	Amount of Tax per Annum
Less than 10,000.00	247.50
10,000.00 or more but less than 15,000.00	330.00
15,000.00 or more but less than 20,000.00	453.00
20,000.00 or more but less than 30,000.00	660.00
30,000.00 or more but less than 40,000.00	990.00
40,000.00 or more but less than 50,000.00	1,237.50
50,000.00 or more but less than 75,000.00	1,980.00
75,000.00 or more but less than 100,000.00	2,475.00
100,000.00 or more but less than 150,000.00	3,300.00
150,000.00 or more but less than 200,000.00	4,125.00
200,000.00 or more but less than 300,000.00	5,775.00
300,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.00	12,000.00
750,000.00 or more but less than 1,000,000.00	15,000.00
1,000,000.00 or more but less than 2,000,000.00	20,625.00
2,000,000.00 or more but less than 3,000,000.00	24,750.00
3,000,000.00 or more but less than 4,000,000.00	29,700.00
4,000,000.00 or more but less than 5,000,000.00	34,650.00
5,000,000.00 or more but less than 6,500,000.00	36,562.50
6,500,000.00 or more	At a rate of fifty-six and one-fourth (56.25%)of one percent (1%)

The preceding rates shall apply only to amount of domestic sales of 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 other than those enumerated under paragraph (c) of this Article.

(b) **On wholesalers, distributors, or dealers** in any article of commerce of whatever kind or nature in accordance with the following schedules:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 1,000.00	27.00

1,000.00 or more but less than 2,000.00	49.50
2,000.00 or more but less than 3,000.00	75.00
3,000.00 or more but less than 4,000.00	108.00
4,000.00 or more but less than 5,000.00	150.00
5,000.00 or more but less than 6,000.00	181.50
6,000.00 or more but less than 7,000.00	214.50
7,000.00 or more but less than 8,000.00	247.50
8,000.00 or more but less than 10,000.00	280.50
10,000.00 or more but less than 15,000.00	330.00
15,000.00 or more but less than 20,000.00	412.50
20,000.00 or more but less than 30,000.00	495.00
30,000.00 or more but less than 40,000.00	660.00
40,000.00 or more but less than 50,000.00	990.00
50,000.00 or more but less than 75,000.00	1,485.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,805.00
150,000.00 or more but less than 200,000.00	3,630.00
200,000.00 or more but less than 300,000.00	4,950.00
300,000.00 or more but less than 500,000.00	6,600.00
500,000.00 or more but less than 750,000.00	9,900.00
750,000.00 or more but less than 1,000,000.00	13,200.00
1,000,000.00 or more but less than 2,000,000.00	15,000.00
2,000,000.00 or more	At a rate of seventy-five percent (75%) of one percent (1%)

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this Article.

(c) **On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers** of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

1. Rice and Corn;

2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and 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;
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

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

(d) **On retailers.**

Gross Sales/Receipts for the Preceding year	Rate of Tax Per Annum
More than P 50,000 but nor over P 400,000.00	3%
More than 400,000.00	1 ½%

The rate of three percent (3%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one and one-half percent (1 1/2%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (P50,000.00) subject to existing laws and regulations.

(e) **On contractors** and **other independent contractors**, in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	41.25
5,000.00 or more but less than 10,000.00	92.40
10,000.00 or more but less than 15,000.00	156.75
15,000.00 or more but less than 20,000.00	247.50
20,000.00 or more but less than 30,000.00	412.50
30,000.00 or more but less than 40,000.00	577.50
40,000.00 or more but less than 50,000.00	825.00
50,000.00 or more but less than 75,000.00	1,320.00
75,000.00 or more but less than 100,000.00	1,980.00

100,000.00 or more but less than 150,000.00	2,970.00
150,000.00 or more but less than 200,000.00	3,960.00
200,000.00 or more but less than 250,000.00	5,445.00
250,000.00 or more but less than 300,000.00	6,930.00
300,000.00 or more but less than 400,000.00	9,240.00
400,000.00 or more but less than 500,000.00	12,375.00
500,000.00 or more but less than 750,000.00	13,875.00
750,000.00 or more but less than 1,000,000.00	15,375.00
1,000,000.00 or more but less than 2,000,000.00	17,250.00
2,000,000.00 or more	At a rate of seventy-five percent (75%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P17, 250.00.

