00
and;
- (2) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from its business in Mandaue City during the preceding year ----- P2.00
- (3) For sales of business establishment with head offices outside Mandaue City with branches and liason offices operating within its jurisdiction P2.00

The dividends received by a corporation from another corporation however shall, for the purpose of the additional tax, be considered a part of the gross receipts or earnings of said corporation.

Section 38. Exemptions. – The following are exempt from the community tax:

- (1) Diplomatic and consular representatives; and
- (2) Transient visitors when their stay in Mandaue City does not exceed three (3) months.

Section 39. Time for Payment, Penalties for Delinquency.

(a). The community tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for his community tax on the day he reaches such age or upon the day the exemption ends. However, if a person

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reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the Community tax without becoming delinquent.

(b). Persons who come to reside in Mandaue City or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not subject to the Community Tax for the year.

(c). Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the Community Tax without becoming delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subject to the Community Tax for that year. If the tax is not paid within the time prescribed above there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the date due until it is paid.

Section 40. Community Tax Certificate. – A community tax certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax for upon payment of One Peso (P1.00)

Section 41 Printing of Community Tax Certificates and Distribution of Proceeds. -

(a) The Bureau of Internal Revenue shall cause the printing of Community Tax Certificates and distribute the same to the City through the City Treasurer in accordance with the prescribed regulations. The proceeds of the tax shall accrue to the general funds of the city and barangays except a portion thereof, which shall accrue to the general fund of the National Government to cover the actual cost of printing and distribution of the forms

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and other related expenses. The City Treasurer concerned shall remit to the national treasurer the tax within ten (10) days after the end of each quarter.

(b) In his collection duty, the City Treasurer shall deputize the barangay treasurer to collect the community tax in their respective jurisdictions. However said deputized shall be limited to the community tax payable by individual taxpayers and shall be extended only to barangay treasurers who are properly bonded in accordance with existing laws.

(c) The proceeds of the community tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of the city. However, proceeds of the community tax collected through the barangay treasurers shall be apportioned as follows:

- (1) Fifty percent (50%) shall accrue to the general fund of the City;
- (2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

Section 42. Presentation of Community Tax Certificate on Certain Occasions.

(a) When an individual subject to the Community Tax acknowledges any document before a notary public; takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public funds; transacts other official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, corporation with whom such transaction is made or business



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done or from any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

The presentation of Community Tax Certificate shall not be required in connection with the registration of a voter.

- (b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the Community Tax Certificate.
- (c) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 43. Authority to Deputize Barangay Treasurers. - The City Treasurer is hereby authorized to deputize the barangay treasurers to collect the community tax in their respective jurisdiction. However, said deputation shall be limited to the community tax payable by individual taxpayers and shall be properly bonded in accordance with existing laws.

ARTICLE V11. ADMINISTRATIVE PROVISIONS

Section 44. Situs of the Tax.

- (a) For purposes of collection of the taxes under Section 15 of this Ordinance, manufacturers, assemblers, repackers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers, distributors, dealers, contractors, banks, and other financial



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institutions, and other businesses, maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the city where such branch or other sales outlet is located. In cases where there is no such branch or sales outlet in the city or municipality where the sale or transaction is made, the sale shall be duly recorded in the principal office and the taxes due shall accrue and shall be paid to such city or municipality.

- (b) The following sales allocation shall apply to manufacturers, assemblers, contractors, producers and exporters with the factories, project offices, liason offices, plants and plantations in the pursuit of their business.
1. Thirty percent (30%) of all sales recorded in the principal office shall be taxable by the City where the principal office is located; and
 2. Seventy percent (70%) of all sales recorded in the principal office shall be taxable by the City or municipality where the factory, project office, plants or plantation is located.
- (c) In case of a plantation located at a place other than the place where the factory is located, said seventy percent (70%) mentioned in sub-paragraph (2) of sub-section (b) above shall be divided as follows:
1. Sixty percent (60%) to the City where the factory is located;
 2. Forty percent (40%) to the City or municipality where the plantation is located.
- (d) In cases where a manufacturer, assembler, producer, exporter or contractor has two (2) or more factories, project offices, liason offices, plants or plantations located in different localities, the

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seventy percent (70%) sales allocation mentioned in subparagraph (2) of sub-section (b) above shall be divided among the localities where the factories, project offices, liason offices, plants and plantations are located in proportion to their respective volume of production during the period for which the tax is due.

- (e) The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, liason office, plant or plantation is located.

Section 45. City Taxes, Fees and Other Charges, Incidence Of. - No person shall be issued a permit or license to engage in or pursue any occupation or calling, or conduct and maintain any business, or exercise any privilege within the territorial limits of the City, without first having paid the corresponding taxes, fees, or charges therefor.

