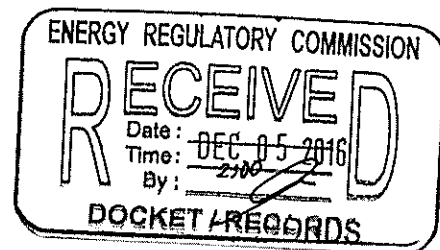


Republic of the Philippines
ENERGY REGULATORY COMMISSION
 San Miguel Avenue, Pasig City

IN THE MATTER OF THE
 APPLICATION FOR AUTHORITY
 TO: (A) IMPLEMENT THE NEW
 LOCAL FRANCHISE TAX (LFT)
 RATES IN THE CITIES OF
 MANILA AND QUEZON; AND (B)
 REFUND/RECOVER THE
 DIFFERENTIAL LFT FOR 2014
 TO 2016 TO/FROM
 CUSTOMERS IN SAID CITIES
 UNDER THE TAX RECOVERY
 ADJUSTMENT CHARGE (TRAC)
 FORMULA, WITH PRAYER FOR
 PROVISIONAL AUTHORITY,



2016-036

ERC Case No. 2016-____CF

**MANILA ELECTRIC COMPANY
 (MERALCO),**

Applicant,

X-----X

APPLICATION

APPLICANT **MANILA ELECTRIC COMPANY (MERALCO)**, by
 counsel, most respectfully states: THAT -

1. Applicant is a private corporation existing under the laws of the Republic of the Philippines, with principal office located at Lopez Building, MERALCO Center, Ortigas Avenue, Barangay Ugong, Pasig City. It may be served with notices and other processes of this Honorable Commission at its principal office address or through its counsel at the address indicated herein.

2. Pursuant to Republic Act No. 9209, Applicant has a legislative franchise to operate and maintain a distribution system in the cities/municipalities of Metro Manila, Bulacan, Cavite and Rizal and certain cities/municipalities/barangays in Batangas, Quezon, Pampanga and Laguna, and is authorized to charge all its customers for their electric consumption at the rates duly approved by the Honorable Commission.

3. Under Republic Act No. 7160, otherwise known as the Local Government Code (LGC), provinces and cities are authorized

to impose local franchise taxes (LFTs) and to adjust subsequently the rates thereof, thus:

"Article One – Provinces

Section 134. *Scope of Taxing Powers.* – Except as otherwise provided in this Code, the province may levy only the taxes, fees and charges as provided in this Article.

xxx

Section 137. *Franchise Tax.* – Notwithstanding any exemption granted by any law or other special law, the province may impose a tax on businesses enjoying a franchise, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction.

In the case of a newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (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 herein.

xxx

Article Three – *Cities*

Section 151. *Scope of Taxing Powers.* – Except as otherwise provided in this Code, the city, may levy the taxes, fees, and charges which the province or municipality may impose:

xxx

The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.

xxx

Section 191. *Authority of Local Government Units to Adjust Rates of Tax Ordinances-* Local government units shall have the authority to adjust the tax rates as prescribed herein not often than once every five (5) years, but in no case shall such adjustment

exceed ten percent (10%) of the rates fixed under this Code.”

xxx”

4. The Decision rendered by the Honorable Commission in ERC Case Nos. 2001-646¹ and 2001-900² provides that:

“MERALCO is not authorized to unilaterally change the franchise fee rate component on customer’s bills. If MERALCO needs to change the franchise fee rate component due to any changes in franchise fee obligations, it shall petition the ERC for such authority and include in its filing all documentation necessary to verify the changes.”³

5. Section 6.3 of Article II of the Honorable Commission’s Resolution 16, Series of 2009, entitled: “*A Resolution Adopting the Rules Governing the Automatic Cost Adjustment and True-Up Mechanisms and Corresponding Confirmation Process for Distribution Utilities,*” likewise states that:

“For Franchise and Business Taxes that a DU had already paid to the concerned LGU/s prior to the implementation of recovery of current Franchise and Business Taxes shall be allowed recovery based on the following formula:

xxx

Before including the TRAC in its customers’ bill, the DU shall submit to the ERC its calculation thereof using the TRAC formula provided above, together with the following information and supporting documents:

- (a) Proposed recovery period;
- (b) Certified true copy of prior years Tax Assessments issued by the concerned LGU/s;
- (c) Certified true copy of Local Tax Ordinance/s;
- (d) Certified true copies of Official Receipts;

¹ In the Matter of the Application for Approval of Revision of Rate Schedules and Appraisal of Properties with Prayer for Provisional Authority.

² In the Matter of the Application for Approval of Revised Rate Schedules in Compliance with Section 36 of Republic Act No. 9136 and ERC Order dated October 30, 2001, and for Approval of Appraisal of Properties with Prayer for Provisional Authority.

³ Decision dated 20 March 2003, page 92.

- (e) Projected kilowatt-hours sales for the particular proposed recovery;
- (f) Other relevant documents as may be required by the ERC.

Upon receipt of the complete documents, the ERC shall verify and determine from the submissions the appropriate TRAC that the DU shall be allowed to impose on its customers.

The DU shall await the ERC's clearance before the inclusion and imposition of such taxes in its customer's retail rates and shall impose the TRAC allowed until such time that its franchise and business tax payments, as maybe adjusted by the ERC during its prior verification, have been fully recovered."

6. Pursuant to the above-mentioned laws and rulings by the Honorable Commission, Applicant seeks authority to: (a) implement the new Local Franchise Tax (LFT) rates in the City of Manila and Quezon City; and (b) refund/recover any differential LFT to/from customers in said cities under TRAC formula.

LFT FOR MANILA

7. The Sanggunian Panlungsod of City of Manila enacted Ordinance No. 7794, entitled: "An Ordinance Enacting a Revenue Code for the City of Manila", which provides that:

"Section 9. Franchise Tax.

Notwithstanding any exemption granted by any law or other special law, a tax on business enjoying a franchise, at a rate of seventy five percent (75%) of One percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction, is hereby imposed."⁴

A copy of the Ordinance No. 7794 is attached as Annex "A".

8. The Honorable Commission rendered a Decision dated 27 February 2012 in ERC Case 2011-045 RC⁵ approving

⁴ Ordinance No. 8331, 2013, Omnibus Revenue Code of the City of Manila page 24.

⁵ In the Matter of the Application for Authority to Recover the Local Franchise Tax (LFT) paid to Bulacan Province, Batangas Province, Cavite Province, Laguna Province, Rizal Province,

MERALCO's application for authority to recover the LFT due from customers in various cities, which include the City of Manila.

9. Subsequent thereto, on 26 November 2013, the Sangguniang Panlungsod of the City of Manila enacted City Ordinance No. 8331 entitled: "An Ordinance enacting the 2013 Omnibus Revenue Code of the City of Manila". The Ordinance increased the LFT rate at eighty two and one half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within the territorial jurisdiction of the City, thus:

"Section 96. Franchise Tax

Notwithstanding any exemption granted by any law or other special law, a tax on business enjoying a franchise, at a rate of Eighty-Two and One Half percent (82.5%) of One percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within the territorial jurisdiction of the City, is hereby imposed."⁶

A Certified True Copy of said Ordinance is attached as **ANNEX "B"**.

10. The said Ordinance was approved on 03 December 2013, and took effect immediately upon approval and after publication thereof.⁷

11. The Ordinance was published in The Manila Times Newspaper on 06 December 2013. A copy of the said newspaper and Affidavit of Publication of Ms. Evelyn S. Arevalo, Accounting Supervisor of the Manila Times Newspaper are attached as **Annexes "C" and "D"** respectively.

12. The amount of LFT due based on the old and new rates are as follows:

San Jose Del Monte City, Batangas City, San Pablo City, Tagaytay City, Lucena City, Mandaluyong City, Marikina City, Quezon City, Caloocan City, Pasay City, Las Piñas City, City of Manila, Pasig City and Calamba City, with Prayer for Provisional Authority.

⁶ Ordinance No. 8331, 2013 Omnibus Revenue Code of the City of Manila page 24.

⁷ Ibid, page 112.

Taxable Year	Amount due based on Previous LFT rate (75% of 1% of gross annual receipts of preceding calendar year)	Amount due based on New LFT Rate (82.5% of 1 % of gross annual receipts of preceding calendar year)
2014	P183,719,978.11	P202,091,975.92
2015	P160,929,926.71	P177,022,919.38
2016	P151,077,859.24	P166,185,645.16
Total	P495,727,764.06	P545,300,540.46

13. It may be gleaned from the foregoing that for the taxable periods 2014 to 2016, the total LFT due based on new rate amounts to P545,300,540.46. However, local government of City of Manila gave a 10% discount for the franchise tax. Applicant only paid the total amount of PhP492,641,238.70.

Copies of the Official Receipts bearing OR Nos. 2528665, 2969561, 3792360, 3792362 and 5020115 are attached as Annexes “E” to “E-4” hereof.

14. Accordingly, a comparison of the amount collected based on the old LFT rate with the amount actually paid by Applicant, reveals an excess collection in the amount of PhP3,086,525.36. The details of the amount paid and collected for the said taxable periods are shown below:

Taxable Period	Amount Paid (based on new LFT rate)	Amount Recovered (based on old LFT rate)	Differential LFT
2014	P183,719,978.11	P183,719,978.11	0.00
2015	P159,354,179.94	P160,929,926.71	1,575,746.77
2016	P149,567,080.65	P151,077,859.24	1,510,778.59
TOTAL	P492,641,238.70	P495,727,764.06	P3,086,525.36

15. The computed carrying cost for the said differential LFT is in the amount of PhP223,055.65.

16. Hence, Applicant seeks authority to refund the differential the differential LFT in the amount of PhP3,086,525.36 at a rate of PhP0.0020/kWh and carrying cost in the amount of PhP223,055.65 at a rate of PhP0.0001/kWh, or a total amount of PhP3,309,581.01 at a rate of PhP0.0021/kWh to customers in the City of Manila over a period of six (6) months.

A copy of document entitled "Computation of Tax Recovery Adjustment Charge-Manila" which shows the computed differential LFT rate for City of Manila and carrying cost is hereto attached as **Annex "F"**.

LFT FOR QUEZON CITY

17. The Sanggunian Panlungsod of Quezon City enacted Ordinance SP-1189, S-2002 entitled, "An Ordinance Amending Quezon City Revenue Code," that imposed, among other things, the LFT rate of 57% of 1% of gross receipts and sales derived from the operation of the business in the Quezon City during the preceding calendar year.

A copy of the Ordinance is attached as Annex "G".

18. In the Decision dated 27 February 2012 in ERC Case 2011-04 RC, the Honorable Commission approved, among other things, MERALCO's implementation of said LFT rate in Quezon City.

19. Thereafter, on 20 December 2013, the Sanggunian Panlungsod of Quezon City enacted Ordinance No. 2236, "An Ordinance entitled "An Ordinance Further Amending the Tax Rate of Certain Items under Chapter Three (Tax on Business) and Chapter Four (Other Taxes) of the Quezon City Revenue Code in Accordance with the Limitations Set-Forth in the Local Government Code". The Ordinance increased the LFT rate at 62.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, thus:

"Chapter Four of the Quezon City Revenue Code is hereby amended as follows:

Section 31. Imposition of Tax –Any provision of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Quezon City, shall pay a franchise tax at the rate of 62.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, unless granted by the City Government a special permit for such

undertaking, in such case the rate provided in the special permit shall be applicable.”⁸

A certified copy of the Ordinance is attached as **Annex “H”**.

20. The aforesaid Ordinance No. 2236 of Quezon City was published in the 28 December 2013 issue of the Manila Bulletin. Copies of the newspaper and Affidavit of Publication of Ms. Katherine So-Chua, Assistant Vice President –Display Advertising of Manila Bulletin are attached as **Annexes “I” and “J”**, respectively.

21. The amount of LFT due to Applicant based on the old rate and new rate imposed by the Quezon City, and the difference between the total amount for the said rates are as follows:

Taxable Year	Amount due to Applicant based on Old LFT rate (57% of 1% of the gross receipts and sales derived from the operation of the business during the preceding calendar year)	Amount due to Applicant based on New LFT Rate (62.7% of 1 % of the gross receipts and sales derived from the operation of the business during the preceding calendar year)
2014	P219,522,334.91	P241,474,568.40
2015	P199,401,153.53	P219,341,268.90
2016	P187,343,041.24	P 206,079,853.36
Total	P606,266,529.68	P666,895,690.66

22. Applicant paid the total LFT amounting to **PhP 666,895,690.66** for the taxable periods 2014, 2015 and 2016 to Quezon City based on the new LFT rate.

Copies of the Official Receipts bearing OR Nos. A3COR2909699 -3, A5COR2978082-5, A1COR3418112-1, A2COR3282904-2, A0COR3623344-0, A8COR4039045-8, A1COR4147293-1, A3COR4214646 -3, A0COR4410805-0, A1COR4762251-1, A2COR4840781-2, and A9COR4822629-9 are attached as Annexes “K” to “K-11” hereof.

⁸ Ordinance No. 2236, "An Ordinance entitled an "Ordinance Further Amending the Tax Rate of Certain Items under Chapter Three (Tax on Business) and Chapter Four (Other Taxes) of the Quezon City Revenue Code in Accordance with the Limitations Set-Forth in the Local Government Code", page 11.

23. A comparison of the LFT payments that Applicant paid under the new rate vis-à-vis the old rate will reveal that Applicant needs to recover a differential LFT in the amount of PhP60,629,160.98. The details of the amount paid and collected for the said taxable periods including the differential LFT is shown below:

Period Covered	Amount Paid (based on new rate)	Amount Recovered (based on old rate)	LFT Differential
2014	P241,474,568.40	P219,522,334.91	P(21,952,233.49)
2015	P219,341,268.90	P199,401,153.53	P(19,940,115.37)
2016	P 206,079,853.36	P187,343,041.24	P(18,736,812.12)
TOTAL	P666,895,690.66	P 606,266,529.68	P(60,629,160.98)

24. The computed total amount of carrying cost for the said total differential LFT is PhP5,657,899.14.

25. Thus, Applicant seeks for authority from the Honorable Commission to recover the differential LFT in the amount of **PhP60,629,160.98** at a rate of PhP0.0124/kWh and carrying cost in the amount of **PhP5,657,899.14** at a rate of PhP0.0012/kWh for the taxable periods 2014, 2015 and 2016, or a total amount of **PhP66,287,060.11** at a rate of **PhP0.0136/kWh** from the customers in Quezon City over a period of twelve (12) months

A copy of the document entitled "Computation of Tax Recovery Adjustment Charge- Quezon City" which shows the computed differential LFT rate and carrying cost for said city *is hereto attached as Annex "L"*.

CARRYING COSTS (LFT differential for Manila and QC)

26. Further, the Decision dated 27 February 2012 of the Honorable Commission in ERC Case 2011 -045 RC also states that:

"Carrying Charge

MERALCO started remitting its LFT payments as early as 1993. In this regard, the Commission deem it prudent to allow MERALCO to recover carrying charge for advancing the payments of its LFT. However, the Commission disagrees with MERALCO on the applicability of the BSP – established 91 –day Treasury Bill rates plus 3%

considering that Resolution No.16 did not expressly provide for the use of this as basis for computing the carrying charge. Instead, the legal interest rate of 6% will be used as it is more reasonable under the circumstances. The recovery of carrying charge shall only be up to the end of December 2009, the period when it should have filed the instant application.”⁹

27. The proposed treatment for said carrying costs is justified considering that Applicant paid in full the LFT; and therefore, the same had incurred an opportunity cost for the money that was used to advance and pay to the said cities. Also, the customers in Manila will benefit from the proposed refund of carrying costs.

28. Also, Applicant seeks authority to recover any amount of LFT that will be paid to said cities during the period that the Application is pending for resolution before the Honorable Commission.

ISSUANCE OF PROVISIONAL AUTHORITY

29. The issuance of a Provisional Authority (PA) in favor of the Applicant is warranted so that the appropriate increased LFT rates may be implemented in the customer bills for said cities pursuant to the provisions of the aforesaid Ordinances. Considering that Applicant paid in full the increased LFT in said cities, the issuance of PA is proper since the same is consistent with and will maintain the neutral position of Applicant.

Also, the amount of total differential LFT for Manila and Quezon City that are covered by the Application is only until December 2016. However, Applicant is mandated by the pertinent laws to pay for the new LFT rates for the succeeding taxable periods to said cities. Thus, the grant of PA in favor of Applicant will prevent the accumulation of additional differential LFT to said cities while the case is pending before the Honorable Commission.

30. In support of this Application and the prayer for the issuance of a provisional authority, hereto attached as **ANNEX “M”** and made an integral part hereof is the Judicial Affidavit of **MR. GENER R. MONTEMAYOR**, Manager, Tax Management and Reporting Office of the Applicant.

⁹ Decision, page 18.

PRAYER

WHEREFORE, it is respectfully prayed to this Honorable Commission that the Application be approved and that Applicant be granted the authority to:

1. Implement the new local franchise tax rate of 82.5% of 1%, of gross annual receipts for the preceding calendar year based on the incoming receipt, or realized receipts, in the City of Manila pursuant City Tax Ordinance No. 8331, beginning on the date of effectivity thereof, or on 12/21/2013;

2. Refund the differential LFT in the amount of **PhP3,086,525.36** and carrying cost in the amount of **PhP223,055.65** for the taxable periods 2014, 2015 and 2016, or a total amount of **PhP3,309,581.01** at a rate of **PhP0.0021/kWh** to customers in the City of Manila over a period of six (6) months.

3. Recover any additional amount of LFT that will be subsequently paid to City of Manila while this case is pending for resolution before the Honorable Commission, upon submission of proof of payment and details of computation of Tax Recovery Adjustment Charge thereof by Applicant;

4. Implement the new local franchise tax rate of 62.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, beginning on the date of effectivity thereof, or on 01/12/2014;

5. Recover the differential LFT in the amount of **PhP60,629,160.98** and carrying cost in the amount of **PhP5,657,899.14** for the taxable periods 2014, 2015 and 2016, or a total amount of **PhP66,287,060.11** at a rate of **PhP0.0136/kWh** from the customers in Quezon City over a period of twelve (12) months; and

6. Recover any additional amount of LFT that will be subsequently paid to Quezon City while the case is pending before the Honorable Commission, upon submission of proof of payment and details of computation of Tax Recovery Adjustment Charge thereof by Applicant.

It is further prayed that pending hearing, a **PROVISIONAL AUTHORITY** be issued by the Honorable Commission to implement the new LFT rates and recover/refund the differential LFT for 2014 to 2016 from/to customers in said cities.

Other relief as may be deemed just and equitable under the premises.

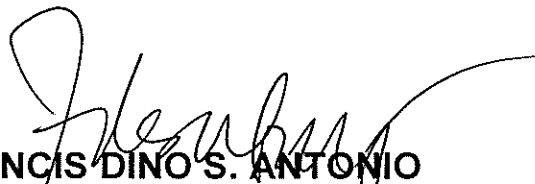
Pasig City. 10 November 2016.

MANILA ELECTRIC COMPANY (MERALCO)

Applicant

Lopez Building,
Ortigas Avenue,
Barangay Ugong, Pasig City

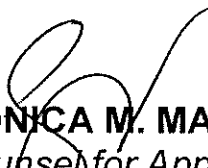
By:



FRANCIS DINO S. ANTONIO

Counsel for Applicant

Roll of Attorneys No. 48145
PTR No. 1473407; 01/21/16; Pasig City
IBP No. 1023724; 01/08/16; RSM
MCLE Compliance No. V-0004608; 6 November 2014



MONICA M. MARTIN

Counsel for Applicant

Roll of Attorneys No. 55693
PTR No. 1473411; 01/21/16; Pasig City
IBP No. 1023726; 01/08/16; RSM
MCLE Compliance No. V-0002591; 9 June 2014

7th Floor Lopez Building, Ortigas Avenue
Barangay Ugong, Pasig City
Telephone Number 1622-2260; Fax No. 1622-3550
Email address: regulatory.legal.admin@meralco.com.ph

REPUBLIC OF THE PHILIPPINES }
CITY OF PASIG } S.S.

VERIFICATION
AND CERTIFICATION OF NON-FORUM SHOPPING

I, JOSE RONALD V. VALLES, Filipino, of legal age, married, with office address at 7th Floor, Lopez Building, MERALCO Compound, Ortigas Avenue, Pasig City, after being sworn in accordance with law, hereby depose and say that—

1. I am the Vice President and Head, Regulatory Affairs Office, of Applicant Manila Electric Company (MERALCO). In such capacity, I have caused the preparation and filing of the foregoing Application;

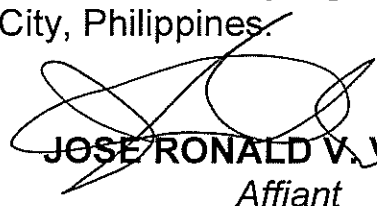
2. Moreover, I have been authorized by the Board of Directors of MERALCO to certify that Applicant has not heretofore filed any similar action, pleading or application involving the same issues before the Supreme Court, the Court of Appeals or any other lower courts or administrative bodies. A copy of the Secretary's Certificate authorizing me to cause the preparation of the instant Application and sign this Verification and Certification is attached hereto as **ANNEX "N"**;

3. I have read and understood the allegations contained therein and the same are true and correct based on my personal knowledge and authentic records made available to me in the ordinary course of business of MERALCO;

4. To the best of my knowledge, no similar action or proceeding is pending before the Supreme Court, the Court of Appeals, the lower courts or administrative bodies;

5. If I should hereafter learn that a similar action has been filed before the Supreme Court, the Court of Appeals, the lower courts or administrative bodies, I undertake to report such fact to this Honorable Commission within five (5) days from notice of such fact.

IN WITNESS WHEREOF, I have hereunto affixed my signature this
NOV 10 2016 day of November 2016 at Pasig City, Philippines.


JOSE RONALD V. VALLES
Affiant

SUBSCRIBED and SWORN to before me this NOV 10 2016 day of November 2016, affiant having exhibited to me his Social Security System ID bearing the number 33-10900088.

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Series of 2016.

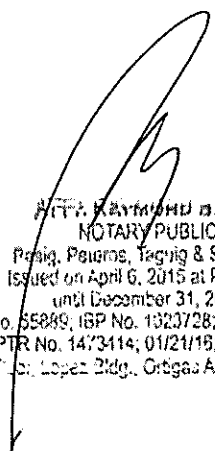

ATTY. RAYMOND B. YAP
NOTARY PUBLIC
Pasig, Pasig, Taguig & San Juan
Issued on April 6, 2015 at Pasig City
until December 31, 2016
Roll No. 55889; IBP No. 1323728; 01/09/16; Capiz
PTR No. 1473414; 01/21/16; Pasig City
7th Floor, Lopez Bldg., Ortigas Ave., Pasig City

EXHIBIT " RR W

JUN 22 2011

ANNEX " W

Republic of the Philippines

CITY COUNCIL

Manila

ANNEX " A

ORDINANCE NO. 7794

AN ORDINANCE ENACTING A REVENUE CODE FOR THE CITY OF MANILA.

Be it ordained by the City Council of Manila, That:

ARTICLE I. TITLE

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

ARTICLE II - AUTHORITY AND SCOPE

Section 2. Authority. - This Ordinance is enacted in pursuance of Section 132, Chapter 1, Title One and Section 151, Article Three, Chapter 2, Title One, Book II of R.A. No. 7160, otherwise known as the Local Government Code of 1991.

Section 3. Scope. - This Ordinance shall govern the taxing and other revenue-raising powers of the City of Manila.

ARTICLE III. DEFINITIONS

Section 4. Words and Phrases. - When used in this Ordinance:

a) "Agricultural Product" - includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market;

b) "Amusement" - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;

c) "Amusement Places" - includes theaters, cinemas,

CERTIFIED TRUE COPY

ATTY. LUCH R. GEMPIS JR.
CITY GOVT. DEPT. HEAD III

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 relations officers who provide musical accompaniment also act as song guider and food coordinator to the guests and their families.

d) "Business" - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

e) "Banks and other financial institutions" - include non-bank financial intermediaries, lending investors, finance and 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;

f) "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;

g) "Charges" - refer to pecuniary liability, as rents or fees against persons or property;

h) "Contractor" - includes persons, natural or juridical, not subject to professional tax under Section 11 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.

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 watchman agencies, dockyards proprietors or operators, dress shops, dry cleaning dyeing establishments, engraving establishments, filling 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 equipments proprietors or

operators, hotels, motels proprietors or operators, house and sign painters, immigration brokers, installations of water system and gas or electric light, heat or power; lithographers, lodging houses proprietors or operators, massage clinics, 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 shops for the 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; slenderizing 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.

i) "Corporations" - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), 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 Professional partnership are partnerships formed by persons for the sole purpose of exercising their common profession, on 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 :

j) "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);

k) "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;

l) "Fee" - means a charge fixed by law or ordinance for

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the regulation or inspection of a business or activity;

m) "Franchise" - is a right or privilege, effected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety;

n) "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 or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT).

o) "Manufacturer" - includes every person who, by physical or chemical process, alters the exterior texture of form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process 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 of the use of industry, or who by any such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition alters such raw materials or manufactured or partially manufactured products or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;

p) "Marginal Farmer or 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;

q) "Motor Vehicle" - 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, and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

r) "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.

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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;

s) "Operator" - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

t) "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;

u) "Persons" means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

v) "Residents" - refer to 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;

w) "Retail" - means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;

x) "Vessel" - includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water;

y) "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; and

z) "Wholesale" - means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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 Manila and its barangays.

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 Manila 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, barter, or on any other mode of transferring ownership or title of real property at the rate of seventy five percent (75%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. No. 6637 shall be exempt from this tax.

b) For this purpose the Register of Deeds of the City shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City shall likewise make the same requirement before cancelling 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 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 the execution of the deed or from the date of the decedent's death.

Section 8. - 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 others of similar nature and the gross receipts of newspapers and magazines derived purely from advertisement at the rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, the tax shall be seven and half percent (7.5%) of one percent (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 herein.

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.

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from the tax herein imposed.

Section 9. - Franchise Tax. Notwithstanding any exemption granted by any law or other special law, a tax on businesses enjoying a franchise, at the rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction, is hereby imposed.

Section 10. - 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 distributed as follows :

- 1) City - Sixty percent (60%)
- 2) Barangay - Forty percent (40%)

where the sand, gravel, and other quarry resources are extracted.

Section 11. - Professional and Occupation Tax.

a) Imposition of Professional Tax. - There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three Hundred Pesos (P 300.00).

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, pursuant to Sec. 139 (b) Chapter 2, Title One, Article One, BOOK II of R.A. No. 7160.

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 ac-

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count, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.

b) Imposition of the Tax on Occupation. - There is hereby imposed an annual occupation tax on all persons engaged in the exercise of a calling or occupation not requiring the passing of a government examination for the practice or exercise thereof, at the rate of one hundred twenty pesos (P 120.00).

Section 12. 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 stadia, basque pelota ("jai-alai") courts, race tracks and other places of amusement at the rate of thirty percent (30%) of the gross receipts from admission fees.

b) 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.

c) The holding of operas, concerts, dramas, recitals, painting and art exhibition, flower shows, medical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.

d) Payment of Tax - The tax shall be due and payable within the first twenty (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 a true and complete return of the amount of gross receipts derived during the preceding month.

e) Penalties. - If the tax is not paid within the time fixed, the taxpayer shall be subject to the surcharges, interests and penalties prescribed by 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.

Section 13. - Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers, or Retailers in, Certain Products.

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

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cigarettes, and other products to sales outlets, or consumers, whether directly or indirectly, within the City in an amount not exceeding Seven Hundred Fifty (P 750.00) Pesos.

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 14. - 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		Amount of Tax	
preceding calendar year in the amount of:		Annually	Quarterly
Less than 10,000.00		247.50	61.8
P 10,000.00 or more but less than P 15,000.00		330.00	82.5
15,000.00 or more but less than 20,000.00		453.00	113.2
20,000.00 or more but less than 30,000.00		660.00	165.0
30,000.00 or more but less than 40,000.00		990.00	247.5
40,000.00 or more but less than 50,000.00		1,237.50	309.3
50,000.00 or more but less than 75,000.00		1,980.00	495.0
75,000.00 or more but less than 100,000.00		2,475.00	618.7
100,000.00 or more but less than 150,000.00		3,300.00	825.0
150,000.00 or more but less than 200,000.00		4,125.00	1,031.2
200,000.00 or more but less than 300,000.00		5,775.00	1,443.7
300,000.00 or more but less than 500,000.00		8,250.00	2,062.2
500,000.00 or more but less than 750,000.00		12,000.00	3,000.0
750,000.00 or more but less than 1,000,000.00		15,000.00	3,750.0
1,000,000.00 or more but less than 2,000,000.00		20,625.00	5,156.2
2,000,000.00 or more but less than 3,000,000.00		24,750.00	6,187.5
3,000,000.00 or more but less than 4,000,000.00		29,700.00	7,425.0
4,000,000.00 or more but less than 5,000,000.00		34,650.00	8,662.5
5,000,000.00 or more but less than 6,500,000.00		36,562.50	9,140.6
6,500,000.00 or more		at a rate not exceeding fifty six and one fourth percent (56 1/4%) or one percent (1%)	

Section 15. - 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		Amount of Tax	
preceding calendar year in the amount of:		Annually	Quarterly
Less than P1,000.00		27.00	6.75
P 1,000.00 or more but less than P 2,000.00		49.50	12.37

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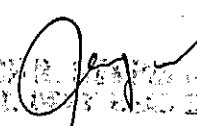
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2,000.00 or more but less than	3,000.00	75.00	18.75
3,000.00 or more but less than	4,000.00	108.00	27.00
4,000.00 or more but less than	5,000.00	150.00	37.50
5,000.00 or more but less than	6,000.00	181.50	45.37
6,000.00 or more but less than	7,000.00	214.50	53.62
7,000.00 or more but less than	8,000.00	247.50	61.87
8,000.00 or more but less than	10,000.00	280.50	70.12
10,000.00 or more but less than	15,000.00	330.00	82.50
15,000.00 or more but less than	20,000.00	412.50	103.12
20,000.00 or more but less than	30,000.00	495.00	123.75
30,000.00 or more but less than	40,000.00	660.00	165.00
40,000.00 or more but less than	50,000.00	970.00	242.50
50,000.00 or more but less than	75,000.00	1,485.00	371.25
75,000.00 or more but less than	100,000.00	1,980.00	495.00
100,000.00 or more but less than	150,000.00	2,805.00	701.25
150,000.00 or more but less than	200,000.00	3,630.00	907.50
200,000.00 or more but less than	300,000.00	4,950.00	1,237.50
300,000.00 or more but less than	500,000.00	6,600.00	1,650.00
500,000.00 or more but less than	750,000.00	9,900.00	2,475.00
750,000.00 or more but less than	1,000,000.00	13,200.00	3,300.00
1,000,000.00 or more but less than	2,000,000.00	15,000.00	3,750.00
2,000,000.00 or more	at a rate not exceeding seventy five percent (75%) of one percent (1%)		

Section 16. - Tax on Essential Commodities - A percentag tax at the rate of one half (1/2) of the rates prescribed under Sections 14, 15, and 17 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 and 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
- (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.

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Section 17. - Tax on Retailers - A percentage tax is hereby imposed on retailers.

With gross sales or receipts for the preceding calendar year of: Rate of Tax Per Annum

P 400,000.00 or less 3%
More than P 400,000.00 1.5%

Section 18. - Tax on Contractors - A percentage tax is hereby imposed on contractors and other independent contractors in accordance with the following schedule:

With gross receipts for the preceding calendar year in the amount of: Amount of Tax Annually Quarterly

Less than P 5,000.00		41.25	10.3
P 5,000.00 or more but less than P 10,000.00		92.40	23.1
10,000.00 or more but less than 15,000.00		156.75	39.1
15,000.00 or more but less than 20,000.00		247.50	61.8
20,000.00 or more but less than 30,000.00		412.50	103.1
30,000.00 or more but less than 40,000.00		577.50	144.3
40,000.00 or more but less than 50,000.00		825.00	206.2
50,000.00 or more but less than 75,000.00		1,320.00	330.0
75,000.00 or more but less than 100,000.00		1,980.00	495.0
100,000.00 or more but less than 150,000.00		2,970.00	742.5
150,000.00 or more but less than 200,000.00		3,960.00	990.0
200,000.00 or more but less than 250,000.00		5,445.00	1,361.2
250,000.00 or more but less than 300,000.00		6,930.00	1,732.5
300,000.00 or more but less than 400,000.00		9,240.00	2,310.0
400,000.00 or more but less than 500,000.00		12,375.00	3,093.7
500,000.00 or more but less than 750,000.00		13,875.00	3,468.7
750,000.00 or more but less than 1,000,000.00		15,375.00	3,843.7
1,000,000.00 or more but less than 2,000,000.00		17,250.00	4,312.5
2,000,000.00 or more	at a rate not exceeding seven		
	five percent (75%) of one percent (1%		

Section 19. - Tax on Banks and Other Financial Institution - A percentage tax is hereby imposed on banks and other financial institutions, at the rate of seventy five (75%) percent of one percent (1%) on the gross receipts of the preceding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals of property and profit from exchange or sale of property, insurance premium.

Section 20. - Tax on Peddlers - A fixed tax is hereby imposed on peddlers engaged in the sale of any merchandise or article of commerce, at the rate of seventy-five pesos (P75.00) per peddler.

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Section 21. - Tax on Businesses Subject to the Excise, Value Added or Percentage Taxes Under the NIRC - On any of the following businesses and articles of commerce subject to the excise value-added or percentage taxes under the National Internal Revenue Code hereinafter referred to as NIRC, as amended, a tax of three percent (3%) per annum on the gross sales or receipts of the preceding calendar year is hereby imposed:

(A) On persons who sell goods and services in the course of trade or business; and those who import goods whether for business or otherwise, as provided for in sections 100 to 103 of the NIRC administered and determined by the Bureau of Internal Revenue pursuant to the pertinent provisions of the said code.

(B) On the gross receipts of keepers of garages, cars for rent or hire driven by the lessee, transportation contractors, persons who transport passenger or freight for hire, and common carriers land, air or water, except owners of bancas and owners of animal drawn two-wheel vehicle.

(C) On the amount paid on every overseas dispatch, message, conversation transmitted from the Philippines by telephone, telegraph, telewriter exchange, wireless and other communication equipment, services, except amounts paid by the government, political subdivisions or instrumentalities; diplomatic service public international organizations or any of their agencies based in the Philippines; and news services.

The tax shall be payable by the person paying for the service rendered and shall be paid to the person rendering the services who is required to collect and pay the tax within twenty (20) days after the end of each quarter.

(D) Excisable goods subject to vat

- (1) Distilled spirits
- (2) Wines
- (3) Tobacco products (other than cigarettes, cigars and chewing tobacco)
- (4) Tobacco specially prepared for chewing
- (5) Lubricating oils and grease
- (6) Processed gas
- (7) Waxes and petrolatum
- (8) Denatured alcohol to be used for motive power
- (9) Fireworks
- (10) Cinematographic films
- (11) Saccharine
- (12) Coal and coke
- (13) Fermented liquor, brewer's wholesale price, excluding the ad valorem tax
- (14) Automobiles, manufacturers or importer selling price
- (15) Non-essential goods based on wholesale price, net of excise tax and vat

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(a) Jewelry, whether real and imitation, pearls precious and semi-precious stones and imitation thereof; goods made of, or ornamented, mounted, or fitted with precious metals or imitations thereof of ivory (not including surgical and dental instruments, silver-plated wares, frames or mountings for spectacles or eyeglasses, and dental gold or gold alloys and other precious metals use in filling, mounting or fitting of the teeth.)

(b) Perfumes and toilet waters.

(c) Yachts and other vessels intended for pleasure or sports.

(16) Mineral products, based on actual market value of the annual gross output at the time of removal

(E) Excisable goods not subject to vat

- (1) Naptha, regular gasoline and other similar product of distillation
- (2) Premium gasoline
- (3) Aviation turbo jet
- (4) Kerosene
- (5) Diesel fuel oil
- (6) Liquefied petroleum
- (7) Bunker fuel oil
- (8) Naptha when used as raw material for production of petrochemical products
- (9) Asphalt

Section 22. - Tax on the Storage of Flammable, Combustible or Explosive Substances - On owners or operators of storage facilities and depots used for the storage of flammable, combustible or explosive substances, such as but not limited to the following:

1. Flammable liquids - such as gasoline, and other carbon bisulfide, naphtha, benzol, allodin, acetone alcohol, amyl acetate, toluol, ethyl acetate, turpentine, thinner, prepare paints, diesel oil, fuel oil, kerosene, varnish, cleanser solvent, polishing liquids, petroleum oil, and crude oil;
2. Flammable gases - such as acetylene, hydrogen, coal gas

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and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases;

3. Combustible solids - calcium carbide; pyrolyxin; matches; nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous, explosive, corrosive, oxidizing and lachrymator properties; shredded combustible materials such as wood shavings (kusot), waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials; tar, resin waxes, copra, rubber coal, bituminous coal and similar combustible materials;

A tax of three percent (3%) per annum, based on the gross sales or receipts derived from the sale of the above-mentioned substances for the preceding calendar year, is hereby imposed provided, however, that the sales or receipts of substances already taxed under any of the preceding sections shall be excluded from the tax imposed in this section.

Section 23. - Caterer's Tax - On gross receipts of proprietor and operators of cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carinderias or food caterers including clubs and caterers an annual tax on the gross sales or receipts of the preceding calendar year is hereby imposed as follows, from -

1. The sale of food, soft drinks or refreshment at one and half percent (1.5%);
2. The sale of beer, wines and other liquor at three percent (3%); and
3. The sale of cigarettes and other tobacco products at three percent (3%).

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

Section 24. - Tax on Real Estate Developers, Dealers or 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 three percent (3%) per annum of the gross receipts for the preceding calendar year is hereby imposed.

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

Section 25. - Tax on Privately-Owned Public Markets or Shopping Centers - There is hereby imposed a tax of three percent (3%) of the gross receipts for the preceding calendar year of owners or operators of privately-owned public markets and shopping centers.

For newly started privately-owned public markets and shopping

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centers the tax shall be one-half (1/2) of one percent (1%) of the capital investment.

Section 26. - Occupancy Tax on Hotels; Lodging Houses - This is hereby imposed on all owners or operators of hotels, motel pension houses, and lodging houses, a tax on the gross receipts during the preceding calendar year derived from room occupancy: one percent (1%) for the year 1993; two percent (2%) for the year 1994 and three percent (3%) for 1995 and the years thereafter.

Section 27. - Tax on Race Tracks - A tax is hereby imposed on owners or operators of race tracks maintained and operated for the purpose of horse-racing and other races where bets are placed at the rate of fifty percent (50%) of one percent (1%) of the gross receipts for the preceding calendar year; Provide however, that duly licensed off-track betting stations shall pay a tax of one percent (1%) of their gross income of the preceding calendar year; and twenty percent (20%) of one percent (1%) of the capital investment thereof, if newly established.

An amusement tax on admission shall be collected pursuant to Section 12 of this Ordinance.

Section 28. - Tax on Basque Pelota Courts - There is hereby imposed a tax on the owner, operator or maintainer of a basque pelota court, including the games of pala, regueta, cestapunt, remonte, and mano, popularly known as jai alai, in which professional players participate, to make either direct bets by means of a totalizer, as authorized by law, at the rate of seventy five percent (75%) of one percent (1%) of the gross annual income for the preceding calendar year; and one-twentieth (1/20) of one percent (1%) of the capital investment, if newly established. Off-fronton betting stations when duly licensed shall pay a tax of one percent (1%) of their gross income of the preceding calendar year and twenty percent (20%) of one percent (1%) of the capital investment thereof, if newly established.

An amusement tax on admission shall be collected pursuant to Section 12 of this Ordinance.

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 three percent (3%) of the gross sales or receipts for the preceding calendar year.

Newly started business under this section shall pay a tax of three-fortieth (3/40) of one percent (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 or receipts for the current year. If the tax paid during the year be less than the tax due on said gross sales or receipts of the current year, the difference shall be paid before the business is considered

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WILLIAM LUCAS, JR.
CITY GOVT. CLERK

officially retired.

Section. 31. - Payment of Business Taxes.

a) The taxes imposed under Section 14 shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line of business does not become exempt by being conducted with some other business, for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

b) In case where a person conducts or operates two or more businesses mentioned in Section 14 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 (2) or more of the businesses mentioned in Section 14 of this Ordinance which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

ARTICLE V. FEES AND CHARGES

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

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 a activity in the City of Manila.

1) Dealers in fermented liquors, distilled spirits and/or wines except for wine houses/cellars which shall be based on capitalization:

a.) Wholesale dealers of imported (foreign label) liquors	P400.00
b.) Retail dealers of imported (foreign label) liquors	200.00
c.) Wholesale dealers of domestic (locally manufactured) liquors	150.00
d.) Wholesale dealers of fermented liquors	150.00
e.) Retail dealers in domestic	

	(locally manufactured) liquor	100.00
f.)	Retail dealers in fermented liquor	100.00
g.)	Wholesale dealers in vino liquors	50.00
h.)	Retail dealers in tuba, <u>base</u> and/or <u>tapuy</u>	50.00
2)	Dealers in Tobacco :	
a.)	Retail leaf tobacco dealers	200.00
b.)	Wholesale leaf tobacco dealers	400.00
c.)	Retail tobacco dealers	100.00
d.)	Wholesale tobacco dealers	200.00
3)	Owners or operators of amusement places/devices :	
a.)	Night clubs/day clubs	4,000.00
b.)	Supper clubs, cocktail lounges, bars, disco houses, beer gardens and other similar establishments	2,000.00
c.)	Cabarets, dance halls, or dancing pavilions	1,000.00
d.)	Social clubs/voluntary associations or organizations	1,000.00
e.)	Skating rinks	1,000.00
f.)	Bath houses, resorts and the like, per establishments	1,000.00
g.)	Steam baths, sauna baths and the like per establishments	4,000.00
h.)	Billiard halls, pool halls/per table	50.00
i.)	Bowling establishments	4,000.00
j.)	Circuses, carnivals, fun houses and the like 1, 2	1,000.00
k.)	Merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries, or similar contrivances and side show booths per contrivance or booth	50.00
l.)	Theaters and cinema houses	
	Air-conditioned	4,000.00
	Non-airconditioned	2,000.00
	Itinerants operators - per day	50.00

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CIV. SERV. DIV. III

m.)	Boxing stadia, auditoriums, gymnasia, concert halls, or similar halls or establishments	4,000.00
n.)	Race track establishments	4,000.00
o.)	Pelota/tennis squash courts, per court	50.00
p.)	Jai-alai and/or coliseum establishments	4,000.00
q.)	Off-track or off-fronton betting stations, per device	1,000.00
r.)	Amusement devices, per device	50.00
s.)	music lounges and sing-along restaurants	2,000.00
4)	Financial institutions and/or lending institutions (pawnshops, banks, insurance companies, savings and loan associations, financial and/or lending investor per establishments :	
	Main Office	4,000.00
	Per branch	2,000.00
	Money shops per establishment	1,000.00
5)	Dealers in securities, including foreign exchange dealers	1,000.00
6)	Educational life plan/memorial plan :	
	Principal Office	2,000.00
	Per branch/agency	1,000.00
7)	Subdivision operators	1,000.00
8)	Private cemeteries/memorial parks	2,000.00
9)	Boarding houses/lodging houses	500.00
10)	Dancing houses/judo karate schools/driving schools/reading/EDP, etc.	500.00
11)	Nursery, vocational and other schools not regulated by the 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 detectives/security agencies :	

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CITY CLERK

Principal Office	500.00
For every locality where security guards are posted	100.00
17) On delivery trucks or vans to be paid by the 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, sponsors or talent scouts	500.00
20) For holding stage shows or floor fashion shows payable by the operator	500.00
21) For maintaining an office, such as liaison office, administrative office of professionals or similar with an area as follows :	
400 sq. m. or more	1,000.00
300 sq. m. or more but less than 400 sq. m.	800.00
200 sq. m. or more but less than 300 sq. m.	600.00
100 sq. m. or more but less than 200 sq. m.	400.00
50 sq. m. or more but less than 100 sq. m.	200.00
Less than 50 sq. m.	100.00
22) 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
23) Cold Storage	300.00
24) Refrigerating Cases	100.00
25) Lumberyards	500.00
26) Car exchange on consignment basis	1,000.00
27) Storage and sale of flammable or explosive substance	100.00
28) Peddlers, except peddlers of tobacco and liquors	100.00
29) Signboards, billboards and other forms of advertisements	100.00
House to house promotional sales	100.00
per salesman, per day	100.00
30) Film shooting on location, per day	100.00

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CITY CLERK, DIST. COURT

31)	Gun clubs	100.00
32)	Judo-Karate clubs	500.00
33)	All other business not specifically mentioned with capital investments as follows :	
	Less than 2,000.00	50.00
	2,000 or more but less than 10,000	100.00
	10,000 or more but less than 50,000	150.00
	50,000 or more but less than 100,000	225.00
	100,000 or more but less than 200,000	375.00
	200,000 or more but less than 300,000	525.00
	300,000 or more but less than 400,000	600.00
	400,000 or more but less than 500,000	675.00
	500,000 or more but less than 600,000	750.00
	600,000 or more but less than 700,000	825.00
	700,000 or more but less than 800,000	900.00
	800,000 or more but less than 900,000	975.00
	900,000 or more but less than 1,000,000	1,050.00
	1,000,000 or more but less than 10,000,000	1,500.00
	Over 10,000,000	3,000.00
33.a)	1st class restaurant liquor	4,000.00
33.b)	2nd class restaurant liquor	2,000.00
33.c)	1st class hotel liquor	4,000.00
33.d)	2nd class hotel liquor	2,000.00

Provided that no permit or license shall be issued for the business of 1st and 2nd class restaurant liquor without the principal business of restaurant.

- 34) Special Permit for holding :
- a) Circus or menagerie parade, or other parades using banners, floats or musical instruments, except civic, military or religious parades, per day 100.00
 - b) Benefit ball/dance, per day 100.00
- 35) All occupations or callings subject to periodic inspection, surveillance and/or regulation by the City Mayor like animal trainer, auctioneer, barber, bartender, beautician, bondsman, butcher, caddy (golf), chambermaid, rigdriver (cocher), cook, counter girl, criminologist, electrician, embroiderer, club/floor manager, food checker, forensic expert, hair stylist, handwriting expert, hospital attendant, lifeguard, machinist, make-up artist, manicurist, masseur-attendant, mechanic,

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CITY COURT DEPT. HEAD III

photographer (itinerant), private ballistic expert, sales agent, saleslady, shoe cobbler, tailor or master cutter, taxi-dancer, teller and/or cashier except those employed by the bank or similar financial and investment institution, usher, waiter and other occupations or callings of the same or similar category 40.00

36. Night Parking (sticker) For using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space :

a) For cars or jeepneys, per quarter 225.00
 b) For buses and trucks, per quarter 300.00
 c) For containerized vans/trailers, per day or fraction thereof 15.00

B) SERVICE CHARGES

1) Garbage Service Charges

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

Rate per Quarter

A. Aircraft and Watercraft Companies

1. Main Office P. 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, side show booths and other similar establishments with contrivances for the amusement of customer/per contrivance 15.00
 2. Billiard and/or pool halls/per table 7.50
 3. Bowling establishment:
 a. Automatic/per lane 30.00
 b. Non-automatic/per lane 22.50
 4. Casinos 1,500.00

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 CITY GOVT. DEPT. HEAD III

5.	Circuses, carnivals, and the like	375.00
6.	Cockpits	750.00
7.	Golf links and/or ranges	600.00
8.	Gymnasiums	75.00
9.	Membership clubs, association or organizations:	
a.	Serving foods, drinks and lodging facilities	600.00
b.	Serving foods and drinks without lodging facilities	300.00
10.	Night/Day club, discos and other similar establishment:	
a.	Night Clubs	750.00
b.	Day Clubs	450.00
c.	Cocktail Lounges or bars, beer gardens, discos	300.00
d.	Cabarets/dance halls	225.00
e.	Music Lounges	300.00
f.	Sing-along Restaurants	300.00
11.	Race tracks, Jai Alai fronton, coliseum or similar establishments	750.00
	For every off-track and/or off-fronton betting centers	150.00
12.	Resorts or other similar establishments	150.00
13.	Sauna baths and massage clinics/per cubicle	30.00
14.	Skating rink	150.00
15.	Stadia, sports complexes	375.00
16.	Theaters or cinema houses with seating 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 others of similar nature	37.50
C.	Electric and Power Companies	
1.	Main Office and/or each power plant	2,250.00
2.	Every branch office thereof	750.00

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 OCT 10 1981

D. 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 :	
Main Office	300.00
Every branch thereof	75.00
3. Financial and/or lending investors establishments, money shops:	
a. Main Office	300.00
Every branch thereof	75.00
b. Authorized dealers in Foreign currenties and stock brokers	150.00

E. Gasoline Services Filling Stations:

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

F. Private Hospitals and Medical Clinics
with Bed Capacity for :

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

G. Hotels, Motels, Apartels, Pension Inns,
Drive Inns, Boarding Houses, Lodging
Houses, Dormitories, Dwellings and
Other Spaces for Lease or Rent :

Rate per Quarter

1. Hotels :	
a. Five star/per room :	
1. single bed	7.50

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CITY GOVT. OFFICE

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, and Drive-Inns/per room	7.50
3.	Hotels, apartels, 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, dormitories bed spaces (bed capacity) per bed	3.00
H.	Institutions of Learning :	
1.	Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrollments as follows :	
a.	500,000 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. Liquefied Petroleum

Gas Dealer :

1. Marketer	150.00
2. Dealer	75.00

J. Market Stallholders

1. Public Markets

a. For each stall with 100 or more stallholders	15.00
b. For each stall with less than 100 stallholders	11.25

2. Private Markets

a. Each stall	15.00
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Stallholders with more than five (5) square meters and/or rendering special services, such as: pawnshops, appliance stores, banks, and other similar establishments, shall be excluded under the term stallholders and levied garbage service charges, in accordance with the pertinent provisions herein.

K. Media Facilities:

1. Newspaper, books or magazine publications:

a. Daily newspapers	225.00
b. Weekly magazines	150.00
c. Books and other magazine publications	75.00

2. Radio Stations	150.00
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3. T.V. Stations	225.00
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L. Telegraph, Teletype, Cable and Wireless Communication Companies, etc:

1. Main Office	450.00
2. Every branch/station thereof	150.00

M. Telephone Companies:

1. Main Office	2,250.00
2. Every branch/station thereof	750.00

N. Terminal Garage for Bus, Taxi and Other Public Utility Vehicles, Except those used for Home Garage :

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 sq. m.	300.00
3. With an area of 500 or more but less	

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CITY GOVT. DEPT. HEAD III

	than 700 sq. m.	225.00		
4.	With an area of 300 or more but less than 500 sq. m.	150.00		
5.	With an area less than 300 sq.m.	75.00		
Q.	Peddlers, Ambulant Vendors, Except Delivery Van or Truck	7.50		
P.	Administration Offices, Display Offices and/or Offices of Professions	30.00		
Q.	Film shooting per day	0.75		
R.	Private Warehouse or Bodega	75.00		
S.	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		
	less than 25 sq. m.	75.00		
b.	Principal/Branch or Sales Office with an aggregate area of :			
			Factory is	
			Within same Locality	Outside the Locality
			Per Quarter	
	1,000 sq.m. or more	P 600.00		P 750.00
	500 or more but less than 1,000 sq.m.	750.00		525.00
	200 or more but less than 500 sq.m.	300.00		375.00
	100 or more but less than 200 sq.m.	225.00		300.00
	50 or more but less than 100 sq.m.	150.00		195.00
	25 or more but less than 50 sq.m.	45.00		75.00
	less than 25 sq.m.	15.00		30.00
2.	Exporter/Importers			375.00/quarter
3.	Brewers, Distillers, Compounders and Public Eating Places with an aggregate area of :			
			Per Quarter	
	1000 sq. m. or more			P 1,875.00

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500 or more but less than 1000 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
Carinderia	45.00

4. Owners or Operators of Business Establishments Rendering Services :

- a. Business offices of general contractors (Building Specialty Engineering); manpower service/employment agencies; private detective agencies; advertising agencies with an aggregate area of :

1000 sq. m. 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. Other contractors/business establishments engaged in rendering services, printers and publishers with an aggregate area of :

1000 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 :

1000 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
Less than 25 sq. m.	30.00

Garbage Service Charges for Multiple Businesses - Where two or more kinds of businesses subject to garbage service charges are conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that of the business which has the highest rate, plus twenty five percent (25%) thereof.