For purposes of this section, the tax on general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

(f) **On banks and other financial institutions**, at the rate of seventy-five percent (75%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g). **The same rates of graduated taxes, viz.**:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	41.25
5,000.00 or more but less than 10,000.00	92.40
10,000.00 or more but less than 15,000.00	156.75
15,000.00 or more but less than 20,000.00	247.50
20,000.00 or more but less than 30,000.00	412.50
30,000.00 or more but less than 40,000.00	577.50

40,000.00 or more but less than 50,000.00	825.00
50,000.00 or more but less than 75,000.00	1,320.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,970.00
150,000.00 or more but less than 200,000.00	3,960.00
200,000.00 or more but less than 250,000.00	5,445.00
250,000.00 or more but less than 300,000.00	6,930.00
300,000.00 or more but less than 400,000.00	9,240.00
400,000.00 or more but less than 500,000.00	12,375.00
500,000.00 or more but less than 750,000.00	13,875.00
750,000.00 or more but less than 1,000,000.00	15,375.00
1,000,000.00 or more but less than 2,000,000.00	17,250.00
2,000,000.00 or more	At a rate of seventy-five percent (75%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P17, 250.00.

The same rates of tax are hereby imposed on the businesses hereunder enumerated:

1. Restaurants, cafes, cafeterias, carinderias. eateries, food caterers, ice cream and other refreshment parlors, and soda fountain bars;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. Travel agencies and travel agents
6. Boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/Private Cemeteries and Memorial Parks
8. Privately-owned markets;
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Cockpit operations (to include plasada and cockpit rentals)
11. Operators of Cable Network System
12. Operators of computer services establishment
13. General consultancy service

14. All other similar activities consisting essentially of the sales of services for a fee.

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P17, 250.00.

(h) **On peddlers engaged in the sale of any merchandise or article of commerce**, at the rate of Seventy-five pesos (P75.00) per peddler annually.

Article 10. OTHER TAXES ON BUSINESS

Tax on Mobile Traders

Section 1. Imposition of Tax. There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

Section 2. Time of Payment. The tax shall be paid upon the issuance of the Mayor's Permit to do business in the city/municipality.

Section 3. Administrative Provisions. The City Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Operators of Public Utility Vehicles

Section 1. Imposition of Tax. There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this city under a certificate of public convenience and necessity or similar franchises:

	AMOUNT OF FEE
Air-conditioned buses	P100 per unit
Buses without air conditioning	P 75 per unit
"Mini" buses	P 50 per unit
Jeepneys//AUVs	P 30 per unit

Section 2. Time of Payment. The tax shall be paid within the first twenty (20) days of January of each year.

Tax on Ambulant and Itinerant Amusement Operators

Section 1. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

	AMOUNT OF FEE
Circus, carnivals, or the like per day Merry-Go-Round, roller coaster, Ferris Wheel, swing, shooting gallery and other similar contrivances per day	150
Sports contest/exhibitions per day	150

All other games/sports/amusement operated in a "feria" not mentioned above shall pay P200.00 per day.

However, the city government through the SangguniangPanlungsod may authorize the city mayor to enter into a "pakyaw" contract with any operator of a "feria" who offers the above-mention activities to operate exclusively said activities for a lump sum or one-time payment.

Section 2. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Tax on Forest Concessions and Forest Products

Section 1. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2. Time of Payment The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of the first month of each quarter of the year.

Tax on Newly-Started Business

Section 1. Tax on Newly-Started Business. In the case of a newly started business under this Section, 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 for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article 11. EXEMPTIONS

Section 1. Exemption. Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article 1 and Article 2.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddler's tax herein imposed.

Article 12. Situs of Tax

Section 1. Situs of the Tax.

(a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

1. Principal Office - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies, as the case may be.

The city or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities

or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.

5. Experimental Farms - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sale of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Article 2L.01 of this Ordinance.

(b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.
The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided.

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

Sixty percent (60%) to the city or municipality where the factory is located; and Forty percent (40%) to the city or municipality where the plantation is located.

5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

   In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

8. All sales made by the factory, project office, plant or plantation located in this city shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this city. In case there is no branch or sales office or warehouse in this city, but the principal office is located therein, the sales made in that factory shall be taxable by this city along with the sales made in the principal office.

(c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article L, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(d) Route Sales - sales made by route trucks, vans or vehicles in the city where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

This city shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

Article 13. PAYMENT OF BUSINESS TAXES

Section 1. Payment of Business Taxes.

(a) The taxes imposed under this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some

other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses by any person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in this Ordinance which are subject to the same rate of imposition, 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 (2) or more businesses mentioned in this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 2. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 3. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 4. Administrative Provisions.