Persons (juridical or natural) found to be operating a business or exercising a profession, occupation or calling, without the necessary permit are subjected to an administrative fines and penalties as prescribed below:

Corporation, Partnership or Association	-	P 5,000.00
Sole Proprietorship	-	1,000.00
Exercise of profession, occupation or calling-		200.00

Furthermore, persons responsible thereto must be held liable for unpaid taxes for every kind of business in prior years and prosecuted for the evasion in accordance with the law governing such act at the discretion of the City Mayor through the City Treasurer.

Section 46. Application for License or Permit: False Statements.

Except as otherwise provided, any person desiring to engage in any business, trade, occupation or calling shall first submit a written application therefor, or a form prescribed for the purpose, to the City Mayor, for the corresponding permit. The application shall state the name, citizenship of

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applicant, the business style or name, if any, a full description of the business, trade, occupation or calling, the particular place where the same shall be conducted, and such other pertinent information and data as may be required. If the applicant deliberately makes false statements regarding his business, trade, occupation or calling, the City Mayor may revoke the license or permit and the applicant or license may be prosecuted in accordance with the penal laws.

Section 47. Issuance of License - No license or permit shall be issued or granted by the City Mayor, unless the applicant therefor presents the official receipts evidencing the payment of the corresponding taxes or fees, and such other requirements provided for elsewhere in this ordinance.

In addition to the requirements stated in the next preceding paragraph, no business license shall be issued without first presenting a realty tax clearance for all real properties located within the territorial limits of the CITY OF MANDAUE owned by the proprietor of a single proprietorship business or by the managing partner of a partnership firm or by a corporation doing business in Mandaue City.

Section 48. Term of License or Permit. - No license or permit for any business, trade, occupation or calling shall be granted for a period of more than one year. Every license or permit thus granted shall took effect from the date of issue and shall expire on the date specified therein but not beyond December 31 of the year in which it is issued.

Section 49. Place of Business. - Unless its nature requires otherwise, business trade, occupation or calling licensed under this ordinance shall be conducted or exercised only in the place specified in the license or permit. Any person who desires to conduct the same kind or line of business, trade, occupation or calling in any place other than that specified in said license or permit shall secure a separate license or permit for such business, trade, occupation or calling and pay the corresponding tax and/or fee imposed under this ordinance. A business with unexpired license may be transferred to another site within the City without additional tax, but only with previous

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approval by the City Mayor, and upon payment of the corresponding zoning and permit fees.

Section 50. Production or Exhibition of Mayor's Permit and Official Receipt Payment. - The Mayor's permit as well as the official receipt showing payment of the fixed tax, fee or charge shall be exhibited conspicuously in or at the place where the business occupation or privilege is conducted or exercised. In the case of peddlers or travelling agents or other persons having no fixed place of business, such permit and receipt shall be kept in the physical possession of the holder, or his authorized representative, for instant production or exhibition upon demand by the authorities.

Section 51. Issuance of Sales Invoices and Receipts. - It shall be the duty of every person, firm or corporation engaged in any business to issue the proper invoice for all goods, merchandise or materials sold including services rendered and to issue the corresponding official receipt for all payments received by the business.

Section 52. Keeping of Books of Accounts. - Any person doing business within the territorial jurisdiction of the City of Mandaue shall keep books of accounts wherein all transactions and results of business operations are shown and from which all taxes, charges, and fees due the city may readily and accurately be determined any time of the year; provided, however that any such person who already keeps books of accounts in pursuance with the provisions of the National Internal Revenue Code, shall no longer be required to keep separate books for purposes of this Ordinance. However, such books of accounts shall be registered at the City Treasurer's Office.

Section 53. Public Utility Charges, Toll Fees or Charges. - The Sanggunian shall prescribe the terms and conditions and fix the rates for the use of public utilities owned, operated and maintained by the City, and the imposition of toll fees or charges for the use of any public road, pier or wharf, waterway, bridge, ferry or telecommunication system funded and constructed by the City: Provided, that no such toll fees or charges shall be

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collected from officers and enlisted men of the Armed Forces of the Philippines and member of the Philippine National Police on mission, post office personnel delivering mail; physically handicapped, and disabled citizens who are sixty-five (65) years or older.

Section 54. Tax Period and Manner of Payment. Unless otherwise provided in this Ordinance, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

Section 55. Accrual of Tax. – Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

In the cases of a newly started business falling under sections 15, 16, 17, 18, 19, 23, 24, 26, and 29 provided herein the tax shall be fixed by the quarter. However, in the succeeding quarters of the year the business started to operate, the basis for computation of the tax shall no longer be the initial investment but the gross sales or receipts of the immediately preceding quarter.

Section 56. Time of Payment. – Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. The sanggunian may, for a justifiable reason or cause, extend the time for payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months. Such taxes may be paid in quarterly installments.