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CITY GOVT. OFFICE

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

Newly established business - In the case of a newly started business, the applicable garbage service charge shall be computed proportionately to the quarterly charge.

2. Cemetery Charges

Rate of Charges - Cemetery Charges shall be imposed at rates hereunder enumerated:

Services	RATE
1. Permit to make major repairs on:	
a. Monuments or markers	P 50.00
b. Grave, tombs (tomb)	75.00
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	100.00
b. Transfer from another municipality	100.00
c. Cremation	100.00
d. Exhumation	50.00
e. Burial	50.00
f. Cemetery fee	50.00
g. Disinterment	150.00
5. For the lease of each niche in any of the city cemeteries for a five-year period without renewal	500.00
6. For each burial permit for transport of remains, bones and ashes from Manila to other foreign countries and vice versa, from foreign to Manila	600.00
7. Rental for a standard grave per annum for five years without renewal	200.00
8. For the lease of each multi-storey niches for five (5) years; renewable only for another five years after payment has been made in advance and no more renewal after ten years	3,000.00
9. For the perpetual lease of each bone (one single deceased) to be deposited at the bone crypt at the memorial circle at the Manila North Cemetery	1,000.00

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CITY GOVT. DEPT. HEAD TL

Disposition of proceeds - All proceeds or revenue realized therefrom shall be used solely for the services, improvements and maintenance of the cemetery or cemeteries from which said revenue or proceeds were derived.

3. Hospital Charges

Rate of Charges - The hospital charges provided under Executive Order No. 12, Series of 1987 of the City of Manila are hereby imposed, as follows:

3.1 Room Charges

Pay Ward	P	70.00/day
Service Ward		F R E E

3.2 Operating Room Fees

a. Major Operations	P	250.00
b. Minor Operations		60.00

(Note: Medicines and Supplies not included in Fee)

3.3 Nursery Fees 15.00/day

3.4 Hematology Tests

CBC	20.00
RBC	5.00
WBC and Differential	3.00
Hematocrit and Hemoglobin	15.00
GI-BT	5.00
Reticulocyte Count	15.00
Malarial Smear	20.00
Blood Typing	20.00
Cross Matching	20.00
VDRL	40.00
Widal Test	80.00
Pregnancy Test	20.00

3.5 Clinical Microscopy Examinations

Routine Stool Exam	10.00
Routine Urinalysis	10.00
Test for Occult Blood	10.00
Addis Count	20.00
Sperm Count	20.00
Albumin Determination	20.00

3.6 Clinical Chemistry Test

Fasting Blood Sugar or Random Blood Sugar	40.00
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Bilirubin Test	40.00
Total Protein - A/G Ratio	40.00
Uric Acid	40.00
Blood Urea Nitrogen	40.00
Serum Glutamic Oxalo Transaminase	40.00
Creatinine	40.00
Cholesterol	40.00
Triglycerides	40.00
Acid or Alkaline Phosphatase	40.00
Cell Count and Differential-CSR	
or any fluid	40.00
CSF Protein and Sugar	60.00

Culture and Sensitivity	95.00
Acid Fast Stain	25.00
Gram Stain	25.00
KOH (Potassium Hydroxide Smear)	30.00

Surgical Tissue	80.00
Biopsy Specimen	40.00
Papanicolaou Stain	20.00
Cell Block	40.00
Frozen Section	100.00

Chest PA or Lateral	60.00
Chest PA and Lateral	110.00
Ribs (3 views)	120.00
Skull (2 views)	80.00
each additional film	40.00
Orbits (3 views)	100.00
Paranasal Sinuses (3)	100.00
one view only	40.00
Mastoids (3)	100.00
Zygoma (3)	100.00
Maxilla (3)	100.00
Temporo Mandibular Joints (3)	100.00
Mandible (3)	100.00
Nasal Bones (2)	80.00

Cervical Vertebra (4 views)	100.00
Neck (2 views)	60.00
Axis and Atlas (2)	60.00
Thoracic vertebra (2 views)	110.00
additional views	60.00
Lumbo Sacral Vertebra (2 views)	110.00
Sacrum (2 views)	60.00
Coccyx (2 views)	60.00

ATTN: RUBEN GARCIA
CHIEF GOV. DEPT. OF

Pelvis (AP only)	70.00
Hip joint, one side (2 views)	100.00
Femur, Tibia, Humerus or Radio-ulna (2 views)	100.00
Hands, Feet, Knee or Ankle	80.00
Finger of Toe	50.00

3.11 X-ray Abdomen

KUB	70.00
Supine and Upright Abdomen	100.00
Intravenous Pyelography	300.00
I.V.P. plus Urethrogram	400.00
Cystogram	150.00
Pelvimetry (2 views)	150.00
Oral Gall Bladder Series	150.00
I.V. Cholangiogram	250.00
Operative Cholangiogram	200.00
Tube Cholangiogram	150.00
Chole G. I. Series	400.00
Upper G. I. Series	300.00
Barium Enema	300.00
Bronchogram	200.00
Myelogram	200.00
Cerebral Angiogram, one side	200.00

3.12 Special Services

Electrocardiogram (ECG)	40.00
Lumbar Puncture	20.00
Stomach Lavage	20.00
Application, Strap Adhesive	20.00
Application, Plaster Cast	20.00 plus materials
Dental Extraction (1 tooth)	15.00 plus materials
Dental Temporary Filling (per tooth)	20.00
Dental Permanent Filling (per tooth)	30.00
Dental Prophylaxis	20.00
Cobalt Therapy, per exposure,	
- Pay	20.00
- Service - Donation	10.00

3.13 Miscellaneous Fees

Cord Dressing (per pack)	5.00
Cotton Balls (per pack)	4.00
Surgical Gauze (per pack)	10.00
Eye Pad (per pack)	4.00
Oxygen used	10.00/hour
Energy for Electric Fan	20.00
Energy for T.V. per day	30.00
Medical Certificate	10.00
Ambulance Fee, in Manila	100.00
Ambulance Fee, in Metro Manila	100.00 plus

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Suturing

P 5.00/km.
Cost of Materials
(variable)

4. Laboratory Examination Charges

Ordinance No. 7720, an ordinance prescribing a new schedule of fees for laboratory examination rendered by the Manila Health Department, enacted by the City Council of Manila on December 8, 1989 and approved by the City Mayor on January 2, 1990, is hereby adopted and made an integral part of this Ordinance, and the fees therein prescribed are hereby imposed at an increase of one hundred percent (100%), as enumerated hereunder:

<u>Serological Test</u>	<u>RATE</u>
1. VDRL	P 60.00
2. Widal test	100.00
3. Blood typing	50.00
4. RPR	60.00
5. Aids test	240.00

<u>Bio-chemistry</u>	<u>rate</u>
1. Random blood sugar	P 80.00
2. Fasting blood sugar	80.00
3. Post prandial blood sugar	80.00
4. Glucose tolerance test	160.00
5. Blood uric acid	80.00
6. Blood cholesterol	80.00
7. Blood urea nitrogen	80.00
8. Blood creatinine	80.00
9. Total protein	80.00
10. Albumin	40.00
11. Globulin	40.00
12. A/G ratio	80.00
13. Bilirubin I & II	80.00
14. SGOT	80.00
15. SGPT	80.00
16. Triglyceride	80.00
17. Icterus index	80.00
18. Alkaline phosphatase	120.00
19. Potassium	80.00
20. Sodium	80.00
21. Calcium	80.00
22. Chloride	80.00

<u>Hematology</u>	<u>rate</u>
1. CBC	P 60.00
2. Hemoglobin	20.00
3. Hematocrit	20.00
4. RBC	20.00

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5. WBC	20.00
6. Platelet count	20.00
7. ESR	20.00
8. Bleeding time	20.00
9. Clotting time	20.00
10. Malaria smear	40.00
11. Seminal analysis	60.00

Pregnancy rate

1. Frog test	40.00
2. Chemical test	140.00

Enteric & General Bacteriology rate

1. Culture	80.00
2. Culture & sensitivity test	80.00
3. Grams staining	40.00
4. Vaginal smear	40.00
5. Urethral smear	40.00

Cytology rate

1. Pap smear	100.00
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Diphtheria rate

1. Nose & throat swab for diphtheria	40.00
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T.B. Bacteriology rate

1. Sputum for AFB	40.00
2. Sputum culture	80.00

Urinalysis rate

1. Routine	20.00
2. Specific gravity	20.00

Sanitary bacteriology rate

1. Water analysis	50.00
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5. On Diggings/Excavations and Restorations

Metropolitan Manila Authority Ordinance No. 2, Series of 1971, entitled, an ordinance governing road diggings/excavations and restorations in Metropolitan Manila and amending MMA Ordinance No. 82-01, is hereby adopted and made an integral part of this Ordinance and the charges and fees therein prescribed hereby levied and imposed at an increase of 100% over their present rates, as enumerated hereunder:

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a) Restoration cost for the repair of earth/escombro roadways: per sq. m.	P 43.00
b) Restoration cost for the repair of gravel/macadam paved streets: per sq. m.	190.00
c) Restoration cost for the repair of combination concrete curbs and gutter: per linear meter	400.00
d) Restoration cost for the repair of concrete sidewalks: per sq. m.	480.00
e) Restoration cost for the repair of asphalt paved street: per sq. m.	520.00
f) Restoration cost for the repair of concrete paved street: per sq. m. (8" thickness)	780.00

C) MARKET FEES

1) Definitions

- a) Ambulant, transient or itinerant vendors refers to a vendor or seller who does not permanently occupy a definite place in the market but one who comes either daily or occasionally to sell his or her goods.
- b) Market committee refers to the body whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls or booths in the city market and to certify to the city mayor the result thereof.
- c) Market premises refers to an open space in the compound, part of the market lot consisting of bare ground, not covered by the market days.
- d) Market rental fee refers to the fee paid to and collected by the City Treasurer for the privilege of using public market facilities.
- e) Market stalls refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- f) Market section refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.
- g) Public market refers to any place, building or structure of any kind, designated as such by the sangguniang, except public streets, plazas, parks, and the like.
- h) Stallholder refers to the awardee of a definite

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space or spaces within a public market who pays rental thereon for the purpose of selling his goods, commodities or services.

2) Classification

For the purpose of this ordinance, government owned or operated public market in the city are hereby classified into:

Class A - those with an average monthly income of P60,000.00 or more during the preceding three months.

Class B - those with an average monthly income of P30,000.00 or more but less than P60,000.00 during the preceding three months.

Class C - those with an average monthly income of less than P30,000.00 during the preceding three months.

Subsequent reclassification may be made on the basis of the preceding three (3) months collection, but not more than once a year.

3. Market Sections -

For purposes of this ordinance, the public markets of Manila shall be divided into the following sections:

a) Fish section - refers to the area where only fresh fish, clams, oysters, lobster, shrimps, seaweeds, and other sea foods or marine products shall be sold.

b) Meat, pork and dressed chicken section - refers to the area where only all kinds of meat and other meat products shall be sold provided that meat, pork and dressed chicken shall be separately displayed and properly labeled.

c) Vegetable and fruit section - refers to the area where only all kinds of vegetables, fruits, coconuts and root crops such as camote, cassava, gabi, and the like shall be sold.

d) Dry goods and grocery section - refers to the area where only textiles, ready-made dresses and apparel, kitchenware and glassware, school and office supplies, novelties, native products shall be sold.

e) Eateries and cooked food section - refers to the area where only all kinds of cooked/prepared food shall be sold. This includes refreshment parlors, cafeterias, and other selling delicacies.

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f.1) Groceries section- refers to the area where only all kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candies, canned or bottled foods, beverages, softdrinks, cigarette, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, all kinds of cereals, such as rice, corn, mongo and the like eggs, sausages, starch, smoke fish, dried fish, roll, feeds, soap and other household and food products including firewood and charcoal shall be sold.

f.2) Rice, corn and other cereal section - refers to the area where purely rice, corn and other cereals shall be sold.

g) Poultry product section- refers to the area where only live chicken, ducks, turkeys, other fowls and birds, suckling or piglets, and the like that shall be sold.

h) Flower shop section - refers to the area where only all kinds of garden accessories and implements or tools shall be sold.

i) Cold storage service section - refers to the area where only refrigeration services shall be made available and sale of ice in whatever form shall be conducted.

j) Miscellaneous section - refers to the area where any other business not classified herein shall be allowed.

The numbering, designation, or other forms of identifying the market section shall be the responsibility of the City Treasurer.

4) Imposition of Fees -There shall be collected the following market fees;

4.a) On stalls, per month or fraction thereof, per square meter or fraction thereof:

	Rates Per Sq. Meter Per Month		
	Class A	Class B	Class C
a) Fish section	140.00	120.00	100.00
b) Meat section	140.00	120.00	100.00
c) Vegetable and fruit section	100.00	80.00	60.00
d) Dry goods and grocery section	90.00	70.00	50.00
e) Eateries and food section	90.00	70.00	50.00
f) Rice, corn, other cereals, and/or dried/salted fish	90.00	70.00	50.00
g) Poultry	120.00	100.00	80.00
h) Flower shops	50.00	40.00	30.00
i) Groceries	90.00	70.00	50.00

j) General merchandise glassware, chinaware, tableware and home appliances	90.00	70.00	50.00
k) Special services not subject to any market fees but shall pay rental fees for occupancy thereof.	140.00	120.00	100.00

Trucks or other conveyances, whether hired or not parked within the fifty (50) meter radius from the border of the market and disposing, discharging or advertising product/merchandise therein shall also pay the following:

Kind of Conveyances	Rate Per Entry
Jeep (regardless of load)	P10.00
Truck (regardless of load)	20.00

Provided, that for better located stalls, such as those front stalls facing the market periphery or streets and corner stalls, there shall be added to the above prescribed fees the following:

- | | |
|-------------------------|--------------------------|
| 1) Front corner stall | 20% of the rates imposed |
| 2) Front stalls | 15% of the rates imposed |
| 3) Inside corner stalls | 10% of the rates imposed |

4.b) On occupants of the market premises, not occupying stalls, per day or fraction thereof, per square meter or fractionP3.00

4.c) Fees for ambulant/transient vendors. - Market fees for the occupancy of market premises by ambulant/transient vendors shall be at the same rates as those prescribed in paragraph 4 hereof plus an additional fifty centavos (P0.50) per square meter per day of the space occupied or a fraction thereof which may be paid for by said vendors on a monthly basis at his option with the daily rate computed based on a thirty (30) day month factor. They shall be limited to the areas not earmarked and utilized for passageway and/or entrance to the market building.

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid as entrance fee (those not mentioned are subject to the entrance fee).

Duly licensed suppliers or distributors of goods, commodities or general merchandise or permanent occupants of market stalls, booths, tiendas, or other space as well as the same occupants when they bring in goods, commodities or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market fees herein authorized.

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5) Time and Manner of Payment

5.a) For stalls - The fee for the rental of market stalls shall be paid, to the City Treasurer or his duly authorized representatives within the first twenty (20) days of each month. In case of a new lease, the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.

5.b) For occupancy of market premises - The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.

6) Issuance of Official Receipts and Cash Tickets.- The City Treasurer or his duly authorized representatives shall issue an Official Receipt as evidence of payment of rentals of fixed stalls.

A cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he is assigned. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sell the same merchandise, even if such sale is done in the same place occupied by the previous vendor.

The cash tickets issued shall be torn in half, one-half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the city treasurer for counter-checking against his record of cash tickets issued by him for that day.

7). Surcharge for Late or Non-payment of Fees.

7.a) The lessee of a stall, who fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of twenty five percent (25%) of the total rent due. Failure to pay the rental fee for six (6) consecutive months shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rents at the expense of the lessee. The stall shall be declared vacant and subject to adjudication.

7.b) Any person occupying space in the market premises without first paying the fee imposed in this article shall pay three times as much as the regular rate for the space occupied.

7.c) Any person occupying more space than what he has paid for shall pay the regular rate for such space.

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CITY OF CAGAYAN

8) Market Committee.- There is hereby created a permanent market committee to be composed of the City Mayor/Administrator as chairman, the City Treasurer, City Legal Officer or the representative of the City Prosecutor, a representative of the sangguniang panglunsod and a market vendors' representative, as members. The committee shall have the following duties:

8.a) Conduct the drawing of lots, and opening of bids for the adjudication of vacant or newly constructed stalls or booths in the city public market in the presence of the City Auditor or his duly authorized representative.

8.b) Adjudicate the transfer of stallholders from one section to another or from one stall to another; and

8.c) Recommend measures or actions as maybe necessary in the resolution of problems in connection with the occupancy of stalls, booths or spaces in the public market.

9) Adjudication of Stall.-

9.a) Lease Period - The contract of lease for a stall shall be for a period of five (5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.

9.b) Notice of Vacancy - A notice of vacant or newly constructed stalls shall be made for period of ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall and the bulletin board of the market. The notice of vacancy shall be written on cardboard, thick paper or any other suitable material and shall be in the following form:

N O T I C E

Notice is hereby given that stall no. _____ (or pavilion) no. _____ of the _____ market is vacant (or will be vacated on _____ 19_____. Any person, 21 years of age or more and is not legally incapacitated, desiring to lease this stall, shall file an application therefor on the prescribed form (copies may be obtained from the Office of the City Treasurer during office hours and before 12:00 o'clock noon of _____, 19_____. In case there are more than one applicant, the award of the lease of the vacant stall shall be determined thru drawing of lots to be conducted on _____, 19_____ at 12:00 o'clock noon at the Office of the City Treasurer by the market committee. This stall is

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CITY GOV'T. SECRETARY

found in the _____ section and is intended for the sale of _____.

City Treasurer

An application fee of ten pesos (P10.00) shall be collected from each applicant to cover the necessary expenses and any excess thereof shall form part of the general fund.

9.c) Application for Lease.

9.c.1) The application shall be under oath. It shall be submitted to the office of the City Mayor by the applicant either in person or through his or her attorney.

9.c.2) It shall be the duty of the City Mayor to keep a register book showing the names and addresses of all applicants for a stall, the number and description of the stall applied for, and the date and hour of the receipt by the Treasurer of each application. It shall also be the duty of the Mayor to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

9.c.3) The application shall be substantially in the following form:

Application to Lease Market Stall/Booth

His Honor
The City Mayor
Manila

Sir:

I hereby apply under the following contract for the lease of market stall/booth no. _____ of the _____ market. I am _____ of age, _____ citizen, residing at _____.

Should the above-mentioned stall/booth be leased to me in accordance with rules and regulations, I promise to hold the same under the following conditions:

1. That while I am occupying or leasing this stall/booth (or these stalls/booths), I shall at all times have my picture and that of my helpers (or those of my helpers) conveniently framed and hung up conspicuously in the stall/booth.

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2. I shall keep the stall/booth (or stalls/booths) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulation now existing or which may hereafter be promulgated.

3. I shall pay the corresponding rent for the stall/booth (or stalls/booths) or the fee for the stall/booth (or stalls/booths) in the same manner prescribed by existing ordinances.

4. The business to be conducted in the stall/booth shall belong exclusively to me.

5. In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall/booth. I shall promptly notify the market authorities of my absence, giving my reason or reasons therefor.

6. I shall not sell or transfer my privilege to the stall/booth or otherwise permit another person to conduct business therein.

7. Any violation on my part or on the part of my helpers of the foregoing conditions shall be sufficient cause for market authorities to cancel this contract.

Very respectfully,

Affiant

I, _____, do hereby state that I am the person who signed the foregoing application; that I have read the same and that the contents thereof are true to the best of my own knowledge.

Affiant

Tin: _____

I, _____, do hereby state that I am the person who signed the foregoing application; that I have read the same and that the contents thereof are true to the best of my own knowledge.

Official Title

D) Applicants who are Filipino citizens shall have preference in the lease of public

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markets stalls. If on the last day set for filing applications, there is no application from a Filipino citizen, the posting of the notice of vacancy prescribed above shall be repeated for another ten-day period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be leased to any alien applicant who filed his application first. If there are several alien applicants, the adjudication of the stall shall be made thru drawing of the lots to be conducted by the market committee.

In case there is only one Filipino applicant, the stall applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall shall be made thru drawing of lots to be conducted by the market committee on the date and hour specified in the notice. The result of the drawing of lots shall be reported immediately by the committee to the City Treasurer concerned for appropriate action.

E) The successful applicant shall furnish the City Mayor two (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the mayor to affix one (1) copy of the picture to the application and the other copy to the record card.

10) Miscellaneous Provisions on Stalls.-

10.a) Vacancy of Stall Before Expiration of the Lease.- If for any reason, a stallholder or lessee discontinues or is required to discontinue his business before his lease contract expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.

10.b) Partnership with Stallholder.- A market stall holder who enters into business partnership with any party after he acquires the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall. In case of death or legal disability of such stallholder who continues in his business, the surviving partners may be authorized to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is qualified to occupy a stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall concerned, if he or she applies for it.

10.c) Lessee to Personally Administer his Stall. - Any

person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or stalls. He may employ helpers who must be citizens of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and who are not disqualified under the provisions hereof. The persons to be employed as helpers shall under no circumstances, be person with whom the stallholder has any commercial relation or transaction.

10.d) Dummies; Sub-lease of Stalls. - In any case where the person registered to be the holder or lessee of a stall in the public market, is found to be not the person who is actually occupying said stall, the lease of such stall shall be cancelled. If upon investigation such stallholder shall be found to have sub-leased his stall to another person or to have connived with such person so that the latter may for any reason, be able to occupy the said stall.

11) Responsibility for Market Administration. -

The City Mayor shall exercise direct and immediate supervision and control over the city public market and personnel thereof, including those whose duties concern the maintenance upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulations.

12) Rules and Regulations. -

12.a) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fish and meat, is hereby prohibited.

12.b) No person shall utilize the public market or any part thereof for residential purposes.

12.c) It shall be unlawful for any person to peddle, hawk, sell or offer for sale or expose for sale, any article in the passageway (pasillio) used by purchasers in the market premises.

12.d) It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his duties; nor shall parents allow their children to play in or around their stalls or in the market premises.

12.e) It shall be unlawful for any person to drink, serve or dispense liquor or any intoxicating drinks within the premises of the public market.

12.f) No merchandise or article shall be sold, offered for sale or exposed for sale in the public market unless the same was legally acquired by the vendor or stall holder and that taxes of any kind due thereon had been paid.

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12.g) It shall be unlawful for any lessee to remove, construct, electrical wiring, or water connection without prior permit from the market administrator and approved by the City Treasurer.

12.h) The City of Manila shall not be responsible to the occupants of stalls for any loss or damage caused by fire, theft, robbery, "force majeure" or any other cause. All articles or merchandise left in the public market during closure time shall be at the risk of the stallholder or owner thereof.

12.i) All articles abandoned in any public market building in violation of any provisions of this article or any regulation or rule on the management of the market shall be deemed a nuisance.

It shall be the duty of the market administrator or his subordinates to take custody thereof. In case the articles are claimed within twenty-four (24) hours thereafter, they shall be returned to their original owners upon payment of actual expenses incurred in their safekeeping, unless they have so deteriorated as to constitute a menace to public health, in which case they shall be disposed of in the manner directed by the Treasurer, who may also in his discretion, cause the criminal prosecution of the guilty party, or merely warn him against future violation. In case where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction and the proceeds thereof shall be disposed in accordance with law.

D) MISCELLANEOUS FEES

Applicability Clause - The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, sanitary inspection 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 hereunder.

1. Sanitary Inspection and Health Certificate Fees

Sanitary Inspection Fee - Every owner or operator of business, industrial, commercial, or agricultural establishments, accessoria, 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 :

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a.	Aircraft and water companies	F 500.00
b.	Financial institutions, such as banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers :	
	Main Office	300.00
	Every branch thereof	200.00
c.	Gasoline service/filling stations	500.00
d.	Private Hospitals	800.00
e.	Medical and dental clinics and animal hospitals	300.00
f.	Dwellings and other spaces for lease or rent :	
1.	Hotels, motels, apartels pension inns, drive inns :	
	With more than 150 rooms	800.00
	With 100 to 149 rooms	600.00
	With 50 to 99 rooms	400.00
	With 25 to 49 rooms	200.00
	With less than 25 rooms	150.00
2.	Apartments/per door	40.00
3.	(Accessories) or houses for rent	40.00
4.	Dormitories, lodging or boarding houses, with accommodation for :	
	More than 40 boarders or lodgers	500.00
	15 to 39 boarders or lodgers	300.00
	Less than 15 boarders or 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 offices, display offices, and/or offices of professionals	100.00
l.	Peddler	20.00
m.	Lending investors	200.00
n.	All other businesses, industrial, commercial agricultural establishments 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

In case an individual, a partnership or a corporation
conducts or operates two or more businesses in one place or

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establishment, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

Health Certificate Fee - Every person required by existing laws and regulations to secure health certificates from the Office of the City Health Officer shall pay an annual fee of fifty (P 50.00) pesos.

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

Annual Inspection of Premises for Rent - Except as otherwise provided, the Local Health Officer or his duly authorized representative shall conduct an annual inspection of all houses, accessorias or buildings for rent or as soon as circumstances require and all business establishments (commercial, industrial, agricultural) in order to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws, rules and regulations. Sanitary permit shall be issued to the owner by the Local Health Officer or his duly authorized representative after such inspection was conducted and found to be sanitary.

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.

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 33. - Fees for Sealing and Licensing of Weights and Measures.

a) For sealing linear metric measures :

Not over one meter	P10.00
Over one meter	20.00

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CITY GEN. COUN. 11

- b) For sealing metric measures of capacity :
- | | |
|---------------------|-------|
| Not over ten liters | 10.00 |
| Over ten liters | 20.00 |
- c) For sealing metric instruments of weights :
- | | |
|---|--------|
| W/ capacity of not more than 30 kg. | 20.00 |
| W/ capacity of more than 30 kg. but not more than 150 kg. | 30.00 |
| W/ capacity of more than 150 kg but not more than 300 kg. | 40.00 |
| W/ capacity of more than 300 kg. but not more than 500 kg. | 50.00 |
| W/ capacity of more than 500 kg. but not more than 3000 kg. | 100.00 |
- d) For sealing apothecary balance or other balances of precision :
- | | |
|----------------------|-------|
| Over 3000 kg. | 75.00 |
| Over 300 to 3000 kg. | 50.00 |
| Over 30 to 300 kg. | 25.00 |
| 30 kg. or less | 10.00 |
- e) For sealing of gasoline/diesel pumps :
- | | |
|--------------------------|--------|
| Per pump | 100.00 |
| Per pump (oil dispenser) | 50.00 |
- For each and every re-testing and re-sealing of weights and measures instruments (including gasoline and diesel pumps) outside the Office, upon request of the owner or operator shall be collected for each instrument and pump - an additional W & M Fee of 20.00

Payment of Fees and Surcharge - The fees herein imposed shall be paid to and collected by the Office of the City Treasurer upon the sealing or licensing of the weights and measures instruments and renewable on or before the anniversary date thereof. The official receipt evidencing payment shall serve as the license to use such instrument for one year from the date of sealing unless it becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of five hundred (500%) per centum of the prescribed fees, which shall no longer be subject to interest.

Administrative Provisions - a) The City Treasurer is hereby required to keep full sets of secondary standard for the use in testing weights and measures instruments. These secondary stand-

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ards shall be compared with the fundamental standards in the National Institute of Science and Technology annually.

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

c) Instruments of Weights and Measures found to be defective and such defect is beyond repair 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.

Fraudulent practices relative to weights and measures and corresponding penalties :

a) Fraudulent practice 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 stamp, 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

6. Who has in his possession 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 (P200.00) pesos nor more than ten thousand (P10,000.00) pesos or imprisonment for not less than one month nor more than five (5) years or both such fine and imprisonment at the discretion of the Court.

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b) Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months 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 therefor 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 in 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 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 fraudulent intent, alters any scale or balance, weight 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 (P400.00) pesos nor more than four thousand (P4,000.00) pesos or by imprisonment of not less than three (3) months nor more than two (2) years, 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 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 (P400.00) pesos nor more than two thousand (P2,000.00) pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both such fine

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and imprisonment.

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

a. Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:

1. When correct P150.00
2. When incorrect but within tolerable allowance to defect or short measure 300.00

b. Failure to produce weight and measure tag or license or certificate upon demand but the instrument is duly registered:

1. When correct 100.00
2. When incorrect but within tolerable allowance of defect or short measure 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 34. Fishery Rentals, Fees and Charges.

Rate of Rentals. The rate of fishery rentals within Manila 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 corrals in the sea:

	Tax per annum
Less than 3 meters deep	P45.00
3 meters or more but less than 5 meters deep	90.00
5 meters or more but less than 8 meters deep	300.00
8 meters or more but less than 10 meters deep	540.00
10 meters deep or more but less than 15 meters deep	750.00
15 meters deep or more	1,200.00

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b) Operation of fishponds or oyster culture beds, per hectare	15.00
c) Catching of bangus fry or 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 8,000 sq. m.	4,500.00
8,000 sq. m. or over	6,000.00
d) 1. Fish corrals or fishpens in inland fresh 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 city waters with nets, traps or other fishing gears	15.00
3. For the operation of a fishing vessel of three (3) tons or less	22.50

The rules and regulations to be promulgated for the grant of license under sub-paragraph (c) above shall be subject to the approval of higher authorities.

ARTICLE VI. ADMINISTRATIVE PROVISIONS

Section 35. Situs of the Tax.

a) For purposes of collection of the taxes under Section 14 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 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 sales outlet is located. In cases where there is

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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 factories, project 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, plant 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 subparagraph (2) of subsection (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, plants or plantations located in different localities, the seventy percent (70%) sales allocation mentioned in subparagraph (2) of subsection (b) above shall be operated among the localities where the factories, project offices, plants and plantations are located in proportion to their respective volume 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, plant, or plantation is located.

Sec. 36 - Keeping of Books of Accounts. - Any person doing business within the territorial jurisdiction of the City of Manila 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. Books of accounts not required under this Ordinance, shall be registered at the City Treasurer's Office.

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Section 37. 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 collected from officers and enlisted men of the Armed Forces of the Philippines and members 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 38. 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 39. 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.

Section 40. Time of Payment; Discount for Full Payment -

A) 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.

B) If the taxpayer pays the whole tax due for one (1) year on or before the 20th of January he is hereby granted a ten (10%) percent discount.

For the remainder of calendar year 1993, if the taxpayer pays the whole tax due for the last two (2) quarters before the 20th of July he shall be entitled to a ten (10%) percent discount.

Section 41. 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 the rate of two percent (2%) per month of the unpaid taxes, fees or 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.

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Section 42. Interests on Other Unpaid Revenues - Where the amount of any other revenue due the City, except voluntary contributions 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 43. Collection of Local Revenues by Treasurer - All local taxes, fees, and charges shall be collected by the City Treasurer, or his duly authorized deputies.

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 44. 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, 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.

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, 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, pursuant to Sec. 471, Chapter 3, Article Six, BOOK II of R.A. No. 7160.

Section 45. Civil Remedies for Collection of Revenues

Application of Section - The provisions 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.

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Section 46. 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 upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 47. Civil Remedies For Collection of Delinquencies. - The civil remedies for the collection of local taxes, 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 and 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 48. Distraint of Personal Property. - The remedy by distraint shall proceed as follows :

- 1) Seizure - Upon failure of the person owing 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 amounts 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 personal property shall be sold at public auction in the manner herein provided for.
- 2) Accounting of distrainted goods - The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whom possession of the goods, chattels

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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 goods or effects distrained shall be restored to the owner.

5) Procedure of sale - At the time and 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.

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 49. 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

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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. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. 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 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 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 50. Penalty for Failure to Issue and Execute Warrant. - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

Section 51. 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 of 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.

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er 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 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 or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

Section 52. 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 (2%) percent per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of the sale issued to the purchaser and the owner shall be entitled to a 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 53. 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 penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

Section 54. Purchase of Property By the City for Want of Bidder. - In case there is no bidder for the real property

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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, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City.

Section 55. 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 56. Collection of Delinquent Taxes, Fees, 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 civil action shall be filed by the city treasurer within the period prescribed in Section 46 of this Ordinance.

Section 57. Further Distrainment or Levy. - The remedies by distrainment and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

Section 58. Personal Property Exempt from Distrainment or Levy. - The following property shall be exempt from distrainment 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 VII. COMMUNITY TAX

Section 59. Individuals Liable to Community Tax. - Every inhabitant of Manila, 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 during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of One Thousand pesos (P 1,000.00) 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 (P 5,000.00).

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 earnings derived by them.

Section 60. Juridical Persons 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 Manila shall pay an annual community tax of Five Hundred pesos (P500.00) and an 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 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 the city - Two pesos (P2.00); and

(2) For every Five thousand pesos (P5,000.00) of gross receipts or earnings derived by it from business during the preceding year - Two pesos (P2.00).

The dividends received by a corporation from another corporation, however, shall for the purpose of the additional tax

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be considered as part of the gross receipts or earnings of said corporation.

Section 61. Exemptions. - The following are exempt from the community tax:

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

Section 62. 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 the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person 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.

Persons who come to reside in the Philippines 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 be subject to the community tax for that year.

(b) 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 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 due date until it is paid.

Section 63. 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 upon payment of One peso (P1.00).

Section 64. 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 prescribed regulations. The proceeds of the tax shall accrue to the general funds of the city and barangays except a portion thereof which

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shall accrue to the general fund of the National Government to cover the actual cost of printing and distribution of the forms 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) The City Treasurer shall deputize the barangay treasurer to collect the community tax in their respective jurisdictions. Provided, however, That said barangay treasurer shall be bonded in accordance with existing laws.

(c) The proceeds of the community tax actually and directly collected by the city or municipal treasurer shall accrue entirely to the general fund of the city or municipality concerned. 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 and

(2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

Section 65. -Presentation of Community Tax Certificate - on the following occasions, the community tax certificate is required to be presented:

(1) 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 money from any public fund; transacts other official business; or receives any salary or wage from any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received, it shall be the duty of the public official with whom such transaction is made or business done 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.

(2) 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.

(3) 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.

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Section 66. - 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 extended only to barangay treasurers who shall be properly bonded in accordance with existing laws.

Section 67. - Use of Old Residence Certificate Forms - Pending the distribution by the Bureau of Internal Revenue of the new form for the community tax certificate, the City Treasurer is hereby authorized to use for the purpose the blank forms or residence certificates that may still be in stock, with the proper changes made thereon.

ARTICLE VIII. THE REAL PROPERTY TAX

Section 68. Definitions. - When used in this Article

(A) Acquisition cost for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site.

(B) Actual use refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.

(C) Ad valorem tax is a levy on real property determined on the basis of a fixed proportion of the appraised value of the property.

(D) Appraisal is the act or process of determining the value of property as of a specific date for a specific purpose.

(E) Assessment is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties.

(F) Assessment level is the percentage applied to the fair market value to determine the taxable value of the property.

(G) Assessed value is the appraised value of the real property multiplied by the assessment level. It is synonymous to taxable value.

(H) Commercial land is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land.

(I) Depreciated value is the value remaining after deducting depreciation from the acquisition cost.

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(J) Economic life is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

(K) Fair market value is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

(L) Improvement is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes.

(M) Industrial land is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.

(N) Machinery embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), microcomputers, facsimile machines, telex machine, cash dispensers, furnitures and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this rule. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvement or those immovable by destination.

(O) Reassessment is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial or individual reappraisal of the property.

(P) Remaining economic life is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.

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(D) Replacement or reproduction cost is the cost that would be incurred, on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.

(R) Residential land is land principally devoted to habitation.

Section 69. Imposition of the Basic Real Property Tax.— There is hereby levied an annual ad valorem tax on the assessed value of real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the city of Manila at the following rates:

Class of Property	Rates of Levy
Residential	1.5 %
Commercial	2.0 %
Industrial	2.0 %
Special	2.0 %

Provided, however, that in the case of a residential real property actually and exclusively used as residence by the owner himself, the rate of the basic real property tax shall be reduced to one percent (1%) of the assessed value; provided, further, that newly-constructed buildings and other improvements including new machineries shall be taxed at one-half of the rate prescribed in this section for a period of five (5) years from the date of completion or acquisition; Provided, finally, that the new rates prescribed in this section shall take effect on January 1, 1994.

Section 70. - Additional Levy on real property tax for the Special Education Fund (SEF).— There is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund.

Section 71. - Classes of Real Property for Assessment Purposes.— For purposes of assessment, real property shall be classified as residential, commercial, industrial, or special by the City Assessor.

Section 72. - Special Classes of Real Property.— All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

Section 73. - Actual Use of Real Property as Basis for Assessment.— Real property shall be classified, valued and

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assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it.

Section 74. - Assessment Levels.

(A) The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:

(1) On lands:

Class	Assessment Levels
Residential	20%
Commercial	50%
Industrial	50%

(2) On buildings and other structures:

(a) Residential Fair Market Value

Over	Not over	Assessment Levels
	P 175,000.00	0%
P 175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

(b) Commercial/Industrial Fair Market Value

Over	Not over	Assessment Levels
	P 300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

(3) On machineries:

Class	Assessment Levels
Residential	50%
Commercial	80%

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Industrial

80%

(4) On special classes.- The assessment levels for all lands, buildings, machineries and other improvements shall be as follows:

Actual use	Assessment levels
Cultural	15%
Scientific	15%
Hospital	15%
Local water districts	15%
Government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

(B) The assessment levels in paragraph (a) hereof shall be applied initially during the first general revision of real property assessments to be undertaken pursuant to Secs. 73 and 76 of this Ordinance.

(C) Pending the enactment of a Schedule of Fair Market Values under Secs. 73 and 76 of this Ordinance and the effectivity of the revised new assessment levels, the prevailing schedule of market values and the assessment levels currently used by the City Assessor shall continue to be applied.

Section 75. - Exemptions. - The following are exempted from payment of the basic real property tax and the SEF tax:

(A) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;

(B) Charitable institutions, churches, and parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;

(C) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;

(D) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and

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(E) Machinery and equipment used for pollution control and environmental protection.

All the properties mentioned in this section shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

Section 76. - Withdrawal of Tax Exemption. - Except as provided herein, and pursuant to Sec. 234 of the Local Government Code, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

Section 77. - Time of Payment. - The real property tax herein levied together with the additional levy on real property for the Special Education Fund shall be due and payable on the first (1st) day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

Both the basic tax and the additional one percent (1%) SEF tax must be collected simultaneously. Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any; and only after said delinquencies are settled may tax payments be credited for the current period.

Section 78. - Tax Discount for Advanced and Prompt Payment. - If both the basic real property tax and additional SEF tax are paid full year on or before January 31, the taxpayer shall be entitled to a twenty percent (20%) discount; a tax discount of 15% percent if paid quarterly on or before the last day of the first month of every quarter, and ten percent (10%) discount prompt payments made as provided in Section 59. Provided, however, that such discounts shall only be granted to properties without delinquencies. Provided further, that payment of basic or SEF tax only shall not entitle the taxpayer to any discount provided herein.

Section 79. - Collection and Distribution of Proceeds. - The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the barangay treasurer to collect all taxes on real property located in the barangay. Provided, however, that the barangay treasurer is properly bonded for the purpose. Provided, further, that the premium on the bond shall be paid by the City Government.

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The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest in accordance with the provisions of this Article, shall be distributed as follows:

(A) City of Manila General Fund 70%

(B) Barangay share - Thirty percent (30%) which shall be distributed among the component barangays of the city in the following manner:

1. Fifty percent (50%) share shall accrue to the barangay where the property is located.
2. Fifty percent (50%) shall be divided equally among the component barangays.

The share of the barangay shall be released directly to the barangay treasurer on a quarterly basis within five (5) days after the end of each quarter without the need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the additional one percent (1%) SEF tax shall accrue entirely and shall be automatically released to the City of School Board for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development.

Section 80. - Appraisal of Real Property. - All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the city in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code.

Section 81. - Declaration of Real Property by the Owner or Administrator. - It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements, within the City of Manila, or their duly authorized representative, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first (1st) to June

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thirtieth (30th) commencing with the calendar year 1993.

For this purpose, the City Assessor shall use the standard form known as sworn declaration of property values prescribed by the Department of Finance. The procedures in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said department.

Property owners or administrators who fail to comply with this provision shall be subject to a fine of five hundred pesos (P 500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both, at the discretion of the court.

Section 82. - Duty of Person Acquiring Real Property or Making Improvement thereon.

(A) It shall be the duty of any person, or his authorized representative, acquiring at any time real property situated in the city or making any improvement on real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.

(B) In the case of houses, buildings, or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty (60) days after: 1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties; 2) the date of completion or occupancy of the newly constructed building, house, or improvement whichever comes earlier; and 3) the date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building house, or other real property, whichever comes earlier.

(C) In the case of machinery, the sixty-day (60) period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor. For this purpose, the City Assessor may secure certification of the building official or engineer or other appropriate official stationed in the city.

(D) Property owners or administrators who fail to comply with the above provision shall be subject to a fine of five hundred pesos (P 500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both, at the discretion of the court.

Section 83. - Declaration of Real Property by the City.

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Assessor.

(A) When any person, natural or juridical, by whom real property is required to be declared under Secs. 63 and 64 of this Ordinance refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of this Article.

(B) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the unknown owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either Sec. 63 or Sec. 64 of this Ordinance, as the case may be.

(C) No oath shall be required of a declaration thus made by the City Assessor.

Section 84. - Listing of Real Property in the Assessment Roll.

(A) The City Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed whether taxable or exempt, located within the territorial jurisdiction of the city. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.

(B) The undivided real property of a deceased person may be listed valued and assessed in the name of the estate or of the heirs and devisees without designating them individually, and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: Provided, however, that such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this article and the payment of the real property tax with respect to the undivided property.

(C) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual.

(D) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity, if such property has been acquired or held for resale or lease.

Section 85. - Proof of Exemption of Real Property from Taxation. - Every person, by or for whom real property is declared, who shall claim tax exemption for such property

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under this Article, shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including Corporate Charters, Title of Ownership, Articles of Incorporation, By-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

Section 86. - Real Property Identification System. - All declarations of real property, made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

Section 87. - Notification of Transfer of Real Property Ownership.

(A) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

(B) In addition to the notice of transfer, the previous property owner shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day (60) period, file with the City Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of Secs. 63 and 64 of this Ordinance.

Section 88. - Duty of Register of Deeds to Apprise City Assessor of Real Property Listed in Registry.

(A) To ascertain whether or not any real property entered in the registry of property has escaped discovery and listing for the purpose of taxation, the register of deeds shall prepare and submit to the City Assessor, within six (6) months from the date of effectivity of the Local Government Code (January 1, 1992) and every year thereafter, an abstract of his registry, which shall include brief but sufficient descriptions of real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.

(B) It shall be the duty of the Register of Deeds to

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require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Register of Deeds to refuse the registration of the document.

(C) The Register of Deeds and Notaries Public shall furnish the City Assessor with copies of all contracts, selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgment.

Section 89. - Duty Of Official Issuing Building Permit Or Certificates Of Registration Of Machinery To Transmit Copy To The City Assessor.

(A) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance to the City Assessor.

(B) Any official referred to in paragraph (A) hereof shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance (DOF).

Section 90. - Duty of Geodetic Engineers to Furnish Copy of Plans to the City Assessor. - It shall be the duty of all geodetic engineers, public or private, to furnish free of charge to the City Assessor with a white or blueprint copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipts of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

Section 91. - Preparation of Schedule of Fair Market Values.

(A) Before any general revision of property assessment is made pursuant to the provisions of this Article, there shall be prepared a schedule of fair market values by the City Assessor for the different classes of real property situated in the city for enactment of a separate ordinance by the sangguniang panglungsod. The schedule of fair market values shall be

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published in a newspaper of general circulation in the city or in the absence thereof, shall be posted in the city hall and in two other conspicuous public place therein.

(B) In the preparation of schedules of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

Section 92: - Authority of the City Assessor to take Evidence. - For the purpose of obtaining information of which to base the market value of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

Section 93: - Amendment of Schedule of Fair Market Values. - The City Assessor may recommend to the sangguniang panlungsod amendments to correct errors in valuation in the schedule of fair market values. The sanggunian shall act upon the recommendation within ninety (90) days from receipt thereof.

Section 94: - General Revision of Assessments and Property Classification.

(A) The City Assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of the Local Government Code (January 1, 1992) and every three (3) years thereafter.

(B) For this purpose, the City Assessor shall prepare the schedule of fair market values for the different kinds and classes of real property located within the territorial jurisdiction of the city within two (2) years from the effectivity of the Local Government Code (January 1, 1992) in accordance with the rules and regulations issued by the Department of Finance.

(C) The general revision of assessments and property classification shall commence upon the enactment of an ordinance by the sangguniang panlungsod adopting the schedule of fair market values but not later than December 31, 1993. Thereafter, the City Assessor shall undertake the general revision of real property assessment and property classification once every three (3) years.

Section 95. - General Revision of Assessments: Expenses Incident thereto. - Expenses incident to the general revision of real property assessment shall be shared proportionately by the city, the city school board and the barangays. The share of the city shall be provided in the appropriation ordinance. The share of a barangay shall be based on its share of the proceeds of the real property tax.

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Section 96. - Valuation of Real Property. - In case where

(A) Real property is declared and listed for taxation purposes for the first time;

(B) There is an on going general revision classification and assessment; or

(C) A request is made by the person in whose name the property is declared, the City Assessor or his duly authorized deputy shall, in accordance with the provisions of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayer's valuation thereon: Provided, however, that the assessment of real property shall not be increased often than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

Section 97. - Date of Effectivity of Assessment or Reassessment. - All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of January of the succeeding year: Provided, however, that the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great or sudden inflation or deflation of real property values or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

Section 98. - Assessment of Property Subject to Back Taxes. - Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: Provided, however that, such taxes shall be computed on the basis of the applicable schedule of values, assessment levels or tax rates in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

Section 99. - Notification of New or Revised Assessment. - When real property is assessed for the first time or when an existing assessment is increased, the City Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered

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mail or through the assistance of the punong barangay to the last known address of the person to be served.

Section 100. - Appraisal and Assessment of Machinery. -

(A) The fair market value of a brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.

(B) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre, and handling, duties and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

Section 101. - Depreciation Allowance for Machinery. - For purposes of assessment, a depreciation allowance shall be made for machinery at a rate of five percent (5%) of its original cost or its replacement or reproduction cost, as the case maybe, for each year of use; provided, however, that the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement or reproduction for so long as the machinery is useful and in operation.

Section 102. - Organization, Powers, Duties, and Function of the Municipal Board of Assessment Appeals.

(A) The City Board of Assessment Appeals shall be composed of the Register of Deeds of the city, as chairman, the Prosecutor designated or assigned to the city and the City Engineer as members, who shall serve as such in an ex officio capacity without additional compensation.

(B) The chairman of the board shall have the power to designate any employee of the city to serve as secretary to the board also without additional compensation.

(C) The chairman and members of the City Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of the Local Government Code of 1991. They shall take an oath or affirmation of office in the manner herein set forth:

I _____, after having been appointed to the position of _____, in the City of Manila and now assuming my position as _____ of the Board of Assessment Appeals solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of

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all others that I am holding, or may hereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines, and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines, and that I will well and truly hear and determine all matters and issues between taxpayers and the City Assessor submitted for my decisions, and that I imposed this obligations upon myself voluntarily, without mental reservation, or purpose of evasion.

So help me God.

Signature

Subscribed and sworn to before me on this _____
day of _____ a.d. _____ at _____ Philippines.

Signature of Officer
Administering Oath

Section 103. - Meetings and Expenses of the City Board of Assessment Appeals.

(A) The City Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the board shall be entitled to per diems or traveling expenses for his attendance in board meetings, except when conducting an ocular inspection in connection with a case under appeal.

(B) All expenses of the board shall be charged against the general fund of the city. The sangguniang panlungsod shall appropriate the necessary funds to enable the board to operate effectively.

Section 104. - Filing of Assessment Appeals. - Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor in the assessment of his property, may, within (60) days from the date of receipt of the written notice of assessment, appeals to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with the copies of the tax declaration and such affidavits or documents submitted in the support of the appeal.

Section 105. - Action By the City Board of Assessment Appeals.

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(A) The board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

(B) In the exercise of its appellate jurisdiction, the board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

(C) The secretary of the board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the board. In case the city concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the board may, within thirty (30) days after receipt of the decision of said board, appeal to the central board of assessment appeals. The decision of the Central Board of Assessment Appeals shall be final and executory.

Section 106. - Effect of Appeal on the Payment of Real Property Tax. - Appeal on assessments of real property made under the provisions of this Ordinance shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the City Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

Section 107. - City Assessor to Furnish City Treasurer with Assessment Roll. - On or before the thirty-first (31st) day of December of each year, the City Assessor shall submit an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties to the City Treasurer.

Section 108. - Notice of Time for Collection of Tax. - The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the sangguniang panlungsod in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the city hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

Section 109. - Payment under Protest.

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(A) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer who shall decide the protest within sixty (60) days from receipt.

(B) Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Sec. 61 of this Ordinance.

(C) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability.

(D) In the event that the protest is denied or upon the lapse of the sixty-day period prescribed in subparagraph (A), the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

Section 110. - Repayment of Excessive Collections: - When an assessment of basic real property tax, or any other tax levied under this Ordinance, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof.

In case the claim for tax refund or credit is denied, the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

Section 111. - Notice of Delinquency in the Payment of the Real Property Tax.

(A) When the real property tax or any other tax imposed under this Article becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the city hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks.

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in a newspaper of general circulation in the city.

(B) Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests and penalties may be made in accordance with Sec. 117 of this Ordinance, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or juridically, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

Section 112. - Remedies for the Collection of Real Property Tax. - For the collection of the basic real property tax and any other tax levied under this Article, the city may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

Section 113. - City Government's Lien. - The basic real property tax and any other tax levied under this Ordinance, constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests and expenses.

Section 114. - Levy on Real Property. - After the expiration of the time required to pay the basic real property tax or any other tax levied under this Ordinance, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the city. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and the Register of Deeds of the city, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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The levying officer shall submit a report on the levy to the City Mayor and the sanguniang panglunsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

Section 115. - Penalty for Failure to Issue and Execute Warrant. - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within (3) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

Section 116. - Advertisement and Sale. - Within thirty (30) days after service of the warrant of 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 tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the city hall building, and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the city. The advertisement shall specify the amount of the delinquent tax, the interest due thereon, and the expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon, and the expenses of sale. The sale shall be held either at the main entrance of the city hall building, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Mayor and the sanggunian panglunsod, and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale, and a brief description of the proceedings: provided, however, that proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

The City Treasurer may advance an amount sufficient to defray the costs of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

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Section 117. - Redemption of Property Sold. - Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the city treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

Section 118. - Final Deed to Purchaser. - In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

Section 119. - Purchase of Property by the City Government 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 real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the city government 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 to the Mayor and the sangguniang panlungsod. It shall be the duty of the Register 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 real property tax and the related interest and costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

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Section 120. - Resale of Real Estate Taken for Taxes, Fees or Charges. - The sangguniang parlunsod may, through a separate ordinance 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 121. - Further Distraint or Levy. - Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

Section 122. - Collection of Real Property Tax Through the Courts. - The city government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The following civil action shall be filed by the City Treasurer within the period prescribed in Sec. 108:

(A) The City Treasurer shall furnish the City Legal Officer a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the city in the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed ten thousand pesos (P 10,000.00), the competent court is the City Trial Court, and where the amount due is in excess of ten thousand pesos (P 10,000.00), the proper court is the Regional Trial Court.

(B) In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the City Treasurer shall furnish the City Legal Officer the exact address of the defendant where he may be served with summons.

Section 123. - Action Assailing Validity of Tax Sale. - No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired.

