



8-16-21
LOCAL 001
8-17-56

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF
THE SANGGUNIANG PANLUNSOD NG MANDAUE HELD ON
AUGUST 3, 1979, AT THE MANDAUE CITY SESSION HALL

PRESENT:

Hon. Demetrio M. Cortes	. . .	Presiding Officer
Hon. Alfredo M. Quano	. . .	Member
Hon. Tomas P. Go	. . .	Member
Hon. George P. Bragat	. . .	Member
Hon. Pontico E. Fortuna	. . .	Member
Hon. Paterno P. Cañete	. . .	Member
Hon. Magno B. Dionson	. . .	Member
Hon. Francisco M. Cortes	. . .	Member
Hon. Raymundo A. Ceniza	. . .	Member
Hon. Jesus P. Go	. . .	Member
Hon. Romel C. Cañete	. . .	Member
Hon. Amadeo D. Seno	. . .	Member
Hon. Go Sing King	. . .	Member
Hon. Miguel C. Aliviado	. . .	Member
Hon. Isidro S. Espina	. . .	Member
Hon. Francisco G. Tugonon	. . .	Member
Hon. Corazon B. Ruelan	. . .	Member
Hon. Nicanor J. Mahusay, Sr.	. . .	Member

* RESOLUTION NO. 91 *
Series 1979

A RESOLUTION APPROVING ORDINANCE NO. 17, SERIES 1979

ORDINANCE NO. 17
Series 1979

AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 1,
SERIES 1974, OTHERWISE KNOWN AS THE "MANDAUE CITY REVENUE
CODE"

BE IT HEREBY ORDAINED by the Sangguniang Panlungsod ng
Mandaue, in session assembled, that:

Section 1. Paragraph (g), section 14, Article I, of
Tax Ordinance No. 1, series 1974, is hereby amended to read
as follows:

"(g) General Provisions.- In the case of a
newly started business falling under paragraphs
(a), (b), (c), (d), (e), (j) & (k) provided herein-
above, the tax shall be fixed by the quarter. The
initial tax for the quarter in which the business
starts to operate shall not exceed one-fourth of
one-tenth of one per cent of the capital invest-
ment. However, in the succeeding quarter or
quarters, in case the business opens before the
last quarter of the year, the tax shall be based
on the gross sales for the preceding quarter at
one-fourth of the rate fixed therefor by the per-
tinent schedule. In the succeeding calendar year,
regardless of when the business started to operate,
the tax shall be based on the gross sales for the
preceding calendar year, or any fraction thereof,
as provided by the same schedule.

[Signature]



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"In cases where a person conducts or operates two or more of the related businesses mentioned in any one of said paragraphs (a), (b), (c), (d), (e), (j) & (k), which are subject to the same rate of imposition, the computation of the tax shall be based on the combined total gross sales of the said two or more related businesses.

"In cases where a person operates any of the businesses mentioned in any one of paragraphs (a), (b), (c), (d), (e), (j) and (k) above together with any of the businesses for which fixed taxes are provided in this Code, the sales or receipts of the latter shall not be included in the sales or receipts of the former for the purpose of computing the taxes due under said paragraphs.

"A business subject to the graduated fixed tax based on gross sales and/or receipts shall, upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year. If the tax paid during the year be less than the tax due on said current year gross sales and/or receipts, the difference shall be paid before the business is considered officially retired."

Section 2. This ordinance shall take effect on January 1, 1980.

Section 3. Any provision of any ordinance which is inconsistent with the provisions of this ordinance is hereby deemed repealed.

On mass motion of the Members of the Sangguniang Panlungsod ng Mandaue, seconded by Them, en masse,

RESOLVED, as it is hereby resolved, to approve, as it is hereby approved, the foregoing ordinance.

RESOLVED FURTHER, to furnish a copy of this ordinance to the Hon. Minister on Finance, Metro Manila (thru channels); the Hon. City Mayor, the City Treasurer, the City Auditor and the City Administrator, all of Mandaue City, for their information.

CARRIED UNANIMOUSLY.



REPUBLIC OF THE PHILIPPINES

CITY OF MANDAUE
(ZIP 6433)

TANGGAPAN NG SANGGUNIANG PANLUNSOD

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I HEREBY CERTIFY that the afore-quoted excerpt is true and correct as found in the minutes of the Sanggunian session, held on August 3, 1979.

Mandaue City, Philippines, August 6, 1979.



A. C. Otarra, Jr.
AMADO C. OTARRA, JR.
Kalihim ng Sanggunian

APPROVED:

D. M. Cortes
DEMETRIO M. CORTES
City Mayor

ATTESTED:

L. A. Paradiang, Jr.
LORENZO A. PARADIANG, JR.
City Legal Officer &
Acting City Administrator