(a) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this city shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

(b) *Issuance and Posting of Official Receipt.* The City Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this city.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the City Mayor, City Treasurer, or their duly authorized representatives.

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment

before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the City Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Issuance of Certification.* The City Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Seventy Pesos (P70.00).

(g) *Transfer of Business to Other Location.* Any business for which a city business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this city without payment of additional tax during the period for which the payment of the tax was made.

(h) *Retirement of Business.*

1. Any person natural or juridical, subject to the tax on business under Article L, Chapter 2 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

   For the 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 by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

   The City Treasurer 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:

1.1 The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not 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 City Mayor the disapproval of the application of the termination or retirement of said business;

1.2 Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and

1.3 In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit.

2. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

3. The permit issued to a business retiring or terminating its operation shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.

(i) Death of Licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the rest of the term for which the tax was paid.

Article 14. PRESUMPTIVE INCOME LEVEL

Section 1. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

Section 2. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER III.

PERMIT AND REGULATORY FEES

Article 1. MAYOR'S PERMIT FEE ON BUSINESS

Section 1. Mayor's Permit. All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

Section 2. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the city.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.

For purpose of the Mayor's Permit Fee, the following categories of business size is here by adopted:

Enterprise Scale	**Asset Limit Work Force**	
Micro-Industry	P150, 000 and below	Not specific
Cottage Industries	Above P150,000 to P1.5 M	Less than 10
Small-Scale Industries	P1.5 M to P15M	10 – 99
Medium-Scale Industries	P15 M to P60 M	100 – 199
Large-Scale Industries	Above P60 M	200 or more

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

(a) Business subject to graduated fixed taxes

		Amount of Fee per Annum
1.	Manufacturers/Importers/Producers	
	Micro-Industry	100.00
	Cottage Industries	300.00
	Small-Scale Industries	500.00
	Medium-Scale Industries	1,000.00
	Large-Scale Industries	2,000.00
2.	Banks	
	Rural, Thrift and Savings Banks	1,000.00
	Commercial, Industrial and Development Banks	3,000.00
	Universal Banks	5,000.00
3.	Other Financial Institutions	
	Small	1,000.00
	Medium	3,000.00
	Large	5,000.00
4.	Contractors/Service Establishments	
	Micro-Industry	100.00
	Cottage Industries	200.00
	Small-Scale Industries	400.00
	Medium-Scale Industries	800.00
	Large-Scale Industries	1,000.00

5. Wholesalers/Retailers/Dealers or Distributors

Micro-Industry	100.00
Cottage Industries	200.00
Small-Scale Industries	400.00
Medium-Scale Industries	800.00
Large-Scale Industries	1,000.00

(b) Trans Loading Operations

Medium	2,000.00
Large	4,000.00

(c) Other Businesses

Micro-Industry	100.00
Cottage Industries	200.00
Small-Scale Industries	400.00
Medium-Scale Industries	800.00
Large-scale Industries	1,000.00

(d) Other Fees (Assessor's Office)

Certification of Land Holdings	100.00
Certified Xeroxed copy of Tax Declaration	100.00
History Tracing	100.00 per tax declaration
Annotation of Mortgage	
Below 10,000.00	500.00
Above 10,000.00	1,000.00

Section 3. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully began or pursued within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter, if the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 4. Administrative Provisions.

(a) **Supervision and Control over Establishments and Places.** The City Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the city.

(b) **Application for Mayor's Permit: Requirements.** An application for a Mayor's Permit shall be filed with the Office of the city Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business

1.1 Location sketch of the new business
1.2 Department of Trade and Industry (DTI) Registration Certificate with approved application forms, in case of single proprietorship
1.3 Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
1.4 A certificate attesting to the tax exemption if the business is exempt
1.5 Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
1.6 Tax clearance showing that the applicant has paid his tax obligations to the city
1.7 Barangay clearance/proof of filing (in case of non-issuance of barangay clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant
1.8 Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
1.9 Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
1.10 Community Tax Certificate
1.11 Contract of Lease, if leasing

2. For renewal of existing business permits

2.1 Previous year's Mayor's permit
2.2 Copies of the annual or quarterly tax payments
2.3 Copies of all receipts showing payment of all regulatory fees as provided for in this Code
2.4 Certificate of tax exemption from local taxes or fees, if exempt
2.5 Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
2.6 BIR Registration Certificate
2.7 Barangay Clearance
2.8 Declaration of previous year's gross sales/receipts

Upon submission of the application, it shall be the duty of the proper authorities to verify if other city requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other city tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

A Mayor's Permit shall not be issued to:

1. A person who previously violated an ordinance or regulation governing permits granted;
2. A person whose business establishment or undertaking does not conform to zoning regulations, and safety, health and other requirements of the municipality;

3. A person who has unsettled tax obligation, debt or other liability to the government;
4. A person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the city for the same or a closely similar type of activity or business.