Section 124. - Payment of Delinquent Taxes on Property Subject of Controversy. - In any action involving the

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ownership or possession of, or succession to, real property, the court may motu proprio or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

Section 125. - Treasurer to Certify Delinquencies Remaining Uncollected. - The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the City Mayor and the sangguniang panglunsod on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

Section 126. - Periods Within Which To Collect Real Property Taxes. - The basic real property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

Section 127. - Condonation or Reduction of Real Property Tax and Interest. - In case of calamity in the city, the sangguniang panglunsod by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the City Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the calamity.

Section 128. - Condonation Or Reduction Of Tax By The President Of The Philippines. - The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the city.

Section 129. - Duty Of Register Of Deeds And Notaries Public To Assist The City Assessor. - It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

Section 130. - Insurance Companies to Furnish Information. - Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

Section 131. - Fees in Court Actions. - As provided in Section 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer or Assessor shall be exempt from the payment of court and sheriff's fees.

Section 132. - Fees In Registration Of Papers Or Documents On Sale Of Delinquent Real Property Of Province. - As provided in Section 281 of the Local Government Code of 1991, all certificates, documents, and papers covering the sale of delinquent property to the city if registered in the registry of property, shall be exempt from the documentary stamp tax and registration fees.

Section 133. - Real Property Assessment Notices Or Owner's Copies Of Tax Declarations To Be Exempt From Postal Charges Or Fees. - As provided in Section 282 of the Local Government Code of 1991, all real property assessment notices or owners's copies of tax declaration sent through the mails by the City Assessor shall be exempt from the payment of postal charges or fees.

Section 134. - Sale and Forfeiture before Effectivity of this Ordinance. - Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected before the effectivity of this Ordinance shall be governed by the provisions of applicable ordinances or laws then in force.

Section 135. - Interests on Unpaid Real Property Tax. - Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Section 59, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 136. - Penalties For Omission Of Property From Assessment Or Tax Rolls By Officers And Other Acts. - Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than one thousand pesos (P 1,000.00) nor more than five thousand pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceeding for the collection of the same.

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Any other officer required in this article to perform acts relating to the administration of the real property tax or to assist the Assessor or Treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than five hundred pesos (P 500.00) nor more than five thousand pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

Section 137. - Penalties for Delaying Assessment of Real Property and Assessment Appeals. - Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than five hundred pesos (P 500.00) nor more than five thousand pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

Section 138. - Penalties for Failure to Dispose of Delinquent Real Property at Public Auction. - The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article and any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than one thousand pesos (P 1,000.00) nor more than five thousand pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

Section 139. - Idle Lands, Coverage. - For purposes of real property taxation, idle lands shall include all lands located in the city more than one thousand (1,000) square meters in area, one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax: provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator.

Section 140. - Imposition of Tax. - There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

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Section 141. - Exemptions. - The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same by reason of force majeure, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any person having legal interest on the land desiring to avail of the exemption under this section shall file the corresponding application with the City Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

Section 142. - Collection and Accrual of Proceeds. - The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue equally to the metropolitan manila authority and the City of Manila.

Section 143. - Listing of Idle Land by the Assessor. - The City Assessor shall make and keep an updated record of all idle lands located within the city. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 144. - Penalty for Tax Delinquency. - Failure to pay the tax on idle lands upon the expiration of the periods provided in Section 59 shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 145. - Special Levy, Its Meaning. - Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvement introduced by the government.

Section 146. - Imposition of Levy. - A special levy is hereby imposed on the lands specially benefited by public work projects or improvements funded by the city at the rate not to exceed six (6) percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

Section 147. - Exemptions. - The special levy shall not apply to lands exempt from the basic real property tax. It shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of projects or improvements subject to special levy.

Section 148. - Time of Payment. - The special levy shall accrue on the first day of the quarter next following the

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Section 154. - Time of Payment. - The tax herein imposed shall be paid by the seller, donor, transferor, executor, or administrator to the City Treasurer within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

Section 155. - Surcharge for Late Payment. - Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 156. - Interest on Unpaid Tax. - In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 157. - Administrative Provisions.

(A) The Register of Deeds of the 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.

(B) Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership of title to any real property within thirty (30) days from the date of notarization.

ARTICLE IX.- PENAL PROVISIONS

Section 158. - 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 by a fine of not less than one thousand pesos (P 1,000.00) nor more than five thousand pesos (P 5,000.00) or imprisonment of not less than one (1) month 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 or fee as may be due, based on the declared annual gross receipts or sales for the corresponding year:

Less than P 10,000	P 500.00
P10,000 or more but less than 50,000	1,000.00
50,000 or more but less than 100,00	2,000.00
100,000 or more but less than 200,000	3,000.00
200,000 or more but less than 500,000	4,000.00
500,000 or over	5,000.00

The above-mentioned failure or refusal to present the

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ALTY. LUCH R. GEMPIS JR
CITY GOVT. DEPT. HEAD III

required books of accounts for examination shall ipso facto be a ground for the closure of the business establishment concerned.

Section 159. - Penalty for Violation of this Ordinance. - Any violation of the provision of this ordinance shall be punishable by a fine of not less than one thousand pesos (P 1,000.00) nor more than five thousand pesos (P 5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

ARTICLE X. FINAL PROVISIONS

Section 160. - Tax Amnesty, Incentive or Relief - Pursuant to Sections 192 and 458 of R.A. 7160, there is hereby granted, as an incentive, a tax relief or amnesty on the business taxes imposed and levied under MMC Ord. 82-03 for taxpayers who voluntarily offer to pay a deficiency tax of twenty-five percent (25%) for the tax year 1992 computed on the basis of the business taxes paid for the same calendar year. In return for the said payment the taxpayer shall be considered to have paid all his tax deficiencies for the previous years and shall be exempted from the examination of his books of accounts and other business records for 1992 and previous years.

Likewise, taxpayers who have not paid taxes for 1992 and previous years, but voluntarily offer to pay their back taxes may do so without any surcharges and interests, and shall similarly be considered to have paid all their back taxes and be exempted from examination of their books of accounts and other business records for 1992 and previous years.

The taxpayer who avails of this grant of tax relief shall be issued a tax clearance for the calendar year 1992 and previous years jointly signed by the City Treasurer and the City Mayor.

The period within which a taxpayer may avail of this tax relief shall be from July 1 to September 30, 1993.

Section 161. - 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, or invalidate the remainder of said Ordinance, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy.

Section 162. - Repealing clause. - All ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

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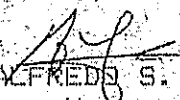
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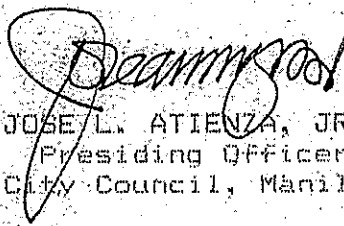
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Section 163. - Effectivity. - This Ordinance shall take effect on the first day of July, in the year of our Lord, Nineteen Hundred and Ninety Three.

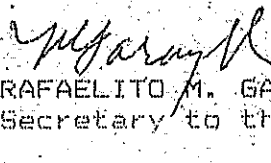
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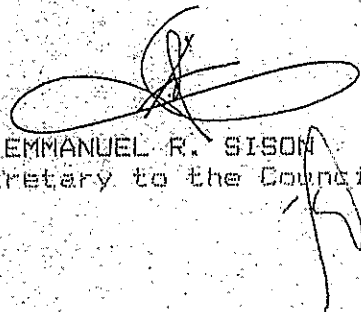
APPROVED:


ALFREDO S. LIM
Mayor
City of Manila


JOSE L. ATIENZA, JR.
Presiding Officer
City Council, Manila

ATTESTED:

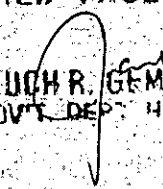

RAFAELITO M. GARAYBLAS
Secretary to the Mayor


EMMANUEL R. SISON
Secretary to the Council

Principal Author: Hon. Bernardito C. Ang

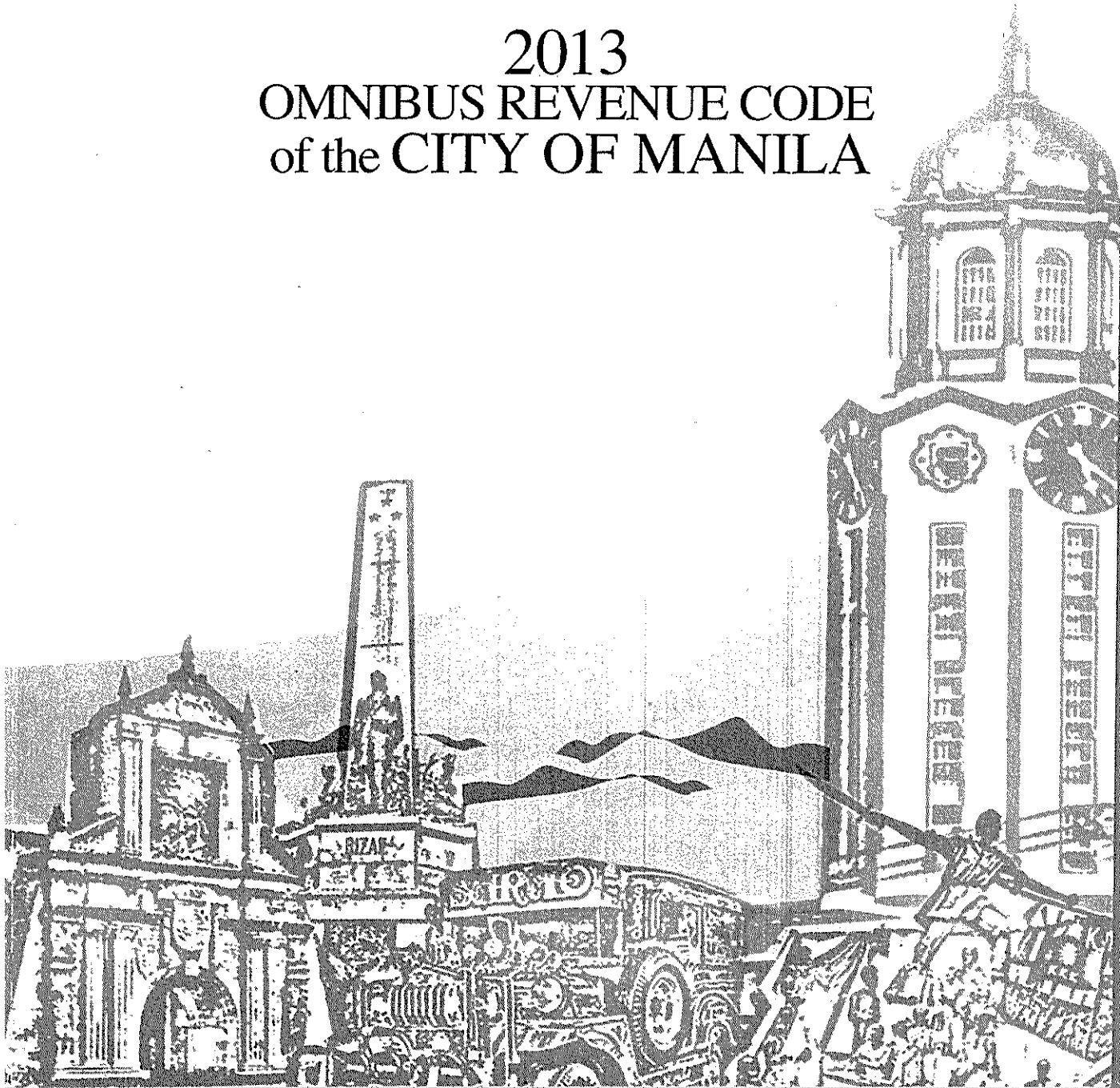
Joint Authors : Vice-Mayor and Presiding Officer Jose L. Atienza, Jr., Hon. Felixberto D. Espiritu, Hon. Leonardo L. Angat, Hon. Humberto B. Basco, Hon. Ma. Corazon R. Caballes, Hon. Jocelyn B. Davis, Hon. Ma. Paz E. Herrera, Hon. Joey D. Hizon, Hon. Pedro S. De Jesus, Hon. Josep Y. Lopez, Hon. Ernesto V. P. Maceda, Jr., Hon. Victoriano A. Melendez, Hon. Ernesto A. Nieva, Hon. Roberto C. Ocampo, Hon. Rogelio B. Dela Paz, Hon. Nestor C. Ponce, Jr., Hon. Bernardo D. Ragasa, Hon. Alexander S. Ricafort, Hon. Romeo C. Rivera, Hon. Gerino A. Tolentino, Jr., and Hon. Avelino S. Cañilan.

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ATTY. LUCH R. GEMPIS JR.
CITY GOVT. DEPT. HEAD III



2013
OMNIBUS REVENUE CODE
of the CITY OF MANILA





Republic of the Philippines
OFFICE OF THE MAYOR
Manila



FOREWORD

Manila, as the premier city and capital of the Philippines, is faced with a burgeoning population and its concomitant urban needs that require considerable finances to meet.

Too much to do and little resources—this is the sad state of Manila's coffers when we took over at City Hall on June 30, 2013.

The Commission on Audit had earlier placed the city as in the red by P3.2 billion. Its consolidated debts to Meralco (electric bills) and Maynilad (water services) ran in several hundreds of millions of pesos.

So what would a new mayor and an incoming reinvigorated City Council led by Vice Mayor Francisco "Isko Moreno" Domagoso do?

We mustered the courage to revise Manila's Revenue Code, which, for lack of political will during the past administration, had not been updated during the past 20 years. This major revision is fleshed out in City Ordinance No. 8331 approved on December 3, 2013.

Although we recognize the pressing need to raise revenues, we are also mindful of the fact that business should be allowed to grow and expand, if it is to continue providing jobs to Manileños. It is towards this end that we have tempered the rates of increase in taxes of various categories of business establishments. This is also the reason why, going by our feedback, businessmen have been supportive of these adjustments.

With the new tax ordinance which I believe is well crafted and judiciously passed, with the proper public hearings and council debates, we now have greater resolve to give city residents the best public service that they deserve.

Let me then congratulate the officials behind this 2013 Omnibus Revenue Code—the Local Finance Committee composed of department heads at City Hall who handle revenue, assessment, budget, permits and finance matters, and the City Council headed by Vice Mayor Domagoso and tax ordinance sponsor Hon. Raymundo R. Yupangco. They did their work well, at the risk of incurring the ire of some sectors.

The enactment of this new code is a notable achievement, coming as it does on the heels of administration’s unrelenting efforts to bring back the glory days of Manila.

This publication will hasten the process of tax information dissemination, and this will become indispensable in the conduct of business in the city, both for taxpayers and tax collectors.

Thus, it is our fervent hope that this 2013 Omnibus Revenue Code will help the local government and our communities in fuelling Manila’s progress, towards a new era for all.



JOSEPH EJERCITO ESTRADA
Mayor

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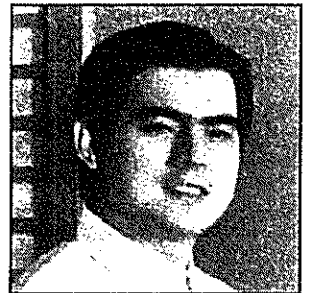
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Republic of the Philippines
OFFICE OF THE VICE MAYOR
Manila



M E S S A G E

It is with great privilege to convey my warmest greetings and congratulations to the City Treasurer's Office for their publication of the Handbook/ Guide on Manila's Revenue Code.

The heart and soul and lifeline of any government unit lies primarily on the efficient and effective collection of revenues to finance its operations and public service initiatives which will ultimately redound into greater interest and benefit to our constituents. The publication of this updated handbook of our City's Tax Code will serve as a guide for taxpayers in paying correct and right tax rates.

May I take this opportunity to laud and commend the people who have contributed their time and effort to make its publication a reality.

May we stay committed and dedicated in pursuing efforts for greater glory of our city and people.

Manila, Forward Ever, Backward Never!

FRANCISCO "ISKO MORENO" DOMAGOSO
Vice Mayor

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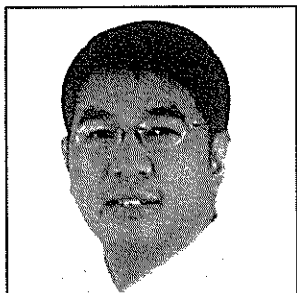
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Republic of the Philippines
CITY COUNCIL
Manila



M E S S A G E

The twin enactments of City Ordinance No. 8330 (the 2014 General Revision of Real Property Assessments) and City Ordinance No. 8331 (the 2013 Omnibus Revenue Code of Manila) mark the culmination of an arduous and significant process designed to make the City of Manila regain its premiere status as a highly progressive and financially stable local government unit.

The passage of these major revenue generating legislations required no less than the bold political vision and decisive initiatives of His Honor Mayor Joseph Ejercito Estada and his unyielding determination to put in place good governance especially fiscal administration and rebound from an embarrassing perennial deficit.

Taxes, indeed, is the nourishing lifeblood of the government. However, we have clearly seen to it that the voice of our constituents is heard and considered. After so many years, the City of Manila has a new but more equitable and reasonable Omnibus Revenue Code and along with it a true and authentic Schedule of Fair Market Values of Real Properties.

HON. RAYMUNDO R. YUPANGCO
Councilor 5th District
Chairman, Committee on Ways and Means

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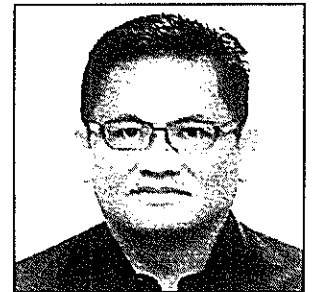
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Republic of the Philippines
OFFICE OF THE MAYOR
City of Manila



M E S S A G E

When the new Administration led by His Honor Mayor Joseph Ejercito Estrada was inaugurated into office at high noon of June 30, 2013, we already knew that in order to succeed in our avowed tasks, change must be implemented and the depleted coffers of the City Government of Manila must immediately be replenished.

Foremost on the agenda was the urgent passage of revenue measures that have long been neglected for lack of vision and commitment. The enactment of City Ordinance No. 8331, the 2013 Omnibus Revenue Code of Manila accordingly signals the auspicious start on the road to full financial recovery and even fiscal freedom.

I therefore congratulate all those who conscientiously toiled in this tremendous endeavor from both the political divide: the Executive and Legislative branches of the City Government as well as the business stakeholders in the private sector who actively participated in the public hearings.

We all can now be proud of an Omnibus Revenue Code that meets the strictest standards enshrined in the Local Government Code. This Handbook is a fitting tribute to the outstanding work that has been accomplished and serves as a practical and convenient manual to guide our own revenue personnel and our partners in development, the taxpaying public.

ATTY. EDWARD S. SERAPIO
Secretary to the Mayor

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Ways and Means

FRANCISCO “Isko Moreno” DOMAGOSO
Vice-Mayor

DISTRICT 1

Hon. Dennis Alcoreza
Hon. Irma Alfonso-Juson
Hon. Roberto Asilo
Hon. Niño M. Dela Cruz
Hon. Ernesto Dionisio, Jr.
Hon. Erick Ian Nieva

DISTRICT 2

Hon. Ruben Buenaventura
Hon. Rodolfo Lacsamana
Hon. Marlon M. Lacson
Hon. Numero G. Lim
Hon. Ramon Robles
Hon. Rolando M. Valeriano

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Hon. Science Reyes

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Hon. Josefina Siscar
Hon. Raymundo Yupangco

DISTRICT 6

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Hon. Leilani Marie H. Lacuna
Hon. Joel M. Par
Hon. Elizabeth Rivera
Hon. Casimiro C. Sison
Hon. Christian Paul L. Uy

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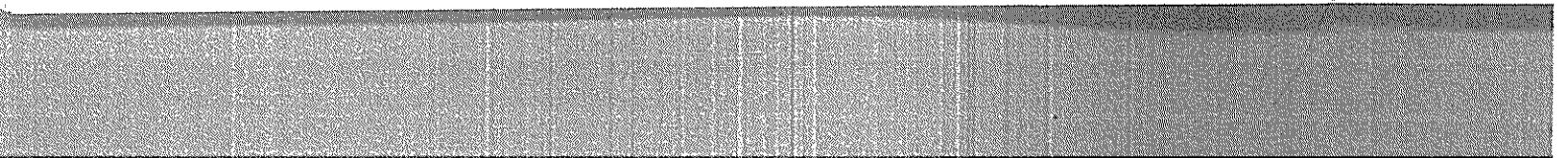
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Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 35

9th CITY COUNCIL

* * * * *

Begun and held in the City Council of Manila on Tuesday,
the twenty second day of October, Two Thousand Thirteen

ORDINANCE NO. 8331

AN ORDINANCE ENACTING THE 2013 OMNIBUS REVENUE CODE OF THE CITY OF MANILA

ADMINISTRATION MEASURE

SPONSORED BY:
HON. RAYMUNDO R. YUPANGCO

Be it ordained by the City Council of Manila, in session assembled, *THAT*:

Chapter I

ARTICLE A

TITLE

SECTION 1. *Title.* — This Ordinance shall be known as the 2013 Omnibus Revenue Code of the City of Manila.

ARTICLE B

AUTHORITY AND SCOPE

SEC. 2. *Authority.* — This Ordinance is enacted pursuant to Section 132, Chapter 1, Title One and Section 151, Article Three, Chapter 2, Title One, Section 232, Chapter 4, Title Two, Book II of R.A. No. 7160, otherwise known as the Local Government Code of 1991.

SEC. 3. *Scope.* — This Ordinance shall govern the taxing and other revenue-raising powers of the City of Manila.

ARTICLE C

DEFINITIONS

SEC. 4. *Words and Phrases.* — When used in this Ordinance:

- a) "Agricultural Product" — includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market;
- b) "Amusement" — is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;
- c) "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 relations officers who provide musical accompaniment also act as song guider and food coordinator to the guests and their families.

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- d) "Business" — means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- e) "Banks and Other Financial Institutions" — include non-bank financial intermediaries, lending investors, finance and 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;
- f) "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;
- g) "Catering" — the delivery or serving of food outside the place of business, regardless of time, quantity and occasion;
- h) "Charges" — refer to pecuniary liability, as rents or fees against persons or property;
- i) "Contractor" — includes persons, natural or juridical, not subject to professional tax under Section 99 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.

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 watchman agencies, dockyards proprietors or operators, dress shops, dry cleaning or dyeing establishments, engraving establishments, filling 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, hotels, motels proprietors or operators, house and sign painters, immigration brokers, installations of water system and gas or electric light, heat or power; lithographers, lodging houses proprietors or operators, massage clinics, sauna, Turkish and Swedish baths, master plumbers, milliners, mine drilling apparatus proprietors or operators, parking lots proprietors or operators, photographic studios, planning 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 shops for the 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; slenderizing 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;

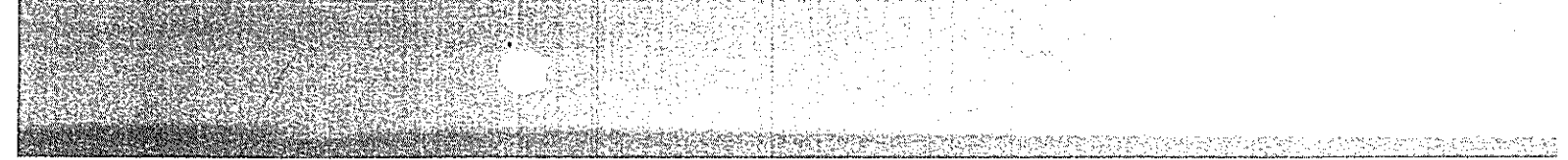
- j) "Corporations" — includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking 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 Professional partnership are partnerships formed by persons for the sole purpose of exercising their common profession,

on 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;

- k) "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)";
- l) "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;
- m) "Fee" — means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;
- n) "Franchise" — is a right or privilege, effected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety;
- o) "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 or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT);
- p) "Information Technology (IT)" — is a collective term for the various technologies involved in processing and transmitting information which include computing, multimedia, microelectronics and interdependencies. This includes Call Centers, IT providers and other similar establishments;
- q) "Manufacturer" — includes every person who, by physical or chemical process, alters the exterior texture of form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process 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 of the use of industry, or who by any such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition alters such raw materials or manufactured or partially manufactured products or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;
- r) "Marginal Farmer or 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;
- s) "Motor Vehicle" — 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

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vehicles which run only on rails or tracks, and tractors, trailers, and traction engines of all kinds
used exclusively for agricultural purposes;
- t) "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;
 - u) "Operator" — includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
 - v) "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;
 - w) "Persons" — means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
 - x) "Residents" — refer to 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;
 - y) "Retail" — means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;
 - z) "Vessel" — includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water;
 - aa) "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, and
 - bb) "Wholesale" — means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

SEC. 5. Rules of Interpretation — In case of doubt, this Ordinance shall be construed against the City and in favor of the taxpayer. Any claim for tax exemption, incentive or relief shall comply with the provisions of this Ordinance and shall be construed strictly against the claimant.

Chapter II

ARTICLE A

REAL PROPERTY TAXES

SEC. 6. *Definitions.* — When used in this Article

- a) **"Acquisition cost"** - for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site;
- b) **"Actual Use"** - refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
- c) **"Ad Valorem Tax"** - is a levy on real property determined on the basis of a fixed proportion of the appraised value of the property.
- d) **"Appraisal"** - is the act or process of determining the value of property as of a specific date for a specific purpose;
- e) **"Assessment"** - is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties;
- f) **"Assessment Level"** - is the percentage applied to the fair market value to determine the taxable value of the property.
- g) **"Assessed Value"** - is the appraised value of the real property multiplied by the assessment level. It is synonymous to taxable value, exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this rule. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvement or those immovable by destination;
- h) **"Commercial Land"** - is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land;
- i) **"Depreciated Value"** - is the value remaining after deducting depreciation from the acquisition cost;
- j) **"Economic Life"** - is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;
- k) **"Fair Market Value"** - is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
- l) **"Improvement"** - is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes;
- m) **"Industrial Land"** - is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;
- n) **"Machinery"** - embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not

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permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes;

Machinery which are of general purpose use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons, microcomputers, facsimile machines, telex machine, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or beverage automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this rule. Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvement or those immovable by destination;

- o) **“Reassessment”** - is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial or individual reappraisal of the property;
- p) **“Remaining Economic Life”** - is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
- q) **“Replacement or Reproduction Cost”** - is the cost that would be incurred, on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material;
- r) **“Residential Land”** - is land principally devoted to habitation.

SEC. 7. Imposition of the Basic Real Property Tax. — There is hereby levied an annual *ad valorem* tax on the assessed value of real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the City of Manila at the following rates:

Class of Property	Rates of Levy
Residential	1.5 %
Commercial	2.0 %
Industrial	2.0 %
Special	2.0 %

Provided, that newly constructed buildings with ten (10) stories and above and those with five (5) to nine (9) stories shall be taxed at fifty percent (50%) and seventy five (75%) of the rates prescribed herein, respectively, for a period of three (3) years from the date of completion.

SEC. 8. Additional Levy on Real Property Tax for the Special Education Fund (SEF). — There is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund.

SEC. 9. Classes of Real Property for Assessment Purposes. — For purposes of assessment, real property shall be classified as residential, commercial, industrial, or special by the City Assessor.

SEC. 10. Special Classes of Real Property. — All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

SEC. 11. *Actual Use of Real Property as Basis for Assessment.* — Real property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses

SEC. 12. *Assessment Levels.*

A.) The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows;

1.) On lands:

Class	Assessment Levels
Residential	10 %
Commercial	30 %
Industrial	30 %

2.) On buildings and other structures:

a.) Residential Fair Market Value

Over	Not over	Assessment Levels
	P 175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

b.) Commercial/Industrial Fair Market Value

Over	Not over	Assessment Levels
	300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

3.) On Machineries:

Class	Assessment Levels
Residential	50 %
Commercial	80 %
Industrial	80 %

4.) On special classes. — The assessment levels for all lands, buildings, machineries and other improvements shall be as follows:

Actual use	Assessment Levels
Cultural	15%
Scientific	15%

be classified, valued
however owns it, and

Hospital	15%
Local Water Districts,	15%
Government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power	10%

erty to determine its

- B.) The assessment levels in paragraph A.) hereof shall be applied initially during the first general revision of real property assessments to be undertaken pursuant to Sections 32 and 33 of this Ordinance.
- C.) Pending the enactment of a Schedule of Fair Market Values under Sections 29 and 31 of this Ordinance and the effectivity of the revised new assessment levels, the prevailing schedule of market values and the assessment levels currently used by the City Assessor shall continue to be applied.

SEC. 13. Exemptions. — The following are exempted from payment of the basic real property tax and the SEF tax:

- A.) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- B.) Charitable institutions, churches, and parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- C.) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- D.) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and
- E.) Machinery and equipment used for pollution control and environmental protection.

All the properties mentioned in this Section shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

SEC. 14. Withdrawal of Tax Exemption. — Except as provided herein, and pursuant to Sec. 234 of the Local Government Code, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn effective January 1, 1992.

SEC. 15. Time of Payment. — The real property tax herein levied together with the additional levy on real property for the Special Education Fund shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment, on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

Both the basic tax and the additional one percent (1%) SEF tax must be collected simultaneously. Payments of real property taxes shall first be applied to prior year's delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

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Assessment Levels
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SEC. 16. Tax Discount for Advanced and Prompt Payment. — If both the basic real property tax and additional SEF tax are paid full year on or before January 31, the taxpayer shall be entitled to a twenty percent (20%) discount; a tax discount of 15% percent if paid quarterly on or before the last day of the first month of every quarter, and ten percent (10%) discount prompt payments made as provided in Section 15. *Provided, however,* that such discounts shall only be granted to properties

without delinquencies. Provided further, that payment of basic or SEF tax shall not entitle the taxpayer to any discount provided herein.

SEC. 17. Collection and Distribution of Proceeds. — The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this article or any applicable laws, shall be the responsibility of the City Treasurer. The City Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: *Provided, however, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the City Government.*

The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, in accordance with the provisions of this Article, shall be distributed as follows:

- A.) City of Manila General Fund 70%
- B.) Barangay share — Thirty percent (30%) which shall be distributed among the component barangays of the City in the following manner:
 - 1. Fifty percent (50%) share shall accrue to the barangay where the property is located.
 - 2. Fifty percent (50%) shall be divided equally among the component barangays.

The share of the barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter without the need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the additional one percent (1%) SEF tax shall accrue entirely and shall be automatically released to the City of School Board for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development.

SEC. 18. Appraisal of Real Property. — All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the City in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code.

SEC. 19. Declaration of Real Property by the Owner or Administrator. — It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements, within the City of Manila, or their duly authorized representative, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January first to June thirtieth commencing with the calendar year 2014.

For this purpose, the City Assessor shall use the standard form known as sworn declaration of property values prescribed by the Department of Finance. The procedures in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said department.

SEC. 20. Duty of Person Acquiring Real Property or Making Improvements thereon

A.) It shall be the duty of any person, or his authorized representative, acquiring at any time real property situated in the City or making any improvement on real property, to prepare, or cause to be prepared, and file with the City Assessor, a sworn statement declaring the true value of

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subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.

- B.) In the case of houses, buildings, or other improvements acquired or newly constructed which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty (60) days after: 1) the date of a duly notarized final deed of sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties; 2) the date of completion or occupancy of the newly constructed building, house, or improvement whichever comes earlier; and 3) the date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building house, or other real property, whichever comes earlier.
- C.) In the case of machinery, the sixty-day (60) period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor. For this purpose, the City Assessor may secure certification of the Building Official or engineer or other appropriate official stationed in the City.

SEC. 21. Declaration of Real Property by the City Assessor.

- A.) When any person, natural or juridical, by whom real property is required to be declared under this Ordinance refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of this Article.
- B.) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the unknown owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under this Ordinance, as the case may be.
- C.) No oath shall be required of a declaration thus made by the City Assessor.

SEC. 22. Listing of Real Property in the Assessment Roll.

- A.) The City Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed whether taxable or exempt, located within the territorial jurisdiction of the City. Real Property shall be listed valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.
- B.) The undivided real property of a deceased person may be listed valued and assessed in the name of the estate or of the heirs and devisees without designating them individually, and undivided real property other than that owned by a deceased may be listed, valued and assessed in the name of one or more co-owners: *Provided, however,* that such heir, devisee, or co-owner shall be liable severally and proportionately for all obligations imposed by this article and the payment of the real property tax with respect to the undivided property.
- C.) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual.
- D.) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

SEC. 23. Proof of Exemption of Real Property from Taxation. — Every person, by whom real property is declared, who shall claim tax exemption for such property under this Article, shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including Corporate Charters, Title of Ownership, Articles of Incorporation, By-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

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If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

SEC. 24. Real Property Identification System. — All declarations of real property, made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

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SEC. 25. Notification of Transfer of Real Property Ownership.

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A.) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

B.) In addition to the notice of transfer, the previous property owner shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same may be cancelled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day (60) period, file with the City Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of Secs. 19 and 20 of this Ordinance.

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SEC. 26. Duty of Register of Deeds to Apprise City Assessor of Real Property Listed in Registry.

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A.) To ascertain whether or not any real property entered in the registry of property has escaped discovery and listing for the purpose of taxation, the Register of Deeds shall prepare and submit to the City Assessor, within six (6) months from the date of effectivity of the Local Government Code (January 1, 1992) and every year thereafter, an abstract of his registry, which shall include brief but sufficient descriptions of real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.

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B.) It shall be the duty of the Register of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Register of Deeds to refuse the registration of the document.

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C.) The Register of Deeds and Notaries Public shall furnish the City Assessor with copies of all contracts, selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgment.

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SEC. 27. Duty of Official Issuing Building Permit or Certificates of Registration of Machinery to Transmit Copy to the City Assessor.

A.) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building,

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or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance to the City Assessor.

B.) Any official referred to in paragraph A. hereof shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance (DOF).

SEC. 28. Duty of Geodetic Engineers to Furnish Copy of Plans to the City Assessor. — It shall be the duty of all geodetic engineers, public or private, to furnish free of charge to the City Assessor with a white or blueprint copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipts of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

SEC. 29. Preparation of Schedule of Fair Market Values.

A.) Before any general revision of property assessment is made pursuant to the provisions of this Article, there shall be prepared a Schedule of Fair Market Values by the City Assessor for the different classes of real property situated in the City for enactment of a separate Ordinance by the Sangguniang Panlungsod. The Schedule of Fair Market Values shall be published in a newspaper of general circulation in the City or in the absence thereof, shall be posted in the City Hall and in two other conspicuous public place therein.

B.) In the preparation of Schedules of Fair Market Values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

SEC. 30. Authority of the City Assessor to Take Evidence. — For the purpose of obtaining information of which to base the market value of any real property, the City Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

SEC. 31. Amendment of Schedule of Fair Market Values. — The City Assessor may recommend to the Sangguniang Panlungsod amendments to correct errors in valuation in the Schedule of Fair Market Values. The Sanggunian shall act upon the recommendation within ninety (90) days from receipt.

SEC. 32. General Revision of Assessments and Property Classification.

A.) The City Assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of the Local Government Code (January 1, 1992) and every three (3) years thereafter.

B.) For this purpose, the City Assessor shall prepare the Schedule of Fair Market Values for the different kinds and classes of real property located within the territorial jurisdiction of the City within two (2) years from the effectivity of the Local Government Code (January 1, 1992) in accordance with the rules and regulations issued by the Department of Finance.

C.) The general revision of assessments and property classification shall commence upon the enactment of an Ordinance by the Sangguniang Panlungsod adopting the Schedule of Fair Market Values but not later than December 31, 2014. Thereafter, the City Assessor shall undertake the general revision of real property assessment and property classification once every three (3) years.

SEC. 33. General Revision of Assessment; Expenses Incident Thereto. — Expenses incident to the general revision of real property assessment shall be shared proportionately by the City, the City School Board and the barangays. The share of the City shall be provided in the appropriation ordinance. The share of a barangay shall be based on its share of the proceeds of the real property tax.

SEC. 34. Valuation of Real Property. — In case where

- A.) Real property is declared and listed for taxation purposes for the first time;
- B.) There is an ongoing general revision classification and assessment; or
- C.) A request is made by the person in whose name the property is declared, the City Assessor or his duly authorized deputy shall, in accordance with the provisions of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment of taxpayer's valuation thereon: *Provided, however,* that the assessment of real property shall not be increased often than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

SEC. 35. Date of Effectivity of Assessment or Reassessment. — All assessments or reassessments made after the first day of January of any year shall take effect on the first day of January of the succeeding year: *Provided, however,* that the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great or sudden inflation or deflation of real property values or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

SEC. 36. Assessment of Property Subject to Back Taxes. — Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: *Provided, however* that, such taxes shall be computed on the basis of the applicable schedule of values, assessment levels or tax rates in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

SEC. 37. Notification of New or Revised Assessment. — When real property is assessed for the first time or when an existing assessment is increased, the City Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.

SEC. 38. Appraisal and Assessment of Machinery.

- A.) The fair market value of a brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.
- B.) If the machinery is imported, the acquisition cost includes freight, insurance, bank and other charges, brokerage, arrastre, and handling, duties and taxes, plus cost of inland transportation, handling and installation charges at the present site. The cost in foreign currency of imported

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machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

SEC. 39. Depreciation Allowance for Machinery. — For purposes of assessment, a depreciation allowance shall be made for machinery at a rate of five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use : Provided, however, that the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement or reproduction for so long as the machinery is useful and in operation.

SEC. 40. Organization, Powers, Duties, and Function of the City Board of Assessment Appeals.

- A.) The City Board of Assessment Appeals shall be composed of the Register of Deeds of the City, as Chairman, the Prosecutor designated or assigned to the City and the City Engineer as members, who shall serve as such in an *ex officio* capacity without additional compensation.
- B.) The Chairman of the Board shall have the power to designate any employee of the City to serve as secretary to the board also without additional compensation.
- C.) The chairman and members of the City Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of the Local Government Code of 1991. They shall take an oath or affirmation of office in the manner herein set forth:

I _____, after having been appointed to the position of _____, in the City of Manila and now assuming my position as _____ of the Board of Assessment Appeals solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines, and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines, and that I will well and truly hear and determine all matters and issues between taxpayers and the City Assessor submitted for my decisions, and that I imposed this obligations upon myself voluntarily, without mental reservation, or purpose of evasion.

So help me God.

Signature

SUBSCRIBED and SWORN to before me on this _____ day of _____ a.d.
_____ at Philippines.

Signature of Officer
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SEC. 41. Meetings and Expenses of the City Board of Assessment Appeals.

- A.) The City Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the board shall be entitled to per diems or traveling expenses for his attendance in board meetings, except when conducting an ocular inspection in connection with a case under appeal.
- B.) All expenses of the board shall be charged against the general fund of the City. The

Sangguniang Panlungsod shall appropriate the necessary funds to enable the board to operate effectively.

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SEC. 42. Filing of Assessment Appeals. — Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor in the assessment of his property may, within (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with the copies of the tax declaration and such affidavits or documents submitted in the support of the appeal.

SEC. 43. Action by the City Board of Assessment Appeals.

A.) The board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

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B.) In the exercise of its appellate jurisdiction, the board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

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C.) The secretary of the board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the board. In case the City concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the board may, within thirty (30) days after receipt of the decision of said board, appeal to the Central Board of Assessment Appeals. The decision of the Central Board of Assessment Appeals shall be final and executory.

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SEC. 44. Effect of Appeal on the Payment of Real Property Tax. — Appeal on assessments of real property made under the provisions of this Ordinance shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the City Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

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SEC. 45. City Assessor to Furnish City Treasurer with Assessment Roll. — On or before the thirty-first day of December of each year, the City Assessor shall submit an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties to the City Treasurer.

SEC. 46. Notice of Time for Collection of Tax. — The City Treasurer shall, on or before the thirty-first day of January each year, in the case of the basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the City Hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

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SEC. 47. Payment Under Protest. —

A.) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer who shall decide the protest within sixty (60) days from receipt;

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B.) Fifty percent (50%) of the tax paid under protest shall be held in trust by the City Treasurer;

C.) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability; and

D.) In the event that the protest is denied or upon the lapse of the sixty-day (60) period prescribed in subparagraph A, the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

SEC. 48. *Repayment of Excessive Collections.* — When an assessment of basic real property tax, or any other tax levied under this Ordinance, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the City Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof.

In case the claim for tax refund or credit is denied, the taxpayer may, within sixty (60) days from the date of receipt of the written Notice of the Denial of the Claim for Tax Refund or Credit, appeal to the City Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefor, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

SEC. 49. *Notice of Delinquency in the Payment of the Real Property Tax*

A.) When the real property tax or any other tax imposed under this Article becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the City Hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the City.

B.) Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests and penalties may be made in accordance with this Ordinance, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or juridically, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

SEC. 50. *Remedies for the Collection of Real Property Tax.* — For the collection of the basic real property tax and any other tax levied under this Ordinance, the City may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

SEC. 51. *City Government's Lien.* — The basic real property tax and any other tax levied under this Ordinance, constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests and expenses.

Manila Revenue Code 2013

SEC. 52. **Levy on Real Property.** — After the expiration of the time required to pay the basic real property tax or any other tax levied under this Ordinance, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the City. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property.

At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and the Register of Deeds of the City, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the City Mayor and the Sangguniang Panlungsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

SEC. 53. **Penalty for Failure to Issue and Execute Warrant.** — Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

SEC. 54. **Advertisement and Sale.** — Within thirty (30) days after service of the warrant of 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 tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the City Hall building, and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the City. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and the expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the City Hall building, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Mayor and the Sanggunian Panlungsod, and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a Certificate of Sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings: *Provided, however,* that proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein within a reasonable time after the expiration of the period of redemption and upon written demand and proof of ownership of the owner.

The City Treasurer may advance an amount sufficient to defray the costs of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

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SEC. 55. *Redemption of Property Sold.* — Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of sale to the date of redemption less the amount of the excess proceeds referred to in the immediately preceding section. Such payment shall invalidate the Certificate of Sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a Certificate of Redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy, upon receipt from the purchaser of the Certificate of Sale, shall act forth with return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

SEC. 56. *Final Deed to Purchaser.* — In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

SEC. 57. *Purchase of Property by the City Government 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 real property tax and the related interest and cost of sale, the City Treasurer conducting the sale shall purchase the property in behalf of the City Government 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 to the Mayor and the Sangguniang Panlungsod. It shall be the duty of the Register 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 representatives may redeem the property by paying to the City Treasurer the full amount of the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City.

SEC. 58. *Resale of Real Estate Taken for Taxes, Fees or Charges.* — The Sangguniang Panlungsod may, through a separate Ordinance 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.

SEC. 59. *Further Distraint of Levy.* — Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SEC. 60. *Collection of Real Property Tax Through the Courts.* — The City Government may enforce the collection of the basic real property tax or any tax levied under this Article by civil action in any court of competent jurisdiction.

SEC. 61. *Action Assailing Validity of Tax Sale.* — No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with

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SEC. 62. **Payment of Delinquent Taxes on Property Subject of Controversy.** — In any action involving the ownership or possession of, or succession to, real property, the court may *motu proprio* or upon representation of the City Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

SEC. 63. **Treasurer to Certify Delinquencies Remaining Uncollected.** — The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the City Mayor and the Sangguniang Panlungsod on or before the thirty-first of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

SEC. 64. **Periods Within Which to Collect Real Property Taxes.** — The basic real property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended from the time during which:

- (1) The City Treasurer is legally prevented from collecting the tax;
- (2) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; and
- (3) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

SEC. 65. **Condonation or Reduction of Real Property Tax and Interest.** — In case of calamity in the City, the Sangguniang Panlungsod by Ordinance passed prior to the first day of January of any year and upon recommendation of the City Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the calamity.

SEC. 66. **Condonation or Reduction of Tax by the President of the Philippines.** — The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the City.

SEC. 67. **Duty of Register of Deeds and Notaries Public to Assist the City Assessor.** — It shall be the duty of the Register of Deeds and Notaries Public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

SEC. 68. **Insurance Companies to Furnish Information.** — Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

SEC. 69. **Fees for Auction Sale.** — The City Treasurer shall be entitled to a fee of two percent (2%) on the amount of the sale price of the real property sold at public auction, to be paid to him by the purchaser at the time of the sale.

SEC. 70. **Fees for Collection of Taxes.** — The City Treasurer shall be entitled to a fee of one percent (1%) on the amount of the taxes collected, to be paid to him by the taxpayer at the time of the collection.

SEC. 71. **Recovery of Costs.** — The City Treasurer shall be entitled to recover the costs of collection of the taxes from the taxpayer.

SEC. 72. **Seizure of Property.** — The City Treasurer may, upon order of the City Mayor, seize the real property of the taxpayer who has failed to pay the taxes due.

SEC. 73. **Imposition of Fines.** — The City Treasurer may, upon order of the City Mayor, impose a fine of not more than five hundred pesos on any taxpayer who has failed to pay the taxes due.

SEC. 74. **Penalties for Non-payment.** — Any taxpayer who has failed to pay the taxes due shall be liable to the penalties provided in this Article.

SEC. 75. **Penalties for Obstruction.** — Any person who obstructs the City Treasurer in the collection of the taxes shall be liable to the penalties provided in this Article.

SEC. 76. **Penalties for Fraud.** — Any person who commits fraud in the collection of the taxes shall be liable to the penalties provided in this Article.

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SEC. 69. Fees in Court Actions. — As provided in Section 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the City Treasurer or Assessor shall be exempt from the payment of court and sheriff's fees.

SEC. 70. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property of Province. — As provided in Section 281 of the Local Government Code of 1991, all certificates documents, and papers covering the sale of delinquent property to the City if registered in the registry of property, shall be exempt from the documentary stamp tax and registration fees.

SEC. 71. Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees. — As provided in Section 282 of the Local Government Code of 1991, all real property assessment notices or owner's copies of tax declaration sent through the mails by the City Assessor shall be exempt from the payment of postal charges or fees.

SEC. 72. Sale and Forfeiture before Effectivity of this Ordinance. — Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected before the effectivity of this Ordinance shall be governed by the provisions of applicable ordinances or laws then in force.

SEC. 73. Interests on Unpaid Real Property Tax. — Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Section 15, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case, however, shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

SEC. 74. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts. — Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceeding for the collection of the same.

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the Assessor or Treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P 500.00); nor more than Five Thousand Pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

SEC 75. Penalties for Delaying Assessment of Real Property and Assessment Appeals. — Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P 500.00) nor more than Five Thousand Pesos (P 5,000.00) or both such imprisonment and fine, at the discretion of the court.

SEC. 76. Penalties for Failure to Dispose of Delinquent Real Property at Public Auction. — The City Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article and any other local official whose acts hinder the prompt

disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

ARTICLE B
TAX ON IDLE LANDS

SEC. 77. *Idle Lands, Coverage.* — For purposes of real property taxation, idle lands shall include all lands located in the City more than One Thousand (1,000) square meters in area, one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax: *Provided, however,* that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator.

SEC. 78. *Imposition of Tax.* — There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

SEC. 79. *Exemptions.* — The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same by reason of *force majeure*, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any person having legal interest on the land desiring to avail of the exemption under this Section shall file the corresponding application with the City Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

SEC. 80. *Collection and Accrual of Proceeds.* — The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the City of Manila.

SEC. 81. *Listing of Idle Land by the Assessor.* — The City Assessor shall make and keep an updated record of all idle lands located within the City. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify the owner of the property or person having legal interest therein of the imposition of the additional tax.

SEC. 82. *Penalty for Tax Delinquency.* — Failure to pay the tax on idle lands upon the expiration of the periods provided in this Ordinance shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid: *Provided, however,* that in no case shall the total interest on the unpaid tax or portion thereof exceeds thirty-six (36) months.

ARTICLE C
SPECIAL LEVY ON LANDS

SEC. 83. *Special Levy, Its Meaning.* — Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvement introduced by the government.

SEC. 84. *Imprisonment and fine.*
SEC. 85. *Exemption.*
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- SEC. 84. *Imposition of Levy.*** — A special levy is hereby imposed on the lands specially benefited by public work projects or improvements funded by the City at the rate not to exceed sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.
- SEC. 85. *Exemptions.*** — The special levy shall not apply to lands exempt from the basic real property tax. It shall not also apply to the remainder of the land portions of which have been donated to the City for the construction of projects or improvements subject to special levy.
- SEC. 86. *Time of Payment.*** — The special levy shall accrue on the first day of the quarter next following the effectivity of the Ordinance imposing such levy.
- SEC. 87. *Collection and Accrual of Proceeds.*** — Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue to the General Fund of the City.
- SEC. 88. *Ordinance Imposing a Special Levy.*** — A tax ordinance imposing a special levy shall described with reasonable accuracy the nature, extent, and location of the public works projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlungsod shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project. The Ordinance shall likewise specify the appropriate penalty for non-compliance or violations of the provisions of the said Ordinance.
- SEC. 89. *Publication of Proposed Ordinance Imposing a Special Levy.*** — Before the enactment of the Ordinance imposing a special levy the Sangguniang Panlungsod shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the rate and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed Ordinance.
- SEC. 90. *Fixing the Amount of Special Levy.*** — The special levy authorized therein shall be apportioned, computed and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor or its current assessed value as fixed by said assessor if the property does not appear on record in his books. Upon the effectivity of the Ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- SEC. 91. *Taxpayers Remedies Against Special Levy.*** — Any owner of real property affected by a special levy or any person having a legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in this Ordinance.
- SEC. 92. *Administrative Provisions.***
- A.) The Register of Deeds of the 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 cancelling an old tax declaration and issuing a new one in place thereof.
- B.) Notaries Public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

ARTICLE D

TAX ON THE TRANSFER OF REAL PROPERTY OWNERSHIP

- SEC. 93. *Accrual of Collections.* — Except as otherwise provided in this Ordinance, the taxes, fees, and charges levied by the City of Manila accrue to the City.
- SEC. 94. *Tax on the Transfer of Real Property Ownership.*
- A.) There is hereby imposed a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of Eighty-Two and One Half percent (82.5%) of One percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.
- B.) For this purpose the Register of Deeds of the City shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City shall likewise make the same requirement before cancelling 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 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 the execution of the deed or from the date of the decedent's death.

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ARTICLE E

TAX ON THE BUSINESS OF PRINTING AND PUBLICATION

- SEC. 95. *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 others of similar nature and the gross receipts of newspapers and magazines derived purely from advertisement at the rate of Eighty-Two and One Half percent (82.5%) of One percent (1%) of the gross annual receipts for the preceding calendar year.
- In the case of a newly started business, the tax shall be Eight percent (8%) of One percent (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 herein.
- 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.

ARTICLE F

FRANCHISE TAX

- SEC. 96. *Franchise Tax.* — Notwithstanding any exemption granted by any law or other special law, a tax on businesses enjoying a franchise, at the rate of Eighty-Two and One Half percent (82.5%) of One percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction, is hereby imposed.

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ARTICLE G

Tax on Sand, Gravel and Other Quarry Resources

SEC. 97. *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. The proceeds of the tax shall be distributed as follows:

- 1) City — Sixty percent (60%)
 - 2) Barangay — Forty percent (40%)
- where the sand, gravel, and other quarry resources are extracted.

ARTICLE H

PROFESSIONAL AND OCCUPATION TAX

SEC. 98. *Professional and Occupation Tax.*

A.) *Imposition of Professional Tax.* — There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three Hundred Pesos (P 300.00).

- 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, pursuant to Sec. 139 B.) Chapter 2, Title One, Article One, BOOK II of R.A. No. 7160.
- 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 account, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.

B.) *Imposition of the Tax on Occupation.* — There is hereby imposed an annual occupation tax on all persons engaged in the exercise of a calling or occupation not requiring the passing of a government examination for the practice or exercise thereof, at the rate of One Hundred Twenty Pesos (P 120.00).

ARTICLE I
AMUSEMENT TAX

SEC. 99. 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 stadia, basque pelota ("jai-alai") courts, race tracks and other places of amusement at the rate of Ten percent (10%) of the gross receipts from admission fees.
- b) 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.
- c) The holding of operas, concerts, dramas, recitals, painting and art exhibition, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.
- d) Payment of Tax - The tax shall be due and payable within the first twenty (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 a true and complete return of the amount of gross receipts derived during the preceding month.
- e) Penalties. - If the tax is not paid within the time fixed, the taxpayer shall be subject to the surcharges, interests and penalties prescribed by 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.