Section 57. Surcharges and Penalties on Unpaid Taxes, Fees, or Charges. – There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at a rate of two percent (2%) per month of the unpaid taxes, fees or

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charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 58. Interest on Other Unpaid Revenues. – Where the amount of any other revenue due the City, except voluntary contribution or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest thereon at the rate not exceeding two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 59. Collection of Local Revenues by Treasurer. - The City Treasurer or his duly authorized deputies shall collect all local taxes, fees, and charges.

The City Treasurer may designate his deputy to collect local taxes, fees or charges. In case a bond is required for the purpose, the city government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Ordinance.

Section 60. Examination of Books of Accounts and Pertinent Records of Businessmen by Local Treasurer. - The City Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books of accounts, and other pertinent records of any person, partnership, corporation or association subject to local taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee, or charge. Such examination shall be made during regular business hours, only once for every tax period, and shall be certified to by the examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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In case the examination herein authorized is made by a duly authorized deputy of the local treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the revenue district office of the Bureau of Internal Revenue shall be made available to the City Treasurer, his deputy or duly authorized representative.

Section 61. Authority of City Treasurer to Promulgate Rules and Regulations. - The City Treasurer shall have the authority to promulgate such rules and regulations as may be necessary for the effective implementation of the provisions of this ordinance.

Section 62. Authority of the City Treasurer to Compromise. - Except as otherwise provided, for violation of any provision of this Ordinance and before the corresponding complaint shall have been filed in the proper court, the City Treasurer may impose a compromise penalty of FIVE HUNDRED PESOS (P500.00) per count.

Section 63. Civil Remedies for Collection of Revenues. - Application of this section- The provision of this section and the remedies provided herein may be availed of for the collection of any delinquent local tax, fee, charge or other revenue.

Section 64. Local Government's Lien. - Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished

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upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 65. Civil Remedies for Collection of Delinquencies. - The civil remedies for the collection of local tax fees or charges and related surcharges and interest resulting from delinquency shall be:

- (1) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in the rights to personal property, and by levy upon real property and interest in or rights to real property, and
- (2) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the City.

Section 66. Distraint of Personal Property. - The remedy by distraint shall proceed as follows:

- (1) Seizure - Upon failure of the person owning any local tax, fee, or charge to pay the same at the time required, the city treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the city treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted



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personal property shall be sold at public auction in the manner herein provide for.

- (2) Accounting of distrained goods – the officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whom possession of the goods, chattels or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (3) Publication – The owner shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the City specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor on the property herein above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the office of the chief executive of the City.
- (4) Release of distrained property upon payment prior to sale - If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the good or effects distrained shall be restored to the owner.
- (5) Procedure of sale – At the time any place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the local treasurer shall make a report of the proceedings in writing to the local chief executive concerned.

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Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the City for the amount of the assessment made thereon by the committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

- (6) Disposition of proceeds – The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

Section 67. Levy on Real Property – After the expiration of the time required to pay the delinquent tax, fee or charge, real property may be levied on, before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the city treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge and penalty due from him. Said certificate shall operate with the force of a legal execution. Writing upon said certificate the description of the property upon which levy is made shall effect levy. At the same time, written notice of the levy shall be mailed to or served upon the assessor and the Registrar of Deeds of the City who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to

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which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer shall within thirty (30) days after the execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the levying officer to the sanggunian.

Section 68. Advertisement and Sale. – Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the city. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the city building, or on the property to be sold, or at any other place as determined by the City Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sanggunian, and which shall form part of his records. After consultation with the sanggunian, the city treasurer shall make and deliver to the purchaser a certificate of sale showing the proceedings of the sale, describing the property sold, stating the name of the

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purchaser and setting out the exact amount of all taxes fees, charges, and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The City Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Title, including the preservation of transportation in case of the personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvement thereon.

Section 69. Redemption of Property Sold. - Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the city treasurer of the total amount of taxes, fees or charges and related surcharges, interests or penalties, from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such shall invalidate the certificate of redemption from the city treasurer or his deputy.

The City Treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two (2%) percent per month herein provided for, the portion of the cost of sale and, other legitimate expenses incurred by him and said property, thereafter shall be free from the lien of such taxes, fees or charges, related surcharges, interests and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

Section 70. Final Deed to Purchaser. - In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes fees, charges, related surcharges, interests, and

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penalties. The deed shall succinctly recite the proceedings upon which the validity of the sale depends.

Section 71. Purchase of Property by the City for Want of Bidder. - In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the city treasurer conducting the sale shall purchase the property in behalf of the City to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the city treasurer the full amount of the taxes, fees, charges and related surcharges, interest or penalties, and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City.

Section 72. Resale of Real Estate Taken for Taxes, Fees, or Charges. - The Sanggunian shall, by ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Section at public auction. The proceeds of the sale shall accrue to the general fund of the City.