(c) **Issuance of Permit: Contents of Permit.** Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the city mayor shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the City Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the city Treasurer for the payment of the business tax.

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The city shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Pesos (P100.00).

(d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the city Mayor, the City Treasurer or any of their duly authorized representatives.

(e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

(f) **Revocation of Permit.** The Mayor's Permit may be revoked on any of the following grounds:

1. When a person doing business under the provisions of this Revenue Code violates any of its provisions
2. When the person refuses to pay an indebtedness or liability to the city
3. When the person abuses his privilege to do business to the injury of the public moral or peace; or
4. When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute.

Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restore by the Sangguniang Panlungsod.

Section 5. Rules and Regulations on Certain Establishments.

(a) Restaurants. cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars, No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the City Health Officer, renewable every six (6) months.

(b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the City Health Officer and existing laws or ordinances.

(e) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate whose masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the City Health Officer.

Section 6. Penal Provision

Any person, natural or juridical found to be doing business in Baybay City without mayors/business permit shall be penalized by a fine of Four Thousand Pesos (Php 4,000.00) and/or imprisonment of one (1) month for the first offense, Five Thousand Pesos (Php 5,000.00) and/or imprisonment of two (2) months for the second offense, and the mandatory closure of the business.

Article 2. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 1. Implementing Agency. The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 2. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be the City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3. Imposition of Fees. Every person before using instruments of weights and measures within this city shall first have them sealed and licensed annually by paying to the City Treasurer the following fees:

		Amount of Fee
(a)	For sealing linear metric measures:	
	Not over one (1) meter	P 40.00
	Measure over one (1) meter	55.00

(b) For sealing metric measures of capacity:

Not over ten (10) liters	140.00
Over ten (10) liters	280.00

(c) For sealing metric instruments of weights:

With capacity of not more than 30 kg.	40.00
With capacity of more than 30 kg. not more than 300 kg.	84.00
With capacity of more than 300 kg. but not more than 3,000 kg.	840.00
With capacity of more than 3,000 kg.	1,400.00

(d) For sealing apothecary balances of precision

(e) For sealing scale or balance with complete set of weights:

For each scale or balances or other Balances with complete set of weights for use therewith	1,500.00
For each extra weight	50.00

(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P200.00 for each instrument shall be collected.

For this purpose the City Treasurer is required to secure different test instruments from the Bureau of Standard as bases in the calibration and inspection of weighing scales, and other instruments for measurement of sizes and volumes.

Section 4. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall not be subject to interest.

Section 5. Place of Payment. The fees herein levied shall be paid in city/the municipality where the business is conducted. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the city/municipality where he maintains his residence.

Section 6. Exemptions.

(a) All instruments or weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.

(b) Dealers of weights and measures intended for sale.

Section 7. Administrative Provisions.

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serves as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

(b) The City Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.

(c) The City Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures within the locality.

(d) Instruments of weights and measures found to be defective and if such defect is beyond repair, these shall be confiscated in favor of the government and shall be destroyed by the City Treasurer in the presence of the City Auditor or his representative.

Section 8. Fraudulent Practices Relative to Weights and Measures.

The following acts related to weights and measures are prohibited:

(a) For any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

(b) For any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

(c) For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;

(d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

(e) For any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

(f) For any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the

instrument of weight or measure has been tested, calibrated, sealed or inspected;

(g) For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure, to possess, use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license had expired and has not been renewed in due time;

(h) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

(i) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

(j) For any person to fraudulently give short weight or measure in the making of a scale;

(k) For any person, assuming to determine the true weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

(l) For any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, still be tested against a test weight, before being sealed by the official sealer or his duly authorized representative except a surcharge equal to two (2) times 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 for sealing such instruments.

Section 9. Penalties.

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of the immediately preceding Section shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1, 000.00) or by imprisonment of not less than two (2) months but not more than six (6) months, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph (g) of the immediately preceding for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than two (2) months but not more than six (6) months, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraphs (h) to (k) of the immediately preceding Section shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not less than two (2) months but not more than six (6) months, or both, upon the discretion of the court.

Article 3. BUILDING PERMIT

Section 1. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September