ARTICLE J

ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS
OR PRODUCERS, WHOLESALERS OF, DEALERS, OR RETAILERS IN, CERTAIN PRODUCTS

SEC. 100. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers, or Retailers in, Certain Products.

- 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 to sales outlets, or consumers, whether directly or indirectly, within the City in an amount not exceeding Eight Hundred Twenty-Five (P 825.00) Pesos.
- 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.

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ARTICLE K
GRADUATED TAX ON BUSINESS

SEC. 101. *Tax on Manufacturers, Assemblers and Other Processors* — There is hereby imposed a graduated tax on manufacturers, assemblers, re-packers, 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:

GROSS SALES				AMOUNT OF TAX	
				<u>Annually</u>	<u>Quarterly</u>
Less than P 50,000.00				1,089.00	272.25
50,000.00	or more but less than	75,000.00		2,178.00	544.50
75,000.00	or more but less than	100,000.00		2,722.50	680.63
100,000.00	or more but less than	150,000.00		3,630.00	907.50
150,000.00	or more but less than	200,000.00		4,537.50	1,134.38
200,000.00	or more but less than	300,000.00		6,352.50	1,588.13
300,000.00	or more but less than	500,000.00		9,075.00	2,268.75
500,000.00	or more but less than	750,000.00		13,200.00	3,300.00
750,000.00	or more but less than	1,000,000.00		16,500.00	4,125.00
1,000,000.00	or more but less than	2,000,000.00		22,687.50	5,671.88
2,000,000.00	or more but less than	3,000,000.00		27,225.00	6,806.25
3,000,000.00	or more but less than	4,000,000.00		32,670.00	8,167.50
4,000,000.00	or more but less than	5,000,000.00		38,115.00	9,528.75
5,000,000.00	or more but less than	6,500,000.00		40,218.75	10,054.69
40,218.75	Plus 55% of 1% in excess of	PhP 6,500,000.00			
141,968.75	Plus 22% of 1% in excess of	25,000,000.00			
306,968.75	Plus 11% of 1% in excess of	100,000,000.00			

SEC. 102. *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:

GROSS SALES				AMOUNT OF TAX	
				<u>Annually</u>	<u>Quarterly</u>
Less than P 50,000.00				1,089.00	272.25
50,000.00	or more but less than	75,000.00		1,633.50	408.38
75,000.00	or more but less than	100,000.00		2,178.00	544.50
100,000.00	or more but less than	150,000.00		3,085.50	771.38
150,000.00	or more but less than	200,000.00		3,993.00	998.25
200,000.00	or more but less than	300,000.00		5,445.00	1,361.25
300,000.00	or more but less than	500,000.00		7,260.00	1,815.00
500,000.00	or more but less than	750,000.00		10,890.00	2,722.50
750,000.00	or more but less than	1,000,000.00		14,520.00	3,630.00
1,000,000.00	or more but less than	2,000,000.00		16,500.00	4,125.00
Over 2,000,000.00 up to 3,000,000.00				16,500.00 plus 82.5% of 1% in excess of 2,000,000.00	
Over 3,000,000.00 up to 5,000,000.00				24,750.00 plus 55% of 1% in excess of 3,000,000.00	
Over 5,000,000.00				35,750.00 plus 22% of 1% in excess of 5,000,000.00	

SEC. 103. *Tax on Essential Commodities.* — A percentage tax at the rate of one half (1/2) of the rates prescribed under Sections 101, 102, and 104 is hereby imposed on exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder:

processed, or preserved
products whether in their

fertilizers, pesticides,

OF TAX

Quarterly
0.75%
0.25%

and other independent

OF TAX

Quarterly
226.88
363.00
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816.75
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82.00) per peddler. Ex.

- Every person or entity
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with standard safety
City Engineer's Office in
xed tax on businesses,

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hazardous, and dangerous to life and limb, to be computed on the basis of the total volume or weight, as the case maybe, on the substances which are stored in or used by the facilities or depots during the preceding calendar year.

A. FLAMMABLE LIQUIDS:

1. With flash point at 20 degrees F or below such as gasoline and other carbon bisolphide, naptha, benzol, allodin, and acetone:

Rate per Quarter

Over 5 to 25 gals	Php 11.25
Over 25 to 50 gals	30.00
Over 50 to 100 gals	60.00
Over 100 to 500 gals	120.00
Over 500 to 1,000 gals	180.00
Over 1,000 to 1,500 gals	240.00
Over 1,500 to 2,000 gals	300.00
Over 2,000 to 2,500 gals	360.00
Over 2,500 to 3,000 gals	480.00
Over 3,000 to 3,500 gals	600.00
Over 3,500 to 4,000 gals	720.00
Over 4,000 to 8,000 gals	900.00
Over 8,000 to 10,000 gals	1,200.00
Over 10,000 to 50,000 gals	1,800.00
Over 50,000 to 200,000 gals	2,700.00
Over 200,000 to 500,000 gals	3,600.00
Over 500,000 to 1,500,000 gals	4,800.00
Over 1,500,000 to 2,000,000 gals	6,000.00
In Excess of 2,000,000 gals	6,000.00 plus 2.00/100 gals

The foregoing impositions shall be considered an indispensable and integral component of business overhead and shall not be shifted forward to the consumers nor result to an increase in the pump price of gasoline.

2. With flash point at above 20 degrees F and below 70 degrees F such as alcohol, amyl acetate, tululol, ethyl acetate:

Over 5 to 25 gals	Php 22.50
Over 25 to 50 gals	30.00
Over 50 to 100 gals	45.00
Over 100 to 500 gals	75.00
Over 500 to 1,000 gals	120.00
Over 1,000 to 5,000 gals	300.00
Over 5,000 to 25,000 gals	600.00
Over 25,000 to 50,000 gals	1,200.00
Over 50,000 gals	1,500.00

3. With flash point at above 70 degrees F up to 200 degrees F such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, cleansing solvent, polishing liquids

Over 5 to 25 gals	Php 11.25
Over 25 to 50 gals	18.00
Over 50 to 100 gals	30.00
Over 100 to 1,000 gals	75.00
Over 1,000 to 5,000 gals	150.00
Over 5,000 to 10,000 gals	300.00
Over 10,000 to 50,000 gals	450.00
Over 50,000 to 100,000 gals	750.00
Over 100,000 to 500,000 gals	1,200.00

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Over 500,000 to 900,000 gals	2,250.00
Over 900,000 gals	3,000.00

4. With flash point over 200 degrees F when subject to spontaneous ignition or is artificially heated to temperature equal to or higher than its flash point such as petroleum oil, crude oil, others:

Over 5 to 25 gals	<i>Php</i> 11.25
Over 25 to 50 gals	18.00
Over 50 to 100 gals	30.00
Over 100 to 500 gals	90.00
Over 500 to 1,000 gals	180.00
Over 1,000 to 20,000 gals	300.00
Over 20,000 gals	450.00

B. FLAMMABLE GASES;

Acetylene, hydrogen, coal gas and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:

Over 5 to 25 gals	<i>Php</i> 15.00
Over 25 to 100 gals	30.00
Over 100 to 500 gals	90.00
Over 500 to 2,000 gals	180.00
Over 2,000 to 10,000 gals	450.00
Over 10,000 to 50,000 gals	900.00
Over 50,000 to 100,000 gals	1,350.00
Over 100,000 gals	2,250.00

C. COMBUSTIBLE SOLIDS

- Calcium Carbide

Over 10 to 20 kgs	<i>Php</i> 33.75
Over 20 to 50 kgs	45.00
Over 50 to 500 kgs	90.00
Over 500 to 1,000 kgs	135.00
Over 1,000 to 5,000 kgs	180.00
Over 5,000 to 10,000 kgs	225.00
Over 10,000 to 50,000 kgs	337.50
Over 50,000 kgs	450.00
- Pyrolyxin

Over 10 to 50 kgs	<i>Php</i> 30.00
Over 50 to 200 kgs	60.00
Over 200 to 500 kgs	120.00
Over 500 to 1,000 kgs	225.00
Over 1,000 to 3,000 kgs	450.00
Over 3,000 to 10,000 kgs	750.00
Over 10,000 kgs	1,500.00
- Matches

Over 25 to 100 kgs	<i>Php</i> 30.00
Over 100 to 500 kgs	150.00
Over 500 to 1,000 kgs	300.00
Over 1,000 to 5,000 kgs	600.00
Over 5,000 kgs	1,200.00
- Nitrate, phosphorous, bromine, sodium, picric acid and others with hazardous, explosive, corrosive, oxidizing or lachrymatory properties:

Over 5 to 25 kgs	<i>Php</i> 30.00
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on or is artificially heated
oil, crude oil, others:

Over 25 to 100 kgs	45.00
Over 100 to 500 kgs	112.50
Over 500 to 1,000 kgs	225.00
Over 1,000 to 5,000 kgs	337.50
Over 5,000 kgs	450.00

form, except liquefied

5. Shredded combustible materials such as wood shavings (kusot), waste (estopa), sisal, oakum and other similar combustible shaving and fine materials:

Over 9 to 100 cu.ft	Php 30.00
Over 100 to 500 cu.ft	80.00
Over 500 to 1,000 cu.ft	135.00
Over 1,000 to 2,500 cu.ft	225.00
Over 2,500 cu.ft.	337.50

6. Tar, resin, waxes, copra, rubber coal, bituminous coal and similar combustible materials:

Over 50 to 100 kgs	Php 33.75
Over 100 to 1,000 kgs	67.50
Over 1,000 to 5,000 kgs	135.00
Over 5,000 kgs	225.00

SEC. 109. *Caterer's Tax.* — On gross receipts of proprietors and operators of cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carinderias or food caterers including clubs and caterers an annual tax on the gross sales or receipts of the preceding calendar year is hereby imposed as follows, from —

1. The sale of food, soft drinks or refreshment at one and one-tenth percent (1.1%);
2. The sale of beer, wines and other liquor or alcoholic beverages at three percent (3%); and
3. The sale of cigarettes and other tobacco products at three percent (3%).

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

SEC. 110. *Tax on Real Estate Developers, Dealers and Lessors.* — On real estate developers/dealers, lessors or sub-lessors of real estate including accessories, apartments, condominiums, houses for lease, rooms and spaces for rent, a tax at the rate of Eighty-Two and One Half Percent of One Percent (82.5% of 1%) per annum of the gross receipts for the preceding calendar year is hereby imposed.

SEC 111. *Tax on Privately-Owned Public Markets and Shopping Centers.* — There is hereby imposed a tax of Two and One-fifth percent (2.2%) of the gross receipts for the preceding calendar year on owners or operators of privately owned public markets and shopping centers.

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

SEC. 112. *Tax on Hotels, Lodging Houses.* — There is hereby imposed on all owners or operators of hotels, motels, apartels, pension houses, lodging houses, and similar establishments a tax of Eighty-Two and One Half percent of One Percent (82.5% of 1%) on the gross receipts during the preceding calendar year derived from occupancy.

SEC. 113. *Tax on Race Tracks.* — A tax is hereby imposed on owners or operators of race tracks maintained and operated for the purpose of horse-racing and other races where bets are placed at the rate of Fifty-Five percent (55%) of One percent (1%) of the gross receipts for the preceding calendar year; *Provided, however,* that duly licensed off-track betting stations shall pay a tax of One percent (1%) of their gross income of the preceding calendar year; and Twenty percent (20%) of One percent (1%) of the capital investment thereof, if newly established. An amusement tax on admission shall be collected pursuant to this Ordinance.

hazardous, explosive,

SEC. 114. **Tax on Information Technology (IT)** — There is hereby imposed a tax of two percent (2%) of the gross receipts for the preceding calendar year on owners or operators of Information Technology (IT) establishments, call centers, IT providers and other similar establishments operating within the City.

SEC. 115. **Tax on Basque Pelota Courts.** — There is hereby imposed a tax on the owner, operator or maintainer of a basque pelota court, including the games of *pala*, *raqueta*, *cestapunta*, *remonte*, and *mano*, popularly known as *jai alai*, in which professional players participate, to make either direct bet or bets by means of a totalizer, as authorized by law, at the rate of Eighty-Two and One Half (82.5%) of One percent (1%) of the gross annual income for the preceding calendar year; and One-Twentieth ($\frac{1}{20}$) of One percent (1%) of the capital investment, if newly established. Off-fronton betting stations when duly licensed shall pay a tax of One and One-Tenth percent (1.1%) of their gross income of the preceding calendar year and Twenty percent (20%) of One percent (1%) of the capital investment thereof, if newly established. An amusement tax on admission shall be collected pursuant to this Ordinance.

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ARTICLE L
OTHER TAXES ON BUSINESS

SEC. 116. **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 and One-Tenth percent (1.1%) of their gross sales or receipts for the preceding calendar year.

Newly Started Business. - All newly started business shall pay a tax at the rate of Twenty-Two Percent of One Percent (22% of 1%) of the Capital Investment, unless a different rate is specifically imposed under the preceding sections of this Ordinance.

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 or receipts for the current year. If the tax paid during the year be less than the tax due on said gross sales or receipts of the current year, the difference shall be paid before the business is considered officially retired.

SEC. 117. **Payment of Business Taxes.**

- A.) The taxes imposed under this Ordinance shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line of business does not become exempt by being conducted with some other business, for which such tax has been paid. The tax on a business must be paid by the person conducting the same.
- B.) In case where a person conducts or operates two or more businesses mentioned in 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 (2) or more of the businesses mentioned in this Ordinance which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

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Chapter III
PERMIT AND REGULATORY FEES

SEC. 118. *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 of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

ARTICLE A
MAYOR'S PERMIT FEE

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 Manila.

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|---|------------|
| 1) Dealers in fermented liquors, distilled spirits and/or wines, except for wine houses/cellars which shall be based on capitalization: | |
| a.) Wholesale dealers of foreign liquors | P 2,000.00 |
| b.) Retail dealers of foreign liquors | 1,000.00 |
| c.) Wholesale dealers of domestic liquors | 1,500.00 |
| d.) Retail dealers of domestic liquors | 700.00 |
| e.) Wholesale dealers of Vino liquors | 400.00 |
| f.) Retail dealers of Vino liquors | 200.00 |
| g.) Wholesale dealers of tuba, base and/or tapuy | 400.00 |
| h.) Retail dealers of tuba, base and/or tapuy | 200.00 |
| i.) Wholesale dealers of fermented liquors | 1,000.00 |
| j.) Retail dealers of fermented liquors | 700.00 |
| 2) Dealers in Tobacco: | |
| a.) Wholesale leaf tobacco dealers | 600.00 |
| b.) Retail leaf tobacco dealers | 400.00 |
| c.) Wholesale tobacco dealers | 500.00 |
| d.) Retail tobacco dealers | 200.00 |
| e.) Retail peddlers of tobacco | 75.00 |
| 3) Owners or operators of amusement places/devices: | |
| a.) Night clubs/Day clubs | 10,000.00 |
| b.) Supper clubs, cocktail lounges, bars, disco houses, beer gardens and other similar establishments | 8,000.00 |
| c.) Cabarets, dance halls, or dancing pavilions | 1,500.00 |
| d.) Social clubs/Voluntary Associations or organizations | 2,000.00 |
| e.) Skating rinks | 2,000.00 |
| f.) Bath houses, resorts and the like, per establishments | 2,000.00 |
| g.) Steam baths, sauna baths and the like per establishments | 10,000.00 |
| h.) Billiard halls, pool halls/table | 200.00 |
| i.) Bowling establishments | 5,000.00 |
| j.) Circuses, carnivals, fun houses and the like | 5,000.00 |
| k.) Merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries, or similar contrivances and side show booths per contrivance or booth | 200.00 |
| l.) Theaters and cinema houses | |
| Air-conditioned | 6,000.00 |
| Non-air conditioned | 3,000.00 |
| Itinerants operators /day | 150.00 |

m.) Boxing stadia, auditoriums, gymnasia, concert halls, or similar halls or establishments	6,000.00	22) I
n.) Race track establishments	6,000.00	j
o.) Pelota/tennis squash courts, per court	200.00	(
p.) Jai-alai and/or coliseum establishments	6,000.00	
q.) Off-track or off-fronton betting stations, per device	2,000.00	23) (
r.) Amusement devices, per device	200.00	
s.) On-line Gaming Devices or E-Game per device	500.00	24) I
t.) Music lounges and sing-along restaurant	4,000.00	25) I
4) Financial institutions and/or lending institutions (pawnshops, banks, insurance companies, savings and loan associations, financial and/or lending investor) per establishments:		26) (
Main Office	6,000.00	27) :
Per branch	3,000.00	
Money shops per establishment	2,000.00	
5) Dealers in securities, including foreign exchange dealers	3,000.00	
6) Educational life plan/memorial plan:		
Principal Office	3,000.00	
Per branch/agency	1,500.00	
7.) Subdivision operators	4,000.00	I
8.) Private cemeteries/memorial parks	5,000.00	C
9.) Boarding houses	1,000.00	
10) Dancing houses/judo karate schools/driving schools/reading/EDP, etc.	2,000.00	E
11) Nursery, vocational and other schools not regulated by the DECS	2,000.00	
12) Driving Range	2,000.00	
13) Golf links	6,000.00	f
14) Mini-golf links	2,000.00	
15) Polo grounds	5,000.00	E
16) Private detectives/security agencies:		28) F
Principal Office	2,000.00	
For every locality where security guards are posted	1,000.00	29) a
17) On delivery trucks or vans to be paid by the manufacturer, producers of the dealers in any product regardless of the number of trucks or vans	400.00	b
18) For maintaining window/Display Office	1,000.00	
19) Promoters, sponsors or talent scouts	2,000.00	c
20) For holding stage shows or floor fashion shows payable by the operator	2,000.00	30) C
21) For maintaining an office, such as liaison office, administrative office of professionals or similar with an area as follows:		31) J
		32) L
400 sq. m. or more	2,000.00	
300 sq. m. or more but less than 400 sq. m.	1,800.00	33) C
200 sq. m. or more but less than 300 sq. m.	1,600.00	
100 sq. m. or more but less than 200 sq. m.	1,400.00	a
50 sq. m. or more but less than 100 sq. m.	1,200.00	b
Less than 50 sq. m.	1,000.00	c

6,000.00	22) 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	2,000.00
6,000.00		
200.00		
6,000.00		
2,000.00	23) Cold Storage	1,000.00
200.00		
500.00	24) Refrigerating Cases	500.00
4,000.00		
25) Lumberyards		2,000.00
26) Car exchange on consignments basis		3,000.00
27) Storage and sale of flammable or explosive substance		
a) Storage of gasoline, diesel fuel, kerosene and similar products		
1. Less than 100 gals		300.00
2. Over 100 but less than 200 gals		350.00
3. Over 200 but less than 1,000 gals		450.00
4. Over 1,000 but less than 5,000 gals		500.00
5. Over 5,000 but less than 50,000 gals		750.00
6. Over 50,000 gals		1,000.00
b) Storage of Cinematographic films		750.00
c) Storage of celluloid		450.00
d) Storage of Calcium Carbide		
1. Less than 50 cases		300.00
2. 50 to 99 cases		450.00
3. 100 cases or more		600.00
e) Storage of tar, resins and similar materials		
1. Less than 1,000 kilos		300.00
2. 1,000 to 3,000 kilos		450.00
3. 3,001 to 5000 kilos		600.00
4. over 5,000 kilos		750.00
f) Storage of coal deposits		
1. Below 100 tons		300.00
2. Over 100 tons		500.00
g) Storage of Combustible, flammable substance or explosive substances not mentioned above, not exceeding 1,000 kilos or its equivalent		300.00
28) Peddlers except peddlers of tobacco and liquors		300.00
29) a.) Signboards, billboards, woods and plastic signs, Panaflex, ordinary neon lights, and other forms of ordinary establishment	100.00/sq.m./annum	
b.) Lazer lights, digital background , mechanical billboard, Halogen, balloon, political billboard, computer outdoor advertisement and other hi-tech advertisements that require electrical equipment	200.00/sq.m./annum	
c.) Cinema billboards per movie	100.00/sq.m.	
30) Gun clubs		1,500.00
31) Judo-Karate clubs		1,000.00
32) Lodging Houses/Pension Inns/Condotel		5,000.00
33) Other Business Classification with Fixed Charges		
a.) Business Processing Outsourcing (BPO)		10,000.00
b.) Call Center		10,000.00
c.) Membership Club		10,000.00

d.) Foot Spa Services	2,000.00
e.) Body Spa Services	2,000.00
f.) Hotel	10,000.00
g.) Wholesaler	3,000.00
h.) Importer	3,000.00
i.) Exporter	3,000.00
j.) Second Hand Car Dealer	4,000.00
k.) Dealer of Cars	10,000.00
l.) Dealer of Industrial Equipment (machineries)	6,000.00
m.) Shipping Companies	10,000.00
n.) Travel Agency	6,000.00
o.) Bus Company	5,000.00
p.) Gasoline Station	5,000.00
q.) Fitness Center	5,000.00

34) All other business not specifically mentioned with capital investments as follows:

Less than 2,000.00	100.00
2,000 or more but less than 10,000	200.00
10,000 or more but less than 50,000	300.00
50,000 or more but less than 100,000	450.00
100,000 or more but less than 200,000	750.00
200,000 or more but less than 300,000	1,050.00
300,000 or more but less than 400,000	1,200.00
400,000 or more but less than 500,000	1,350.00
500,000 or more but less than 600,000	1,500.00
600,000 or more but less than 700,000	1,650.00
700,000 or more but less than 800,000	1,800.00
800,000 or more but less than 900,000	1,950.00
900,000 or more but less than 1,000,000	2,100.00
1,000,000 or more but less than 10,000,000	3,000.00
Over 10,000,000	6,000.00
34. a) 1st class restaurant liquor	6,000.00
34. b) 2nd class restaurant liquor	4,000.00
34. c) 1st class hotel liquor	6,000.00
34. d) 2nd class hotel liquor	4,000.00

Provided that no permit or license shall be issued for the business of 1st and 2nd class restaurant liquor without the principal business of restaurant.

35) All occupations or callings subject to periodic inspection, surveillance and/or regulation by the City Mayor like animal trainer, auctioneer, barber, bartender, beautician, bondsman, butcher, caddy (golf), chambermaid, rig driver (cochero), cook, counter girl, criminologist, electrician, embroiderer, club/floor manager, food checker, forensic expert, hair stylist, handwriting expert, hospital attendant, lifeguard, machinist, make-up artist, manicurist, masseur-attendant, mechanic, photographer (itinerant), private ballistic expert, sales agent, saleslady, shoe cobbler, tailor or master cutter, taxi-dancer, teller and/or cashier except those employed by the bank or similar financial and investment institution, usher, waiter and other occupations or calling of the same or similar category

36) In case of application to operate or maintain business other than occupation and practice of any profession or calling, a fee of One Thousand Pesos (Php1,000.00), shall be collected as cost of inspection, if the total amount of taxes, fees and charges due is less than One Thousand Pesos (Php1,000.00) or the business declared no sales or failed to operate for whatever reason, which should be duly certified by the Barangay Chairman.

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ARTICLE B	
FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES	
SEC. 119. <i>Imposition of Fees.</i> All instruments for determining weights and measures in all consumer and other related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer of the City of Manila upon payment of fees required under existing laws.	
a) For sealing linear metric measures:	
Not over one meter	10.00
Over one meter	20.00
b) For sealing metric measures of capacity:	
Not over ten liters	10.00
Over ten liters	20.00
c) For sealing metric instruments of weights:	
w/ capacity of not more than 30 kg.	20.00
w/ capacity of more than 30 kg. but not more than 150 kg.	30.00
w/ capacity of more than 150 kg. but not more than 300 kg.	40.00
w/ capacity of more than 300 kg. but not more than 500 kg.	50.00
w/ capacity of more than 500 kg. but not more than 3000 kg.	100.00
d) For sealing apothecary balance or other balances of precision:	
e) For sealing of gasoline/diesel pumps:	
per pump	200.00
per pump (oil dispenser)	100.00
f.) For electric meters/per meter unit:	
Residential	50.00
Commercial	200.00
Industrial	500.00
Others	100.00

For each and every re-testing and re-sealing of weights and measures instruments (including gasoline and diesel pumps) outside the Office, upon request of the owner or operator shall be collected for each instrument and pump. – an additional Weights and Measures Fee of Fifty Pesos (PhP50.00) shall be imposed.

Payment of Fees and Surcharge — The fees herein imposed shall be paid to and collected by the Office of the City Treasurer upon the sealing or licensing of the weights and measures instruments and renewable on or before the anniversary date thereof. The official receipt-evidencing payment shall serve as the license to use such instrument for one year from the date of sealing unless it becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of Five Hundred (500%) *per centum* of the prescribed fees, which shall no longer be subject to interest.

Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months 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 therefore 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 in 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 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.

Alteration or fraudulent use of instrument of weights and measures:

1. Any person, who, with fraudulent intent, alters any scale or balance, weight 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 (P400.00) pesos nor more than four thousand (P4,000.00) pesos or by imprisonment of not less than three (3) months nor more than two (2) years, 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 truly the weight and measure of any article bought or sold by weight or measure thereof, shall be punished by a fine of not less than four hundred (P400.00) pesos nor more than two thousand (P2,000.00) pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both such fine and imprisonment.

ARTICLE C

BUILDING PERMIT AND OTHER ENGINEERING FEES

SEC. 120. The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, mechanical installation and inspection such other levies as may be prescribed by this Ordinance and National Building Code of the Philippines in the exercise of the City's regulatory powers over public and private buildings and structures shall be governed by the rules and regulations promulgated hereunder.

- A. *Building Permit.*** – No person, firm or corporation including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefor from the City Building Official.
- B. *Building Permit and Related Fees.*** – Any person or entity who intends to undertake any activity requiring a building permit except projects undertaken by the government by administration shall pay the corresponding building permit and related fees specified in the Chapter.

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C. **Filing Fee.** – The filing fee for application of a building permit shall be based on the cost of construction of the building or structure applied thereof:

Up to P 50,000.00	50.00
P 50,000.00 to P 300,000.00	100.00
P 300,000.00 to P 1,000,000.00	200.00
P 1,000,000.00 to P 5,000,000.00	300.00
Over P 5,000,000.00	500.00

D. **Establishment of Line and Grade.** – The land or site of the proposed building shall be verified from the property title; its setback established and grades determined in relations to road lots, property lines and streets as reflected in the land use and zoning plan of the City. For this purpose, the fee for the establishment of line and grade shall be:

I.	Establishment of Line and Grade	
1.	Advanced Line and Grade for New Construction	
a.	All sides, fronting, or abutting streets, esteros, river and creeks	
a.1	First 10 meters (minimum)	500.00
a.2	Every meter or a fraction thereof in excess of 10 meters.	30.00
b.	All other sides (every meter or fraction thereof)	25.00
c.	(a) + (b) equals the total cost, whichever is higher	
d.	Minimum Line & Grade for New Construction and for Occupancy	
d.1	For Occupancy from 1st to 4 th floor	500.00
d.2	For High Rise Building (5 storey or more)	1,500.00
2.	Verification survey of private lots and border complaints for every 300 sq.m. and an additional P 1,000.00 for every 300 sq.m. thereafter.	2,000.00
II.	Verification Fees	500.00
1.	Business Permit	
2.	House Numbering	
3.	Certifications	
III.	Pole Location Verification	500.00/pole
1.	Electric Power Lines	
2.	Landline, telephone lines	
3.	Mobile telephone cells sites, transmitters, receivers and other telecommunication devices.	
4.	Cabinet	1,000.00/cabinet
IV.	Official Map of the City of Manila	
1.	Black and White	200.00
2.	Colored	250.00
V.	Certified True Copy	500.00
1.	Cadastral Maps	
2.	Plans/Maps	
3.	Office Files	
VI.	Computerized Lot Title Verification/Location Plan for Areas of Lot in sq. m.	
1.	Less than 150 sq. m.	1,000.00
2.	More than 150 but less than 300 sq. m.	1,500.00
3.	More than 300 but less than 450 sq. m.	2,000.00
4.	More than 450 but less than 600 sq. m.	2,500.00
5.	More than 600 but less than 750 sq. m.	3,000.00
6.	More than 750 but less than 900 sq. m.	3,500.00
7.	More than 900 but less than 1,000 sq. m.	4,000.00
8.	More than 1,000 sq. m.	5,000.00

- VII. Securing Building Permit Form (Ordinance No. 7996) P 15.00/set
- VIII. All other fees shall be in accordance with P.D. No. 1096 National Building Code of the Philippines (NBCP) 2004 Revised Implementing Rules and Regulations (R-IRR) Effective 01 May 2005

E. Schedule of Building Permit Fees. – There shall be collected building permit fees for the construction/addition/renovation/alteration of buildings and ancillary structures based on the following classification and schedule:

1. Residential buildings, per sq. m.

Original complete construction up to 20 sq. m.	Exempted
Addition/renovation/alteration up to 20 sq. m.	3.00
Above 20 sq. m. to 50 sq. m.	6.00
Above 50 sq. m. to 100 sq. m.	8.00
Above 100 sq. m. to 150 sq. m.	10.00
Above 150 sq. m.	12.00
2. Commercial and industrial buildings, per sq. m.

Up to 5,000 sq. m.	30.00
Above 5,000 sq. m. to 6,000 sq. m.	28.00
Above 6,000 sq. m. to 7,000 sq. m.	25.00
Above 7,000 sq. m.	20.00
3. Social, Educational and Institutional buildings per sq. m.

Up to 5,000 sq. m.	15.00
Above 5,000 sq. m. up to 6,000 sq. m.	12.00
Above 6,000 sq. m. up to 7,000 sq. m.	10.00
4. Agricultural buildings and other structures for the storage of agricultural products

Up to 20 sq. m	4.00
Above 20 sq. m up to 500 sq. m.	3.00
Above 500 sq. m up to 1,000 sq. m.	2.00
Above 1,000 sq. m up to 5,000 sq. m.	1.50
Above 5,000 sq. m up to 10,000 sq. m.	1.00
Above 10,000 sq. m.	0.50
5. Other structures such as garage, carports and all parts of buildings which are open on two or more sides such as balconies, terraces, lanais and the line building of which they are part

	50% of the rate of the principal part
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6. Aviaries, aquariums, zoo structures

	in accordance with the rates for Agricultural Structure
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7. Buildings with height of more than 8 meters, an additional fee in excess of 8 meters per cu. m.

	0.50
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8. Alterations/Renovation/Improvement on Vertical Dimensions of Buildings and structures Such as facades, exterior and interior walls, shall be assessed in accordance with the following rates:

a. Concrete Bricks or concrete hollow blocks and similar materials	8.00
b. Others per square meter of vertical area	10.00
9. Alterations/Renovation/Improvement on Horizontal Dimensions of Buildings and Structures such as ceilings, floorings and roofings, shall be assessed in accordance with the following percentages of the fees prescribed under items 1 to 4 of this Section whichever category applies.

P 15.00/set

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a. Concrete Bricks or concrete hollow blocks and similar materials	50%
b. Others per square meter of vertical area	30%
10. Repairs of buildings/structures	
a. Residential, Commercial, Industrial and Institutional	
Repairs costing up to P30,000	Exempted
Repairs costing more than P30,000	1% of estimated cost repair
b. Ancillary	
Repairs costing up to P30,000	Exempted
Repairs costing more than P30,000	½ of 1% of estimated cost repair
11. Raising of buildings/structure	
a. assessment of fee for raising nay building/structure shall be based on the new usable floor area generated	
b. the fees to be charged shall be as prescribed under items 1 to 4 of the above of this Section which ever category applies.	
12. Demolition, Moving of Buildings and/or structures	
a. Demolition fee per sq. m. of area involved	5.00
b. Moving fee, per sq. m. of area of building/structures to be moved	5.00
13. Ancillary structures	
a. Bank record vaults per cu m or fraction thereof	35.00
b. Swimming pools	
Residential per cu. m. or fraction thereof	6.00
Commercial per cu. m. or fraction thereof	20.00
Social/Institutional per cu. m. or fraction thereof	12.00
ancillary structures to swimming pool such as shower rooms, locker rooms and the like	
c. Constructions of fire wall separate from the building per sq. m. or fraction thereof	3.00
Provided that the minimum fee shall be	50.00
d. Construction/erection of towers, cell sites, repeaters and antennae	
1. Residential	2,000.00
	Freestanding Trilon/Guyed
2. Commercial/Industrial	
Up to 10 meters in height	2,500 500.00
Every meter or a fraction thereof in excess of 10 meters	150 30.00
3. Institutional	
Up to 10 meters in height	2,000 300.00
Every meter or a fraction thereof in excess of 10 meters	100 25.00
e. Commercial/Industrial Storage Silos	
Up to 10 meters in height	2,500.00
Every meter or a fraction thereof in excess of 10 meters	50.00
f. Construction of smokestacks and chimneys for commercial and industrial use	
1. Smokestacks	
Up to 10 meters in height measured from the base	250.00
Every meter or fraction thereof in excess of 10 meters	15.00
2. Chimneys	
Up to 10 meters in height measured from the base	50.00
Every meter or fraction thereof in excess of 10 meters	2.00
g. Construction of Commercial/Industrial fixed ovens per sq. m. or a fraction thereof	50.00
h. Construction of industrial kiln furnace per cu. m. or a fraction thereof	15.00

i. Construction of Reinforced concrete or steel tanks for residential building	
Up to 2 cu. m.	Exempted
Every cu. m. or fraction thereof in excess of 2 cu. m.	25.00
j. Construction of Reinforced concrete or steel tanks for commercial/industrial use	
Up to 10 cu. m.	500.00
Every cu. m. or fraction thereof in excess of 10 cu. m.	25.00
k. Construction of waste treatment tank including sedimentation or chemical treatment per cu. m.	
l. Construction of Steel tanks for commercial and industrial use	
1. Above ground up to 10 cu. m.	800.00
Every cu. m or fraction thereof in excess of 10 cu. m. up to 100 cu. m.	25.00
Every cu. m or fraction thereof in excess of 100 cu. m. up to 1,000 cu. m.	20.00
Every cu. m. or fraction thereof in excess of 1,000 cu m up to 5,000 cu. m.	15.00
Every cu. m. or fraction thereof in excess of 5,000 cu. m. up to 10,000 cu. m.	10.00
Every cu. m. or fraction thereof in excess of 10,000 cu. m. up to 20,000 cu. m.	8.00
Every cu. m. or fraction thereof in excess of 20,000 cu. m.	6.00
2. Underground up to 20 cu. m.	700.00
Every cu. m. or fraction thereof in excess of 20 cu. m.	25.00
m. Pullouts and reinstallation of commercial/industrial steel tanks	
Underground per cu. m. or fraction thereof of excavation	10.00
Saddle or trestle mounted horizontal tanks per cu. m. or fraction thereof of volume of tank	4.00
reinstallation of vertical storage tanks shall be considered in new construction	
n. Booths, kiosk, platforms, stages and the like	
1. Constructions of permanent type booths, kiosk, platforms, stages and the like per sq. m. or fraction thereof of floor area	10.00
2. Constructions of temporary type booths, kiosks, platforms, stages, field offices, laborers quarters and the like per sq. m. or fraction thereof of floor area	5.00
3. Inspection of knockdown type temporary booths, platforms, stages and the like per unit	30.00
F. Sanitary/Plumbing Permit Fees - The following sanitary/plumbing fees shall be collected for the issuance of sanitary/plumbing permit for the installation, alteration or repair of sanitary plumbing, water supply and drainage systems.	
1. Installation Fees	
a. One unit composed of one water closet, two floor drains, one lavatory, two faucets and one shower head	40.00
b. Every fixture in excess of 1 unit	
1. Each water closet	12.00
2. Each floor drain	4.00
3. Each sink	4.00
4. Each lavatory	12.00
5. Each faucet	7.00
6. Each shower head	3.00
7. Each slop sink	12.00
8. Each urinal	6.00
9. Each bath tub	12.00
10. Each grease trap	12.00

building		11. Each garage trap	12.00
		12. Each bidet	6.00
Exempted		13. Each dental cuspidor	6.00
	25.00	14. Each gas fired water heater	6.00
		15. Each drinking fountain	6.00
		16. Each bar/soda fountain sink	6.00
500.00		17. Each laundry sink	6.00
	25.00	18. Each laboratory sink	6.00
or		19. Each fixed type sterilizer	3.00
		20. Each kitchen sink	6.00
		21. Each water heater	3.00
		2. Construction of Septic Vault	
	800.00	a. Residential	100.00
cu. m.	25.00	b. All other categories	
30 cu. m.	20.00	Up to 5 cu. m. of digestion chamber	20.00
00 cu. m.	15.00	Every cu. m. or fraction thereof in excess of 5 cu. m.	6.00
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n. Each Computer	10.00
o. Each video monitor	10.00
p. Each copier, copying machine, fax machine, paper shredder, scanner, printer	10.00
q. Each film processing and developing machine	100.00
4. Motion Picture Projector for Commercial use per unit	
a. 16 mm	100.00
b. 35 mm	150.00
c. 70 mm	200.00
5. TV cameras for commercial/industrial use per unit	50.00
6. Motors and controlling apparatus per unit	
a. Up to 1/4 HP	6.00
b. Above 1/4 HP up to 1 HP	8.00
c. Above 1 HP up to 5 HP	10.00
d. Above 5 HP up to 10 HP	15.00
e. Above 10 HP up to 20 HP	25.00
f. Every HP in excess of 20 HP	2.00
7. Generators (AC or DC) per unit	
a. Up to 1KW	6.00
b. Above 1 KW up to 5 KW	10.00
c. Above 5 KW up to 10 KW	20.00
d. Above 10 KW up to 15 KW	40.00
e. Every KW or fraction thereof in excess of 20 KW	2.00
8. Transformer and sub-stations equipment	
a. Each transformer up to 1 KVA	4.00
b. Every KVA or fraction thereof in excess of 1 KVA up to 2,000 KVA	2.00
c. Each transformer above 2,000 KVA	4,500.00
d. Each safety switch or circuit breaker up to 50 amperes and not exceeding 600 volts	3.00
e. Each safety switch, air circuit breaker, oil circuit breaker or vacuum circuit breaker other than motor controlling apparatus, above 50 amperes up to 100 amperes, and not exceeding 600 volts	6.00
f. Every 50 amperes or fraction thereof in excess of 100 amperes	2.00
g. Every 10,000 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker or vacuum circuit breaker operating above 600 volts	6.00
9. Telecommunications facilities	
a. Cell sites (cellular/micro-wave antennae)	5,000.00
b. Pay phone booth	500.00
c. Telephone exchange /booster box	500.00
10. Vending machines	300.00
11. Automatic teller machines	2,000.00
12. Credit card verifier/validating machines	200.00
13. Price/Bar code scanners	50.00
14. Electronic Cash Register	200.00
15. Electronic Weighing Machines	200.00
16. Each temporary lighting or convenience outlet for celebration, ferrias or construction purposes	2.00
17. Other electrical apparatus or appliances not otherwise provided for in this Section, every KW or fraction thereof	6.00

	10.00	18. Temporary current connection:	
	10.00	a. Temporary current connection permit shall be issued for testing and commissioning purposes only in commercial and/or industrial establishments. Regular fees shall be charged and collected in accordance with the fees prescribed in this Item.	
ner, printer	10.00	b. If no final approval is issued within sixty (60) days, a new wiring permit shall be secured and all corresponding permit shall be paid.	
	100.00		
	100.00	19. Pole/attachment location plan permit:	
	150.00	a. Approved pole location plan permit, per pole	30.00
	200.00	b. Approved attachment location plan permit, per attachment	30.00
	50.00	20. Miscellaneous fees:	
	6.00	a. Each union, separation, alteration, re-connection or relocation of electric meter	
	8.00	Residential	20.00
	10.00	Commercial/Industrial	50.00
	15.00	Institutional	30.00
	25.00	b. Issuance of wiring permits	
	2.00	Residential	15.00
		Commercial/Industrial	60.00
	6.00	Institutional	30.00
	10.00		
	20.00		
	40.00		
	2.00		
		H. Mechanical Permit Fees - There shall be collected mechanical permit fees for the installation, alteration or repair of elevator, escalators, conveyors, boilers, pumps, fans, blowers, pressure vessels, furnaces, air conditioning or refrigerating equipment, gas and fuel system and the like	
	4.00	1. HVAC - Heating, Ventilation and Air Conditioning	
A	2.00	a. Refrigeration (cold storage) per ton or fraction thereof	60.00
	4,500.00	b. Ice plants per ton or fraction thereof	70.00
	3.00	c. Package or centralized air-conditioning system	
		Up to 100 tons, per ton	100.00
	6.00	Every ton or fraction thereof above 100 tons	50.00
		d. Window type air conditioners of commercial/industrial use per unit	70.00
olts		e. Mechanical Ventilation per HP or fraction thereof of blower or fan or metric equivalent	25.00
	2.00		
	6.00	2. Escalators and Moving Walks	
		Up to 50 lineal meters, per lineal meter or a fraction thereof	25.00
		Every lineal meter or a fraction thereof in excess of 50 lineal meters	12.00
		3. Elevators per unit	
	5,000.00	a. Up to 1,000 kg capacity	5,000.00
	500.00	b. Above 1,000 kg capacity	6,000.00
	500.00	c. Freight elevators	6,000.00
	300.00	d. Car Elevators	6,000.00
	2,000.00	e. Construction elevators for materials	2,000.00
	200.00	f. Motor driven dumbwaiters	500.00
	50.00	4. Boilers	
	200.00	a. Up to 10 HP	500.00
	200.00	b. Above 10 HP up to 30 HP	700.00
		c. Above 30 HP up to 50 HP	900.00
		d. Above 50 HP up to 70 HP	1,200.00
		e. Above 70 HP up to 90 HP	1,500.00
	2.00	f. Above 90 HP up to 100 HP	1,600.00
		g. Every HP in excess of 100 HP	6.00
	6.00	5. Pressurized water heaters per unit	250.00

6. Water and Sewage pumps for buildings/structures for commercial, industrial, social and institutional purposes per unit, per HP or fraction thereof	50.00	c. A
7. Automatic fire extinguishers per sprinkler head	3.00	1.
8. Stationary Standby Generating Sets per unit		2.
a. Up to 10 HP	350.00	3.
b. Above 10 HP up to 30 HP	500.00	4.
c. Above 30 HP up to 50 HP	600.00	5.
d. Above 50 HP up to 70 HP	700.00	
e. Above 70 HP up to 90 HP	800.00	
f. Above 90 HP up to 100 HP	900.00	
g. Every HP in excess of 100HP	4.00	K. Other
9. Compressed air, vacuum, institutional and/or industrial gases per outlet	15.00	1. C
10. Other internal combustion engines including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with LTO		a.
a. Up to 10 HP	250.00	b.
b. Above 10 HP up to 30 HP	300.00	2. P
c. Above 30 HP up to 50 HP	350.00	su
d. Above 50 HP up to 70 HP	450.00	pe
e. Above 70 HP up to 100 HP	500.00	fr
f. Every HP in excess of 100 HP	3.00	3. U
11. Pressure vessels per cu. m. or fraction thereof	60.00	a.
12. Other machinery/equipment for commercial/industrial use not elsewhere specified per HP or a fraction thereof	60.00	b
13. Pneumatic tubes, conveyors, monorails for materials handling per lineal meter or fraction thereof	15.00	
14. Inspection, Evaluation and processing of new layout plan	25.00	
15. Annual inspection of layout plan		L. Posti
For the first 50 sq. m.	50.00	City
For every sq. m. in excess of 50 sq. m.	1.00	centi
I. Fencing Permit Fee - There shall be collected permit fees for the construction of fences, per lineal meter as listed below.		unde
1. Fences made of indigenous materials, barbed wire, chicken wire, hog wire	0.50	numi
2. Fences up to 1.80 meters in height, made of materials other than those mentioned above	3.00	engir
3. Fences in excess of 1.80 meters in height, made of materials other than those mentioned above	4.00	proje
J. Sign Permit Fees - There shall be collected sign permit fees for the following:		M. Certi
a. Erection of supports of any signboard, billboard, marquee and the like		a. No
Up to 4 sq. m. of signboard area	150.00	or
Every sq. m. or fraction thereof in excess of 4 sq. m.	30.00	Bu
b. Installation of business signs, per sq. m. of display surface		Ce
1. Neon	35.00	an
2. Illuminated	25.00	b. Up
3. Painted On	10.00	co
4. Multivision outdoor advertisement	100.00	sh
5. Others such LED panels, video walls	12.00	co
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e following:
ike 150.00
30.00
35.00
25.00
10.00
100.00
12.00

- c. Annual renewal fees, per sq. m. of display surface or fraction thereof/
1. Neon 35.00
Provided that the minimum fee shall be 150.00
2. Illuminated 20.00
Provided that the minimum fee shall be 70.00
3. Painted On 50.00
Provided that the minimum fee shall be 25.00
4. Multivision outdoor advertisement 200.00
5. Others such LED panels, video walls 10.00
Provided that the minimum fee shall be 50.00
- K. Other Permit Fees - other permit fees shall be collected as follows;
1. Construction of sidewalks
a. up to 20 sq. m. 40.00
b. every sq. m. or fraction thereof in excess of 20 sq. m. 2.00
2. Paved areas intended for commercial/industrial/social/institutional use
such as parking areas, gasoline station premises, skating rinks,
pelota courts tennis and basketball courts and the like, per sq. m. or
fraction thereof of paved area 2.00
3. Use of streets and sidewalks (during construction)
a. Use of sidewalk
Up to 10 sq. m. of sidewalk, per month or a fraction thereof 300.00
Every sq.m. or fraction thereof in excess of 20 sq.m. per month or fraction thereof 15.00
b. Erection of scaffoldings occupying public areas
Up to 10 lineal meters of frontage per month or a fraction thereof 200.00
Every lineal meter of frontage in excess of
10 lineal meters, per month or a fraction thereof 15.00
- L. Posting of Building Permit Signs - Aside from building and other related permits issued by the
City Building Official, there shall be a standard building permit sign of one meter by 60
centimeter (1m x .6m) in size indicating therein the nature of activity/project granted to be
undertaken, dates of start and completion of the project, owner's name., building permit
number, date of issuance of permit, designing architect/civil engineer, and architect/civil
engineer in charge of the project. The building permit sign shall be posted conspicuously at the
project site and shall not be removed during the duration of the project undertaking.
- M. Certificate of Occupancy or Use
a. No building or structure shall be occupied or used and no change in the existing occupancy
or use of classification of building or structure or portion thereof shall be made until the City
Building Official has issued a Certificate of Occupancy or use therefor. For this purpose,
Certificate of Occupancy shall be issued on buildings and structures for human habitation
and workplace, while certificate of use shall be issued on those not classified therein.
b. Upon the completion of the construction, the licensed architect or civil engineer in charge of
construction shall submit the logbook, duly signed and sealed to the City Building Official. He
shall also prepare and submit a certificate of completion of the project stating that the
construction of the building conforms to the provisions of this Revenue Code and the
National Building Code as well as the approved plans and specifications.
c. A Certificate of Occupancy or use shall be issued by the City Building Official within thirty (30)
days after final inspection and submittal of completion when it is found that the building of
the structure complies with the provisions of this Ordinance and the National Building Code.
The City Building Official shall furnish a copy of the certificate of occupancy to use of said

- building or structure within ten (10) working days after issuance thereof by the City Assessor for tax assessment purposes.
- d. The Certificate of Occupancy or use shall be posted or displayed in a conspicuous place in the premises and shall not be removed except upon order of the City Building Official or the City Mayor.
- e. Before the issuance of a Certificate of Occupancy or use there shall be an order of payment issued by the City Building Official to be collected by the City Treasurer based on the following schedule;

1. Residential Buildings		
a. Made of traditional indigenous materials		30.00
b. Costing more than P15,000 up to P50,000		75.00
c. Costing more than P50,000 up to P100,000		120.00
d. Costing more than P100,000 up to P150,000		180.00
e. Costing more than P150,000 up to P250,000		250.00
f. Costing more than P250,000 up to P500,000		450.00
g. Costing more than P500,000		1,000.00
2. Commercial /Industrial Buildings		
a. Costing not more than P50,000		150.00
b. Costing more than P50,000 up to P100,000		300.00
c. Costing more than P100,000 up to P250,000		600.00
d. Costing more than P250,000 up to P500,000		1,200.00
e. Costing more than P500,000 up to P2,000,000		2,000.00
f. Costing more than P2,000,000		3,000.00
3. Social and Institutional		
a. Costing up to P50,000		70.00
b. Costing more than P50,000 up to P150,000		200.00
c. Costing more than P150,000 up to P250,000		400.00
d. Costing more than P250,000 up to P500,000		800.00
e. Costing more than P500,000 up to P2,000,000		1,800.00
f. Costing more than P2,000,000		2,500.00
4. Ancillary structures		
a. Garage, carports, balconies, terraces and the like	50% of the rate of principal building	
b. Bank and record vaults, per cu. m. of interior volume		30.00
c. Swimming pool per cu. m.		
Residential		4.00
Commercial		40.00
Social/Institutional		30.00
d. Swimming pool shower rooms, locker rooms/unit per unit:		
Residential		7.00
Commercial		20.00
Social/Institutional		15.00
e. Towers per unit	<u>Self supporting</u>	<u>Trilon/Guyed</u>
Residential	20.0	10.00
Commercial	50.00	25.00
Social/Institutional	30.00	20.00
f. Commercial and industrial storage		60.00
g. Smokestack per unit		25.00
h. Chimneys per unit		12.00

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50% of the rate of
principal building

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Trilon/Guyed

10.00
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20.00
60.00
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i. Commercial/Industrial fixed ovens per unit	12.00
j. Industrial kilns/furnace per unit	49.00
k. Reinforced concrete tanks per unit	
a. Residential	
up to 2 cu. m.	5.00
above 2 cu. m.	15.00
b. Commercial/Industrial	50.00
c. Social/Institutional	25.00
5. Steel tanks per unit	
a. Residential	
up to 2 cu. m.	5.00
above 2 cu. m.	15.00
b. Commercial/Industrial	
Above ground	50.00
Under ground	40.00
c. Social/Institutional	25.00
6. Booths, kiosk, platforms, stages and the like	20.00
7. Change in use or occupancy per sq. m.	10.00

N. Building Inspection

- All buildings and structure which have been issued Certificates of Occupancy or use shall be subject to regular inspection conducted by the City Building Official to ensure that the buildings and structures are properly maintained for the purpose of preserving their architectural well-being, structural integrity, electrical and mechanical safety, sanitary and fire protection facilities.
- Inspection is also conducted to ensure that the building are not used for the purpose other than their approved uses, and that no alteration, addition, repair, new electrical or mechanical installation are made without permit therefor.