Section 73. Collection of Delinquent Taxes, Fees and Charges or Other Revenues through Judicial Action. - The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The City Treasurer shall file the civil action within the period prescribed in Art. 284 of the Rules and Regulations Implementing the LGC of 1991.

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Section 74. Further Distraint or Levy. – The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

Section 75. Personal Property Exempt from Distraint or Levy. - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

- 1) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- 2) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- 3) His necessary clothing, and that of all his family;
- 4) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
- 5) Provisions including crops, actually provided for individual or family use sufficient for four (4) months;
- 6) The professional libraries of doctors, engineers, lawyers and judges;
- 7) One fishing boat and net, not exceeding the total value of Ten thousand; pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
- 8) Any material or article forming part of a house or improvement of any real property.



ARTICLE VIII. RULES OF CONSTRUCTION

Section 76. General Rule. – Words and phrases used in this ordinance shall be construed in their ordinary import and concept unless contrary intent is manifested.

Section 77. Gender and Number. – Words in the singular number or masculine gender may likewise refer to or cover the plural number or feminine gender or vice-versa.

Section 78. Business Covered by Two Provisions. – Where a business or occupation is taxed under two or more sections of this ordinance each of which imposed a different rate of tax or free, the provision under which the city may realize more income shall govern, unless the clear intent is to apply both under different concepts upon the business or occupation so taxed.

Section 79. Coverage in Case of Doubt. – In case of any fair or reasonable doubt whether or not a certain person, business, trade or occupation is within the coverage of this ordinance, the doubt shall be resolved in favor of the City.

Section 80. Business, What Constitute. – The test whether a particular activity is business or not depends upon the principal purpose of the undertaking. It is a business if it is carried on for profit or gain. Thus a private garage of a transportation company used solely for keeping its vehicles is not in the business of keeping or maintaining a garage and, therefore, does not constitute separate business subject to tax.

ARTICLE IX. PENAL PROVISIONS

Section 81. Penalty for Failure to Present Books of Accounts. – Any taxpayer who fails or refuses to present the books of accounts of his business for examination pursuant to Section 44 of this Ordinance shall be punishable for a fine of not less than one thousand pesos (P1,000.00) nor more than five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month



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nor more than six (6) months, or both, at the discretion of the court, and to the administrative penalty prescribed hereunder for every year, in addition to whatever surcharges, interest, tax of fees as may be due, based on the declared annual gross receipts or sales for the corresponding year:

Less than P10,000	500.00
10,000 or more but less than 50,000	1,000.00
50,000 " " " " " 100,000	2,000.00
100,000 " " " " " 200,000	3,000.00
200,000 " " " " " 500,000	4,000.00
500,000 or over	5,000.00

The above mentioned failure or refusal to present the required books of accounts for examination shall **ipso facto** be a ground for the closure of the business establishment concerned.

Section 82. Penalties for Violation of this Ordinance. – Any violation of the provisions of this ordinance shall be punishable by a fine of not less than One Thousand (P1,000.00) Pesos nor more than Five Thousand (P5,000.00) Pesos, or imprisonment of not less than one (1) month nor more than Six (6) months or both such fine or imprisonment at the discretion of the court. (Sec. 517, LGC)

ARTICLE X. RATES ADJUSTMENT

Section 83. Effective January 1, 2006 all taxes, fees and charges under this ordinance shall be increased by 10% without any further need of an enabling ordinance authorizing such increase.

ARTICLE XI. SEPARABILITY, REPEALING AND EFFECTIVITY CLAUSE

Section 84. Separability Clause – If any clause, sentence, paragraph, section, or part of this Ordinance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, nor invalidate the remainder of said Ordinance, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof

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involved in the controversy.

Section 85. Repealing Clause. – All ordinances, rules and regulations or parts thereof in conflict or inconsistent with the provisions of this ordinance are hereby repealed, amended or modified accordingly.

Section 86. Effectivity. – This ordinance shall take effect on the first day of January in the year of our Lord, 2000.

ENACTED without objection after its second and final reading on 122499; proposed and motioned by Hon. Fortuna, seconded by Hon. Bercede and Hon. Ceniza; as favorably recommended by the referee-Committee on Appropriation, Budget and Finance & the referee-Committee on Laws.

CERTIFIED TRUE AND CORRECT.
Mandaue City, Philippines,

12 29 99



Amadeo V. Seno, Jr.
AMADEO V. SENO, JR.
City Vice-Mayor &
Presiding Officer
DEC 29 1999

ATTESTED:

Amado C. Otarra, Jr.
AMADO C. OTARRA, JR.
City SP Secretary

APPROVED:

Thadeo Z. Ouano
THADEO Z. OUANO
City Mayor