O. Inspection Fees - Owners of Buildings or structures inspected shall pay the corresponding fees as enumerated below;

1. Annual Building Inspection Fee

a. Residential Buildings

1. Single Detached and Duplex Units	80.00
2. For each of the following services upon request	
Architectural Presentability	150.00
Structural Stability and Integrity	150.00
Sanitary and Plumbing Requirements	150.00
Fire Resistive Requirements	150.00

b. Commercial (excluding amusement houses and gymnasias) industrial, social and institutional buildings with gross value of

1. Up to P1,000,000.00	150.00
2. Above P1,000,000 up to P5,000,000	250.00
3. Above P5,000,000 up to P10,000,000	500.00
4. Above P10,000,000 up to P50,000,000	950.00
5. Above P50,000,000 up to P100,000,000	500.00
6. Above P100,000,000	2,000.00

c. Amusement house, Gymnasias and the like

1. Cinematographs or theaters	1,500.00
2. Grandstands/Bleachers	1,000.00

3. Gymnasia and t ^o ke	800.00	k. Ot
2. Sanitary and Inspection Fee		pu
a. Every inspection trip during construction	20.00	1.
b. Annual Inspection of Sanitary Plumbing Systems	50.00	2.
3. Electrical Inspection Fees		3.
a. Every Inspection trip during construction	20.00	l. Ot
b. Annual Inspection Fees are the same as corresponding/installation fees prescribed under this code		ins
4. Annual Mechanical Inspection Fees		1.
a. Refrigeration and Ice Plants per ton		2.
up to 100 tons capacity	25.00	3.
Above 100 tons up to 500 tons	20.00	m.Pr
Every ton or fraction thereof above 500 tons	8.00	n. Pn
b. Air Conditioning Systems		ha
1. Window type air-conditioners		o. Te
Residential per unit	10.00	p. Ga
Non-residential per unit	20.00	1.
2. Package or centralized air conditioning system		2.
Up to 100 tons capacity	30.00	3.
Above 100 tons up to 500 tons	20.00	4.
Every ton or fraction thereof above 500 tons	8.00	q. Ev
c. Mechanical Ventilation per unit		su
Up to 1 HP	10.00	P. Certifica
Above 1 HP to 20 HP	80.00	applicar
Above 20 HP	150.00	a. Certif
d. Escalator and moving walks per unit	150.00	b. Certif
e. Elevators per unit		c. Issua
1. Passenger elevator		d. Certif
First five landings	500.00	e. Certif
Each landing above the 5th	25.00	f. Certif
2. Freight Elevators	400.00	g. Certif
3. Motor driven Dumbwaiters	50.00	Q. Paymen
4. Construction elevators for materials (Gondola)	400.00	present:
5. Car Elevators	500.00	R. Exempti
f. Boilers		collecte
1. Up to 1 HP	350.00	Adminis
2. Above 10 HP up to 100 HP	800.00	S. Penal P
3. Every HP in excess of 100 HP	6.00	enlarge,
g. Pressurized water heaters per unit	120.00	contrary
h. Automatic fire extinguishers per sprinkler head	2.00	who wil
i. Water and Sewage Pumps for buildings/structures for commercial/industrial social and institutional purposes per unit		of not n
1. Up to 10 HP	80.00	months
2. Above 10 HP up to 90 HP	240.00	T. Applicat
3. Above 90 HP, per HP or a fraction thereof	3.00	under F
j. Standby generating sets per unit		Philippin
1. Up to 10 HP	80.00	Manila p
2. Above 10 HP up to 100 HP	240.00	
3. Every HP in excess of 100 HP	3.00	

800.00	k. Other internal combustion engines including cranes, forklifts, loaders, pumps mixers, compressors and the like per unit	
20.00	1. Up to 10 HP	120.00
50.00	2. Above 10 HP up to 30 HP	260.00
	3. Every HP or a fraction thereof above 30 HP	3.00
20.00	l. Other machinery/equipment for commercial/industrial social and institutional purposes per unit	
	1. Up to 10 HP	120.00
	2. Above 10 HP up to 100 HP	200.00
	3. Every HP in excess of 100 HP	3.00
25.00	m. Pressure vessels per cu. m. or fraction thereof	40.00
20.00	n. Pneumatic tubes, conveyors, monorails for materials handling per lineal meter of fraction thereof	4.00
8.00	o. Testing/Calibration of pressure gauge per unit	25.00
	p. Gas meters, each gas meter tested, proved and sealed	
10.00	1. Up to 10 lights	15.00
20.00	2. Above 10 lights up to 50 lights	20.00
	3. Above 50 lights up to 100 lights	30.00
30.00	4. Above 100 lights	50.00
20.00	q. Every inspection of mechanical rides uses in amusement centers or fairs such as Ferris wheel, merry go round, roller coasters and the like per unit	40.00
8.00		
10.00		
80.00	P. Certification Fees - The amount of one hundred (P100.00) pesos shall be collected from the applicants requesting the issuance of any of the following;	
150.00	a. Certified true copy of building permit	
150.00	b. Certified true copy of certificate of occupancy or use	
	c. Issuance of Certificate of Damage	
500.00	d. Certified true copy of certificate of damage	
25.00	e. Certified true copy of electrical certificate	
400.00	f. Certified true copy of gas meter installation	
50.00	g. Certified true copy of certificate of operation	
400.00	Q. Payment of Fees – All building permits and related fees shall be paid to the City Treasurer upon presentation of the order of payment issued by the City Building Official.	
500.00		
350.00	R. Exemptions from Paying Building Permit Fees – No building permit and related fees shall be collected for the issuance of building permit on government projects undertaken by the City Administration	
800.00		
6.00		
120.00	S. Penal Provisions. It shall be unlawful for any person, firm, or corporation to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use or be done contrary to or in violation of any provision of this Ordinance. Any person, firm, or corporation who willfully violates any provision of this Ordinance shall upon conviction be punished by fine of not more than Php 5,000 and imprisonment of not less than one month or more than six months or both at the discretion of the court.	
2.00		
80.00		
240.00	7. Applicability of the National Building Code – All technical provisions and penalties provided under Presidential Decree 1096, otherwise known as the National Building Code of the Philippines shall still apply except that the enforcement shall now be lodged with the City of Manila pursuant to the pertinent provisions of RA 7160 and of this Code.	
3.00		
80.00		
240.00		
3.00		

U. Permit Fees on Excavation and Drilling

- a. A permit to excavate or drill shall be issued by the City Engineer shall be required for any excavation, drilling or digging to be done in public places.
- b. Drilling to tap ground water or for soil testing operation with the territorial jurisdiction of The City of Manila shall require a permit from the City Engineer before they can be undertaken.
- c. Application for permit to undertake excavations and drilling shall be filed with the City Engineer. The application shall be released with fifteen (15 days) after submission of all the requirements
- d. The permit to undertake excavations and drilling shall contain among other such conditions as may be necessary to ensure public safety and convenience. All excavations shall be in accordance with the excavation and installation plans approved by the City Engineer.
- e. All excavations and drillings shall be subject to the supervision of the City Engineer or his duly authorized representatives to ensure compliance with the installation plans and other condition set forth in the permit.

V. Payment of Fees - The following permit fees shall be collected from all applicants for permit to excavate or drills

1. Processing Fee	
a. For poles and house connections	500.00
b. For digging water connections or drilling of wells	300.00
c. For soil testing operations per bore hole	300.00
d. For all other excavations	1,000.00
2. Excavation Permit Fee	
a. underground utility Lines	
1. For a maximum width of trench of 0.50 meter	500.00
First 50 lineal meter length of excavation	15.00
Over 50 lineal meter of length per meter or fraction thereof	15.00
2. Excess of over 0.50 width of trench of excavation per meter	15.00
b. For drilling wells per meter	
1. 50 mm pipes	6.00
2. 75mm pipes	9.00
3. 100mm pipes	12.00
4. 125 mm pipes	15.00
5. Over 125mm pipes	18.00
c. For installation of wooden/concrete utility poles per pole	30.00
d. For foundation of structures per cu. m.	25.00
3. Restoration Fee per sq. m. or fraction thereof	
a. Concrete pavement	
1. 100 mm thickness	800.00
2. 150 mm thickness	900.00
3. 200 mm thickness	1,000.00
4. 250 mm thickness	1,200.00
5. 300 mm thickness	1,500.00
6. Macadam pavement	100.00
7. Asphalt pavement	600.00
8. Concrete Sidewalk	700.00
9. Curb and gutter per lineal meter	400.00

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W. Time of payment – The fee imposed under this Ordinance shall be paid to the City Treasurer before the permit to excavate or drill is issued. Such permit is valid only when the official receipt covering payment of the prescribed fees is attached thereto.

X. Restoration of the Excavated Portion in Public Places - All restoration works due permitted excavations in public places to such as roads and passageways shall be undertaken by the applicant immediately unless such excavation is by the City Administration in which case the City Engineer shall immediately undertake the restoration.

Y. Excavation Affecting Adjoining Properties

- a. For Temporary Support of adjoining property the person causing any excavation to be made shall provide sheet piling and bracing as may be necessary to prevent materials or structure of adjoining property from caving in before permanent support shall have been provided for the side of the excavation.
- b. For permanent support of adjoining property, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining areas.
- c. For the purpose of providing temporary support to adjoining premises, the person causing the excavation to be made shall get the consent of the owner of the adjoining premises and construct the temporary support. However, if such consent and entrance are not granted, the owner of the adjoining premises shall be responsible for providing the necessary support as the case may be, to his premises and his own expense and for that purpose, he shall be given authority to enter the premises where the excavation is to be made.

Z. Excavation Affecting Adjoining Structures

- a. Whenever an excavation is carried to the depth of more than 4 feet below the curb, the person causing the excavation to be made shall seek consent to enter the premises of the adjoining structures at all times. If granted the consent of the owner of the adjoining structure to enter, he shall, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four feet below the curb line. He shall support such structure by proper foundation. If the owners consent to enter is not granted to the person causing the excavation to be made, it shall be the duty of the owner not granting the consent to make and provide the necessary foundations, and when necessary for that purpose such owner shall be given authority to enter the premises where such excavation is to be made.
- b. Whenever an excavation is carried to the depth of less than four feet below the curb, the person causing the excavation shall preserve the safety of the structures which may be affected by the excavation and protect them from injury and support them by proper foundation except as otherwise provided in the excavation more than four feet deep and when necessary for that the owner of the structure shall be given authority to enter the premises where such excavation is to be made.

AA. Appropriate Markers And Guards

- a. The excavation in public place shall be provided with appropriate markers and safety devices for the travelling vehicles and pedestrians.
- b. In case of death, injury and/or damage caused by the non-completion of such work and for failure of the one undertaking the work to adopt the precautionary measures for the

protection of the general public or violation of any of the terms and conditions of the permit, the permittee/excavator shall assume all liabilities for such death injury or damage arising therefrom. For this purpose the excavator/permittee shall be required to procure insurance to answer for third party liability.

BB. Insertion Prohibited. All excavations and digging passing through canals and insertions through drainage or sewer pipes are strictly prohibited.

CC. Inspections of Excavation and Digging in Private Roads, Thoroughfares and Passageways. The Office of the City Engineer shall have the authority to inspect all excavations, diggings being undertaken on all private road, thoroughfares, including passageways and sidewalks and to require that restoration of the excavated areas meet the standard specification submitted to and reviewed by the Office of the City Engineer.

DD. Revocation of Permit. Permits issued under this Ordinance may be revoked, cancelled in cases of emergency, when interest so demands or for non-compliance with the conditions of the permit such as but not limited to the following:

- a. Failure to post excavation permit in conspicuous place.
- b. Failure to install road signs and billboards.
- c. Failure to install road/highway safety construction devices.
- d. Non-compliance with the work stoppage order.

EE. Posting of Excavation and Drilling Permit Signboard. Every permit to excavate or drill granted shall be accompanied by the signboard. The excavation or drilling permit sign shall be posted in excavation or drilling site during the duration of the excavation or drilling

FF. Fines and penalties. Aside from revocation or cancellation of permit, any person violating the provisions of this Chapter shall be penalized in accordance with the provisions of this Ordinance.

ARTICLE D

PERMIT FEE FOR ZONAL/LOCATIONAL CLEARANCE

SEC. 121. Collection of Fees for Zoning Permit (Locational Clearance). — The rate of filing, processing and zoning fees for Zoning Permit are as follows:

A.) Application Fees/Filing

1. Zoning Permit/Location Clearance	200.00
2. Motion for Appeals	2,000.00
3. Petition/Request for Reclassification	2,000.00
4. Complaints, except those involving pauper. Litigants which shall be free of charge	1,500.00
5. Motion for Reconsideration	1,000.00
6. Inspection of Property	300.00/visit

B.) Zoning Fees

1. Residential	
a. High Density Residential/Mixed Use (R-3/MXD)	3.00/sq.m. of TFA
2. Commercial	
a. Medium Density Comm./Mixed Use (C-2/MXD)	10.00/sq.m. of TFA
b. High Density Comm./Mixed Use (C-3/MXD)	10.00/sq.m. of TFA

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a Revenue Code 2013

c. Yards utilized for commercial purposes	5.00/sq.m. of TLA
3. Industrial	
a. Light Industrial (I-1)	15.00/sq.m. of TFA
b. Medium Industrial (I-2)	20.00/sq.m. of TFA
c. Heavy Industrial (I-3)	25.00/sq.m. of TFA
d. Yards utilized for industrial purposes	10.00/sq.m. of TLA
4. Utility	
a. Building Structure	10.00/sq.m. of TFA
b. Yards utilized for utility purposes	8.00/sq.m. of TLA
5. Institutional	
a. General Institutional (INS-G)	8.00/sq.m. of TFA
b. University Cluster (INS-U)	8.00/sq.m. of TFA
c. Yards utilized for institutional purposes	5.00/sq.m. of TLA
6. General Public Open Space	
a. Parks & Plazas (POS-PP)	5.00/sq.m. of TFA
b. Playgrounds & Sports Field/Recreation (POS-PSR)	5.00/sq.m. of TFA
7. Cemetery (Pos-Cem)	
a. Allowed / permitted uses/ accessory / ancillary uses	5.00/sq.m. of TFA
8. Advertisements/Business Signboards/ Billboards or Street Graphics	10.00/sq.m. of TSA
9. Water Zone (WZ)	8.00/sq.m of TFA
10. Special Use Permit (for gas stations, MRF, slaughter house, treatment plant, etc.)	
a. Below P 2 Million	P 6,000.00
b. Over P 2 Million	P 6,000.00 + (1/10 of 1% of cost in excess of P2 M)
* Except for the Telecommunications Towers and Radio Transmitting Stations	10,000.00/unit
11. Exception , variances, non-conforming use and special use (This shall be charged annually for non-conforming uses of any building, structure or land prior to June 16, 2006)	150.00 of TFA

C.) Certification

1. Zoning Certificate for all Zoning Classification	400.00
2. Reprinting of Locational Clearance/Zoning Certificate	400.00
3. Zoning Certificate for Academic Purposes (should not be used as requisite for other permits)	100.00

D.) All Renovation

75% of the corresponding prescribed fee

E.) Processing Fee

25% of the corresponding zoning fee
shall be applied for **every annual renewal**

SEC. 122. Administrative Penalties — Any applicant, proponent, proprietor, owner or representative who commits any of the following acts shall after due notice to be punished by a fine in accordance with the following schedule:

A. Unauthorized expansion or alteration of a fine on any activity formerly covered by Certificate of Non-Conformance	A fine equivalent to 100% of the prescribed zoning of P2,000.00 or more than 10,000.00
B. For committing fraud or misrepresentation	
1. Fraud or misrepresentation as to use	5,000.00
2. Fraud/misrepresentation as to location	2,000.00
3. Non-disclosure or any material fact	5,000.00

Manila Revenue Code 2013

- C. For refusing admission within any premises subject to inspection by a duly authorized inspector:
- | | |
|-----------------------|----------|
| 1. First refusal | 2,000.00 |
| 2. Subsequent refusal | 5,000.00 |
- D. For failing or refusing, without justifiable reason, to appear during a proceeding before the Office of the Zoning Official or the duly authorized officers
- | | |
|--|----------|
| | 2,000.00 |
|--|----------|
- E. For failing to post zoning permit prior to business and zoning certificate number prior to building construction
- | | |
|--|----------|
| | 1,000.00 |
|--|----------|

SEC. 123. Surcharge — A surcharge of Twenty-Five percent (25%) based and added to the corresponding processing fee plus interest of Fourteen Percent (14%) per annum shall be imposed on all structures/ operations without any Zoning Permit or Certificate of Non-Conformance upon implementation of this Ordinance.

SEC. 124. Surcharge and Interest on Unpaid Zoning and/or Locational Clearance — A surcharge of twenty-five (25%) shall be imposed on the amount of fee not paid on time and an interest at the operations without any Locational Clearance or Certificate of Non-Conformance upon implementation of this Ordinance.

NOTE: In case of approved appeals, the applicable zoning fee will be based on the higher zone classification.

LEGEND: TLA = total lot area TFA = total floor area
 TBA = total base area TSA = total surface area

ARTICLE E

PERMIT FEE FOR INSPECTION AND VERIFICATION OF SUBDIVISION

SEC. 125. Collection of Fees for Subdivision and Condominium Projects (Under P.D. 957)

- A. Approval of Subdivision Plan (including Town Houses)
- | | |
|---|------------------------------------|
| 1. Preliminary Approval and Locational Clearance (PALC) Preliminary Subdivision Development Plan (PSDP) | 300.00/ha. or fraction thereof |
| * Inspection Fee | 1,200.00/ha. regardless of density |
| 2. Final Approval & Development Permit | 2,400.00/ha. regardless of density |
| * Additional Fee on Floor Area of houses and building sold with lot | 2.40/sq. m. |
| * Inspection Fee | 1,200.00/ha. regardless of density |
| (not applicable for projects already inspected for PALC application) | |
| 3. Alteration of Plan (affected areas only) Same as Final Approval & Development Permit | |
| 4. Certificate of Registration Processing Fee | 2,400.00 |
| 5. License to Sell (per saleable lot) | 180.00 |
| * Additional Fee on Floor Area of houses and building sold with lot | 12.00/sq. m. |
| * Inspection Fee * | 1,200.00/ha. regardless of density |
| * Application for CR/LS with DP issued by LGUs shall be charged inspection fee | |

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- SEC. 126. Collection follows:**
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	6. Certificate of Completion	
	* Certificate Fee	180.00
2,000.00	* Processing Fee	2,400.00/ha. regardless of density
5,000.00		
	7. Extension of Time to Develop	420.00
	* Inspection Fee <i>(affected/unfinished area only)</i>	1,200.00/ha. regardless of density

ARTICLE F

SOCIALIZED HOUSING CHARGES

SEC. 126. Collection of Fees for Socialized Housing . — The rate of filing, processing and legal fees are as follows:

A. Application/Processing Fees	
1. Application/Processing Fee (for 150 lot applicants in 2014)	P 150.00
2. Certificate of Award Fee (150 prospective beneficiaries)	150.00
3. Documentation Fee (for 150 lot applicants)	150.00
4. Inspection/Investigation Fee (for 150 lot applicants)	200.00
5. Transfer of Award	500.00
6. Release of Mortgage (for 115 prospective fully paid awardees)	500.00
7. Consent to Sell	10,000.00
8. Final Deed of Sale (for 115 prospective fully paid awardees)	1,000.00
9. Protest	1,000.00
B. <u>Other Services</u>	
1. Request to Hire a Private Geodetic Engineer (for 20 estates with no approved subdivision plan)	1,000.00
2. Request for Lot Segregation (for 115 prospective fully paid awardees in 2014)	100.00
3. Request for Subdivision Scheme (for 115 prospective fully paid awardees in 2014)	100.00
4. Certification of Exact Area (for 115 prospective fully paid awardees in 2014)	100.00
5. Certification as Awardee (for 115 prospective fully paid awardees in 2014)	100.00
6. Request for Structural Lay-out (for 150 lot applicants in 2014)	100.00
7. Cancellation of Encumbrance	1,000.00
8. Confirmation of Sale	25,000.00
9. Motion for Reconsideration	500.00

ARTICLE G

REAL PROPERTY ASSESSMENT FEES

SEC. 127. *Real Property Assessment Fees.* The rate of real property assessment fees are as follows:

A. Certification Fees	
1. Certification of No Record	100.00
2. Certification of Property Holdings	100.00
3. Certification of No Property Holdings	100.00
4. Certification of Assessed Values	100.00
5. Certification of Different Ownership on the Improvement	100.00
6. Certification of Property Occupied by Shanty	100.00

7. Certification of Property, which is still under Construction	100.00	3. F
8. Certification of Lot Vacant	100.00	4. E
B. Issuance of Certified True Copy of Documents		5. E
1. Tax Maps, per page	600.00	<u>Scal</u>
2. Tax Declarations, per copy	100.00	1. F
C. Issuance of Certified True Copy of Documents		2. L
1. Requests for Transfer of Ownership of Real Property, Consolidation/Segregation of Lots, Correction of Erroneous Entries in the TD, Reassessment, Reclassification due to change in Actual Use and Requests for New Assessment and the like, per copy of TD	150.00	3. C
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ARTICLE H
POLLUTER’S FEE

SEC. 128. The rate of Polluter’s Fee are as follows:

<u>Smoking Area</u>	<u>Rate per Annum</u>	
Less than 10 sq. m.	P 1,000.00/sq.m.	2. <u>Pc</u>
Over 10 sq. m. but less than 20 sq. m.	1,250.00/sq.m.	sl
Over 20 sq. m. but less than 50 sq. m.	1,500.00/sq.m.	Pe
Over 50 sq. m.	2,000.00/sq.m.	E.) Cattle

ARTICLE I
SLAUGHTER, INSPECTION AND PERMIT FEES

SEC. 129. For purposes of this Ordinance, the City shall collect the fees written-below:

A.) Permit Fee. Before any animal is slaughtered for public or private consumption, a permit therefore shall be secured from the Veterinary Inspection Board/ Office of the City Veterinarian, Manila and the corresponding fee shall be collected by the City Treasurer through the Veterinary Inspection Board.		F.) Refrig
1. Large Cattle	Php 30.00/head	Treas
2. Hogs, goat, sheep and the like	5.00/head	Slaug
3. Fowls	1.00/head	1. Chi
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B.) Stockyard Fee. The following fees, per day or a fraction thereof/per head, shall be collected for the animals to be slaughtered which are kept and deposited in the stockyard within Veterinary Inspection Board Slaughterhouse Complex, Vitas, Tondo, Manila.		G.) Carca:
1. Large Cattle	Php 25.00/head/day	follow
2. Hogs, goat, sheep and the like	5.00/head/day	meat f
3. Fowls	0.25/head/day	For ev
C.) Facilities Fee. There shall be charged and collected the following fees by the Veterinary Inspection Board/ Office of the City Veterinarian for the use of the slaughterhouse facilities and utilities in the slaughtering and dressing of livestock and poultry.		H.) Entry
		wheth
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		require
<u>Carcass</u>		1. Beet
1. Cattle	Php 50.00/head	2. Pork
2. Pig/small animal	5.00/head	3. Chev
		4. Poul

100.00	3. Poultry	1.00/head
100.00	4. Entrails - large animals	25.00/set
	small animals	10.00/set
600.00	5. Blood	10.00/can (21 liters)
100.00	<u>Scalding / Blanching Fee</u>	
	1. Hog	Php 10.00/head/carcass
	2. Large animal entrails	10.00/set
150.00	3. Ox Hide	20.00/whole hide
	4. Ox tail, feet, head skin	25.00/set

D.) Inspection Fee

- Ante-Mortem Inspection Fees. For the inspection of livestock and poultry prior to slaughter/dressing to determine the presence of disease or abnormal condition.
 - Large Cattle **Php 20.00/head**
 - Small Ruminants 5.00/head
 - Hogs 5.00/head
 - Goose/Turkey 1.50/head
 - Chicken/Duck/Pigeon 0.50/head
- Post-Mortem Fees. For the inspection of carcass and the edible offal of livestock and poultry slaughtered/dressed to detect the presence of lesions and other abnormalities.
Per kilogram of meat and poultry **Php 25.00**

E.) Cattle Registration

- Local **Php 10.00**
- National 5.00

F.) Refrigeration/Chilling Fee. There shall be charged and collected the following fees by the City Treasurer on all meats stored in the different chilling/refrigeration room in the City Slaughterhouse at Vitas, Tondo, Manila, for each day or fraction thereof.

- Chilling
 - For each quarter of large cattle **Php 20.00/day**
 - For each carcass of hog and small animal 25.00/day
- Blast Freezing 2.50/kilo
- Storage 0.10/kilo

G.) Carcass Fabrication/choice meat cuts production. There shall be charged and collected the following fee by the City Treasurer for the use of the City Slaughterhouse facilities/utilities for meat fabrication and production of choice meat cuts.

For every kilo of finished products **Php 0.50**

H.) Entry Fee. Meat of livestock and poultry from animals slaughtered outside the City of Manila whether from domestic or foreign source, meat , fisheries products and other livestock and poultry products which are brought into the City for trading, processing, consumption or disposal therein, shall pass through the Veterinary Inspection Board for inspection and shall be required to pay an Entry Fee according to the following rates:

- Beef/Carabeef **Php 25.00/quarter**
- Pork 25.00/head
- Chevon/mutton and the like 0.25/kilo
- Poultry 0.25/head

Rate per Annum
 P 1,000.00/sq.m.
 1,250.00/sq.m.
 1,500.00/sq.m.
 2,000.00/sq.m.

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5. Processed meat	0.25/kilo
6. Fish and other fisheries products	0.25/kilo
7. Eggs	0.25/dozen

I.) **Landing Fee.** Livestock and poultry brought into the City of Manila shall pass through the Veterinary Inspection Board for inspection and shall be charged a landing fee as follows:

1. Large Cattle	Php 20.00/head
2. Small animals	5.00/head
3. Hog	10.00/head
4. Poultry	0.25/head

J.) **Penalty.** Any person or corporation who shall violate any of the above provisions shall be punished upon conviction by final judgment by a fine of one thousand (P1,000.00) but not more than six thousand (P6,000.00) or imprisonment of one month but not more than six month or both upon the discretion of the court. The meat and carcasses, including processed meat, involved shall likewise be confiscated and disposed in accordance with the existing sanitary rules and regulations of the City of Manila.

SEC. 130. Pound and Animal Disease Control Service Fee and Charges.

A.) Animals running at large or left in public places shall be impounded by the Manila City Pound, and a corresponding fee prescribed herein for each animal so impounded shall be collected by the City through the Veterinary Inspection Board.

1. Impounding Fee:	
Large Cattle	Php 500.00/head
Small Animals	250.00/head
Fowl/Poultry	50.00/head
2. Subsistence Fee/day	
Large Cattle	50.00/head/day
Dogs, cats and other small Animals	10.00/head/day
Fowl/Poultry	5.00/head/day
3. Registration /dog license fee	
Dog	50.00
Surcharge	10.00

B.) **Disposal Fee.** It shall be unlawful for any owner of dead animal to dispose its carcass anywhere. Dead animals shall be turned over to the City Pound for sanitary disposal and a fee prescribed its carcass herein shall be assessed and collected as follows:

1. Large animal	Php 500.00 / carcass
2. Small animal	100.00 /carcass
3. Fowl/Poultry	10.00 /carcass

C.) **Adoption Fee.** For unredeemed animals
For every dog/cat Php 500.00

SEC. 131. Rate of Fees for Veterinary and Regulated Services of the Veterinary Inspection Board/Office of the City Veterinarian.

Patient is categorized into two (2) for the assessment of rate of fees to be collected.

Category 1	Small Breed:	Shih Tzu, toy poodle, cat, etc.
	Medium built:	Japanese Spitz, Beagle, etc.
Category 2	Large Breed	German Shepherd, Labrador, etc.
	Extra large breed	Great Dane, mastiff, etc.

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Revenue Code 2013

A.) Hospitalization/Confinement			
Category 1	First day (1 st)		<i>Php</i> 450.00/day
	Succeeding days		200.00/day
Category 2	First day (1 st)		600.00/day
	Succeeding days		350.00/day
B.) Anesthesia			
General	Category 1		<i>Php</i> 250.00/day
	Category 2		300.00/day
Local	Category 1		100.00
	Category 2		150.00
Sedative	Category 1		150.00
	Category 2		200.00
C.) Clipping			
Hair			
Nail			<i>Php</i> 300.00
			50.00
D.) De-worming			
For roundworms, hookworms and the like:			
Puppies			<i>Php</i> 50.00
Older dogs depending on the weight of the dog			200.00 - 300.00
For tapeworms			
Category 1			200.00
Category 2			350.00
E.) Out-Patient treatment			
Both categories, including fluids, antibiotics and vitamins			<i>Php</i> 300.00
F.) Ear Cleaning			
with Otitis - Should depend on the medication used			<i>Php</i> 50.00 – 250.00
G.) Tick and Mite Control			
			<i>Php</i> 200.00
H.) Bath			
Ordinary			
Medicated			<i>Php</i> 150.00
			300.00
I.) Obstetrics			
Natural Delivery			<i>Php</i> 350.00
Extraction of dead fetus			400.00
Caesarian Operation			
Category 1			1,500.00
Category 2			2,500.00
J.) Heart Worm Prevention			
Ivermectin			<i>Php</i> 150.00
K.) Wound Dressing			
			<i>Php</i> 120.00
L.) Vaccination			
DHLP			
Rabies			<i>Php</i> 350.00
			50.00
M.) Surgery			
Tail Docking			
One week old			<i>Php</i> 50.00
2-4 weeks old			250.00
5 weeks old and above			550.00

Manila Revenue Code 2013

Ear Cropping and Spraying	
Category 1	500.00
Category 2	1,500.00
Castration	
All categories	500.00
Anal sac resection	1,500.00
Hernia Repair	
Umbilical	800.00
Inguinal and Scrotal	1,200.00
Mastectomy	
Category 1	1,000.00
Category 2	3,000.00
Auricular Hematoma	500.00 - 800.00
Other minor surgery	800.00
Other major surgery	3,000.00
N.) Euthanasia	
Dog	Php 500.00
Cat	200.00
O.) Laboratory Test	
BUN	Php 90.00
CBC	120.00
SGPT	130.00
Creatine	130.00
Heartworm Test (MCF)	100.00
Vulvar Smear	80.00
Urinalysis	100.00
Skin Scraping	50.00
Direct fecal Smear	50.00
X-ray	200.00
Fungal Examination	50.00
P.) Laboratory Examination	
Locally manufactured meat food products	Php 50.00/examination
Other confiscated meat products/Entrails	50.00/examination
Q.) Lease/Rent	
Office space and other open spaces, Within VIB compound for parking and other related purposes	1,500.00/month or 50.00/day
Use of utilities, flat rate of	500.00/month
R.) Registration Fee	
1. Local meat establishment	
a. Meat cutting plant	Php 2,500.00 per year
b. Meat shop	2,500.00/year
c. Meat processing plant	2,500.00/year
d. Poultry dressing plant	1,000.00/year
e. Lechon outlet	1,000.00/year
2. Delivery Vehicles	
Meat delivery van	250.00/year
Livestock carrier	250.00/year
S.) Fees for issuance of License to Meat Handler	
Meat Dealer	Php 500.00/year
Butcher/Meat handler/cutter	100.00/year
Meat shop operator	500.00/year

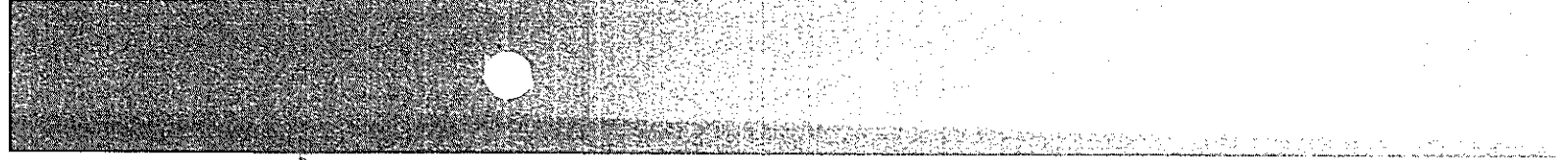
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250.00/year

Php 500.00/year
100.00/year
500.00/year

Meat processor	500.00/year
Meat vendor	100.00/year

ARTICLE J
SPECIAL PERMIT FEE

SEC. 132. Special Permit Fee: For purposes of this Ordinance, the City shall collect the following fees for holding events written-below:

A.) Display of fireworks, setting- up booths, motorcade, cinema billboards and any form of advertisements, per day	500.00
B.) Circus of menagerie parade, carnivals, arcade or other parades using banners, floats or musical instruments, public display/exhibits of art collections, cockpits, sports, review/license examinations, special events, fun run, conduct of group activities per day	1,000.00
C.) Street dancing, requiring the closure of major street and rerouting, per day	2,000.00
D.) For stage shows or floor fashion shows payable by the operator	2,000.00
E.) Film shooting on location, per day	5,000.00
F.) Benefit Ball/Dance, per day	500.00

* This is without prejudice to the requirements of other agencies

ARTICLE K
MANILA TRI-WHEEL REGULATORY FEE

SEC. 133. Manila Tri-Wheel Regulatory Fee: The Manila Tri-Wheel Vehicle Ordinance No. 8291 has imposed the following fees:

A.) Motorcycle

1. Registration - Annual Fees (Sec. 14)	
Application Fee	P 15.00
Mayor's Permit	200.00
Registration Fee	10.00
Terminal Fee	100.00
License to Operate	50.00
Health Certificate Fee	50.00
Police Clearance	20.00
Occupational Tax	120.00
Sticker	100.00
2. Franchise & Special Fees	
Franchise Fee	1,500.00
Dropping Fee	250.00
Replacement of Lost Franchise or Permit	300.00
3. Other Fees	
MTRO Plate Number	300.00
Impounding Fee	500.00

B.) Pedicab

1. Registration- Annual Fees	
Application Fee	P 15.00
Mayor's Permit	150.00
Registration Fee	10.00
Terminal Fee	50.00
License to Operate	10.00
Health Certificate Fee	50.00
Police Clearance	20.00
Occupational Tax	120.00
Sticker	100.00
2. Special Fee	
Replacement of Lost Permit	P 15.00
3. Other Fees	
MTRO Plate Number	300.00
Impounding Fee	500.00
4. Initial Payment	
Annual Fees	525.00
MTRO Plate Number	300.00

SEC. 134. *Secret*
Fees r

SEC. 135. *Local* (A.) Fili

C.) Government Utility and Tri-wheel Service Vehicles

MTRO Plate Number	300.00
Sticker	100.00
Impounding Fee	500.00

D.) Penalties

1. Driving without or using improvised TRO Plate.	P 500.00
2. Driving a tricycle with no body number and or TODA name.	500.00
3. Driving without/expired permit and/or franchise and/or drivers license and Impounding.	1,000.00
4. Out of Line	200.00
5. Overloading	200.00

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Chapter IV - SERVICE FEES

ARTICLE A

SECRETARY'S/CERTIFICATION'S FEES

SEC. 134. Secretary's/Certification's Fees. All other *Certification Fees* not specifically specified in the preceding sections

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ARTICLE B

LOCAL CIVIL REGISTRY FEES

SEC. 135. Local Civil Registry Fees. The rate of registration and filing fees are as follows:

A.) Filing and Registration Fees

	Rate
1. <i>Foreign Court Decision</i>	
a. Divorce/Dissolution of Marriage	2,000.00
b. Adoption	2,000.00
c. Judicial Recognition of Foreign Court Decision/Divorce/ Dissolution of Marriage	2,000.00
2. <i>Legal Instrument Executed Abroad</i>	
a. Affidavit of Legitimization	500.00
b. Affidavit of Admission of Paternity	500.00
c. Affidavit of Supplement Report	500.00
d. Affidavit under RA 9858 and RA 9255	500.00
3. <i>Local Court Decision</i>	
a. Annulment	2,000.00
b. Adoption	2,000.00
c. Judicial Change of Name/Correction of Entries	500.00
d. Judicial Recognition/Acknowledgement	500.00
e. Legal Separation	1,000.00
f. Guardianship	500.00
g. Emancipation of Minor	500.00
h. Conversion-Muslim	500.00
i. Presumptive Death	1,000.00
j. Other Legal Document	500.00
k. Pre-Nuptial Agreement	2,000.00
4. <i>Administrative Services</i>	
a. Legitimation	200.00
b. Legitimation under RA 9858	200.00
c. Admission of Paternity/Acknowledgement/Recognition	200.00
d. AUSF RA 9858	200.00
e. Election of Philippine Citizenship	2,000.00
f. Naturalization	2,000.00
g. Out-of-Town Delayed registration of Documents	300.00
h. Marriage Contract	50.00
i. Correction under Memorandum Circular No. 2010-04 (Correction of Geographical and Statistical Portion)	1,000.00
j. Supplemental Report	190.00
k. Express Fee (release within the day of Birth, Marriage and Death Certificate)	50.00
5. <i>Administrative Correction under RA 9048/RA 10172</i>	
a. Clerical (Regular)	1,000.00
b. Clerical (Migrant)	500.00

c. Change (Regular) 3,000.00
d. Change (Migrant) 1,000.00

B.) Marriage License Application 150.00

C.) Annotation

1. Court Decision (Local and Foreign) 100.00
2. Others 50.00

D.) Certification

1. Certificate of Registration ((Court Decision and Document Executed Abroad) 200.00
2. Certificate of Finality under RA 9048 100.00
3. Certificate of No Record 30.00
4. Certificate of Under process 30.00
5. Transcription (Birth, Marriage and Death) 30.00
6. Authentication 100.00
7. Transmittal Copy 30.00
8. Certification 30.00

E.) Certified Photocopy Issuance

1. Birth, Marriage and Death (Local Copy) 50.00
2. Birth, Marriage and Death (Security Paper) 100.00
3. Birth, Marriage and Death (Security Paper w/ Transmittal) 130.00
4. With dorsal or back page 50.00
5. Court Decision and Other Documents 30.00/page
6. Other Registrable Record 30.00/page

F.) Express Fee for the Issuance of Civil Registry Documents 50.00

G.) Delayed Registration of Births

1. If married (0-6 months) 115.00
2. If not married w/ affidavit to use the surname of the father (0-6 month) 145.00
3. If married (7 months to 1 year) 190.00
4. If not married w/ affidavit to use the surname of the father (7 months to 1 year) 290.00
5. Born in hospital, lying-in & thru Registered Midwife 190.00
6. Born thru Traditional Midwife (Hilot) 290.00

H.) Foundling 190.00

I.) Delayed Registration of Marriage and Death

1. Marriage and Death 190.00
2. Marriage and Death (out of Town Registration) 300.00

ARTICLE C

POLICE CLEARANCE FEES

SEC. 136. POLICE CLEARANCE FEES. The rate of registration and filing are as follows:

	<u>Rate</u>
A. For employment, scholarship, study grant and other purposes not herein specified	P 100.00
B. For firearms permit application	500.00
C. For a change of name	200.00
D. For passport or visa application	300.00
E. For application for Filipino citizenship	500.00
F. Other purposes	200.00

SEC. 137. Applic

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With an area of more than 1,000 sq. m.	1,600.00
500 or more but less than 1,000 sq. m.	1,200.00
200 or more but less than 500 sq. m.	800.00
100 or more but less than 200 sq. m.	600.00
50 or more but less than 100 sq. m.	400.00
25 or more but less than 50 sq. m.	200.00
Less than 25 sq. m.	120.00
15. Certificate of Potability of Drinking Water	200.00

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 the highest rate.

ARTICLE E

SERVICE FEES FOR HEALTH EXAMINATION

SEC. 138. Health Certificate Fee — Every person required by existing laws and regulations to secure health certificates from the Office of the City Health Office shall pay an annual fee of one hundred (P100.00) pesos.

SEC. 139. Time of Payment — The sanitary inspection and health certificate fees herein prescribed shall be paid at the Office of the City Treasurer concerned before any business or occupation may be lawfully begun or pursued and upon renewal of the same every year thereafter within the first twenty (20) days of January.

SEC. 140. Annual Inspection of Premises for Rent — Except as otherwise provided, the Local Health Officer or his duly authorized representative shall conduct an annual inspection of all houses, accessorias or buildings for rent or as soon as circumstances require and all business establishments (commercial, industrial, agricultural) in order to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws, rules and regulations. Sanitary permit shall be issued to the owner by the Local Health Officer or his duly authorized representative after such inspection was conducted and found to be sanitary.

SEC. 141. 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.

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.

ARTICLE F

PUBLIC HEALTH LABORATORY EXAMINATION CHARGES

SEC. 142. Public Health Laboratory Examination Charge. — The rate of Public Health Laboratory Examination Charges are as follows:

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A.) Serological Test		
1. Blood Typing (ABO)		50.00
2. Rh Typing		50.00
3. RPR (Rapid Plasma Reagin)		100.00
4. TPHA (Confirmatory for syphilis)		150.00
5. HBs Ag (for Hepatitis)		200.00
6. Screening for HIV		250.00
B.) Blood Chemistry		
1. Random blood sugar		80.00
2. Fasting blood sugar		80.00
3. Post prandial blood sugar		80.00
4. Glucose tolerance test		160.00
5. Blood uric acid		80.00
6. Blood cholesterol		80.00
7. Blood urea nitrogen		100.00
8. Blood creatinine		80.00
9. Total protein		80.00
10. Albumin		40.00
11. Globulin		40.00
12. A/G ratio		80.00
13. Bilirubin I & II (B1B2)		100.00
14. SGOT (AST)		80.00
15. SGPT (ALT)		80.00
16. Triglyceride		120.00
17. Alkaline phosphatase		120.00
18. Potassium (K)		250.00
19. Sodium (Na)		250.00
20. Calcium (Ca)		500.00
21. Chloride (cl)		250.00
22. HDL Cholesterol		120.00
C.) Hematology		
1. CBC (Complete Blood Count)		60.00
2. Hemoglobin		60.00
3. Hematocrit		20.00
4. RBC (Red Blood Cell) Count		60.00
5. WBC (White Blood Cell) Count		60.00
6. Platelet count		60.00
7. ESR (Erythrocyte Sedimentation Rate)		100.00
8. Bleeding time		40.00
9. Clotting time		40.00
10. Malaria smear		100.00
11. Peripheral Blood Smear		60.00
D.) Enteric Bacteriology		
1. Culture		150.00
2. Culture & sensitivity test		300.00
3. Gram staining		50.00
4. KOH (Potassium Hydroxide Smear)		50.00
5. Nose & Throat Swab (for diptheria)		150.00
6. Food Analysis		200.00
E.) Cytology		
1. Pap's smear		100.00
F.) T.B. Bacteriology		
1. Sputum for AFB (direct smear for AFB)		50.00
2. Sputum culture (TB culture)		150.00

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G.) Clinical Microscopy

1. Routine Urinalysis	50.00
2. Routine Stool Examination	40.00
3. Pregnancy Test	70.00
4. Seminal Analysis (Sperm)	100.00

H.) Sanitary Bacteriology

1. Water analysis	
a. Bacteriologic Analysis (Total & Pecal Coliform)	250.00
b. Heterotropic Plate Count (HPC)	250.00
c. Bacteriologic Analysis (Total & Pecal Coliform) with Heterotropic Plate Count (HPC)	500.00

I.) DRUG TESTING

250.00

SEC. 144. *Imposi*
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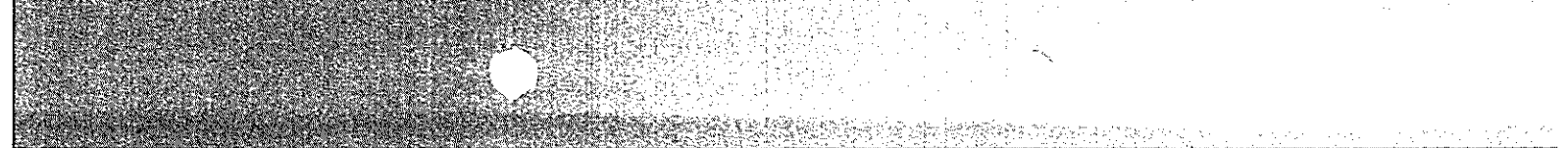
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ARTICLE G

AFFILIATION FEES

SEC. 143. **AFFILIATION FEES.** Affiliation fees are service fees for every person, company, corporation, academic program who wants to be affiliated with the City Government internship program shall be charged as follows:

A. Clinical Instructor	200.00	4.
B. Dental Hygienist	250.00	5.
C. Dental Students	250.00	6.
D. Medical and Nursing Students	200.00	7.
E. Medical Secretary	100.00	8.
F. Medical Technology -Interns at PHL for six (6) months	2,500.00	9.
Community Work/Training	200.00	10.
G. Midwifery Students - LIC	200.00	
Community Work/Training	200.00	
H. Nutrition (for entire exposure)	100.00	
I. On-the-Job Training (OJT)	100.00	
J. Practicum (Masteral Course)	250.00	
K. Post Graduate Interns	100.00	
L. Other Internship Program	200.00	
M. Program Orientation	200.00	
N. Research	40.00	
1. Documents research (e.g. statistics, report)	50.00	
2. Actual conduct of research in offices/community	300.00	
3. Securing health information (interviews – Focal Group Discussion)	200.00	11.
City Government Employees Clinic		12.
1. Physical Examinations (Public/Private applicant)	100.00	13.
2. Psychological Examination	100.00	14.
3. Gender Correction	200.00	15.
Division of School Health Services		16.
1. Physical Examination (applicant school personnel)	100.00	
2. Annual Physical Examination for teachers (Central Office)	100.00	
3. Reinstatement of school personnel (from Maternity, Sick Leave, Vacation Leave, Study Leave)	100.00	



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ARTICLE H

GARBAGE COLLECTION FEE

SEC. 144. *Imposition of Fees* — Except as otherwise provided herein, garbage collection fee shall be collected quarterly from every person (natural or juridical) engaged in business, profession, or occupation or any undertaking in the City of Manila, in accordance with the following schedule:

Rate per Quarter

A. Aircraft and Watercraft Companies.

Main Office	2,500.00
For every branch office	1,500.00

B. Amusement places

- | | |
|---|----------|
| 1. Amusement centers and establishments with coin operated machine appliances, amusement rides and shooting galleries, side show booths and other similar establishment with the contrivances for the amusement of customer per contrivance | 50.00 |
| 2. Billiard and/or pool halls/per table | 20.00 |
| 3. Bowling establishments: | |
| Automatic/per lane | 40.00 |
| Non-automatic/per lane | 20.00 |
| 4. Casinos | 3,000.00 |
| 5. Circuses, Carnivals, Arcades and the like | 500.00 |
| 6. Cockpits | 2,500.00 |
| 7. Golf links and/or ranges | 2,000.00 |
| 8. Gymnasiums | 1,000.00 |
| 9. Membership clubs, association or Organization. | |
| a. Serving foods, drinks & lodging facilities | 2,000.00 |
| b. Serving foods, drinks without lodging facilities | 1,000.00 |
| 10. Night/day clubs, discos and other similar establishments: | |
| a. Night Clubs | 2,000.00 |
| b. Day Clubs | 1,000.00 |
| c. Cocktail Lounges or bars, beers gardens and discos | 1,000.00 |
| d. Cabarets/Dance halls | 1,000.00 |
| e. Music Lounges | 1,000.00 |
| f. Sing along Restaurants | 1,000.00 |
| 11. Race tracks, Jai Alai fronton, coliseum or similar establishment | |
| For every off-track and/or off-fronton | 1,500.00 |
| Betting centers | 500.00 |
| 12. Resorts or other similar establishments | 1,000.00 |
| 13. Sauna baths and massage clinic per cubicle | 60.00 |
| 14. Skating Rink | 200.00 |
| 15. Stadium, sports complexes | 500.00 |
| 16. Theaters or cinema houses with seating capacity of: | |
| a. More than 2,000 persons | 2,000.00 |

b. 500 to 2,000 persons	1,000.00	
c. Less than 500 persons	500.00	
17. Pelota courts, tennis courts and other similar nature	100.00	2
C. Electric and Power Companies		3
1. Main Offices and/or each power plant	1,250.00	
2. Every branch office thereof	750.00	
D. Financial Institutions		
1. Banks		
a. Commercial Banks (main office)	1,250.00	
Every branch thereof	225.00	4
b. Savings Banks (main office)	1,000.00	
Every branch thereof	500.00	H. It
2. Savings and Loan Associations, Insurance Companies, Pawnshops:		1
a. Main Office	650.00	
b. Every branch thereof	250.00	
3. Financial and/or lending investors establishments, money shops:		
a. Main Office	650.00	
Every branch thereof	250.00	
b. Authorized dealers in Foreign currencies and stock brokers	500.00	
E. Gasoline Services Filling Stations:		
1. Having an area of 1,500 sq. m. or more	1,000.00	
2. Having an area of more than 1,000 but less than 1,500 sq. m.	800.00	I. Li
3. Having an area of 1,000 sq. m. or less	500.00	1.
4. Curb pumps and filling stations	300.00	2.
F. Private Hospitals and Medical Clinics with Bed Capacity for:		J. M
1. more than 500 persons	2,000.00	1.
2. 301 to 500 persons	1,750.00	
3. 151 to 300 persons	1,500.00	
4. 101 to 150 persons	1,250.00	2.
5. 76 to 100 persons	1,000.00	
6. 51 to 75 persons	750.00	
7. 25 to 50 persons	500.00	
8. less than 25 persons	250.00	
Animal hospitals and others	250.00	
G. Hotels, Motels, Apartels, Pension Inns, Drive Inns, Boarding Houses, Lodging Houses, Dormitories, Dwellings and Other Spaces for Lease or Rent:		K. M
	<i>Rate per Quarter</i>	1.
1. Hotels:		
a. <u>Five star/per room:</u>		
1. single bed	40.00	2.
2. double bed	60.00	3.
3. suite	100.00	
b. <u>Four star/per room:</u>		L. Te
1. single bed	30.00	1.
2. double bed	45.00	2.
3. suite	60.00	
c. <u>Three star/per room:</u>		M. Te
1. single bed	25.00	1.
		2.

1,000.00	2. double bed	35.00
500.00	3. suite	45.00
100.00	2. Motels, and Drive-Inns/per room	60.00
	3. Hotels, apartels, pension inns:	
1,250.00	a. With air-condition/per room:	
750.00	1. single bed	30.00
	2. double bed	40.00
	b. Without air-condition/per room:	
	1. single bed	20.00
	2. double bed	25.00
1,250.00	4. Boarding houses, lodging houses, dormitories bed spaces (bed capacity) per bed	50.00
225.00		
1,000.00	H. Institutions of Learning:	
500.00	1. Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrollments as follows:	
650.00	a. 50,000 students or more	2,600.00
250.00	b. 30,000 or more but less than 50,000 students	1,950.00
	c. 20,000 or more but less than 30,000 students	1,500.00
650.00	d. 10,000 or more but less than 20,000 students	1,100.00
250.00	e. 5,000 or more but less than 10,000 students	800.00
500.00	f. 1,000 or more but less than 5,000 students	600.00
	g. 300 or more but less than 1,000 students	400.00
	h. below 300 students	250.00
1,000.00	I. Liquified Petroleum Gas Dealer:	
800.00	1. Marketer	1,000.00
500.00	2. Dealer	750.00
300.00		
	J. Market Stallholders	
2,000.00	1. Public Markets	
1,750.00	a. For each stall with 100 or more stallholders	50.00
1,500.00	b. For each stall with less than 100 stallholders	40.00
1,250.00	2. Private Markets	
1,000.00	a. Each stall	50.00
750.00	Stallholders with more than five (5) square meters and/ or rendering special services, such as; pawnshops, appliance stores, banks and other similar establishments, shall be excluded under the term stallholders and levied garbage service charges, in accordance with the pertinent provisions herein.	
500.00		
250.00		
250.00		
i, Lodging Houses,		
	K. Media Facilities	
	1. Newspapers, books or magazine publications:	
	a. Daily Newspapers	500.00
	b. Weekly magazines	500.00
	c. Books and other magazine publications	500.00
40.00	2. Radio Stations	1,000.00
60.00	3. TV Stations	1,300.00
100.00		
	L. Telegraph, Teletype, Cable and Wireless Communication Companies, etc.	
30.00	1. Main Office	1,500.00
45.00	2. Every branch/station thereof	500.00
60.00		
	M. Telephone Companies	
25.00	1. Main Office	2,250.00
	2. Every Branch/station thereof	1,200.00
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N. Terminal Garage for Bus, Taxi and other Public Utility Vehicles, except those used for Home Garage.		
1. With an area of 1,000 sq. m. or more		1,000.00
2. With an area of 700 or more but less than 1,000 sq. m.		800.00
3. With an area of 500 or more but less than 700 sq. m.		600.00
4. With an area of 300 or more but less than 500 sq. m.		400.00
5. With an area less than 300 sq. m.		250.00
O. Peddlers, Ambulant Vendors, Except Delivery Van or Truck	20.00/sq.m./day	
P. Administration Offices, Display Offices and/or Offices of Professions		300.00
Q. Film shooting per day		250.00
R. Private Warehouse or Bodega		750.00
S. 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		3,000.00
500 or more but less than 1,000 sq. m.		2,000.00
200 or more but less than 500 sq. m.		1,800.00
100 or more but less than 200 sq. m.		1,400.00
50 or more but less than 100 sq. m.		1,000.00
25 or more but less than 50 sq. m.		500.00
less than 25 sq. m.		300.00
b. Principal/Branch or Sales Office with an aggregate area of:		
	Factory is Within same Locality	Factory is Outside the Locality
	Per Quarter	
1,000 sq. m. or more	P 1,200.00	P 1,200.00
500 or more but less than 1,000 sq. m.	950.00	1,000.00
200 or more but less than 500 sq. m.	600.00	900.00
100 or more but less than 200 sq. m.	500.00	700.00
50 or more but less than 100 sq. m.	300.00	500.00
25 or more but less than 50 sq. m.	150.00	300.00
less than 25 sq. m.	100.00	250.00
2. Exporter/Importers		750.00/quarter
3. Brewers, Distillers, Compounders and Public Eating Places with an aggregate area of:		
	Per Quarter	
1,000 sq. m. or more		P 3,500.00
500 or more but less than 1000 sq. m.		2,500.00
200 or more but less than 500 sq. m.		1,800.00
100 or more but less than 200 sq. m.		1,400.00
50 or more but less than 100 sq. m.		1,000.00
25 or more but less than 50 sq. m.		600.00
less than 25 sq. m.		300.00
Carinderia		150.00

use

1,000.00
800.00
600.00
400.00
250.00

0.00/sq.m./day

300.00
250.00

750.00

3,000.00
2,000.00
1,800.00
1,400.00
1,000.00
500.00
300.00

Factory is
Outside the
Locality

quarter

P 1,200.00
1,000.00
900.00
700.00
500.00
300.00
250.00

0.00/quarter

te area of:

Per Quarter

P 3,500.00
2,500.00
1,800.00
1,400.00
1,000.00
600.00
300.00
150.00

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4. Owners or Operators of Business Establishments Rendering Services:

a. Business offices of general contractors

(Building Specialty Engineering); manpower service/employment agencies, private detective agencies; advertising agencies with an aggregate area of:

1,000 sq. m. or more	2,250.00
500 or more but less than 1,000 sq. m.	1,650.00
200 or more but less than 500 sq. m.	1,200.00
100 or more but less than 200 sq. m.	750.00
50 or more but less than 100 sq. m.	500.00
25 or more but less than 50 sq. m.	300.00
less than 25 sq. m.	200.00

b. Other contractors/business establishments engaged in rendering services, printers and publishers, Lessors and Sub-Lessors with an aggregate 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	2,500.00
500 or more but less than 1,000 sq. m.	1,800.00
200 or more but less than 500 sq. m.	1,300.00
100 or more but less than 200 sq. m.	1,000.00
50 or more but less than 100 sq. m.	750.00
25 or more but less than 50 sq. m.	500.00
less than 25 sq. m	300.00
Sari sari store	50.00

Garbage Service Charges for Multiple Businesses - Where two or more kinds of businesses subject to garbage service chargers are conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that of the business which has the highest rate, plus Twenty-Five percent (25%) thereof.

Manufacturers, producers maintaining or operating principal offices, factories and/or sales in the same premises. For purposes of collection of the garbage service charges under the above schedule, manufacturers or producers maintaining their factory and principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rate prescribed above.

In the case of newly started business, the applicable garbage service charge shall be computed proportionately to the quarterly charge.

Garbage Service Charges for Residential Units – For residential units with area less than 100 sq. m., an amount of Ten Pesos (PhP 10.00) per month shall be collected for garbage fees and an additional of Ten Pesos (PhP 10.00) per month if excess of 100 sq. m. area. The fees shall be collected together with their real property payments.

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Chapter V
CITY CHARGES

ARTICLE A
FISHERY RENTALS, FEES AND CHARGES

SEC. 145. Fishery Rentals, Fees and Charges.

Rate of Rentals. The rate of fishery rentals within Manila for the grant of exclusive fishery rights to erect fish corals, 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 corrals in the sea:	
	Tax per annum
Less than 3 meters deep	45.00
3 meters or more but less than 5 meters deep	90.00
5 meters or more but less than 8 meters deep	300.00
8 meters or more but less than 10 meters deep	540.00
10 meters or more but less than 15 meters deep	750.00
15 meters deep or more	1,200.00
b) Operation of fishponds or oyster culture beds, per hectare	5.00
c) Catching of bangus fry or 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 8,000 sq. m.	4,500.00
8,000 sq. m or over	6,000.00
d) 1. Fish corals or fish pens in inland fresh 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 city waters with nets, traps or other fishing gears	15.00
3. For the operation of a fishing vessel of three (3) tons or less	22.50

ARTICLE B
CHARGES FOR PARKING, TOWING AND TRAFFIC VIOLATIONS

SEC. 146. *Parking, Towing and Traffic Violation Charges.* — Enumerated below are the different parking, towing and traffic violations charges:

ve fishery rights to
ag-kawag" or fry of
the public auction,

per annum
45.00
90.00
300.00
540.00
750.00
1,200.00

5.00

750.00
1,200.00
2,250.00
3,300.00
4,500.00
6,000.00

150.00
300.00
540.00
750.00
1,200.00

15.00

22.50

ifferent parking,

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Night Parking (sticker) for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space:

- | | |
|---|-----------|
| a) For cars or jeepneys, per quarter | 247.50 |
| b) For buses and trucks, per quarter | 330.00 |
| c) For containerized vans/trailers, per day or fraction thereof | 20.00/day |

A. Overnight Parking Permit (Ordinance 7773 Section 32) - Night Parking (sticker) for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space:

- | | |
|--|-------------|
| Cars, Jeepneys | 300/quarter |
| Buses and Trucks | 450/quarter |
| For containerized vans/trailers, per day or fraction thereof | 20.00/day |
| Overnight Application Forms | 15.00 |

Each Barangay shall assist the city government in ensuring compliance by car-owning residents with the night parking regulation and shall correspondingly received a thirty percent (30%) share of the fees collected from its area of jurisdiction.

B. Parking Fees (Ordinance 7988)

- | | |
|--|---|
| a. Light Vehicles
(Car, Jeep, Motorcycle/Pedicab) | P20.00 for the first three hours
and 15.00 every hour thereafter |
| b. Medium Vehicles
(Van, Delivery Truck except ten-wheeler truck) | P30.00 for the first three hours
and 20.00 every hour thereafter |
| c. Heavy Vehicles
(Bus, 10-wheeler trucks, heavy equipment) | P60.00 for the first three hours
and 40.00 every hour thereafter |

C. Towage of Stalled Vehicle (Ordinance 8092)

- | | |
|---|--|
| 1. Light Vehicles (Car, Jeep, Motorcycle/Pedicab) | |
| a. Towage Fee | 1,000.00 first kilometer |
| b. Distance Fee | 200.00 per succeeding kilometer |
| c. Impounding Fee | 30.00 per day (1st and 2nd Month)
80.00 per day (3rd and 4th Month)
100.00 per day (5th Month) |
| 2. Medium Vehicles (Van, Delivery Truck except ten-wheeler truck) | |
| a. Towage Fee | 1,500.00 first kilometer |
| b. Distance Fee | 200.00 per succeeding kilometer |
| c. Impounding Fee | 30.00 per day (1st and 2nd Month)
80.00 per day (3rd and 4th Month)
100.00 per day (5th Month) |
| 3. Heavy Vehicles (Bus, 10-wheeler trucks, heavy equipment) | |
| a. Towage Fee | 1,500.00 first kilometer |
| b. Distance Fee | 200.00 per succeeding kilometer |
| c. Impounding Fee | 50.00 per day (1st and 2nd Month)
80.00 per day (3rd and 4th Month)
100.00 per day (5th Month) |

D. Towage of Illegally Parked Vehicle (Ordinance 8092)

- | | |
|--|--------------------------|
| 1. Light Vehicles (Car, Jeep Motorcycle/Pedicab) | |
| a. Towage Fee | 1,500.00 first kilometer |

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b. Distance Fee	400.00 per succeeding kilometer	28
c. Impounding Fee	50.00 per day (1st and 2nd Month)	29
	80.00 per day (3rd and 4th Month)	30
	100.00 per day (5th Month)	31
2. Medium Vehicles (Van, Delivery Truck except ten-wheeler truck)		
a. Towage Fee	2,000.00 first kilometer	
b. Distance Fee	400.00 per succeeding kilometer	
c. Impounding Fee	50.00 per day (1st and 2nd Month)	32
	80.00 per day (3rd and 4th Month)	33
	100.00 per day (5th Month)	34
		35
3. Heavy Vehicles (Bus, 10-wheeler trucks, heavy equipment)		
a. Towage Fee	2,000.00 first kilometer	36
b. Distance Fee	400.00 per succeeding kilometer	
c. Impounding Fee	50.00 per day (1st and 2nd Month)	
	80.00 per day (3rd and 4th Month)	
	100.00 per day (5th Month)	37
E. TRAFFIC VIOLATION	PENALTIES	38
1. Any Violation of General Driving Rule	500.00	39
Driving on Lanes on Thoroughfares	500.00	40
Driving through Roundabouts and Rotondas	500.00	41
Keeping Right of Double Yellow Lanes	500.00	42
Driving in Bicycle Lanes	500.00	43
Driving in Reserved Lanes	500.00	44
Driving Over a Yellow Box	500.00	45
2. Disobedience to Traffic Control Signals	500.00	46
3. Disobedience to Signs	500.00	47
4. Driving Under the Influence of Liquor or Drugs	2,500.00	48
5. Driving Outside Bicycle Lane	200.00	49
6. Driving Tricycle on National Road	500.00	50
7. Driving Without License	1,000.00 + impoundment	51
8. Driving in Sandos /Slippers	150.00	52
9. Driving through Funeral or other Processions	500.00	53
10. Discrimination of Passengers/Trip Cutting	1,000.00	54
11. Erection and Interference with Traffic Control Items	1,000.00	55
12. Exceeding Gross Weight, Axle and Wheel Load (Overloading)	1,000.00	56
13. Failure to carry/show/surrender Driver's License	1,000.00 + impoundment	57
14. Failure to carry/show/registration	300.00	58
15. Following Fire Trucks and other Emergency Vehicles	Increase to 1,000.00 because of the gravity of the offense	59
		60
16. Improper Riding of Bicycle or Tricycle	500.00	61
17. Improper Uniform	150.00	62
18. Improper Opening of Doors and Alighting from Vehicles	500.00	63
19. Improper Use of Horns, Warning Instruments	500.00	64
20. "Kabit System"	2,500.00 + recommendation of cancellation of franchise	65
		66
21. Lack of Accessories of Taxicabs	500.00	67
22. Loads not Properly Secured	500.00	68
23. Not Giving Way at Intersections	500.00	69
24. Not Giving Way During Turns	500.00	
25. Not Giving Way to or From Parked Vehicles	500.00	
26. Not Giving Way to Emergency Vehicles	500.00	70
27. Not Giving Way to Vehicles while Leaving or Entering a Road	500.00	71

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PENALTIES

- 500.00
- 500.00
- 500.00
- 500.00
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- 500.00
- 500.00
- 500.00
- 500.00
- 2,500.00
- 200.00
- 500.00
- mpoundment
- 150.00
- 500.00
- 1,000.00
- 1,000.00
- 1,000.00
- mpoundment
- 300.00
- e to 1,000.00
- f the offense
- 500.00
- 150.00
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- of franchise
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- 500.00
- 500.00
- 500.00

- 28. Not Giving Way at Roundabout and Rotonda 500.00
- 29. Non-payment of Parking Fees 500.00 + towing fee
- 30. Not Holding to Handle Bar
Human powered- bicycles, pedicabs 200.00
Motorized, electric, moped 2,000.00
- 31. No Franchise/CPC/PA Carried 500.00
1st Offense 2,000.00
2nd Offense 3,000.00 + one day impounding
3rd Offense 4,000.00 + 3 days impounding
- 32. No Fare Matrix Displayed 500.00
- 33. No Designated Seats for Disabled Pers ons 500.00
- 34. No ID' s Displayed 500.00
- 35. No Safety Helmet for Motorcyclist (Ordinance 8144) 500.00 (the driver will be the only one to be apprehended)
- 36. Non-use of Seatbelts
1st Offense Min of P 100.00 but not to exceed 1,000.00
2nd Offense Min of P 200.00 but not to exceed 2,000.00
3rd Offense Min of P 500.00 but not to exceed 5,000.00
revocation of drivers license
- 37. Operating Animal Drawn Carriages, Bicycle and Tricycle Without License 1,000.00 (without permit)
- 38. Overloading of Passengers of Bicycles and Tricycles 500.00
- 39. No Permit to Move Equipment and/or Load of Excessive Weight, Width or Height 2,500.00
- 40. Out of Route (PUB/PUJ) 2,500.00 + impounding
- 41. Out of Service Area (Tricycle/Pedicab) 1,000.00
- 42. Overcharging of Fares/Contracting Services 1,000.00
- 43. Obstructing Drivers View or Mechanism 200.00
- 44. Obstructing Roads by Motor Vehicles Vendors Stalled Vehicles 500.00
- 45. Obstructing Roads or Sidewalks by Residential or Commercial Establishments 500.00
- 46. Other Restrictions Depending on the violation committed
- 47. Parking and Waiting in Prohibited Areas 400.00
- 48. Parking Near Grade or Curve 500.00
- 49. Parking on Parade Routes and on Any Special Occasion 500.00
- 50. Parking for Certain Prohibited Purposes 400.00
- 51. Projecting Loads on Passenger Vehicles 150.00
- 52. Putting Glass, Sharp Objects on Highway 500.00
- 53. Riding Bicycle and Tricycle Without Regular and Permanent Seat 400.00
- 54. Reckless Driving 2,000.00 + seminar
- 55. Access Restriction on Some Roads 2,500.00
- 56. Riding Bicycle More than Two Abreast 500.00
- 57. Refusal to Have Vehicles Weighed and/or to Remove Excess Load 500.00
- 58. Road Unworthiness of Motor Vehicle 2,500.00 + impounding
- 59. Sirens, Dazzling Lights, Similar Gadgets 2,500.00
- 60. Street Diggings or Road Closure Without Permit 2,500.00
- 61. Student Driver Permit 1,000.00
- 62. Unauthorized Drag Racing/Speed Contest 2,000.00
- 63. Towing of Bicycles 400.00
- 64. Unregistered Motor Vehicle 1,000.00
- 65. Unauthorized Change of Color/Engine 1,000.00 plus impounding
- 66. Use, Posting or Display of Fake Unauthorized IDs, Stickers, etc. 2,500.00
- 67. Use of Expired Commemorative, License Plates, etc. 1,000.00
- 68. Use of Signaling Devices 150.00
- 69. Unauthorized Installation/Use of Jalousies, Additional Air-con, Dim-colored Lights, etc 500.00
- 70. Unclean/Unsanitary Vehicle and Lack of Signs 300.00
- 71. Taxi Without Meter/Uncalibrated or Tampered Taximeter Seal 2,500.00 + revocation of Driver's License and Franchise

72. Tracking Mud Unto the Highway	1,000.00	
73. Violation of - No Left Turn, No Right Turn	500.00	
74. Violation of One-way Street	2,000.00	110
75. Violation of No Entry Sign	2,000.00	111
76. Violation of No Overtaking/No Passing Sign	500.00	112
77. Violation of No Overtaking on Bridge Sign	500.00	
78. Violation of Bridge Load Limit	500.00	113
79. Violation of Keep Right, Keep Left Sign	500.00	114
80. Violation of Stop Sign	500.00	115
81. Violation of GiveWay/Yield Sign	500.00	116
82. Violation of No U-turn	500.00	117
83. Violation of Speed Limits	1,000.00	118
84. Violation of Speed/Drag Racing Contests	2,000.00 + impounding	119
1st Offense	suspension for three months	120
2nd Offense	suspension for six months	121
3rd Offense	revocation of driver's license	122
85. Violation of Operating Rule on One Way Streets	2,000.00	123
86. Violation of Loading and Unloading Zones	500.00	124
1st Offense	2,000.00	125
2nd Offense	3,000.00 + one day impounding	126
3rd Offense	4,000.00 + 3 days impounding	127
87. Violation in Parking Areas	500 + towing fee	128
88. Violation of Procedures Involving Traffic Accidents	2,000.00	129
89. Violation of Non-Compliance with any Section or Article regarding Lighting, Warning Signs, Equipment	300.00	130
90. Violation of Bridge Load Limit or Limit in the use of Bridge	500.00	
91. Violation of Speed Limit on Wooden Bridge	500.00	
92. Violation of Limited Truck Ban	2,000.00	
93. Violation of License Restriction	1,000.00	
94. Violation of Driving Over Yellow Box		
1st Offense	2,000.00	
2nd Offense	3,000.00	
3rd Offense	4,000 + impounding	
95. Violating Pedestrian Crossing	200.00 + Community Service	SEC. 147. Hospit
96. Violating Restrictions on Pedestrian	200.00	Manu
97. Violating Restrictions on Animals and Livestock	500.00	DISCO
98. Tourist Operating a Non-Phil's Drivers License beyond 90 day period	1,500.00	A and
99. Plates Not Firmly Attached and Visible	1,000.00	C1(NM
100. Dirty and Uncared for Plates	300.00	C1(M)
101. Inconspicuously Displayed Plates	2,500.00	C2(NM
102. Driving Vehicle Using Expired Driver's license	1,000.00 + impound	C2(M)
103. Driving Vehicle Using Fake Driver's license	2,000.00 + impounding	C3(NM
104. Driving in a Place not for Traffic	2,000.00	C3(M)
105. No Business and Trade Name	300.00	D1:
106. Jaywalking		D2:
1st Offense	200.00	
2nd Offense	300.00	
3rd Offense	500.00	
107. Littering		NEW I
1st Offense	150.00	LEVEL
2nd Offense	300.00	
3rd Offense	500.00	
108. Smoking Ban		Case /
1st Offense	1,000.00	Case I
2nd Offense	2,000.00	Case C
3rd Offense	3,000.00	Case I
109. Smoke Belching		
1st Offense	2,000.00	

1,000.00	2nd Offense	3,000.00
500.00	3rd Offense	4,000.00
2,000.00	110. Urinating/Defacating/Spitting	500.00
2,000.00	111. Drinking Intoxicating Beverages in Public	200.00
500.00	112. Illegal Dumping and Disposal of Garbages	
500.00	while driving or inside a moving vehicle	1,000.00
500.00	113. Colorum Pedicab Ord. 60, S. 1989	100.00
500.00	114. Breach of Franchise Condition	2,500.00
500.00	115. Colorum Operations of Cargo & Passenger Vehicle.	2,500.00 +impounding
500.00	116. Colorum Operations of Tricycle- No CFC/Franchise	2,000.00
500.00	117. Disregarding Lane Markings	500.00
1,000.00	118. Illegal Counter flow	2,000.00 + seminar
mpounding	119. Illegal Display of Signboards	500.00
ree months	120. Improper Display of Plates	2,500.00
six months	121. Using Cell phone While Driving	500.00
er's license	122. Arrogance, Discourtesy of Driver	500.00
2,000.00	123. Expired, Delinquent Driver's License	1,000.00 + impounding
500.00	124. Allowing Passengers on Top of Vehicle	2,000.00
2,000.00	125. Expired Registration	1,000.00
mpounding	126. Violating Vehicular Reduction Scheme	500.00
mpounding	127. Improper Used of Headlights	2,500.00
towing fee	128. Colorum operation of an unaccredited towing company	2,500.00 +impounding
2,000.00	129. Wheel Clamping (Ordinance 8109)	900.00
	130. Attempt to remove wheel clamp	1,000.00 plus 1 month imprisonment at Court's discretion

ARTICLE C

HOSPITAL CHARGES

SEC. 147. *Hospital Charges.* — All patients need to undergo social worker classification based on current DOH Manual Standards and the result will be the basis if the patient can avail discounts.

DISCOUNT SERVICES ON SOCIAL WORKER CLASSIFICATION

A and B:	Manila residents 10% discount on total cost; while Non-Manila residents in full.
C1(NM):	Non-Manila residents in full.
C1(M):	Manila residents 25% discount on total cost.
C2(NM):	Non-Manila residents 10% discount.
C2(M):	Manila residents 50% discount on total cost.
C3(NM):	Non-Manila residents 20% discount on total cost.
C3(M):	Manila residents 75% discount on total cost.
D1:	Indigent Manila residents - FREE medical services.
D2:	Indigent Non-Manila residents - FREE to limited medical services.

NEW IN-PATIENT BENEFIT SCHEDULE

LEVEL 3 and 4 HOSPITALS (TERTIARY)

Case A	Ordinary illness, NSD, Abortion, Medical-managed illness
Case B	Intensive cases like CS, Cholecystectomy, Appendectomy
Case C	Catastrophic illness, Orthopedic and Trauma cases
Case D	Cases such as Dialysis, Cancer treatment, Organ transplant

Benefit Item
Nursery Fee

	Case Type 100.00/day			
	A	B	C	D
Room and Board (maximum of 45 days per year)	Php 500	Php 500	Php 800	Php 1,100
Drugs and Medicine (per single period of confinement)	4,200	14,000	28,000	40,000
X-ray, Laboratory and others (per single period of confinement)	3,200	10,500	21,000	30,000
Operating Room	For procedures with RVU 30 and below = Php1,200 For procedures with RVU 31 to 80 = Php1,500 For procedures with RVU 81 to 600: RVU X PCF 20 (minimum = Php3,500)			

Professional Fees

Daily visits	Case Type			
	A	B	C	D
General Practitioner (Group 1, 5 and 6)				
Per Day	Php 300	Php 400	Php 500	Php 600
Maximum per confinement	1,200	2,400	4,000	6,000
Specialists (Group 2, 3 and 4)				
Per Day	500	600	700	800
Maximum per confinement	2,000	3,000	3,600	8,000

Professional Fees

Surgery	Case Type			
	A	B	C	D
	For RVU 500 and below		For RVU 501 and above	
	Surgeon	Anesthesiologist	Surgeon	Anesthesiologist
General Practitioner 1 st Tier (Group 1)	RVUxPCF40=PF1	40% of surgeon's fee (PF1)	RVUxPCF40=PF1	40% of surgeon's fee (PF1)
With Training 2 nd Tier (Group 5 & 6)	RVUxPCF48=PF2	48% of surgeon's fee (PF1)	RVUxPCF48=PF2	48% of surgeon's fee (PF1)
Diplomat/Fellow 3 rd Tier (Groups 2, 3 and 4)	RVUxPCF56=PF3	56% of surgeon's fee (PF1)	RVUxPCF56=PF3	56% of surgeon's fee (PF1)
OPD Consultation Fee (initial)	PhP 100.00			
OPD Follow-up Consultation	Free			
ER Consultation Fee (initial)	PhP 200.00			

MEDICAL SERVICES

LABORATORY

1. Hematology Tests

- a. CBC
- b. Platelet Count
- c. RBC
- d. WBC and Differential
- e. Hematocrit and Hemoglobin
- f. CT-BT
- g. Reticulocyte Count

RATES

- P 30.00
- 25.00
- 30.00
- 60.00
- 60.00
- 40.00
- 90.00

D	
1	501 and above
	Anesthesiologist
1	40% of surgeon's fee (PF1)
2	48% of surgeon's fee (PF1)
3	56% of surgeon's fee (PF1)

RATES

P 30.00
25.00
30.00
60.00
60.00
40.00
90.00

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h. Malarial Smear	110.00
i. Blood Typing	40.00
j. Cross Matching	40.00
k. VDRL	40.00
l. WIDAL Test	110.00
m. Pregnancy Test	70.00
n. RH Typing	25.00
o. ESR	25.00
p. Peripheral Blood Smear	110.00
q. LE Preparation	190.00
r. Pro time	100.00
s. APTT	110.00
t. Toxic Granulation	70.00
2. Clinical Microscopy Tests	
a. Routine Stool Income	25.00
b. Routine Urinalysis	30.00
c. Test for Occult Blood	40.00
d. Addis Count	40.00
e. Sperm Count	50.00
f. Seminal analysis	190.00
g. Albumin Determination	40.00
h. Concentration Technique	40.00
i. Ketone	30.00
j. Micral Test	140.00
k. Bile	30.00
l. Urobilinogen	30.00
m. Sugar	20.00
3. Clinical Chemistry Tests	
a. Bilirubin Test	90.00
b. Total Protein-A/G Ratio	90.00
c. Uric Acid	40.00
d. Blood Urea Nitrogen	40.00
e. Serum Glutamic Oxalo Transaminase	40.00
f. Creatinine	40.00
g. Triglycerides	40.00
h. Acid or Alkaline Phosphatase	140.00/60.00
i. Cell Count and Differential - CSR/any fluid	40.00
j. CSF Protein and Sugar	60.00
k. HDL/LDL	120.00
l. Lipid Profile	240.00
m. HBalc	240.00
n. OGCT	25.00
o. FBS/RBS	40.00
4. Bacteriology	
a. Culture and Sensitivity	240.00
b. Acid Fast Stain	40.00
c. Gram Stain	50.00
d. KOH (Potassium Hydroxide Smear)	50.00
5. Histopathology	
a. Surgical tissue	
1) Small (<5 cm)	490.00
2) Medium (5-7 cm)	590.00
3) Large (7.1-15.9 cm)	690.00
4) Extra large (>16 cm)	1,390.00

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b. Biopsy Specimen	40.00	d.
c. Papanicolaou stain	60.00	e.
d. Cell Block	490.00	f.
e. Frozen Section	100.00	g.
f. Stone Analysis	190.00	12. He
g. CSF Analysis	290.00	a.
h. Fluid Analysis	290.00	b,
6. Enzymes		c.
a. SGPT (AST)	40.00	d.
b. GGTP	140.00	e.
c. Amylase	90.00	f.
d. Lipase	120.00	g.
e. Total CPK	320.00	h.
f. CPK-MB	340.00	i.
g. CPK-MM	370.00	j.
h. Troponin I (Qualitative)	700.00	k.
i. Troponin I (Quantitative)	1,700.00	l.
j. Troponin T	2,300.00	m.
k. LDH	160.00	n.
7. Electrolytes		o.
a. Sodium (Na)	310.00	13. Se
b. Potassium (K)	340.00	a.
c. Chloride (Cl)	490.00	b.
d. Total Calcium (Ca)	1,240.00	c.
e. Ionized Calcium (Ica)	490.00	d.
f. Lithium	130.00	e.
g. Magnesium (Mg)	120.00	f.
h. Inorganic phosphate	90.00	g.
i. Total Iron	540.00	h.
j. Iron and TIBC	890.00	i.
8. Immunology		j.
a. Thyroid Test	140.00	k.
1) T3	150.00	l.
2) T4	150.00	m.
3) TSH	260.00	n.
4) FT3	260.00	o.
5) FT4	260.00	14. H
b. Thyroglobulin	1,900.00	a.
c. Intact PTH	1,100.00	b.
9. Fertility		c.
a. FSH/LH	290.00 each	15. A
b. BETA-HCG	340.00	16. X
c. Prolactin	340.00	a.
10. Hormones/Steroids		
a. Estrogen	1,240.00	
b. Progesterone	1,240.00	
c. Testosterone	590.00	
d. Ferritin	1,000.00	
e. Cortisol	540.00	
11. Tumor Markers		
a. AFP	440.00	
b. CEA	440.00	
c. PSA	790.00	b

40.00	d. CA 19-9	1,100.00
60.00	e. CA 125	900.00
490.00	f. CA 15-3	1,100.00
100.00	g. CA 72-4	2,900.00
190.00		
290.00	12. Hepatitis	
290.00	a. HBsAg (Screening)	90.00
	b, HBsAg Confirmatory	190.00
40.00	c. Anti-HBs (Screening)	90.00
140.00	d. Anti-HBs Confirmatory	190.00
90.00	e. HBeAg	240.00
120.00	f. Anti-Hbe	240.00
320.00	g. Anti-HBc IgM	240.00
340.00	h. Anti-HBc IgG	240.00
370.00	i. Anti-HCV	490.00
700.00	j. Anti-HAV IgM	240.00
1,700.00	k. Anti-HAV IgG	240.00
2,300.00	l. Hepa A Profile	620.00
160.00	m. Hepa B Profile	870.00
	n. Hepa A& B Profile	1,120.00
	o. Hepa A, B, & C Profile	1,370.00
310.00	13. Serology	
340.00	a. TPHA (Screening)	140.00
490.00	b. TPHA (with Titer)	340.00
1,240.00	c. Typhidot	440.00
490.00	d. Salmonella	945.00
130.00	e. ASO	120.00
120.00	f. CRP	90.00
90.00	g. RF/RA Latex	90.00
540.00	h. C3	440.00
890.00	i. ANA (with Titer)	390.00
	j. Dengue (IgM & IgG)	490.00
140.00	k. H-Pylori IgM	590.00
150.00	l. Rubella IgM	1,100.00
150.00	m. Rubella IgG	1,100.00
260.00	n. Torch Panel	2,200.00
260.00	o. Leptospiral IgM	590.00
260.00	14. HIV Testing	
1,900.00	a. HIV (Screening)	190.00
1,100.00	b. HIV (With Titer)	340.00
	c. HIV (Confirmatory)	840.00
90.00 each	15. ABG	790.00
340.00	16. X-RAY	
340.00	a. X-ray Chest and Head	
1,240.00	1) Chest PA or Lateral	60.00
1,240.00	2) Chest AP/PA 11X (female)	200.00
590.00	3) Chest AP/PA 14X (male)	250.00
1,000.00	4) Chest PA and Lateral	150.00
540.00	5) Chest PAL (pedia)	150.00
	6) Chest Apicolordotic	200.00
	7) Chest Bucky 11X	200.00
	8) Chest Bucky 14X	250.00
440.00	9) Chest Lat Upright/Chest Lat Decubitus 11X	200.00
440.00	10) Chest Lat Upright/Chest Lat Decubitus 14X	250.00
790.00	b. Ribs (3 views)	300.00
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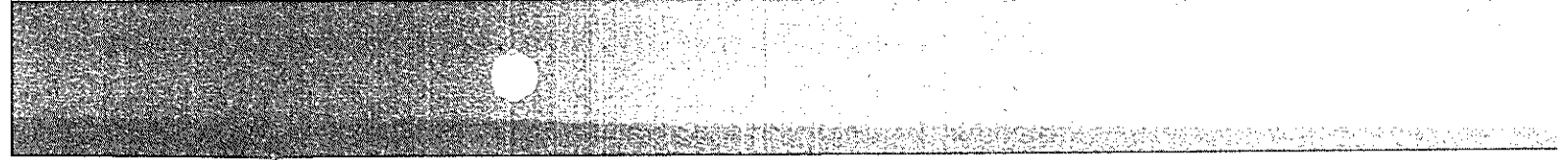
c. Skull (2 views)	80.00	22)
1) Each additional film	40.00	23)
2) Skull AP	150.00	24)
3) Skull APL	200.00	
4) Skull Series (3)	300.00	
5) Skull Townes	150.00	25)
6) Skull Lat.	150.00	
7) Schuler's	150.00	
d. Orbits (3 views)	100.00	
e. Para-nasal Sinuses (3)	400.00	
f. One view only		26)
1) Water's view	150.00	
2) Caldwell's	150.00	
3) Mastoids (3)	300.00	
g. Stenver's	200.00	
h. Zygoma (3)	100.00	27)
i. Maxilla (3)	100.00	
j. Temporo Mandibular joints (3)	300.00	
k. Mandible (3)	300.00	
l. Nasal bones (2)	80.00	
17. X-RAY of spines and extremities		
a. Cervical vertebra (4 views)	400.00	
1) Cervical AP	200.00	
2) Cervical Lateral	200.00	
3) Cervical APL(2)	300.00	
4) Cervical APLO	540.00	
a) Cervicothoracic AP	200.00	
b) Cervicothoracic APL	400.00	
c) Cervicothoracolumbar AP	200.00	
d) Cervicothoracolumbar APL	400.00	
b. Neck (2 views)	120.00	28)
c. Submento-vertico/vertico submento	150.00	
d. Axis and atlas (2)	60.00	
e. Thoracic vertebra (2 views)	300.00	
Additional views		
1) Thoracolumbar AP 11x	250.00	
2) Thoracolumbar APL 11x	300.00	
3) Thoracolumbar Lat 11x	200.00	
4) Thoracolumbar Obl 14x	200.00	
5) Thoracolumbar AP 14x	200.00	
6) Thoracolumbar APL 14x	300.00	
7) Thoracolumbar Lat 14x	200.00	
8) Thoracolumbar Obl 11x	200.00	
9) Scoliosis Series 11x (4)	500.00	29)
10) Scoliosis Series 14x (4)	600.00	
11) Lumbosacral vertebra (2 views)	110.00	
12) Lumbosacral AP 11x	250.00	
13) Lumbosacral AP 14x	290.00	18. X-ra
14) Lumbosacral APL 11x	400.00	a. K
15) Lumbosacral APL 14x	350.00	1
16) Lumbosacral APLO 11x	400.00	2
17) Lumbosacral BAPLO 11x	500.00	3
18) Lumbosacral B-Obl 11x	520.00	4
19) Lumbosacral B-Ob1 14x	590.00	b. S
20) Lumbosacral Lat 11x	250.00	1
21) Lumbosacral BAPLO 14x	800.00	2
		c. Ir

80.00	22) Lumbosacral APLO 14x	400.00
40.00	23) Sacrum (2 views)	60.00
150.00	24) Coccyx (2 views)	60.00
200.00	a) Sacrum/Coccyx AP10x and 8x	250.00
300.00	b) Sacrum/Coccyx APL10x & 8x	250.00
150.00	25) Pelvis(AP only)	80.00
150.00	a) Pelvis AP 14x	290.00
150.00	b) Pelvis APL 14x	590.00
100.00	c) Pelvis APL 11x	520.00
400.00	d) Pelvis AP 11x	250.00
150.00	26) Hip joint, one side (2 views)	100.00
150.00	a) Hip 11x	270.00
300.00	b) Hip Lateral 11x	270.00
200.00	c) Hip AP 14x	290.00
100.00	d) Hip Lat 14x	290.00
100.00	27) Femur, Tibia, Humerus Radio-ulna (2)	100.00
300.00	a) Femur/Thigh APL 11x & 14X	300.00
300.00	b) Femur/Thigh APL 10x and 8X	270.00
300.00	c) Leg APL 10x and 8x	270.00
80.00	d) Leg APL 11x and 14x	300.00
	e) Shoulder AP	200.00
400.00	f) Shoulder APL	500.00
200.00	g) Shoulder B-Obl	500.00
200.00	h) Shoulder Lat	200.00
300.00	i) Shoulder Obl	200.00
540.00	j) Humerus APL 11x and 14x	300.00
200.00	k) Humerus APL 10x and 8x	270.00
400.00	l) Elbow APL	270.00
200.00	m) Stress Elbow	270.00
400.00	n) Forearm 11x	270.00
120.00	o) Forearm 14x	300.00
150.00	28) Hands, Feet, Knee or Ankle	
60.00	a) Hand APL/Hand APO	270.00
300.00	b) Hand APLO	400.00
	c) Wrist APL	270.00
	d) Wrist Ulnar flexion	270.00
250.00	e) Foot APL/Foot APO	270.00
300.00	f) Foot APLO	420.00
200.00	g) Knee APL	270.00
200.00	h) Stress Knee	270.00
200.00	i) Skyline	200.00
300.00	j) Tangential	270.00
200.00	k) Ankle APL/Mortise	270.00
200.00	l) Calcaneus	270.00
500.00	29) Finger of Toe	
600.00	a) Phalanges	270.00
110.00	b) Big toe/Thumb	270.00
250.00	18. X-ray Abdomen	
290.00	a. KUB	
400.00	1) PlainKUB/Plain Abdomen 11x	250.00
350.00	2) PlainKUB/Plain Abdomen 14x	290.00
400.00	3) KUB-IVP (regular)	3,100.00
500.00	4) KUB-IVP (non-ionic)	4,200.00
520.00	b. Supine & Upright Abdomen	100.00
590.00	1) Upright Abdomen 11x	250.00
250.00	2) Upright Abdomen 14x	290.00
800.00	c. Intravenous Pyelography	300.00

d. IVP plus Urethrogram	400.00
e. Cystogram	2,700.00
f. Pelvimetry (2 views)	290.00
g. Oral Gall Bladder Series	150.00
19. Cholangiogram	250.00
a. Operative Cholangiogram	200.00
b. Tube Cholangiogram	150.00
c. Chole GI Series	400.00
d. Upper GI Series	2,300.00
e. Barium Enerma	2,500.00
f. Barium Swallow/Esophagogram	1,600.00
g. Bronchogram	200.00
h. Myelogram	200.00
i. Cerebral Angiogram, one side	200.00
j. Special Services	
1) Mammogram	1,500.00
2) Hysterogram	2,700.00
3) Reading Only 14x	50.00
4) Reading Only 11x	50.00
5) Retrograde	2,700.00
6) Small intestinal Series	2,300.00
7) Soft tissue Lat	200.00
20. General and OB-GYNE Ultrasound	
a. One Organ	500.00
b. Two Organs	800.00
c. Three Organs	900.00
d. Aorta	500.00
e. AOG	400.00
f. Appendix	400.00
g. Biophysical Profile	700.00
h. Biophysical Profile Twin	1,000.00
i. Breasts	700.00
j. Carotid	3,000.00
k. Chest/Lungs	500.00
l. Color Doppler	1,900.00
m. Congenital Anomalies	800.00
n. Cranial	900.00
o. Extremities	800.00
p. Gall Bladder	300.00
q. HBT	700.00
r. Inguinal (Plain)	400.00
s. Inguinal (Doppler)	700.00
t. Kidneys	300.00
u. KUB	800.00
v. KUB-Pelvic	1,100.00
w. KUB-Prostate	1,100.00
x. Left upper Quadrant	700.00
y. Liver	300.00
z. Lower Abdomen	700.00
aa. Lumbar Area	600.00
21. General and OB-GYNE Ultrasound	
a. Pancreas	300.00
b. Parathyroid	400.00
c. Parotid	300.00
d. Pelvic/Pelvic biometry	400.00

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400.00	e. Pelvic Twin	900.00
2,700.00	f. Prostate	400.00
290.00	g. Right lower quadrant	800.00
150.00	h. Saline infusion Sono Hystero-graphy	2,500.00
	i. Scrotum	900.00
250.00	j. Scrotum with Doppler	1,400.00
200.00	k. Soft tissue	400.00
150.00	l. Spleen	300.00
400.00	m. Testicle with Doppler	1,400.00
2,300.00	n. Thyroid	400.00
2,500.00	o. Transrectal	500.00
1,600.00	p. Transvaginal Ultrasound (TVS)	400.00
200.00	q. TVS (two or more babies)	400.00 + 100/baby
200.00	r. TVS follicular monitoring	500.00
200.00	s. Upper abdomen	400.00
	t. Urinary bladder	300.00
1,500.00	u. Whole Abdomen	800.00
2,700.00	v. Sonohysterogram	1,000.00
50.00	w. Ultrasound guided/biopsy (per organ)	1,000.00
50.00		
2,700.00	22. CT SCAN	
2,300.00		PLAIN WITH CONTRAST
200.00		(1500)
	a. Head	2,000.00 3,000.00
500.00	1) Orbits	3,500.00 4,500.00
800.00	2) PNS	3,500.00 4,500.00
900.00	3) Temporal bone	3,500.00 4,500.00
500.00	4) Nasopharynx	3,500.00 4,500.00
400.00	5) Facial (to include PNS, Mandible)	5,000.00 6,000.00
400.00	6) Head/Nasopharynx	3,000.00 4,000.00
700.00	7) PNS/Nasopharynx	3,000.00 4,000.00
1,000.00	8) Head/Facial	3,500.00 4,500.00
700.00	9) Facial/Orbits	3,500.00 4,500.00
3,000.00	10) Facial/Temporal	3,500.00 4,500.00
500.00	11) Head, Orbits, and Facial	4,500.00 5,500.00
1,900.00	12) Head, Temporal and Facial	4,500.00 5,500.00
800.00	* Special Studies	
900.00	Head/Orbits	3,000.00 4,000.00
800.00	Head/PNS	3,000.00 4,000.00
300.00	Head/Temporal	3,000.00 4,000.00
700.00	Head Larynx	3,000.00 4,000.00
400.00	b. Larynx/Thyroid	3,000.00 4,000.00
700.00	c. Chest/Adrenal Glands	3,500.00 4,500.00
300.00	d. Adrenal Glands	3,000.00 4,000.00
800.00	e. Upper Abdomen	3,000.00 4,000.00
1,100.00	f. Upper Abdomen/Kidneys	4,000.00 5,000.00
1,100.00	g. Kidneys	2,500.00 3,500.00
700.00	h. Kidneys/Adrenals	3,500.00 4,500.00
300.00	i. Lower Abdomen	4,000.00 5,000.00
700.00	j. Lower Abdomen with rectal	5,000.00 6,000.00
600.00	k. Pelvis	3,000.00 4,000.00
	l. Pelvis with rectal	3,500.00 4,500.00
	m. Whole Abdomen	6,000.00 7,000.00
	n. Whole Abdomen with rectal	6,500.00 7,500.00
300.00	o. Chest	3,000.00 4,000.00
400.00	p. Spine	
300.00	1) Cervical	2,500.00 3,500.00
400.00	2) Thoracic	2,800.00 3,800.00

4,000.00
3,000.00
4,500.00

2,500.00
400.00
3,000.00
1,000.00
1,000.00
30% of the price

190.00
20.00
20.00
20.00
0 plus materials
0 plus materials
20.00
30.00
20.00

20.00
10.00
1,900.00
2,300.00
3,000.00
1,000.00
2,000.00
2,000.00
4,000.00
1,000.00
4,000.00
2,500.00
3,000.00
1,000.00
100.00/session
1,000.00
100.00/session

5.00
4.00
10.00
4.00
10.00/hr
20.00
30.00
10.00
100.00
100.00+5/km.
rial (variable)

10.00/session
0.00/2 joints

Paraffin Wax Bath (PWB)	P30.00/Succeeding
Infrared Radiation (IRR)	80.00/session
Traction (Cervical/Lumbar)	80.00/session
Treadmill	150.00/session
Whirlpool	150.00/session
Acupuncture needles	250.00/session
Professional fee	100.00/session
	500.00/session

PACKAGE A: P 200.00 per session
One (1) Modality, Therapeutic Exercise, and Bicycle Ergo/Arm Restorator
Modalities included HMP and TENS, US, PWB, IRR
*For every additional modality, the price will be added to the package

ARTICLE D

WATERWORKS SYSTEM CHARGES

SEC. 148. *Diggings/Excavations and Restoration Charges.* An Ordinance governing road diggings/excavations and restorations in Manila is hereby adopted and made an integral part of this Ordinance and the charges and fees therein prescribed are hereby imposed, as enumerated hereunder:

a) Restoration cost for the repair of earth/escombro roadways: per sq. m.	P 43.00
b) Restoration cost for the repair of gravel/macadam paved streets: per sq. m.	190.00
c) Restoration cost for the repair of combination concrete curbs and gutter: per linear meter	400.00
d) Restoration cost for the repair of concrete sidewalks: per sq. m.	480.00
e) Restoration cost for the repair of asphalt paved street: per sq. m.	520.00
f.) Restoration cost for the repair of concrete paved street: per sq. m.	780.00

ARTICLE E

DEVELOPMENT CHARGE

SEC. 149. *Development Charge.* — These are fair-share based fees that will serve to offset, or mitigate, the adverse impacts of effects caused by new development such as roads, sewers and waterlines as well as fire stations, transit and some forms of park and recreational facilities.

It allows development to pay for itself instead of putting these costs onto people already living in the community. Development charges shall be collected upon the application for building permit of the developers. In cases where developers had already secured building permits, the development charges shall be collected upon the application for occupancy permit.

A. Residential (Gross Floor Area)	
(% of Construction Cost)	
	<u>Rate/sqm</u>
Less than 100 sq. m.	Exempted
100 sq. m. or more but less than 300 sq. m.	Php 0.50
300 sq. m. or more but less than 500 sq. m.	1.00
500 sq. m. or more but less than 800 sq. m.	1.50
800 sq. m. or more but less than 1,000 sq. m.	2.00
1,000 sq. m. or more but less than 5,000 sq. m.	2.50
Over 5,000 sq. m.	3.00

B. Non-residential (Gross Floor Area)

Less than 500 sq. m.	Php 1.00
500 sq. m. or more but less than 800 sq. m.	1.50
800 sq. m. or more but less than 1,000 sq. m.	2.00
1,000 sq. m. or more but less than 5,000 sq. m.	2.50
5,000 sq. m. or more but less than 10,000 sq. m.	3.00
10,000 sq. m. or more but less than 15,000 sq. m.	3.50
15,000 sq. m. or more but less than 20,000 sq. m.	4.00
20,000 sq. m. or more but less than 25,000 sq. m.	4.50
Over 25,000 sq. m.	5.00

C. Utilities (per linear meter)

	Rate/day
1. Water Pipes	Php 0.10
2. Sewerage Pipes	0.10
3. Petroleum Pipes	0.25
4. Telephone Cable	0.05
5. Television Cable	0.05
6. Power Cable	0.10
7. Electric and Telephone Post (per post)	20.00
8. Public Telephone (per booth)	5.00
8.1 Wood	20.00/post
8.2 Concrete	30.00/post
8.3 Steel	50.00/post

ARTICLE F
CEMETERY CHARGES

SEC. 150. Cemetery Charges. - Cemetery Charges shall be imposed at rates hereunder enumerated:

Services

1. Permit to make major repairs on:	
a. Monuments or markers	P 150.00
b. Grave, tombs (tank)	150.00
2. Permit for every embalmed cadaver registered	100.00
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	500.00
b. Transfer to another municipality	300.00
c. Cremation	300.00
d. Exhumation	300.00
e. Burial	300.00
f. Cemetery fee	
f.1 Certification/Verification	100.00
f.2 Construction	200.00
f.3 Change Permit	150.00
g. Disinterment	400.00
5. For each burial permit for transport of remains, bones and ashes from Manila to other foreign, countries and vice versa, from foreign to Manila	1,000.00
6. For the lease of each niche in any of the city cemeteries for a five-year period without renewal	1,000.00
7. Rental for a standard grave PER ANNUM FOR FIVE CONSECUTIVE YEARS WITHOUT RENEWAL	600.00

Php 1.00
1.50
2.00
2.50
3.00
3.50
4.00
4.50
5.00

Rate/day
Php 0.10
0.10
0.25
0.05
0.05
0.10
20.00
5.00
20.00/post
30.00/post
50.00/post

merated:

P 150.00
150.00
100.00

500.00

500.00
300.00
300.00
300.00
300.00

100.00
200.00
150.00
400.00

1,000.00
1,000.00

600.00

8. For the lease of each multi-storey niches for five (5) years; renewable only for another five years after payment has been made in advance 3,000.00
9. For the perpetual lease of each bone (one single deceased) to be deposited at the bone crypt at the memorial circle at the Manila North Cemetery 2,000.00

Disposition of proceeds — All proceeds or revenue realized therefrom shall be used solely for the services, improvements and maintenance of the cemetery or cemeteries from which said revenue or proceeds were derived.

ARTICLE G

PUBLIC RECREATION CHARGES

SEC. 151. *Public Recreation Charges.* — There shall be charges imposed on the use of public recreational facilities as well as entrance fee for the Manila Zoological Park.

A. Manila Zoo			
Admission Fees		<u>Manilan</u>	<u>Non-Manilan</u>
Adult		Php 50.00	Php 100.00
Children		30.00	60.00
<i>Employees Free of Charge</i>			
B. Sports Complex			
Usage Fees		<u>With lights</u>	<u>Without lights</u>
Gymnasium		Php 800.00/hour	Php 500.00/hour
Covered Court		Php 600.00/hour	Php 400.00/hour
Swimming Pool and		Php 80.00/head	
Other Sports Facilities			
C. Parking Fees in Manila Zoo			
Light Vehicle (Car, Jeep, Tricycle, Motorcycle, Pedicab)		Php 20.00 - first 3 hours	
		Php 15.00 every hour thereafter	
Medium Vehicle (Vans, Mini Vans)		Php 30.00 - first 3 hours	
		Php 15.00 every hour thereafter	
Heavy Vehicles (Bus)		Php 60.00 - first 3 hours	
		Php 15.00 every hour thereafter	

ARTICLE H

MARKET FEES AND CHARGES

SEC. 152. *Definition of Terms.*

- a) *Ambulant, transient or itinerant vendors* — refers to a vendor or seller who does not permanently occupy a definite place in the market but one who comes either daily or occasionally to sell his or her goods.
- b) *Market Committee* — refers to the body whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls or booths in the City Market and to certify to the City Mayor the result thereof.
- c) *Market premises* — refers to an open space in the compound, part of the market lot consisting of bare ground, not covered by the market days.

- d) *Market rental fees* – refers to the fee paid to and collected by the City Treasurer for the privilege of using public market facilities.
- e) *Market stalls* – refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- f) *Market Section* – refers to a subdivision of a market, housing one class or group of allied goods, commodities or merchandise.
- g) *Public market* – refers to any place, building or structure of any kind, designated as such by the Sangguniang Panlungsod, except public streets, plazas, parks, and the like.
- h) *Stallholder* – refers to the awardee of a definite space or spaces within a public market that pays rental thereon for the purpose of selling his goods, commodities or services.

SEC. 153. Classification (Resolution No. 41 – A Resolution Revising the Bases for Classification of Public Markets Owned and Operated by the City of Manila)

For the purpose of this Ordinance, government owned or operated public markets in the City are hereby classified into:

- Class A those with an average monthly income of Three Hundred Fifty Thousand Pesos (P350,000.00) or more during the preceding three months.
- Class B those with an average monthly income of One Hundred Thousand Pesos (P100,000.00) or more but less than Three Hundred Fifty Thousand Pesos (P350,000.00) during the preceding three months.
- Class C those with an average monthly income of less than One Hundred Thousand Pesos (P100,000.00) during the preceding three months; and

Subsequent reclassification may be made on the basis of the preceding three (3) months collection, but not more than once a year.

SEC. 154. Market Sections — For purposes of this Ordinance, the public markets of Manila shall be divided into the following sections:

- a) *Fish Section* — refers to the area where only fresh fish, clams, oysters, lobster, shrimps, seaweeds, and other sea foods or marine products shall be sold.
- b) *Meat, Pork and Dressed Chicken Section* - refers to the area where only all kinds of meat and other meat products shall be sold provided that meat, pork and dressed chicken shall be separately displayed and properly labeled.
- c) *Vegetable and Fruit Section* — refers to the area where only all kinds of vegetables, fruits, coconuts and root crops such as camote, cassava, gabi, and the like shall be sold.
- d) *Dry Goods and Grocery Section* — refers to the area where only textiles, ready-made dresses and apparel, kitchenware and glassware, school and office supplies, novelties, native products shall be sold.
- e) *Eateries and Cook Food Section* — refers to the area where only all kinds of cooked/prepared food shall be sold. This includes refreshment parlors, cafeterias, and other selling delicacies.
- f.1) *Groceries Section* — refers to the area where only all kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candies, canned or bottled foods, beverages, softdrinks, cigarette, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, all kinds of cereals, such as rice, corn, mongo and the like, eggs, sausages, starch, smoked fish, dried fish, roll, feeds, soap and other household and food products including firewood and charcoal shall be sold.

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I shall be sold.

- f.2) *Rice, Corn and other Cereal Section*— refers to the area where purely rice, corn, and other cereals shall be sold.
- g) *Poultry Product Section* — refers to the area where only live chicken, ducks, turkeys, other fowls and birds, suckling or piglets, and the like that shall be sold.
- h) *Flower Shop Section* — refers to the area where only all kinds of garden accessories and implements or tools shall be sold.
- i) *Cold Storage Service Section* — refers to the area where only refrigeration services shall be made available and sale of ice in whatever form shall be conducted.
- j) *Miscellaneous Section* — refers to the area where any other business not classified herein shall be allowed.

The numbering, designation, or other forms of identifying the Market Section shall be the responsibility of the City Treasurer.

SEC. 155. Imposition of Fees — There shall be collected the following market fees:

A.) On stalls, per square meter per day or fraction thereof:

	Rates Per Sq. Meter Per Day		
	Class A	Class B	Class C
1) Wet Section	15.00	14.00	12.00
a) Fish Section	15.00	14.00	12.00
b) Meat Section	15.00	14.00	12.00
2) Fruits Section	14.00	13.00	11.00
3) Dry Section	14.00	13.00	11.00
a) Groceries	14.00	13.00	11.00
b) Rice, corn, other cereals, and/or dried/salted fish	14.00	13.00	11.00
c) General Merchandise glassware, chinaware, tableware and home appliances	14.00	13.00	11.00
4) Vegetables Section	14.00	13.00	11.00
5) Eateries and Food Section	14.00	13.00	11.00
6) Poultry Section	14.00	13.00	11.00
7) Flower Shops	14.00	13.00	11.00
8) Special services not subject to any market fees but shall pay rental fees for occupancy thereof	50.00	50.00	50.00

Trucks or other conveyances, whether hired or not parked within the fifty (50) meter radius from the border of the market and disposing, discharging or advertising product/merchandise therein shall also pay the following:

Kind of Conveyances	Rate Per Entry
Jeep (regardless of load)	50.00
Truck (regardless of load)	100.00

Provided, that for better located stalls, such as those front stalls facing the market periphery of streets and corner stalls, there shall be added to the above prescribed fees the following:

1) Front corner stall	20% of the rates imposed
2) Front stalls	15% of the rates imposed
3) Inside corner stalls	10% of the rates imposed

B.) On occupants of the market premises, not occupying stalls, per day or fraction thereof, per square meter or fraction P10.00

C.) Fees for ambulant/transient vendors. — Market fees for the occupancy of market premises by ambulant/transient vendors shall be at the same rates as those prescribed in paragraph 4 hereof plus an additional fifty centavos (P0.50) per square meter per day of the space occupied or a fraction thereof which may be paid for by said vendors on a monthly basis at his option with the daily rate computed based on a thirty (30) day month factor. They shall be limited to the areas not earmarked and utilized for passageway and/or entrance to the market building.

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid as entrance fee (those not mentioned are subject to the entrance fee).

Duly licensed suppliers or distributors of goods, commodities or general merchandise or permanent occupants of market stalls, booths, tiendas, or other spaces as well as the same occupants when they bring in goods, commodities or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market fees herein authorized.

SEC. 156. Time and Manner of Payment

- a.) For stalls - The fee for the rental of market stalls shall be paid to the City Treasurer or his duly authorized representatives within the first twenty (20) days of each month. In case of a new lease, the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.
- b.) For occupancy of market premises — The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.

SEC. 157. Issuance of Official Receipts and Cash Tickets. — The City Treasurer or his duly authorized representatives shall issue an Official Receipts as evidence of payment of rentals of fixed stalls. A cash ticket shall be issued to an occupant of the market premises or transient vendor and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises to which he is assigned. If a vendor disposes his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sells the same merchandise, even if such sale is done in the same place occupied by the previous vendor.

The cash tickets issued shall be torn in half, one-half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the City Treasurer for counter-checking against his record of cash tickets issued by him for that day.

SEC. 158. Surcharge for Late or Non-payment of Fees.

- a.) The lessee of a stall, who fails to pay the monthly rental fee within the time prescribed, shall pay a surcharge of twenty five percent (25%) of the total rent due. Failure to pay the rental fee for six (6) consecutive months shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rents at the expense of the lessee. The stall shall be declared vacant and subject to adjudication.
- b.) Any person occupying space in the market premises without first paying the fee imposed in this article shall pay three times as much as the regular rate for the space occupied.
- c.) Any person occupying more space than what he has paid for shall pay the regular rate for such space.

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SEC. 159. Market Committee. — There is hereby created a permanent Market Committee to be composed of the City Mayor/Administrator as Chairman, the City Treasurer, the City Legal Officer, a representative of the Sangguniang Panlungsod and a market vendor's representative, as members. The committee shall have the following duties:

- a.) Conduct the drawing of lots, and opening of bids for the adjudication of vacant or newly constructed stalls or booths in the City public market in the presence of the City Auditor or his duly authorized representative.
- b.) Adjudicate the transfer of stallholders from one section to another or from one stall to another; and
- c.) Recommend measures or actions as may be necessary in the resolution of problems in connection with the occupancy of stalls, booths or spaces in the public market.

SEC. 160. Adjudication of Stall. —

- A.) *Lease Period* — The contract of lease for a stall shall be for a period of five (5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this Article.
- B.) *Notice of Vacancy* — A notice of vacant or newly constructed stalls shall be made for period of ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall and the bulletin board of the market. The notice of vacancy shall be written on cardboard, thick paper or any other suitable material and shall be in the following form:

NOTICE

Notice is hereby given that Stall No. _____ (or pavilion) No. of the _____ market is vacant (or will be vacated) on _____20____. Any person, 21 years of age or more is not legally incapacitated, desiring to lease this stall, shall file an application therefor on the prescribed form (copies may be obtained at the Office of the City Treasurer) during office hours and before 12:00 o'clock noon of , _____20____. In case there are more than one applicant, the award of the lease of the vacant stall shall be determined thru drawing of lots to be conducted on _____20____ at 12:00 o'clock noon at the Office of the City Treasurer by the market committee. This stall is found in the _____ section and is intended for the sale of _____.

City Treasurer

An application fee of ten pesos (P10.00) shall be collected from each applicant to cover the necessary expenses and any excess thereof shall form part of the general fund.

SEC. 161. Application for Lease.

- a.) The application shall be under oath. It shall be submitted to the Office of the City Mayor by the applicant either in person or through his her attorney.
- b.) It shall be the duty of the City Mayor to keep a register book showing the names and addresses of all applicants for a stall, the number and description of the stall applied for, and the date and hour of the receipt by the Treasurer of each application. It shall also be the duty of the Mayor to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.
- c.) The application shall be substantially in the following form:

His Honor
The City Mayor
Manila

Sir:
I hereby apply under the following contract for the lease of market stall/booth no. _____ of the _____ market. I am _____ of age _____ citizen, residing at _____.

Should the above-mentioned stall/booth be leased to me in accordance with rules and regulations, I promise to hold the same under the following conditions:

- 1. That while I am occupying or leasing this stall/booth (or these stalls/booths), I shall at all times have my picture and that of my helpers (or those of my helpers) conveniently framed and hung up conspicuously in the stall/booth.
- 2. I shall keep the stall/booth (or stalls/booths) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulation now existing or which may hereafter be promulgated.
- 3. I shall pay the corresponding rent for the stall/booth (or stalls/booths) or the fee for the stall/booth (or stalls/booths) in the same manner prescribed by existing Ordinances.
- 4. The business to be conducted in the stall/booth shall belong exclusively to me.
- 5. In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall/booth. I shall promptly notify the market authorities of my absence, giving my reason or reasons therefore.
- 6. I shall not sell or transfer my privilege to the stall/booth or otherwise permit another person to conduct business therein.
- 7. Any violation on my part or on the part of my helpers of the foregoing conditions shall be sufficient cause for market authorities to cancel this contract.

Very respectfully,

Affiant

I, _____, do hereby state that I am the person who signed the foregoing application; that I have read the same; and that the contents thereof are true to the best of my own knowledge.

Affiant

Tin: _____

SUBSCRIBED and SWORN to before me in the City of Manila, Philippines, this _____ of _____, 20____. Applicant affiant exhibiting to me his/her Community Tax No. _____ issued on _____, _____ Philippines.

Official Title

SEC. 162. Lease of public market stalls or booths. - Any Filipino citizen, ten-day resident, who is not an alien or a person affected by the provisions of the Alien Land Act, may apply to the City Mayor for the lease of a public market stall or booth. In case of a public market, the stall or booth shall be leased to the applicant for a term not exceeding three (3) years, after the expiration of which the applicant shall be entitled to a preference in the renewal of the lease. The sum of the rental shall be determined by the City Treasurer. A.) Valuation of the stall or booth. B.) Payment of the rental. C.) Lease of the stall or booth. D.) Duration of the lease. E.) Decision of the City Mayor.

SEC. 162. *Lease of Public Market Stalls.* Applicants who are Filipino citizens shall have preference in the lease of public markets stalls. If on the last day set for filing applications, there is no application from a Filipino citizen, the posting of the notice of vacancy prescribed above shall be repeated for another ten-day period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be leased to any alien applicant who filed his application first. If there are several alien applicants, the adjudication of the stall shall be made thru drawing of the lots to be conducted by the Market Committee.

In case there is only one Filipino applicant, the stall applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall shall be made thru drawing of lots to be conducted by the Market Committee on the date and hour specified in the notice. The result of the drawing of lots shall be reported immediately by the committee to the City Treasurer concerned for appropriate action.

The successful applicant shall furnish the City Mayor two (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the Mayor to affix one (1) copy of the picture to the application and the other copy to the record card.

- A.) Vacancy of Stall Before Expiration of the Lease. — If for any reason, a stallholder or lessee discontinues or is required to discontinue his business before his lease contract expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
- B.) Partnership with Stallholder. — A market stall holder who enters into business partnership with any party after he acquires the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall. In case of death of any legal disability of such stallholder to continue in his business, the surviving partners may be authorized to continue occupying the stall for a period not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is qualified to occupy a stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall concerned, if he or she applies for it.
- C.) Lessee to Personally Administer his Stall. — Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or stalls. He may employ helpers who must be citizens of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and who are not disqualified under the provisions hereof. The persons to be employed as helpers shall under no circumstances, be person with whom the stallholder has any commercial relation or transaction.
- D.) Dummies; Sub-lease of Stalls. — No awardee of the lease of Market Stall shall sub-lease the same nor shall any privileged acquired be sold. A person other than the stallholder, his registered partner or helper found in the latter's stall is prima facie evidence of sub-leasing and shall subject the stallholder to outright revocation of the lease by the Market Committee.
- E.) Death of Lessee; Succession — If an adjudicated regular stallholder dies, or becomes physically incapacitated permanently for work, the surviving spouse, if living together, may succeed said adjudicated stallholder to the occupancy of the stall thereof; PROVIDED, HOWEVER, that if the stallholder leaves no spouse, or the spouse left is physically incapacitated, the eldest legitimate son or daughter, as the case maybe upon whom devolves the support of the family of the deceased or incapacitated stallholder shall be the one next in line to succeed said stallholder; PROVIDED, HOWEVER, that in case of succession, such spouse, son, daughter is a citizen of the Philippines or not otherwise disqualified to apply for such stall.

- F.) Ejected Stallholders Disqualified to Lease Rights – Should a stallholder be ejected from his stall for a cause as provided by this ordinance, he and his immediate family members shall be disqualified from again leasing said stall or any other stall in any public market of the City.
- G.) Limitations as to Number of Stalls to be Leased – No person shall be allowed to leased more than one (1) stall in any public city market and it shall be a violation for more than one (1) member of a family consisting of a father, mother, son and daughter, to hold stalls in the same market.

SEC. 163. **Responsibility for Market Administration.** — The City Mayor shall exercise direct and immediate supervision and control over the City public market and personnel thereof, including those whose duties concern the maintenance upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulations.

SEC. 164. **Market Rules and Regulations.**

- a) **Stallholders to Occupy Allotted Stalls or Spaces Only-** Stallholders shall not be allowed to occupy stalls or spaces other than those leased to them.
- b) **Confinement of Merchandise within Leased Space-** All merchandise, trays, boxes, etc. must be confined within the area of the stalls. Nothing should be placed beyond the leased space that would cause the narrowing of the walkway or create obstruction which may cause accidents.
- c) **Disorganized Stalls** – No unnecessary or inappropriate items shall be placed on the top of the counter or elsewhere in the stall which renders disorderly appearance to the stall or area.
- d) **Construction/Repair of Stalls** – No stallholder/person in the City public markets shall construct, repair, renovate and undertake any kind of construction of stalls without first securing a permit from the Market Administrator and approved by the City Engineer. Stalls constructed/ repaired or renovated in violation of this rule may summarily be removed or destroyed by the Administrator or his agents and/or employees.
- e) **Permanent Fixtures** – Partitions, water connections and electrical wirings shall be maintained exclusively by the Market Administrator Office (MAO). Therefore, stallholders are strictly prohibited from making any change in any way to the said permanent fixtures. Any desire to impose any change in any of the foregoing in connection to one’s business must first be reviewed and approved by MAO. Defect in any of the above mentioned must be reported by the stallholder to MAO for proper action.
- f) **Conversion of Stall Booth to Dwelling Place** – No stallholder or any outsider shall convert the stall/booth or any portion of the market into a temporary or permanent dwelling place. No vendors/stallholder or their helper shall be allowed to stay or spend overnight inside the stall/booth or in any part of the market.
- g) **Cooking in Stalls** – Cooking inside the stalls/booth is strictly prohibited. Likewise, keeping of flammable materials which may cause fire is also prohibited.
- h) **Selling, Serving and Dispensing of Intoxicating Drink** – No person shall drink, serve or dispense liquor or any intoxicating drink within the premises of the market..
- i) **Prohibition on Gambling and Betting** – Any form of gambling or betting inside the market premises is strictly prohibited and punishable under the Philippine Gambling Laws and other City Ordinances.
- j) **Selling of goods not stipulated in the contract** – Stallholders shall not be allowed to sell goods or products other than those stipulated in the contract. This rule is aimed to protect other stallholders interest in so far as the diversity of products is concerned.
- k) **Peddling, Hawking and Selling** – No one shall be allowed to peddle, hawk, offer or display for sale any article in the passageways or aisles used by customers and within 200 meter radius of the market to avoid unjust competition. The peddling or sale outside the public market site or premises of foodstuff, which easily deteriorate, like fish, meat, chicken is hereby prohibited.
- l) **Losses of Stallholders** – The City shall not be responsible for any loss or damage which stallholders may incur in the City markets by reasons of fire, theft or force majeure. Any

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merchandise, goods, wares or commodities left in the city markets during closure time shall be at the risk of the stallholders.

- m) **Abandoned Stall/Articles** – Any stall/booth in any City markets which had been closed for thirty (30) consecutive days shall be considered abandoned and the lease to such stall/booth shall be automatically revoked by the Market Committee.
- n) **Cleaning of Stalls** – Every stall whether in the dry or wet section including signboards must be properly cleaned every end of the day in order to avoid accumulation of dirt and foul odor. The cleaning of market stalls, including the floor spaces thereof and all appurtenances thereto, shall be done by the stallholders and their helpers.
- o) **Proper Garbage Disposal** – Every stallholder must have garbage bins lined with garbage or plastic bag for easy pick up by the market housekeepers. Segregation must also be observed, separating biodegradable from non-biodegradable garbage and assigning trash bins for each.
- p) **Drainage/Canals** – There shall be no throwing of any form of garbage or trash in the drainage or canals. This must always be observed to prevent accumulation of dirt which causes clogging/flooding.
- q) **Bringing of Animals** – Bringing over or keeping of animals (whether domesticated or not) in the stalls or letting them loose in any part of the market is strictly prohibited.
- r) **Public Toilets and Washing Facilities** – The market is provided with public toilets and adequate washing facilities. In order to maintain cleanliness and sanitation, taking a bath and doing laundry in this facilities is strictly prohibited.
- s) **Allotted Parking Spaces for Customers** – Parking spaces allotted for customers should not be used by stallholders for parking of their vehicles and for pick-up or delivery of their merchandise. Delivery bay designed for such purpose will be accordingly provided.

Chapter VI
COMMUNITY TAX

SEC. 165. *Individuals Liable to Community Tax.* — Every inhabitant of Manila, 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 during any calendar year, or who is engaged in business or occupation, or who 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 earnings derived by them.

SEC. 166. *Juridical Persons 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 Manila shall pay an annual community tax of Five Hundred pesos (P500.00) and an 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 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 the city - Two pesos (P2.00); and
- (2) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from business during the preceding year - Two pesos (P2.00).

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

SEC. 167. *Exemptions.* — The following are exempt from the Community Tax:

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

SEC. 168. *Time for Payment; Penalties for Delinquency.* —

A.) The community tax shall accrue on the first 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 the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person 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.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the community tax for that year.

B.) 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 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 due date until it is paid.

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SEC. 169. 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 upon payment of One peso (P1.00).

SEC. 170. 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 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 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.) The City Treasurer shall deputize the Barangay Treasurer to collect the community tax in their respective jurisdictions: *Provided, however,* that, said Barangay Treasurer shall be bonded in accordance with existing laws.
- C.) The proceeds of the community tax actually and directly collected by the City or Municipal Treasurer shall accrue entirely to the general fund of the City or Municipality concerned. 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; and
 - (2) Fifty percent (50%) shall accrue to the Barangay where the tax is collected.

SEC. 171. Presentation of Community Tax Certificate — on the following occasions, the Community Tax Certificate is required to be presented:

- (1) 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 money from any public fund; transacts other official business; or receives any salary or wage from any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received, it shall be the duty of the public official with whom such transaction is made or business done 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;
- (2) 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; and
- (3) 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 of April each year, in which case the certificate issued for the preceding year shall suffice.

SEC. 172. 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 extended only to Barangay Treasurers who shall be properly bonded in accordance with existing laws.

SEC. 173. Use of Old Residence Certificate Forms — Pending the distribution by the Bureau of Internal Revenue of the new form for the Community Tax Certificate, the City Treasurer is hereby authorized to use for the purpose the blank forms or residence certificates that may still be in stock, with the proper changes made thereon.

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Chapter VII

GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE - A

ADMINISTRATIVE PROVISIONS

SEC. 174. Situs of the Tax.

- a) For purposes of collection of the taxes under Article K 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 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 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 and other businesses with factories, project 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, plant 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 subparagraph (2) of subsection 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 or any other business has two (2) or more factories, project offices, plants or plantations located in different localities, the Seventy percent (70%) sales allocation mentioned in subparagraph (2) of subsection B.) above shall be operated among the localities where the factories, project offices, plants and plantations are located in proportion to their respective volume 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, plant, or plantation is located.

SEC. 175. *Keeping of Books of Accounts.* — Any person doing business within the territorial jurisdiction of the City of Manila 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. Books of accounts not required under this Ordinance, shall be registered at the City Treasurer's Office.

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SEC. 176. *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 collected from officers and enlisted men of the Armed Forces of the Philippines and members 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.

SEC. 177. *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.

SEC. 178. *Accrual of Tax* — Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall accrue on the first day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first day of the quarter next following the effectivity of the Ordinance imposing such new levies or rates.

SEC. 179. *Time of Payment; Discount for Full Payment* —

A) 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.

B) If the taxpayer pays the whole tax due for one (1) year on or before the 20th day of January he is hereby granted a ten (10%) percent discount.

SEC. 180. *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 the rate of Two percent (2%) per month of the unpaid taxes, fees or 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.

SEC. 181. *Interests on Other Unpaid Revenues* — Where the amount of any other revenue due the City, except voluntary contributions 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.

SEC. 182. *Collection of Local Revenues by Treasurer* — All local taxes, fees, and charges shall be collected by the City Treasurer, or his duly authorized deputies. 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.

In order to ensure and maximize the collection of proper taxes, fees and other charges, the City Treasurer may use or adopt a Presumptive Income Assessment in cases where the taxpayer neglects or refuses to declare the amount of gross sales or receipts subject to tax or such amount so declared appears inadequate, unrealistic or doubtful and the taxpayer fails to submit an Audited Financial Statement or other records. The City Treasurer is hereby authorized to issue the necessary Implementing Rules and Regulations in the use of the Presumptive Income Assessment.

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The following provisions of the Special Economic Zone Act of 1995 (RA No. 7916), as amended by RA No. 8748 (s. 1999) are hereby adopted:

Sec. 24. *Exemption from National and Local Taxes* - Except for real property taxes on land owned by developers, no taxes, local and national, shall be imposed on business establishments operating within the ECOZONE. In lieu thereof, Five percent (5%) of the gross income earned by all business enterprises within the ECOZONE shall be paid and remitted as follows:

- (a) x-x-x
- (b) Two percent (2%) which shall be directly remitted by the business establishments to the treasurer's office of the city where the enterprise is located.

Sec. 25. *Applicable National and Local Taxes* – All persons and service establishments in the ECOZONE shall be subject to national and local taxes under the National Internal Revenue Code and the Local Government Code.

SEC. 183. 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, 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.

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, 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, pursuant to Sec. 171, Chapter 3, Article Six, Book II of R.A. No. 7160.

ARTICLE B

CIVIL REMEDIES FOR COLLECTION OF REVENUES

SEC. 184. Civil Remedies for Collection of Revenues

Application of Section — The provisions 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.

SEC. 185. 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 upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

SEC. 186. Civil Remedies For Collection of Delinquencies. — The civil remedies for the collection of local taxes, 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

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accounts, and interest in and 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.

SEC. 187. *Distrain of Personal Property.* — The remedy by distraint shall proceed as follows:

- 1) *Seizure* — Upon failure of the person owing 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 amounts 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. Distrained personal property shall be sold at public auction in the manner herein provided 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 goods or effects distrained shall be restored to the owner.
- 5) *Procedure of sale* — At the time and 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.
- 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.

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.

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.

SEC. 188. 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. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the assessor and the Register 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 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 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.

SEC. 189. Penalty for Failure to Issue and Execute Warrant. — Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SEC. 190. 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 of 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 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 or transportation in case of personal property, and the advertisement and subsequent sale, in case of personal and real property including improvements thereon.

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SEC. 191. *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 payment shall invalidate the Certificate of the Sale issued to the purchaser and the owner shall be entitled to a 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 Percent (2%) 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.

SEC. 192. *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 penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SEC. 193. *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 Register 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 representatives may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City.

SEC. 194. *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.

SEC. 195. *Collection of Delinquent Taxes, Fees, 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 civil action shall be filed by the City Treasurer within the period prescribed in Section 46 of this Ordinance.

SEC. 196. *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.

SEC. 197. *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) 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.

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Chapter VIII
GENERAL PENAL PROVISIONS

SEC. 198. *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 (P 1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month 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 or fee as may be due, based on the declared annual gross receipts or sales for the corresponding year:

Less than P 10,000	P 500.00
10,000 or more but less than 50,000	1,000.00
50,000 or more but less than 100,000	2,000.00
100,000 or more but less than 200,000	3,000.00
200,000 or more but less than 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.

SEC. 199. *Penalty for Violation of this Ordinance.* — Any violation of the provision of this Ordinance shall be punishable by a fine of not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P 5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

SEC. 200. *Conflict Resolution* — In all cases of controversy in the implementation or interpretation of the provisions of this Ordinance, the same may be referred to by an interested party to the Oversight Committee, which is hereby created to be composed of the following officials:

- a. The Secretary to the Mayor
- b. The City Legal Officer
- c. The City Treasurer
- d. The Chairman of the Committee on Laws
- e. The Chairman of the Committee on Ways and Means

Chapter IX
FINAL PROVISIONS

- SEC. 201. *Statutory Limitations* — In compliance with Section 191 of the Local Government Code of 1991, in no case shall adjustment of tax rates exceeding 10% of the rates fixed under the code shall be adopted.
- SEC. 202. *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, or invalidate the remainder of said Ordinance, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy.
- SEC. 203. *Repealing Clause*. — All ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.
- SEC. 204. *Effectivity*. — This Ordinance shall take effect immediately upon approval and after publication.

This Ordinance was finally enacted by the City Council of Manila on November 26, 2013.

PRESIDED BY:


ERNESTO C. ISIP, JR.
Acting Presiding Officer
City Council, Manila

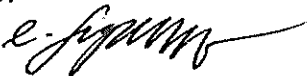
ATTESTED:


LUCH R. GEMPIS, JR.
Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON December 3, 2013.


JOSEPH EJERCITO ESTRADA
Mayor
City of Manila

ATTESTED:


ATTY. EDWARD S. SERAPIO
City Government Department Head III
(Secretary to the Mayor)

LOCAL FINANCE COMMITTEE

Chairman: **ATTY. EDWARD S. SERAPIO**
Secretary to the Mayor

Members: **MS. LIBERTY M. TOLEDO**
City Treasurer

MS. MA. PAMELA F. MANZANO
OIC, City Budget Office

ARCH. DANILO VICTOR H. LACUNA, JR.
OIC, City Planning and Development Office

MS. ROSARIO K. PLANAS
City Accountant

Resource Persons: **ENGR. JOSE V. DE JUAN**
City Assessor

ATTY. FORTUNE OPINION MAYUGA
Director, Bureau of Permits

Technical Support Team

Leader: **LIBERTY M. TOLEDO, City Treasurer**

Members: **VICKY R. VALIENTES, Assistant City Treasurer for Operations**
MA. JAZMIN M. TALEGON, Assistant City Treasurer for Administration
ATTY. LUIS Y. DEL MUNDO, JR., Chief, Legal and Election Services (CTO)
GENARO C. LIWANAG, Local Treasury Operations Officer V
NORMA A. ALI, Local Treasury Operations Officer IV
MANUEL REYNOLD W. DELA FUENTE, Local Treasury Operations Officer III
MONETTE F. REYES, Local Treasury Operations Officer II

Cover Design: **ROSALIE N. MENDIOLA, Curator, Museo ng Maynila**

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NOT FOR SALE



Republic of the Philippines
CITY COUNCIL
Manila

CERTIFICATION

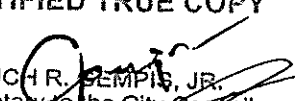
This is to certify that based on our legislative records, City Ordinance No. 8331 "AN ORDINANCE ENACTING THE 2013 OMNIBUS REVENUE CODE OF THE CITY OF MANILA" was enacted by the City Council during its Regular Session on November 26, 2013. The same was approved by the Honorable City Mayor Joseph E. Estrada on December 03, 2013.

It is likewise attested that Manila City Ordinance No. 8331, was published in two (2) newspapers of general circulation, namely: Manila Times on December 6, 7 AND 8, 2013 and Manila Standard on December 6, 7 AND 8, 2013 and was posted in in three (3) conspicuous places in Manila City Hall, commencing on December 12, 2013.


LUCIO R. GEMPIS, JR.
City Gov't. Dept. Head III
(Secretary to the City Council)

/may

CERTIFIED TRUE COPY


LUCIO R. GEMPIS, JR.
Secretary to the City Council



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 35

9th CITY COUNCIL

Begun and held in the City Council, Manila on Tuesday,
the twenty second day of October, Two Thousand Thirteen

ORDINANCE NO. 8331

AN ORDINANCE ENACTING THE 2013 OMNIBUS REVENUE CODE OF THE CITY
OF MANILA

ADMINISTRATION MEASURE

SPONSORED BY:
HON. RAYMUNDO R. YUPANGCO

CERTIFIED TRUE COPY

LUCH R. ZEMPIS, JR.
Secretary to the City Council

SEC. 94. *Tax on the Transfer of Real Property Ownership.*

A.) There is hereby imposed a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of Eighty Two and One Half percent (82.5%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.

B.) For this purpose the Register of Deeds of the City shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City shall likewise make the same requirement before cancelling 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 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 the execution of the deed or from the date of the decedent's death.

ARTICLE E

TAX ON THE BUSINESS OF PRINTING AND PUBLICATION

SEC. 95. *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 others of similar nature and the gross receipts of newspapers and magazines derived purely from advertisement at the rate of Eighty Two and One Half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, the tax shall be Eight percent (8%) of one percent (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 herein.

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.

ARTICLE F

FRANCHISE TAX

✓ **SEC. 96. *Franchise Tax.*** — Notwithstanding any exemption granted by any law or other special law, a tax on businesses enjoying a franchise, at the rate of Eighty Two and One Half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction, is hereby imposed.

CERTIFIED TRUE COPY

LUCH R. SEMPIS, JR.
Secretary to the City Council

SEC. 203. *Repealing Clause.* — All ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

SEC. 204. *Effectivity.* — This Ordinance shall take effect immediately upon approval and after publication.

This Ordinance was finally enacted by the City Council of Manila on November 26, 2013.

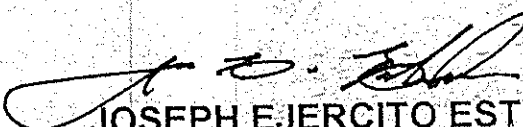
PRESIDED BY:


ERNESTO C. ISIP, JR.
Acting Presiding Officer
City Council, Manila

ATTESTED:


LUCH R. GEMPIS, JR.
City Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON December 3, 2014

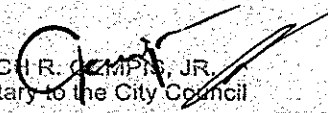

JOSEPH EJERCITO ESTRADA
Mayor
City of Manila

ATTESTED:


EDWARD S. SERAPIO
City Government Department Head III
(Secretary to the Mayor)

DMR:jhb/rmd/jok

CERTIFIED TRUE COPY


LUCH R. GEMPIS, JR.
Secretary to the City Council

D.) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for

plus cost of inland transportation, handling and insurance, and the fact that the cost of the goods is higher than that of the goods imported from the United States.

SEC. 52. Levy on Real Property. — After the expiration of the time required to pay the basic real property tax or any other tax levied under this Ordinance, real property subject to such tax may be levied upon through the issuance of a

SEC. 23. Proof of Exemption of Real Property from Taxation.—Every person, by act for which real property is detached, who shall claim an exemption for such property under this Article, shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including Corporate Charters, Title of Ownership, Articles of Incorporation, By-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

SEC. 24. Real Property Identification System. — All declarations of real property, made under the provisions of this Article shall be kept and filed under a uniform classification system to be established by the City Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

A.) Any person who shall transfer real property ownership to another shall notify the City Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

SEC. 25. Duty of Register of Deeds to Apprise City Assessor of Real Property Listed in Registry.

8.) It shall be the duty of the Registrar of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject to the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Registrar of Deeds to refuse the registration of the document.

A.) Any public official or employee who may now or hereafter be

3.) Any official referred to in paragraph A hereof shall likewise furnish the City Assessor with copies of the building floor plans and/or certificates of registration or installation of other machines which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance (DOF).

SEC. 29. Preparation of Schedule of Fair Market Values.

Before any general revision of property assessment is made pursuant to the provisions of this Ordinance, there shall be prepared a Schedule of Real Market Values by the City for the different classes of real property situated in the City for assessment. The schedule of Real Market Values prepared pursuant to the provisions of this Ordinance shall be published in a newspaper of general circulation in the City or in the official place thereof, shall be posted in the City Hall and in two other conspicuous public places thereof.

3.) In the preparation of schedules of fair market values, the City Assessor shall be guided by the rules and regulations issued by the Department of Finance.

SEC. 52. Levy on Real Property.—After the expiration of the time required to pay the basic real property tax or any other tax levied under this Ordinance, any real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The City Treasurer when issuing a warrant of levy shall

property a duly substantiated certificate showing the name of the delinquent owner of the property, person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the City. The warrant shall be made to be returned upon the delinquent owner of the real property or person having legal interest⁴⁵ therein, or in case he is out of the county or cannot be located, to the administrator or occupant of the property.

attached to or served upon the City Assessor and the Register of Deeds of the City, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the City Mayor and the Sangguniang Panlungsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

SEC. 53. Penalty for Failure to Issue and Execute Warrant.—Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or the deputy who fails to issue or execute the warrant of levy on one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the discretion in administrative or judicial proceeding shall be dismissed from the service.

Section 100 of the *Real Property Act* states that "within thirty (30) days after service of a writ of attachment on the sheriff, the sheriff shall cause to be published notices for sale or removal of the property or a suitable portion thereof, as the court may direct, by the sheriff, the delinquent and expenses of sale. The advertisement shall be affixed to the front of the building at the main entrance of the City Hall building, and is a publicly accessible place of conspicuous place in the building where the real property is located, and by the sheriff, at least one (1) time a week for two (2) weeks in a newspaper of general circulation in this County. The notice shall state the amount of the delinquent tax, the amount of the interest, the amount of the costs, the name of the owner of the real property or person having legal interest therein, and the name of the owner of the real property or person having legal interest therein, and the name of the owner of the real property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying to the sheriff the amount of the delinquent tax, interest, and costs."

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make copies of the sale to the Mayor and the Sanggunian Panglungsod, and which shall be filed in the Office of the City Treasurer. The City Treasurer shall also prepare and deliver to the purchaser a certificate of sale, which shall contain the following: the name of the purchaser of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings. *Provided*, that the City Treasurer shall not be held liable for the sale of the property sold, or on any other place as specified in the notice of the sale.

The City Treasurer may advance an amount sufficient to defray the costs of collection through the remedies provided for in this Article, including the expenses of attachment and sale.

SEC. 55. Redemption of Property Sold.—Within one (1) year from the date sale, the owner of the delinquent real property or person having legal interest therein, or representative, shall have the right to redeem the property upon payment to the Treasurer of the amount of the delinquent tax, including the interest due thereon, the expenses of sale from the date of delinquency to the date of sale, plus interest of ten percent (2%) per month on the purchase price from the date of sale to the date of redemption, plus the amount of the excess proceeds retained to the immediately preceding year.

From the date of sale until the expiration of the period of redemption, the real property shall remain in the possession of the owner or person having the right to redeem the property. The City shall not be required to return the real property to the owner or person having the right to redeem the property who shall be entitled to the income and other fruits thereof.

SEC. 56. Final Deed to Purchaser.— In case the owner or person entitled to the property shall not have been paid for the same, the certificate shall not be returned to the owner or person entitled to the same until the full amount of the purchase price has been paid, or until the owner or person entitled to the same has paid to the treasurer of the city, for the use of the city, the sum of two per cent (2%) per month thereafter, the property shall be free from the tax, interest due thereon and expenses of sale.

SEC. 57. Purchase of Property by the City Government for Want of Bids.—If there is no bidder for the real property advertised for sale at public auction, the City Treasurer shall execute a deed conveying to the purchaser and property free from lien of the delinquent tax, interest due thereon and charges of sale. The deed shall briefly state the proceedings upon which the property of the sale rests.

and, or if the highest bid is for an amount insufficient to pay the full and complete amount of the debt, the City Treasurer conducting the sale shall retain the related interest and cost of sale, the City Treasurer conducting the sale shall retain the property in behalf of the City Government to satisfy the claim and within 120 days thereafter shall make a report of the proceedings which shall be filed with the records of the office to the Mayor and the Sangguniang Panglungsod. It shall be the duty of the Register of Deeds upon registration with his office of any such sale of realty to transfer the title of the related property to the City without necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representatives may redeem the property by paying to the City Treasurer the full amount of the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City.

twenty (20) days, call 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.

SEC. 59. Further Distraint of Levy. — Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SEC. 60. Collection of Real Property Tax Through the Courts. — The City Government may enforce the collection of the basic real property tax or any tax levied under this Article by civil action in any court of competent jurisdiction.

SEC. 61. Action Assailing Validity of Tax Sale. — No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein until the full amount due, including all expenses, is collected. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails. Neither shall any court declare a sale at public auction invalid by reason of irregularities or informality in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired.

SEC. 62. Payment of Delinquent Taxes on Property Subject of Controversy. — In any action involving the ownership or possession of, or succession to, real property, the court may order the payment of the delinquent taxes on the property or its portion, award such ownership, possession or succession to the City Treasurer or his deputy, upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

SEC. 63. Treasurer to Certify Delinquencies Remaining Uncollected. — The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the City Mayor and the Sangguniang Panglungsod on or before the thirty-first (31) day of the year immediately succeeding the year in which the delinquencies were incurred. The request for assistance in the enforcement of the remedies for collection provided herein.

SEC. 64. Periods Within Which to Collect Real Property Taxes. — The basic real property tax and any other tax levied under this Article shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended from the time during which:

- 1) The City Treasurer is legally prevented from collecting the tax;
- 2) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; and
- 3) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

SEC. 65. Contention or Reduction of Real Property Tax and Interest. — In case of clamancy in the City, the Sangguniang Panglungsod by ordinance may order to the first day of January of any year and upon recommendation of the City Director Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the clamancy.

SEC. 66. Contention or Reduction of Tax by the President of the Philippines. — The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the City.

SEC. 67. Duty of Register of Deeds and Records Public to Assist the City Assessor. — It shall be the duty of the Register of Deeds and Records to furnish the City Assessor with copies of all contracts selling, transferring or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before him.

SEC. 68. Insurance Companies to Furnish Information. — Insurance companies are hereby required to furnish the City Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

SEC. 69. Fees in Court Actions. — As provided in Section 280 of the Local Government Code, all court action, whether civil or criminal, instituted at the instance of the City Treasurer or Assessor shall be exempt from the payment of court and sheriff's fees.

SEC. 70. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property of Province. — As provided in Section 281 of the Local Government Code of 1991, all certificates, documents, and papers covering the sale of delinquent property to the city if registered in the registry of property, shall be exempt from the documentary stamp tax and registration fees.

SEC. 71. Real Property Assessment Notices or Owner's Copies of Tax Declaration to be Exempt from Payment of Postage or Fees. — As provided in Section 282 of the Local Government Code of 1991, all notices of assessment and copies of tax declaration sent through the mails by the City Assessor shall be exempt from the payment of postal charges or fees.

SEC. 72. Sale and Forfeiture before Effectivity of this Ordinance. — Tax delinquencies incurred, and sales and forfeitures of delinquent real property, based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvement introduced by the government.

SEC. 54. Imposition of Levy. — A special levy is hereby imposed on the lands specially benefited by public works, projects or improvements funded by the City at the rate not to exceed sixty percent (60%) of the actual cost of the project or improvement, including the cost of acquiring land and such other real property in connection therewith.

SEC. 55. Exemptions. — The special levy shall not apply to lands exempt from the basic real property tax. It shall not also apply to the remainder of the land portions of which have been donated to the city for the construction of projects or improvements subject to special levy.

SEC. 56. Time of Payment. — The special levy shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such levy.

SEC. 57. Collection and Accrual of Proceeds. — Collection of special levy on land shall be the responsibility of the City Treasurer. The proceeds shall accrue to the General Fund of the City.

SEC. 58. Ordinance Imposing a Special Levy. — A tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public works projects or improvements to be undertaken, state the estimated cost thereof, specify the rates and bounds by monuments and lines, and the number of lots to be assessed for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panglungsod shall not be obliged, in the appointment of the special levy, to establish a uniform percentage of all lands subject to the payment of the special levy, but it may fix different rates for different parts or sections thereof depending on the nature and the appropriate penalty for non-compliance or violations of the provisions of the said ordinance.

SEC. 59. Publication of Proposed Ordinance Imposing a Special Levy. — Before the enactment of the ordinance imposing a special levy the Sangguniang Panglungsod shall conduct a public hearing thereon, notify in writing the owners of the place thereof and afford the owners the opportunity to express their positions or objections relative to the proposed ordinance.

SEC. 60. Filing the Amount of Special Levy. — The special levy authorized herein shall be ascertained, computed and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor or its current assessed value as fixed by said assessor if the property does not appear on record in the books. Upon the effectivity of the Ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

SEC. 61. Taxpayers Remedies Against Special Levy. — Any owner of real property affected by a special levy or any person having a legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in this Ordinance.

SEC. 62. Administrative Provisions.

- A) The Register of Deeds of the city shall, before registering any deed, require the payment of the evidence of payment of this tax. The City Assessor shall likewise make the same a condition precedent before canceling an old tax declaration and issuing a new one in place thereof.
- B) Notables Public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

ARTICLE D TAX ON THE TRANSFER OF REAL PROPERTY OWNERSHIP

SEC. 93. Accrual of Collection. — Except as otherwise provided in this Ordinance, the taxes, fees, and charges levied by the City of Manila accrue to the City.

SEC. 94. Tax on the Transfer of Real Property Ownership.

- A) There is hereby imposed a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of Eighty Two and One Half percent (82.5%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the property is transferred involuntarily in the transfer is not substantial, whichever is the higher, to the transferee or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.
- B) For this purpose the Register of Deeds of the City shall, before registering any deed, require the presentation of the evidence of payment of the tax. The City shall likewise make the same a condition precedent before canceling an old tax declaration and issuing a new one in place thereof. Notables Public shall furnish the City Treasurer with a copy of any deed 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 hereon imposed within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

the distributors of the cinematographic films.

- a) The holding of operas, concerts, dramas, recitals, painting and art exhibition, flower shows, musical programs, literary and ecoblogical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.
- d) Payment of Tax - The tax shall be due and payable within the first twenty (20) days of the month next following that for which it is due by the proprietor or his agent or representative. The tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.
- e) Penalties - If the tax is not paid within the time fixed, the taxpayer shall be subject to the surcharges, interests and penalties prescribed by this Ordinance. In case of 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 the ordinance.

ARTICLE J ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALESALESMEN, DEALERS OR RETAILERS IN CERTAIN PRODUCTS

SEC. 100. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers, Dealers or Retailers in Certain Products.

- 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, wine, fermented liquors, soft drinks, cigars and cigarettes, and other products to consumers, whether directly or indirectly, within the City in an amount not exceeding Eight Hundred Twenty-Five (P 825.00) Pesos.
- B) The manufacturers, producers, wholesalers, dealers, and retailers referred to in the immediately foregoing paragraph shall be exempt from the tax on products prescribed in this Ordinance.

ARTICLE K GRADUATED TAX ON BUSINESS

SEC. 101. Tax on Manufacturers, Assemblers and Other Processors. — There is hereby imposed a graduated tax on manufacturers, assemblers, repackers, processors, brewers, distillers, refiners 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:

GROSS SALES	AMOUNT OF TAX
Less than P50,000.00	1,089.00
50,000.00 or more but less than 75,000.00	2,172.50
75,000.00 or more but less than 100,000.00	3,256.00
100,000.00 or more but less than 150,000.00	4,339.50
150,000.00 or more but less than 200,000.00	5,423.00
200,000.00 or more but less than 300,000.00	6,506.50
300,000.00 or more but less than 400,000.00	7,590.00
400,000.00 or more but less than 500,000.00	8,673.50
500,000.00 or more but less than 600,000.00	9,757.00
600,000.00 or more but less than 700,000.00	10,840.50
700,000.00 or more but less than 800,000.00	11,924.00
800,000.00 or more but less than 900,000.00	13,007.50
900,000.00 or more but less than 1,000,000.00	14,091.00
1,000,000.00 or more but less than 1,500,000.00	15,174.50
1,500,000.00 or more but less than 2,000,000.00	16,258.00
2,000,000.00 or more but less than 2,500,000.00	17,341.50
2,500,000.00 or more but less than 3,000,000.00	18,425.00
3,000,000.00 or more but less than 3,500,000.00	19,508.50
3,500,000.00 or more but less than 4,000,000.00	20,592.00
4,000,000.00 or more but less than 4,500,000.00	21,675.50
4,500,000.00 or more but less than 5,000,000.00	22,759.00
5,000,000.00 or more but less than 5,500,000.00	23,842.50
5,500,000.00 or more but less than 6,000,000.00	24,926.00
6,000,000.00 or more but less than 6,500,000.00	26,009.50
6,500,000.00 or more but less than 7,000,000.00	27,093.00
7,000,000.00 or more but less than 7,500,000.00	28,176.50
7,500,000.00 or more but less than 8,000,000.00	29,260.00
8,000,000.00 or more but less than 8,500,000.00	30,343.50
8,500,000.00 or more but less than 9,000,000.00	31,427.00
9,000,000.00 or more but less than 9,500,000.00	32,510.50
9,500,000.00 or more but less than 10,000,000.00	33,594.00
10,000,000.00 or more but less than 10,500,000.00	34,677.50
10,500,000.00 or more but less than 11,000,000.00	35,761.00
11,000,000.00 or more but less than 11,500,000.00	36,844.50
11,500,000.00 or more but less than 12,000,000.00	37,928.00
12,000,000.00 or more but less than 12,500,000.00	39,011.50
12,500,000.00 or more but less than 13,000,000.00	40,095.00
13,000,000.00 or more but less than 13,500,000.00	41,178.50
13,500,000.00 or more but less than 14,000,000.00	42,262.00
14,000,000.00 or more but less than 14,500,000.00	43,345.50
14,500,000.00 or more but less than 15,000,000.00	44,429.00
15,000,000.00 or more but less than 15,500,000.00	45,512.50
15,500,000.00 or more but less than 16,000,000.00	46,596.00
16,000,000.00 or more but less than 16,500,000.00	47,679.50
16,500,000.00 or more but less than 17,000,000.00	48,763.00
17,000,000.00 or more but less than 17,500,000.00	49,846.50
17,500,000.00 or more but less than 18,000,000.00	50,930.00
18,000,000.00 or more but less than 18,500,000.00	52,013.50
18,500,000.00 or more but less than 19,000,000.00	53,097.00
19,000,000.00 or more but less than 19,500,000.00	54,180.50
19,500,000.00 or more but less than 20,000,000.00	55,264.00
20,000,000.00 or more but less than 20,500,000.00	56,347.50
20,500,000.00 or more but less than 21,000,000.00	57,431.00
21,000,000.00 or more but less than 21,500,000.00	58,514.50
21,500,000.00 or more but less than 22,000,000.00	59,598.00
22,000,000.00 or more but less than 22,500,000.00	60,681.50
22,500,000.00 or more but less than 23,000,000.00	61,765.00
23,000,000.00 or more but less than 23,500,000.00	62,848.50
23,500,000.00 or more but less than 24,000,000.00	63,932.00
24,000,000.00 or more but less than 24,500,000.00	65,015.50
24,500,000.00 or more but less than 25,000,000.00	66,099.00
25,000,000.00 or more but less than 25,500,000.00	67,182.50
25,500,000.00 or more but less than 26,000,000.00	68,266.00
26,000,000.00 or more but less than 26,500,000.00	69,349.50
26,500,000.00 or more but less than 27,000,000.00	70,433.00
27,000,000.00 or more but less than 27,500,000.00	71,516.50
27,500,000.00 or more but less than 28,000,000.00	72,600.00
28,000,000.00 or more but less than 28,500,000.00	73,683.50
28,500,000.00 or more but less than 29,000,000.00	74,767.00
29,000,000.00 or more but less than 29,500,000.00	75,850.50
29,500,000.00 or more but less than 30,000,000.00	76,934.00
30,000,000.00 or more but less than 30,500,000.00	78,017.50
30,500,000.00 or more but less than 31,000,000.00	79,101.00
31,000,000.00 or more but less than 31,500,000.00	80,184.50
31,500,000.00 or more but less than 32,000,000.00	81,268.00
32,000,000.00 or more but less than 32,500,000.00	82,351.50
32,500,000.00 or more but less than 33,000,000.00	83,435.00
33,000,000.00 or more but less than 33,500,000.00	84,518.50
33,500,000.00 or more but less than 34,000,000.00	85,602.00
34,000,000.00 or more but less than 34,500,000.00	86,685.50
34,500,000.00 or more but less than 35,000,000.00	87,769.00
35,000,000.00 or more but less than 35,500,000.00	88,852.50
35,500,000.00 or more but less than 36,000,000.00	89,936.00
36,000,000.00 or more but less than 36,500,000.00	91,019.50
36,500,000.00 or more but less than 37,000,000.00	92,103.00
37,000,000.00 or more but less than 37,500,000.00	93,186.50
37,500,000.00 or more but less than 38,000,000.00	94,270.00
38,000,000.00 or more but less than 38,500,000.00	95,353.50
38,500,000.00 or more but less than 39,000,000.00	96,437.00
39,000,000.00 or more but less than 39,500,000.00	97,520.50
39,500,000.00 or more but less than 40,000,000.00	98,604.00
40,000,000.00 or more but less than 40,500,000.00	99,687.50
40,500,000.00 or more but less than 41,000,000.00	100,771.00
41,000,000.00 or more but less than 41,500,000.00	101,854.50
41,500,000.00 or more but less than 42,000,000.00	102,938.00
42,000,000.00 or more but less than 42,500,000.00	104,021.50
42,500,000.00 or more but less than 43,000,000.00	105,105.00
43,000,000.00 or more but less than 43,500,000.00	106,188.50
43,500,000.00 or more but less than 44,000,000.00	107,272.00
44,000,000.00 or more but less than 44,500,000.00	108,355.50
44,500,000.00 or more but less than 45,000,000.00	109,439.00
45,000,000.00 or more but less than 45,500,000.00	110,522.50
45,500,000.00 or more but less than 46,000,000.00	111,606.00
46,000,000.00 or more but less than 46,500,000.00	112,689.50
46,500,000.00 or more but less than 47,000,000.00	113,773.00
47,000,000.00 or more but less than 47,500,000.00	114,856.50
47,500,000.00 or more but less than 48,000,000.00	115,940.00
48,000,000.00 or more but less than 48,500,000.00	117,023.50
48,500,000.00 or more but less than 49,000,000.00	118,107.00
49,000,000.00 or more but less than 49,500,000.00	119,190.50
49,500,000.00 or more but less than 50,000,000.00	120,274.00
50,000,000.00 or more but less than 50,500,000.00	121,357.50
50,500,000.00 or more but less than 51,000,000.00	122,441.00
51,000,000.00 or more but less than 51,500,000.00	123,524.50
51,500,000.00 or more but less than 52,000,000.00	124,608.00
52,000,000.00 or more but less than 52,500,000.00	125,691.50
52,500,000.00 or more but less than 53,000,000.00	126,775.00
53,000,000.00 or more but less than 53,500,000.00	127,858.50
53,500,000.00 or more but less than 54,000,000.00	128,942.00
54,000,000.00 or more but less than 54,500,000.00	130,025.50
54,500,000.00 or more but less than 55,000,000.00	131,109.00
55,000,000.00 or more but less than 55,500,000.00	132,192.50
55,500,000.00 or more but less than 56,000,000.00	133,276.00
56,000,000.00 or more but less than 56,500,000.00	134,359.50
56,500,000.00 or more but less than 57,000,000.00	135,443.00
57,000,000.00 or more but less than 57,500,000.00	136,526.50
57,500,000.00 or more but less than 58,000,000.00	137,610.00
58,000,000.00 or more but less than 58,500,000.00	138,693.50
58,500,000.00 or more but less than 59,000,000.00	139,777.00
59,000,000.00 or more but less than 59,500,000.00	140,860.50
59,500,000.00 or more but less than 60,000,000.00	141,944.00
60,000,000.00 or more but less than 60,500,000.00	143,027.50
60,500,000.00 or more but less than 61,000,000.00	144,111.00
61,000,000.00 or more but less than 61,500,000.00	145,194.50
61,500,000.00 or more but less than 62,000,000.00	146,278.00
62,000,000.00 or more but less than 62,500,000.00	147,361.50
62,500,000.00 or more but less than 63,000,000.00	148,445.00
63,000,000.00 or more but less than 63,500,000.00	149,528.50
63,500,000.00 or more but less than 64,000,000.00	150,612.00
64,000,000.00 or more but less than 64,500,000.00	151,695.50
64,500,000.00 or more but less than 65,000,000.00	152,779.00
65,000,000.00 or more but less than 65,500,000.00	153,862.50
65,500,000.00 or more but less than 66,000,000.00	154,946.00
66,000,000.00 or more but less than 66,500,000.00	156,029.50
66,500,000.00 or more but less than 67,000,000.00	157,113.00
67,000,000.00 or more but less than 67,500,000.00	158,196.50
67,500,000.00 or more but less than 68,000,000.00	159,280.00
68,000,000.00 or more but less than 68,500,000.00	160,363.50
68,500,000.00 or more but less than 69,000,000.00	161,447.00
69,000,000.00 or more but less than 69,500,000.00	162,530.50
69,500,000.00 or more but less than 70,000,000.00	163,614.00
70,000,000.00 or more but less than 70,500,000.00	164,697.50
70,500,000.00 or more but less than 71,000,000.00	165,781.00
71,000,000.00 or more but less than 71,500,000.00	166,864.50
71,500,000.00 or more but less than 72,000,000.00	167,948.00
72,000,000.00 or more but less than 72,500,000.00	169,031.50
72,500,000.00 or more but less than 73,000,000.00	170,115.00
73,000,000.00 or more but less than 73,500,000.00	171,198.50
73,500,000.00 or more but less than 74,000,000.00	172,282.00
74,000,000.00 or more but less than 74,500,000.00	173,365.50
74,500,000.00 or more but less than 75,000,000.00	174,449.00
75,000,000.00 or more but less than 75,500,000.00	175,532.50
75,500,000.00 or more but less than 76,000,000.00	176,616.00
76,000,000.00 or more but less than 76,500,000.00	177,699.50
76,500,000.00 or more but less than 77,000,000.00	178,783.00
77,000,000.00 or more but less than 77,500,000.00	179,866.50
77,500,000.00 or more but less than 78,000,000.00	180,950.00
78,000,000.00 or more but less than 78,500,000.00	182,033.50
78,500,000.00 or more but less than 79,000,000.00	183,117.00
79,000,000.00 or more but less than 79,500,000.00	184,200.50
79,500,000.00 or more but less than 80,000,000.00	185,284.00
80,000,000.00 or more but less than 80,500,000.00	186,367.50
80,500,000.00 or more but less than 81,000,000.00	187,451.00
81,000,000.00 or more but less than 81,500,000.00	188,534.50
81,500,000.00 or more but less than 82,000,000.00	189,618.00
82,000,000.00 or more but less than 82,500,000.00	190,701.50
82,500,000.00 or more but less than 83,000,000.00	191,785.00
83,000,000.00 or more but less than 83,500,000.00	192,868.50
83,500,000.00 or more but less than 84,000,000.00	193,952.00
84,000,000.00 or more but less than 84,500,000.00	195,035.50
84,500,000.00 or more but less than 85,000,000.00	196,119.00
85,000,000.00 or more but less than 85,500,000.00	197,202.50
85,500,000.00 or more but less than 86,000,000.00	198,286.00
86,000,000.00 or more but less than 86,500,000.00	199,369.50
86,500,000.00 or more but less than 87,000,000.00	200,453.00
87,000,000.00 or more but less than 87,500,000.00	201,536.50
87,500,000.00 or more but less than 88,000,000.00	202,620.00
88,000,000.00 or more but less than 88,500,000.00	203,703.50
88,500,000.00 or more but less than 89,000,000.00	204,787.00
89,000,000.00 or more but less than 89,500,000.00	205,870.50
89,500,000.00 or more but less than 90,000,000.00	206,954.00
90,000,000.00 or more but less than 90,500,000.00	208,037.50
90,500,000.00 or more but less than 91,000,000.00	209,121.00
91,000,000.00 or more but less than 91,500,000.00	210,204.50
91,500,000.00 or more but less than 92,000,000.00	211,288.00
92,000,000.00 or more but less than 92,500,000.00	212,371.50
92,500,000.00 or more but less than 93,000,000.00	213,455.00
93,000,000.00 or more but less than 93,500,000.00	214,538.50
93,500,000.00 or more but less than 94,000,000.00	215,622.00
94,000,000.00 or more but less than 94,500,000.00	216,705.50
94,500,000.00 or more but less than 95,000,000.00	217,789.00
95,000,000.00 or more but less than 95,500,000.00	218,872.50
95,500,000.00 or more but less than 96,000,000.00	219,956.00
96,000,000.00 or more but less than 96,500,000.00	221,039.50
96,500,000.00 or more but less than 97,000,000.00	222,123.00
97,000,000.00 or more but less than 97,500,000.00	223,206.50
97,500,000.00 or more but less than 98,000,000.00	224,290.00
98,000,000.00 or more but less than 98,500,000.00	225,373.50
98,500,000.00 or more but less than 99,000,000.00	226,457.00
99,000,000.00 or more but less than 99,500,000.00	227,540.50
99,500,000.00 or more but less than 100,000,000.00	228,624.00
100,000,000.00 or more but less than 100,500,000.00	229,707.50
100,500,000.00 or more but less than 101,000,000.00	230,791.00
101,000,000.00 or more but less than 101,500,000.00	231,874.50
101,500,000.00 or more but less than 102,000,000.00	232,958.00
102,000,000.00 or more but less than 102,500,000.00	234,041.50
102,500,000.00 or more but less than 103,000,000.00	235,125.00
103,000,000.00 or more but less than 103,500,000.00	236,208.50
103,500,000.00 or more but less than 104,000,000.00	237,292.00
104,000,000.00 or more but less than 104,500,000.00	238,375.50
104,500,000.00 or more but less than 105,000,000.00	239,459.00
105,000,000.00 or more but less than 105,500,000.00	240,542.50
105,500,000.00 or more but less than 106,000,000.00	241,626.00
106,000,000.00 or more but less than 106,500,000.00	242,709.50
106,500,000.00 or	

component of business overhead and shall not be shifted forward to the consumers or result in an increase in the pump price of gasoline.

2. With flash point at above 70 degrees F and below 70 degrees F such as alcohol, amyl acetate, butyl, ethyl acetate.

Over 5 to 25 gals.....	Php 22.50
Over 25 to 50 gals.....	35.00
Over 50 to 100 gals.....	45.00
Over 100 to 500 gals.....	75.00
Over 500 to 1,000 gals.....	120.00
Over 1,000 to 1,500 gals.....	300.00
Over 1,500 to 2,000 gals.....	600.00
Over 2,000 to 2,500 gals.....	1,200.00
Over 2,500 to 3,000 gals.....	1,500.00

3. With flash point at above 70 degrees F up to 200 degrees F such as turpentine, kerosene, prepared paints, diesel oil, fuel oil, naphtha, cleaning solvent, polishes, etc.

Over 5 to 25 gals.....	Php 11.25
Over 25 to 50 gals.....	18.00
Over 50 to 100 gals.....	30.00
Over 100 to 500 gals.....	75.00
Over 500 to 1,000 gals.....	150.00
Over 1,000 to 1,500 gals.....	300.00
Over 1,500 to 2,000 gals.....	450.00
Over 2,000 to 2,500 gals.....	750.00
Over 2,500 to 3,000 gals.....	1,200.00
Over 3,000 to 4,000 gals.....	1,500.00
Over 4,000 to 5,000 gals.....	3,000.00

4. With flash point over 200 degrees F when subjected to spontaneous ignition or is artificially heated to temperature equal to or higher than its flash point such as petroleum oil, crude oil, others.

Over 5 to 25 gals.....	Php 11.25
Over 25 to 50 gals.....	18.00
Over 50 to 100 gals.....	30.00
Over 100 to 500 gals.....	75.00
Over 500 to 1,000 gals.....	150.00
Over 1,000 to 1,500 gals.....	300.00
Over 1,500 to 2,000 gals.....	450.00
Over 2,000 to 2,500 gals.....	750.00
Over 2,500 to 3,000 gals.....	1,200.00
Over 3,000 to 4,000 gals.....	1,500.00
Over 4,000 to 5,000 gals.....	3,000.00

B. FLAMMABLE GASES:

Acetylene, hydrogen, coal gas and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:

Over 5 to 25 gals.....	Php 15.00
Over 25 to 50 gals.....	30.00
Over 50 to 100 gals.....	45.00
Over 100 to 500 gals.....	180.00
Over 500 to 1,000 gals.....	450.00
Over 1,000 to 10,000 gals.....	900.00
Over 10,000 to 50,000 gals.....	1,350.00
Over 50,000 to 100,000 gals.....	2,250.00
Over 100,000 gals.....	2,250.00

C. COMBUSTIBLE SOLIDS

1. Calcium Carbide	Php 33.75
Over 10 to 20 kgs.....	45.00
Over 20 to 50 kgs.....	75.00
Over 50 to 100 kgs.....	150.00
Over 100 to 1,000 kgs.....	375.00
Over 1,000 to 5,000 kgs.....	1,875.00
Over 5,000 to 10,000 kgs.....	2,250.00
Over 10,000 to 50,000 kgs.....	3,375.00
Over 50,000 kgs.....	4,500.00

2. Pyrolytic:

Over 10 to 50 kgs.....	Php 30.00
Over 50 to 100 kgs.....	60.00
Over 100 to 500 kgs.....	150.00
Over 500 to 1,000 kgs.....	225.00
Over 1,000 to 3,000 kgs.....	450.00
Over 3,000 to 10,000 kgs.....	750.00
Over 10,000 kgs.....	1,500.00

3. Matches

Over 25 to 100 kgs.....	Php 30.00
Over 100 to 500 kgs.....	150.00
Over 500 to 1,000 kgs.....	300.00
Over 1,000 to 5,000 kgs.....	1,500.00
Over 5,000 kgs.....	1,500.00

4. Nitrate, phosphorus, bromine, sodium, picric acid and others with hazardous, explosive, corrosive, oxidizing or lachrymatory properties:

Over 5 to 100 kgs.....	Php 30.00
Over 100 to 500 kgs.....	150.00
Over 500 to 1,000 kgs.....	300.00
Over 1,000 to 5,000 kgs.....	1,500.00
Over 5,000 kgs.....	1,500.00

5. Shredded combustible materials such as wood shavings (kayap), waste (setop), steel, calcium and other similar combustible shaving and fine materials:

Over 9 to 100 cu.ft.....	Php 30.00
Over 100 to 500 cu.ft.....	80.00
Over 500 to 1,000 cu.ft.....	135.00
Over 1,000 to 2,500 cu.ft.....	225.00

or receipt of the current year, the difference shall be paid before the business is considered officially settled.

SEC. 117. Payment of Business Taxes.

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

b) In case where a person conducts or operates two or more businesses mentioned in 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 (2) or more of the businesses mentioned in this Ordinance which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

CHAPTER III - PERMIT AND REGULATORY FEES

SEC. 118. Imposition and Levy. — The City hereby imposes reasonable fees and charges on businesses and occupations and on the practice of professions or callings commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

ARTICLE A

MAYOR'S PERMIT FEE

A) MAYOR'S PERMIT FEES — are collected from individuals and corporations for the issuance of permits 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 Manila.

1) Dealers in fermented liquors, distilled spirits and other wines, except for wine house/cellar which shall be based on capitalization:

a) Wholesale dealers of foreign liquors	P2,000.00
b) Retail dealers of foreign liquors	1,000.00
c) Wholesale dealers of domestic liquors	1,500.00
d) Retail dealers of domestic liquors	750.00
e) Wholesale dealers of Vinho liquors	400.00
f) Retail dealers of Vinho liquors	200.00
g) Wholesale dealers of tuba, base and/or lampy	400.00
h) Retail dealers of tuba, base and/or lampy	200.00
i) Wholesale dealers of fermented liquors	1,000.00
j) Retail dealers of fermented liquors	700.00

2) Dealers in Tobacco:

a) Wholesale retail tobacco dealers	600.00
b) Retail retail tobacco dealers	400.00
c) Wholesale tobacco dealers	200.00
d) Retail tobacco dealers	150.00
e) Retail peddlers of tobacco	75.00

3) Owners or operators of amusement places/devices:

a) Night clubs/day clubs	10,000.00
b) Supper clubs, cocktail lounges, bars, disco houses, beer gardens and other similar establishments	8,000.00
c) Cabarets, dance halls, or dancing pavilions	1,500.00
d) Social clubs/Voluntary Associations or organizations	2,000.00
e) Bowling alleys, racetracks and the like	2,000.00
f) Billiard halls, pool halls and the like	2,000.00
g) Steam baths, saunas and the like	2,000.00
h) Billiard halls, pool halls and the like	2,000.00
i) Bowling establishments	5,000.00
j) Circus, carnivals, fun houses and the like	5,000.00
k) Merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, or similar contrivances and side show booths per contrivance or booth	200.00
l) Theaters and cinema houses	6,000.00
m) Amusement places	3,000.00
n) Amusement places	150.00
o) Boxing stadia, auditoriums, gymnasiums, concert halls, or similar halls or establishments	6,000.00
p) Race track establishments	6,000.00
q) Picnicking grounds, per count	200.00
r) Jai-alai and/or coliseum establishments	6,000.00
s) Off-track or off-tenon betting stations, per device	2,000.00
t) Amusement devices, per device	2,000.00
u) On-line Gaming Devices or E-Games per device	500.00
v) Music bougias and sing-along restaurant	4,000.00

4) Financial institutions and/or lending institutions (banks, banks, insurance companies, savings and loan associations, financial and/or lending investors) per establishments:

Main Office	6,000.00
Per branch	3,000.00
Money shops per establishment	2,000.00
5) Dealers in securities, including foreign exchange dealers	3,000.00
6) Educational fee per establishment plan:	3,000.00
Principal Office	3,000.00

1) Exporter	3,000.00
2) Second Hand Car Dealer	4,000.00
3) Dealer of Cars	10,000.00
4) Dealer of Industrial Equipment (machineries)	6,000.00
5) Shipping Companies	10,000.00
6) Travel Agency	6,000.00
7) Bus Company	5,000.00
8) Gasoline Station	5,000.00
9) Fitness Center	5,000.00

34) All other business not specifically mentioned with capital investments as follows:

Less than 2,000.00	10.00
2,000 or more but less than 10,000	20.00
10,000 or more but less than 50,000	30.00
50,000 or more but less than 100,000	45.00
100,000 or more but less than 200,000	75.00
200,000 or more but less than 300,000	100.00
300,000 or more but less than 400,000	120.00
400,000 or more but less than 500,000	150.00
500,000 or more but less than 600,000	180.00
600,000 or more but less than 700,000	200.00
700,000 or more but less than 800,000	250.00
800,000 or more but less than 900,000	300.00
900,000 or more but less than 1,000,000	350.00
1,000,000 or more but less than 1,500,000	400.00
Over 1,500,000	500.00

35) Provided that no permit or license shall be issued for the business of 1st and 2nd class restaurant liquor without the principal business of restaurant.

All occupations or callings subject to periodic inspection, surveillance and/or regulation by the City Mayor, the animal trainer, auctioneer, barber, bartender, beautician, bondman, butcher, caddy (golf), chambermaid, fig driver (cockroach), cook, courier, girl, criminologist, electrician, embroiderer, clubfloor, manager, food checker, forensic expert, hair stylist, handwringing expert, hospital attendant, illegard, machanic, make-up artist, machanic, messenger, messenger, mechanic, photographer (unlicensed), private ballistics expert, sales agent, saleslady, (unlicensed), labor or casual worker, sign-maker, sewer and/or plumber, tax collector, tax assessor, tax collector, similar financial and investment institution, urban planner and other occupations or callings of the same or similar	100.00
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36) In case of application to operate or maintain business other than occupation and practice of any profession or calling, a fee of One Thousand Pesos (P1,000.00), shall be collected as cost of inspection, if the total amount of taxes, fees and charges due is less than One Thousand Pesos (P1,000.00) or the business declared no sales or failed to operate for whatever reason, which should be duly certified by the Barangay Chairman.

ARTICLE B

FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

SEC. 119. Imposition of Fees. All instruments for determining weights and measures in all containers and other related transactions shall be sealed, calibrated and sealed every six (6) months by the official sealer of the City of Manila upon payment of fees required under existing laws.

a) For sealing linear metric measures:	10.00
Not over one meter	20.00
Over one meter	20.00
b) For sealing metric measures of capacity:	10.00
Not over ten liters	20.00
Over ten liters	20.00
c) For sealing metric instruments of weights:	20.00
Weight capacity of not more than 10 kg	30.00
Weight capacity of more than 10 kg but not more than 150 kg	40.00
Weight capacity of more than 150 kg but not more than 300 kg	50.00
Weight capacity of more than 300 kg but not more than 500 kg	100.00
Weight capacity of more than 500 kg but not more than 3,000 kg	100.00
d) For sealing apothecary balance or other balances of precision:	300.00
Per pump	100.00
Per pump (oil dispenser)	100.00
e) For electric meters per meter unit:	50.00
Residential	200.00
Commercial	500.00
Industrial	500.00
Others	100.00

Nitrate, phosphorus, bromine, sodium, picric acid and others with hazardous, explosive, corrosive, oxidizing or acrylnaltery properties:	Over 5,000 kgs.....	1,200.00
4. 5.		
Over 5 to 100 kgs.....	<i>Prp</i> 30.00	
Over 25 to 500 kgs.....		45.00
Over 100 to 1,000 kgs.....		112.50
Over 500 to 1,000 kgs.....		225.00
Over 1,000 to 5,000 kgs.....		337.50
Over 5,000 kgs.....		450.00
5. Shredded combustible materials such as wood shavings (Kusul), waste (stopsis), sisal, cotton and other similar combustible shiving and fine materials:		
Over 3 to 100 cu.ft.....	<i>Prp</i> 30.00	
Over 100 to 1,000 cu.ft.....		45.00
Over 500 to 1,000 cu.ft.....		112.50
Over 1,000 to 2,500 cu.ft.....		225.00
Over 2,500 cu.ft.....		337.50
6. Tar, resin, waxes, copra, rubber coal, bluminous coal and similar combustible materials:		
Over 50 to 100 kgs.....	<i>Prp</i> 33.75	
Over 100 to 1,000 kgs.....		67.50
Over 1,000 to 5,000 kgs.....		135.00
Over 5,000 kgs.....		225.00

SEC. 109. *Caterer's Tax.* — On gross receipts of proprietors and operators of cafés, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, confectioneries or food caterers including clubs and caterers an annual tax on the gross sales or receipts of the preceding calendar year is hereby imposed as follows, from—

1. The sale of food, soft drinks or refreshment at one and one-tenth percent (1.1%);
2. The sale of beer, wines and other liquor or alcoholic beverages at three percent (3%); and
3. The sale of cigarettes and other tobacco products at three percent (3%).

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

SEC. 110. Tax on Real Estate Developers, Dealers and Lessors.— On real estate developers/dealers, lessors or sub-lessors of real estates including acasas,apartments, condominiums, houses for lease, rooms for rent, a tax at the rate of Eighty Two and One Half Percent of One Percent (82.5% of 1%) per annum of the gross receipts for the preceding calendar year is hereby imposed.

SEC. 111. Tax of Privately-Owned Public Markets and Shopping Centers.—There is hereby imposed a tax of two and one-fifth percent (2.2%) of the gross proceeds for the preceding calendar year on owners or operators of privately owned public markets and shopping centers.

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

SEC. 112. Tax on Hotels, Lodging Houses.— There is hereby imposed on all owners or operators of hotels, motels, apartels, pension houses, lodging houses, and similar establishments a tax of Eighty two and One Half percent of One Percent (82.5% of 1%) on the gross receipts during the preceding calendar year derived from occupancy.

SEC. 113. Tax on race tracks.—A tax is hereby imposed on owners and operators of race tracks maintained and operated for the purpose of horse-racing and other games where horses are placed at the rate of fifty percent (55%) of one percent (1%) of the gross receipts for the preceding calendar year. Provided, however, that one percent (1%) of the gross receipts for the preceding calendar year of any licensed off-track betting stations shall pay a tax of one percent (1%) of their gross income for the preceding calendar year, and twenty percent (20%) of one percent (1%) of the capital investment thereof, if newly established. An amusement tax on admission to the said investment pursuant to the Ordinance.

SEC. 114. Tax on Information Technology (IT). - There is hereby imposed a tax of two percent (2%) of the gross receipts for the preceding calendar year on owners and operators of Information Technology (IT) establishments, call centers, IT providers and other similar establishments operating within the City.

[illegible]

ARTICLE L

OTHER TAXES ON BUSINESS

SEC. 116. 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 and one-tenth percent (1.1%) of their gross sales or receipts for the preceding calendar year.

Newly started businesses—All newly started businesses shall pay a tax at the rate of twenty-two percent of One Percent (22% of 1%) of the Capital Investment, unless the tax is specifically imposed under the preceding sections of this Ordinance. **Retirement of Businesses**—A business subject to tax pursuant to the preceding sections shall, upon termination thereof, submit a sworn statement of the gross sales or receipts for the current year. If the tax paid during the year be less than the tax due on said gross sales

not more than 300 kg.	50.000
w/ capacity of more than 300 kg, but not more than 500 kg.	100.000
w/ capacity of more than 500 kg, but not more than 3000 kg.	

d) For solving apothecary balance or other balances of precision,

e) For sealing of gasoline/diesel pumps per pump
per pump (oil dispenser)

1.) For aelectric motors/per molar unit:

Commercial
Industrial
Others

For each and every re-testing and re-sealing of weights and measures instruments (including gasoline and diesel pumps) outside the Office, upon request of the owner, or operator shall be collected for each instrument and pump, - an additional Weights and Measures Fee of Fifty Pesos (P50.00) shall be imposed.

Payment of Fees and Surcharges. The fees herein imposed shall be paid to and collected by the Office of the City Treasurer upon the sealing or licensing of the weights and measures instruments and renewable on or before the anniversary date of the sealing or licensing of the instrument. The seal shall be subject to annual inspection by the City Auditor as an instrument for one year from the date of sealing unless the licensee desires to have the instrument for a longer period. Failure to have the instrument re-weighed and the corresponding fee paid thereafter within the prescribed period shall subject the owner or user to a surcharge of five hundred (500%) per centum of the prescribed fees, which shall no longer be subject to interest.

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

Any person obtaining a practice of buying or selling goods by weights and measures or in furnishing services the value of which is estimated by weight or measure, who has in his possession, without permit, any unstandard scale, balance, weight or measure, which 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 that is not furnished sealed, the licensee thereafter has expired and has not been renewed in due time, shall be punished by a fine of not exceeding Five Hundred (\$500.00) cents or by imprisonment for 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 unbroken, and the instrument is found to be in the same position and condition in which they were placed by the official sealor, and in the same position and condition in which they were placed by the official sealor, 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 instruments shall, if presented for sealing promptly on demand of any authorized sealor 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) cents for the regular fee fixed by law for the sealing of an instrument of the 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 for sealing such instruments.

Alteration or fraudulent use of instrument of weights and measures

- 1) Any person, who, with fraudulent intent, alters any scale or balance, weight 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 punishable by a fine of not less than four hundred (\$400.00) pesos nor more than four thousand (\$4,000.00) pesos or by imprisonment of not less than three (3) months nor more than two (2) years, or both at the discretion of the court.

- 2) Any person who fraudulently takes 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, according to information truly the weight and measure of any article bought or sold by weight or measure thereof, shall be punishable by a fine of not less than four hundred (£400.00) pence nor more than two thousand (£2,000.00) pence or by imprisonment of not less than three (3) months nor more than two (2) years, or both such fine and imprisonment.

ARTICLE C

BUILDING PERMIT AND OTHER ENGINEERING FEES

SEC. 120. The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, mechanical installation and inspection fees and other fees may be prescribed by the Office and National Building Code of the Philippines in the exercise of the City's regulatory powers over public and private buildings and structures shall be governed by the rules and regulations promulgated hereunder.

A. **Building Permit** – No person, firm or corporation including any agency or institutionality of the government shall erect, construct, alter, repair, remodel, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefor from the City Building Official.

B. Building Permit and Related Fees: – Any person or entity who intends to

undertake any activity requiring a building permit except projects undertaken by the government by administration shall pay the corresponding building permit and related fees specified in this Chapter.

C. Filing Fee. - The filing fee for application of a building permit shall be based on the cost of construction of the building or structure applied for:

Up to P50,000.00	50.00
P50,000.00 to P200,000.00	100.00
P200,000.00 to P1,000,000.00	200.00
P1,000,000.00 to P5,000,000.00	300.00
Over P5,000,000.00	500.00

D. Establishment of Line and Grade. - The land or site of the proposed building shall be verified from the property title, its setback, established and grades determined in relation to road lots, property lines and streets as reflected in the land use and zoning plan of the City. For this purpose, the fee for the establishment of line and grade shall be:

I. Establishment of Line and Grade	
1. Advanced Line and Grade for New Construction	
a. All sides, fronting, or abutting streets, easements, rivers and creeks	500.00
a.1 First 10 meters	500.00
a.2 Every meter or a fraction thereof in excess of 10 meters	30.00
b. All other sides (every meter or a fraction thereof)	25.00
c. (a) + (b) equals the total cost, whichever is higher	
d. Minimum Line & Grade for New Construction and for Occupancy	500
d.1 For Occupancy from 1st to 4th floor	500.00
d.2 For High Rise Building (5 story or more)	1,500.00

2. Verification survey on private lots border complaints for every 2,000 sq. m. 300sq. m. and an additional P1,000.00 for every 300 sq. m. thereafter.

II. Verification Fees

- Business Permit
- House Numbering
- Certifications

500.00

III. Pole Location Verification

- Electric Power Lines
- Landline, telephone lines
- Mobile telephone cell sites, transmitters, receivers and other telecommunication devices.
- Cable

500.00/pole

IV. Official Map of the City of Manila

- Black and White
- Colored

200.00
250.00

V. Certified True Copy

- Cadastral Maps
- Plat Maps
- Office Files

500.00

VI. Completed Lot Title Verification/Location Plan for Areas of Lot in sq. m.

- Less than 150 sq. m. 1,000.00
- More than 150 but less than 300 sq. m. 1,500.00
- More than 300 but less than 450 sq. m. 2,000.00
- More than 450 but less than 600 sq. m. 2,500.00
- More than 600 but less than 750 sq. m. 3,000.00
- More than 750 but less than 900 sq. m. 3,500.00
- More than 900 but less than 1,000 sq. m. 4,000.00
- More than 1,000 sq. m. 5,000.00

VII. Securing Building Permit Form

P15,000/set

VIII. All other fees shall be in accordance with P.D. No. 1095 National Building Code of the Philippines (NBCP) 2004. Revised implementing Rules and Regulations (R-IRR) Effective 01 May 2005

E. Schedule of Building Permit Fees - There shall be collected building permit fees for the construction, renovation, alteration of buildings and ancillary structures based on the following classification and schedule:

1. Residential buildings, per sq. m.

Original complete construction up to 20 sq. m.	Exempted
Addition/renovation/alteration up to 20 sq. m.	3.00
Above 20 sq. m. to 50 sq. m.	5.00
Above 50 sq. m. to 100 sq. m.	6.00
Above 100 sq. m. to 150 sq. m.	8.00
Above 150 sq. m.	10.00

2. Commercial and industrial buildings, per sq. m.

Up to 5,000 sq. m.	Exempted
Above 5,000 sq. m. to 50 sq. m.	3.00
Above 50 sq. m. to 50 sq. m.	5.00
Above 50 sq. m. to 100 sq. m.	6.00

such as shower room, locker room and the like

c. Construction of the wall separated from the building per sq. m. or fraction thereof

Provide the minimum fee shall be

d. Construction/erection of towers, cell sites, repeaters and antennae

1. Residential

2. Commercial/Industrial

Up to 10 meters in height

Every meter or a fraction thereof in excess of 10 meters

3. Institutional

Up to 10 meters in height

Every meter or a fraction thereof in excess of 10 meters

4. Commercial/Industrial Storage Sites

Up to 10 meters in height

Every meter or a fraction thereof in excess of 10 meters

5. Construction of smokestacks and chimneys for commercial and industrial use

1. Smokestacks

Up to 10 meters in height measured from the base

Every meter or a fraction thereof in excess of 10 meters

2. Chimneys

Up to 10 meters in height measured from the base

Every meter or a fraction thereof in excess of 10 meters

3. Construction of Commercial/Industrial fixed cranes

per sq. m. or a fraction thereof

h. Construction of industrial lift ladders per cum or a fraction thereof

i. Construction of Reinforced concrete or steel tanks for residential building up to 2 cu. m.

Every cu. m. or fraction thereof in excess of 2 cu. m.

j. Construction of Reinforced concrete or steel tanks for commercial/industrial use

Up to 10 cu. m.

Every cu. m. or fraction thereof in excess of 10 cu. m.

k. Construction of waste treatment tank including sedimentation or chemical treatment tank

l. Construction of Steel tanks for commercial and industrial use

1. Above ground up to 10 cu. m.

Every cu. m. or fraction thereof in excess of 10 cu. m.

2. Underground up to 20 cu. m.

Every cu. m. or fraction thereof in excess of 20 cu. m.

3. Pulleys and reinstallation of commercial/industrial steel tanks

Underground per cu. m. or fraction thereof of excavation

4. Saddle or truss mounted horizontal tanks per cu. m.

5. Rehabilitation of vertical storage tanks shall be considered in new construction

6. Boilers, tanks, platforms, storage and the like

1. Construction of permanent type booths, kiosks, platforms, storage and the like per sq. m. or fraction thereof of floor area

2. Construction of temporary type booths, kiosks, platforms, storage, shed offices, laborers quarters and the like per sq. m. or fraction thereof of floor area

3. Inspection of knockdown type temporary booths

1. Sanitary/Plumbing Permit Fees - The following sanitary/plumbing fees shall be collected for the issuance of sanitary/plumbing permit for the installation, alteration or repair of sanitary plumbing, water supply and drainage systems.

F. Sanitary/Plumbing Permit Fees

1. Installation Fees

a. One unit composed of one water closet, two floor drains, one lavatory, two faucets and one shower head

b. Every fixture in excess of 1 unit

1. Each water closet

2. Each floor drain

3. Each sink

4. Each lavatory

5. Each faucet

6. Each shower head

7. Each step sink

8. Each urinal

9. Each bath tub

10. Each grease trap

11. Each garbage trap

12. Each bidet

13. Each dental chair

14. Each gas fired water heater

and not exceeding 600 volts

Each safety switch, air circuit breaker, oil circuit breaker or vacuum circuit breaker other than motor controlling apparatus, above 50 amperes up to 100 amperes, and not exceeding 600 volts

1. Every 50 amperes or fraction thereof in excess of 100 amperes

g. Every 10,000 amperes or fraction thereof of interrupting capacity of every air circuit breaker, oil circuit breaker or vacuum circuit breaker operating above 600 volts

9. Telecommunications facilities

a. Cell sites (cellular/mobile-wave antennae)

b. Pay phone booth

c. Telephone exchange booster box

10. Vending machines

11. Automatic teller machines

12. Credit card verification machines

13. Photocopy Cash Register

14. Electronic Cash Register

15. Electronic Weighing Machines

16. Each temporary lighting or convenience outlet for celebration, fairs or construction purposes

17. Other electrical apparatus or appliances not otherwise provided for in this section, every KVA or fraction thereof

18. Temporary current connection

a. Temporary current connection permit shall be issued for testing and commissioning purposes only in commercial and/or industrial establishments. Regular fees shall be charged and collected in accordance with the fees prescribed in this item.

b. If no final approval is issued within sixty (60) days, a new wiring permit shall be secured and all corresponding permit shall be paid.

19. Reattachment location plan permit:

a. Approved pole location plan permit, per pole

b. Approved attachment location plan permit, per attachment

20. Miscellaneous fees:

a. Each union, separation, alteration, re-connection or relocation of electric meter

Residential

Commercial/Industrial

Institutional

Issuance of wiring permits

Residential

Commercial/Industrial

Institutional

Mechanical Permit Fees - There shall be collected mechanical permit fees for the installation, alteration or repair of elevator, escalators, conveyors, boilers, pumps, fans, blowers, pressure vessels, furnaces, air conditioning or refrigerating equipment, gas and fuel system and the like

1. HVAC - Heating, Ventilation and Air Conditioning

a. Refrigeration (cold storage) per ton or fraction thereof

b. Ice plants per ton or fraction thereof

c. Package or centralized air conditioning system

Up to 100 tons, per ton

Every ton or fraction thereof above 100 tons

d. Mechanical Ventilation per HP or fraction thereof of blower or fan or motor equivalent

2. Escalators and Moving Walks

Up to 50 linear meters, per linear meter or a fraction thereof

Every linear meter or a fraction thereof in excess of 50 linear meters

3. Elevators per unit

a. Up to 1,000 kg capacity

b. Above 1,000 kg capacity

c. Freight elevators

d. Car Elevators

e. Construction elevators for materials

f. Motor driven dumbwaiters

4. Boilers

a. Up to 10 HP

b. Above 10 HP up to 30 HP

c. Above 30 HP up to 50 HP

d. Above 50 HP up to 70 HP

e. Above 70 HP up to 90 HP

f. Above 90 HP up to 100 HP

g. Every HP in excess of 100HP

5. Pressurized water heaters per unit

6. Water and Sewage Pumps for buildings/structures for commercial/industrial

social and institutional purposes per unit, per HP or fraction thereof

7. Automatic fire extinguishers per sprinkler head

8. Stationary Standby Generating Sets per unit

a. Up to 10 HP

b. Above 10 HP up to 30 HP

c. Above 30 HP up to 50 HP

d. Above 50 HP up to 70 HP

e. Above 70 HP up to 90 HP

f. Above 90 HP up to 100 HP

g. Every HP in excess of 100HP

9. Compressed air, vacuum, industrial grade industrial gases per outlet

10. Other internal combustion engines including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with LTO

Original complete construction up to 20 sq m.	Exempted	
Additional renovation/alteration up to 20 sq m.	3.00	
Above 20 sq m. to 50 sq m.	5.00	
Above 50 sq m. to 100 sq m.	6.00	
Above 100 sq m. to 150 sq m.	8.00	
Above 150 sq m.	10.00	
2. Commercial and industrial buildings, per sq. m.		
Up to 5,000 sq. m.	Exempted	
Above 5,000 sq. m. to 50 sq. m.	3.00	
Above 50 sq. m. to 100 sq. m.	5.00	
Above 100 sq. m. to 150 sq. m.	6.00	
Above 150 sq. m.	8.00	
3. Social, Educational and Institutional buildings per sq. m.		
Up to 5,000 sq. m.	12.00	
Above 5,000 sq. m. up to 6,000 sq. m.	10.00	
Above 6,000 sq. m. up to 7,000 sq. m.	8.00	
4. Agricultural buildings and other structures for the storage of agricultural products		
Up to 20 sq. m.	4.00	
Above 20 sq. m. up to 500 sq. m.	3.00	
Above 500 sq. m. up to 1,000 sq. m.	2.00	
Above 1,000 sq. m. up to 5,000 sq. m.	1.50	
Above 5,000 sq. m. up to 10,000 sq. m.	1.00	
Above 10,000 sq. m.	0.50	
5. Other structures such as garage, carports and all parts of buildings which are open on two or more sides such as balconies, terraces, lanais and the like building of which they are part	50% of the rate of the principal part	
6. Airships, aeriums, zoo structures	In accordance with the rates of agricultural structures	
7. Buildings with height of more than 8 meters, an additional fee in excess of 8 meters per cu. m.	0.50	
8. Alterations/Improvement on Vertical Dimensions of Buildings and Structures Such as facades, exterior and interior walls, shall be assessed in accordance with the following rates		
a. Concrete Bricks or concrete hollow blocks and similar materials	8.00	
b. Others per square meter of vertical area	10.00	
9. Alterations/Improvement on horizontal Dimensions of Buildings and Structures such as ceilings, roofings and roofings, shall be assessed in accordance with the following percentages of the fees prescribed under items 1 to 4 of this Section whichever category applies		
a. Concrete Bricks or concrete hollow blocks and similar materials	50%	
b. Others per square meter of vertical area	30%	
10. Repairs of buildings/structures		
a. Residential, Commercial, Industrial and Institutional Repairs costing up to P30,000	Exempted	
Repairs costing more than 30,000	1% of estimated cost repair	
b. Ancillary Repairs costing up to P30,000	Exempted	
Repairs costing more than 30,000	1/2 of 1% of estimated cost repair	
11. Raising of buildings/structure		
a. assessment of fee for raising any building/structure shall be based on the new usable floor area generated		
b. the fees to be charged shall be as prescribed under items 1 to 4 of the above of this Section which ever category applies		
12. Demolition, Moving of Buildings and/or structures		
a. Demolition fee per sq. m. of area involved	5.00	
b. Moving fee, per sq. m. of area of building/structures to be moved	5.00	
13. Ancillary structures		
a. Bank record vaults per cu. m. or fraction thereof	35.00	
b. Swimming pools	6.00	
Residential per cu. m. or fraction thereof	6.00	
Commercial per cu. m. or fraction thereof	12.00	
Social/Institutional per cu. m. or fraction thereof	12.00	
thered ancillary structures to swimming pool		
2. Each floor drain	4.00	
3. Each sink	4.00	
4. Each lavatory	12.00	
5. Each faucet	7.00	
6. Each shower head	3.00	
7. Each stop sink	12.00	
8. Each urinal	6.00	
9. Each bath tub	12.00	
10. Each garage trap	12.00	
11. Each gas trap	12.00	
12. Each bed	6.00	
13. Each dental cuspidor	6.00	
14. Each gas fixed water heater	6.00	
15. Each drinking fountain	6.00	
16. Each barbed fountain sink	6.00	
17. Each laundry sink	6.00	
18. Each laboratory sink	6.00	
19. Each fixed type sterilizer	3.00	
20. Each kitchen sink	6.00	
21. Each water heater	3.00	
2. Construction of Septic Vault		
a. Residential 100.00	20.00	
b. All other categories	6.00	
Up to 5 cu m of digestion chamber	6.00	
Every cu m or fraction thereof in excess of 5 cu m	6.00	
G. Electrical Permit Fees - the following fees shall be collected to the issuances of electrical permit		
1. Lighting Power System for all Categories		
a. Each switch, lighting and convenience outlet	1.00	
b. Each remote master switch	25.00	
c. Each special purpose outlet of 20 capacity amperes or more	4.00	
d. Each line switch	4.00	
2. Appliances for Commercial, Industrial and Institutional use		
a. Each range or heater up to 1 KW	4.00	
b. Every KW per fraction thereof in excess of 1 KW	1.50	
c. Each refrigerator or freezer	5.00	
d. Each washing machine or dryer	5.00	
e. Each commercially used hair curling apparatus or hair dryer	5.00	
f. Each hand dryer	3.00	
g. Each fixed type electric fan	3.00	
h. Each electric typewriter, computer, cash register or adding machine	3.00	
i. Each electrical exhaust fan	3.00	
j. Each electric bell, annunciator system	6.00	
k. Each electric bell, annunciator system	3.00	
l. Each alarm unit	12.00	
m. Each arc (light) lamp	5.00	
n. Each flasher, beacon light	5.00	
o. Each x-ray equipment, ultrasound, dialysis machine and other medical, dental and optical equipment	30.00	
p. Each battery charging rectifier	15.00	
q. Each electrical welder	6.00	
r. Up to 1 KW/KVA	3.00	
s. Every KW/KVA or fraction thereof in excess of 1 KW/KVA	3.00	
t. Each telephone Switchboard (PBX, PABX, TELEX machine	3.00	
u. Each trunk line	6.00	
v. Each telephone apparatus	3.00	
w. Each intercom master	4.00	
x. Each Slave	2.00	
y. Each Computer	10.00	
z. Each video monitor	10.00	
aa. Each copier, copying machine, fax machine, paper shredder, scanner, printer	10.00	
ab. Each film processing and developing machine	10.00	
ac. Each Picture Projector for Commercial use per unit	100.00	
ad. Term	100.00	
ae. Alarm	150.00	
af. 70 mm	200.00	
ag. TV cameras for commercial/industrial use per unit	50.00	
ah. Motors and connecting apparatus per unit	6.00	
ai. Up to 1/4 HP	8.00	
aj. Above 1/4 HP up to 1 HP	10.00	
ak. Above 1HP up to 15	15.00	
al. Above 5 HP up to 10 HP	25.00	
am. Above 10 HP up to 20 HP	25.00	
an. Every HP in excess of 20 HP	2.00	
ao. Generators (AC or DC) per unit	6.00	
ap. Up to 1 KW	10.00	
aq. Above 1 KW up to 5 KW	20.00	
ar. Above 5 KW up to 10 KW	40.00	
as. Above 10 KW up to 15 KW	2.00	
at. Every KW or fraction thereof in excess of 20 KW	4.00	
au. Each transformer up to 1 KVA	2.00	
av. Every KVA or fraction thereof in excess of 1 KVA up to 2,000 KVA	4,500.00	
aw. Each transformer above 2,000 KVA		
ax. Each safety switch or circuit breaker up to 50 amperes		
7. Automatic fire extinguishers per sprinkler head	3.00	
8. Standby Standby Generating Sets per unit		
a. Up to 10 HP	350.00	
b. Above 10 HP up to 30 HP	500.00	
c. Above 30 HP up to 50 HP	600.00	
d. Above 50 HP up to 70 HP	700.00	
e. Above 70 HP up to 90 HP	800.00	
f. Above 90 HP up to 100 HP	900.00	
g. Every HP in excess of 100HP	4.00	
9. Compressed air, vacuum, industrial and/or industrial gases per outlet	15.00	
10. Other internal combustion engines including cranes, forklifts, loaders, pumps, motors, compressors and the like, not registered with LTO		
a. Up to 10 HP	250.00	
b. Above 10 HP up to 30 HP	300.00	
c. Above 30 HP up to 50 HP	350.00	
d. Above 50 HP up to 70 HP	450.00	
e. Above 70 HP up to 100 HP	500.00	
f. Every HP in excess of 100HP	3.00	
11. Pressure vessels per cu m or fraction thereof	60.00	
12. Other machinery/equipment for commercial/industrial use not elsewhere specified per HP or fraction thereof	60.00	
13. Pneumatic tubes, conveyors, monorails for materials handling per initial meter of fraction thereof	15.00	
14. Inspection, Evaluation and processing of new layout plan	25.00	
15. Annual inspection of layout plan	50.00	
For the first 50 sq m	1.00	
For sq m in excess of 50 sq m.		
J. Fencing Permit Fee - There shall be collected permit fees for the construction of fences, per linear meter as listed below		
1. Fences made of indigenous materials, barbed wire, chicken wire, hog wire 0.50		
2. Fences up to 1.80 meters in height, made of materials other than those mentioned above	3.00	
3. Fences in excess of 1.80 meters in height, made of materials other than those mentioned above	4.00	
K. Sign Permit Fees - There shall be collected sign permit fees for the following		
a. Erection of supports of any signboard, billboard, marquee and the like	150.00	
Up to 4 sq m. of signboard area	30.00	
Every sq m. or fraction thereof in excess of 4 sq m	30.00	
b. Installation of business signs, per sq m of display surface		
1. Neon	35.00	
2. Illuminated	25.00	
3. Painted On	10.00	
4. Multicolor outdoor advertisement	100.00	
5. Others such LED panels, video walls	12.00	
c. Annual renewal fees, per sq m. of display surface or fraction thereof		
1. Neon	35.00	
2. Illuminated	25.00	
3. Painted On	10.00	
4. Multicolor outdoor advertisement	200.00	
5. Others such LED panels, video walls	10.00	
Provided that the minimum fee shall be	50.00	
L. Other Permit Fees - other permit fees shall be collected as follows:		
1. Construction of sidewalks		
a. up to 20 sq m.	40.00	
b. every sq m. of fraction thereof in excess of 20 sq m.	2.00	
2. Paved areas intended for commercial/industrial/institutional use such as parking areas, gasoline station premises, skating rinks, polo courts, tennis and basketball courts and the like, per sq m.	2.00	
3. Use of streets and sidewalks (during construction)		
a. Up to 10sqm of sidewalk, per month or a fraction thereof	300.00	
Every sq m. or fraction thereof in excess of 20sqm per month or fraction thereof	15.00	
b. Erection of scaffolds occupying public areas		
Up to 10 linear meters of frontage per month or a fraction thereof	200.00	
Every linear meter or fraction thereof of frontage in excess of 10 linear meters, per month or a fraction thereof	15.00	
M. Posting of Building Permit Signs - Aside from building and other related permits issued by the City Building Official, there shall be a standard building permit sign of one meter by 60 centimeter (1m x 60cm) in size indicating the nature of activity/project granted to be undertaken, dates of start and completion of the project, owner's name, building permit number, date of issuance of permit, designing architectural engineer, and architectural engineer in charge of the project. The building permit sign shall be posted conspicuously at the project site and shall not be removed during the duration of the project undertaking.		
N. Certificate of Occupancy or Use		
a. No building or structure shall be occupied or used and no change in the existing occupancy or use of a building or structure or portion thereof shall be made until the City Building Official has issued a certificate of occupancy or use thereof. For this purpose, certificate of occupancy shall be		

issued on buildings and structures for human habitation and workplaces, while certificate of use shall be issued on those not classified therein.

b. Upon the completion of the construction, the licensed architect or civil engineer, in charge of construction shall submit the logbook, duly signed and sealed to the City Building Official. He shall also prepare and submit a certificate of completion of the project stating that the construction of the building conforms to the provisions of this Revenue Code and the national Building Code as well as the approved plans and specifications.

c. A certificate of occupancy or use shall be issued by the City Building Official within thirty (30) days after final inspection and substantial completion when it is found that the building of the structure complies with the provisions of this Ordinance and the National Building Code. The City Building Official shall furnish a copy of the certificate of occupancy to use of said building or structure within ten (10) working days after issuance thereof to the City Assessor for tax assessment purposes.

d. The certificate of occupancy or use shall be posted or displayed in a conspicuous place in the premises and shall not be removed except upon order of the City Building Official or the City Mayor.

e. Before the issuance of a certificate of occupancy or use there shall be an order of payment issued by the City Building Official to be collected by the City Treasurer based on the following schedule:

1	Residential Buildings	30.00
a.	Made of traditional indigenous materials	75.00
b.	Costing more than P15,000 up to P50,000	120.00
c.	Costing more than P50,000 up to P100,000	180.00
d.	Costing more than P100,000 up to P150,000	250.00
e.	Costing more than P150,000 up to P250,000	450.00
f.	Costing more than P250,000 up to P500,000	1,000.00
2	Commercial/Industrial Buildings	150.00
a.	Costing not more than 50,000	300.00
b.	Costing more than P50,000 up to P100,000	600.00
c.	Costing more than P100,000 up to P250,000	1,200.00
d.	Costing more than P250,000 up to P500,000	2,000.00
e.	Costing more than P500,000 up to P2,000,000	3,000.00
3	Special and Irregular Buildings	70.00
a.	Costing up to P250,000	200.00
b.	Costing more than P250,000 up to P500,000	400.00
c.	Costing more than P500,000 up to P250,000	800.00
d.	Costing more than P250,000 up to P500,000	1,800.00
e.	Costing more than P500,000 up to P2,000,000	2,500.00
4	Accessory structures	50% of the value of principal building
a.	Garage, carports, balconies, terraces and the like	30.00
b.	Bank and record vaults, per cu m of interior	4.00
c.	Swimming pool per cu m	40.00
d.	Commercial	30.00
e.	Social/Institutional	7.00
f.	Swimming pool shower rooms, locker rooms per unit	20.00
5	Residential	15.00
a.	Residential	5.00
b.	Commercial/Industrial	15.00
c.	Social/Institutional	25.00
d.	Steel tanks per unit	5.00
e.	Residential	15.00
f.	Commercial/Industrial	25.00
6	Under ground	50.00
a.	Commercial/Industrial	40.00
b.	Social/Institutional	25.00
c.	Booths, kiosks, platforms, stages and the like	20.00
d.	Change in use or occupancy per sq. m.	10.00
7	Building Inspection	
a.	All buildings and structure which have been issued certificates of occupancy or use shall be subject to regular inspection prescribed by the City Building	

2. Above 10HP up to 100HP
3. Every HP in excess of 100HP
k. Other internal combustion engines including cranes, forklifts, loaders, pumps, mixers, compressors and the like per unit

1. Up to 10HP
2. Above 10HP up to 30HP
3. Every HP or a fraction thereof above HP

1. Other machinery/equipment for commercial/industrial social and institutional purposes per unit
2. Up to 10HP
3. Above 10HP up to 100HP
4. Every HP in excess of 100HP

m. Pneumatic tubes, conveyors, monorails for materials handling per final meter of fraction thereof
n. Testing/Calibration of pressure gauge per unit
o. Gas meters, each gas meter tested, proved and sealed

1. Up to 10 lights
2. Above 10 lights up to 50 lights
3. Above 50 lights up to 100 lights
4. Above 100 lights

g. Every inspection of mechanical rides used in amusement centers or fairs such as Ferris wheel, merry go round, roller coasters and the like per unit

F. Certification Fees - The amount of one hundred (P100.00) pesos shall be collected from the applicants requesting the issuance of any of the following:

a. Certified true copy of building permit
b. Certified true copy of certificate of occupancy or use
c. Issuance of Certificate of Damage
d. Certified true copy of certificate of damage
e. Certified true copy of electrical certificate
f. Certified true copy of gas meter installation
g. Certified true copy of certificate of operation

Q. Payment of Fees - All building permits and related fees shall be paid to the City Treasurer upon presentation of the order of payment issued by the City Building Official

R. Exemptions from Paying Building Permit Fees - No building permit and related fees shall be collected for the issuance of building permit on government projects undertaken by the City Administration

S. Penal Provisions. It shall be unlawful for any person, firm, or corporation to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use or be done contrary to or in violation of any provision of this Ordinance. Any person, firm, or corporation who willfully violates any provision of this Ordinance shall upon conviction be punished by fine of not more than P100,000 and imprisonment of not less than one month or more than six months or both at the discretion of the court.

T. Applicability of the National Building Code - All technical provisions and penalties provided under Presidential Decree 1096, otherwise known as the National Building Code of the Philippines shall still apply except that the enforcement shall now be lodged with the City of Manila pursuant to the pertinent provisions of RA 7160 and of this Code

U. Permit Fees on Excavation and Drilling
a. A permit to excavate or drill shall be issued by the City Engineer shall be required for any excavation, drilling or digging to be done in public places.

b. Drilling to tap ground water or for soil testing operation with the territorial jurisdiction of The City of Manila shall require a permit from the City Engineer before they can be undertaken.

c. Application for permit to undertake excavations and drilling shall be filed with the City Engineer. The application shall be released within fifteen (15) days after submission of all the requirements

d. The permit to undertake excavations and drilling shall contain among other such conditions as may be necessary to ensure public safety and convenience. All excavations shall be in accordance with the excavation and installation plans approved by the City Engineer.

e. All excavations and drillings shall be subject to the supervision of the City Engineer or his duly authorized representatives to ensure compliance with the installation plans and other condition set forth in the permit.

V. Payment of Fees - The following permit fees shall be collected from all applicants for permit to excavate or drills

1	Processing Fee	500.00
a.	For poles and house connections	400.00
b.	For digging water connections or drilling or wells	300.00
c.	For soil testing operations per bore hole	300.00
d.	For all other excavations	1,000.00
2	Excavation Permit Fee	
a.	Underground utility lines	500.00
b.	For a maximum width of trench of 0.50 meter	500.00

AA. Appropriate Markers And Guards
a. The excavation in public place shall be provided with appropriate markers and safety devices for the travelling vehicles and pedestrians

b. In case of death injury and/or damage caused by the non-completion of such work and for failure of the one undertaking the work to adapt the extraordinary measures for the protection of the general public or violation of any of the terms and conditions of the permit, the permittee/excavator shall assume all liabilities for such death injury or damage arising therefrom. For this purpose the excavator permittee shall be required to procure insurance to answer for third party liability.

BB. Insertion Prohibited. All excavations and digging passing through canals and installations through drainage or sewer pipes are strictly prohibited.

CC. Inspections of Excavation and Digging in Private Roads, Thoroughfares and Passageways. The Office of the City Engineer shall have the authority to inspect all excavations, drillings being undertaken on all private road, thoroughfares, including passageways and sidewalks and to require that restoration of the excavated areas meet the standard specification submitted to and reviewed by the Office of the City Engineer.

DD. Revocation of Permit. Permits issued under this Ordinance may be revoked, cancelled in cases of emergency, when interest so demands or for non-compliance with the conditions of the permit such as but not limited to the following

a. Failure to post excavation permit in conspicuous place
b. Failure to install road signs and barricades
c. Failure to install roadway safety construction devices
d. Non-compliance with the work stoppage order

EE. Posting of Excavation and Drilling Permit Signboard. Every permit to excavate or drill granted shall be accompanied by the signboard. The excavation or drilling permit sign shall be posted in excavation or drilling site during the duration of the excavation or drilling

FF. Fines and penalties. Aside from revocation or cancellation of permit, any person violating the provisions of this Chapter shall be penalized in accordance with the provisions of this Ordinance.

ARTICLE D

PERMIT FEE FOR ZONAL/LOCALITY CLEARANCE

SEC. 121. Collection of Fees for Zoning Permit (Locational Clearance). - The rate of filing, processing and zoning fees for Zoning Permit are as follows:

A. Application Fee/Filing		200.00
1. Zoning Permit/Locational Clearance		2,000.00
2. Motion for Appeals		2,000.00
3. Petition/Request for Reclassification		1,500.00
4. Complaints, except those involving taxpayer		1,000.00
5. Motion for Reconsideration		300.00/visit
6. Inspection of Property		
B. Zoning Fees		
1. Residential		
a. High Density Residential/Mixed Use (R-3/MXD)	3,000sq. m. of TFA	
2. Commercial		
a. Medium Density Comm. Mixed Use (C-2/MXD)	10,000sq. m. of TFA	
b. High Density Comm. Mixed Use (C-3/MXD)	10,000sq. m. of TFA	
c. Yards utilized for commercial purposes	5,000sq. m. of TFA	
3. Industrial		
a. Light Industrial (I-1)	15,000sq. m. of TFA	
b. Medium Industrial (I-2)	20,000sq. m. of TFA	
c. Heavy Industrial (I-3)	25,000sq. m. of TFA	
d. Yards utilized for industrial purposes	10,000sq. m. of TFA	
4. Utility		
a. Building Structure	10,000sq. m. of TFA	
b. Yards utilized for utility purposes	8,000sq. m. of TFA	
5. Institutional		
a. General Institutional (INS-G)	8,000sq. m. of TFA	
b. University Cluster (INS-U)	8,000sq. m. of TFA	
c. Yards utilized for institutional purposes	5,000sq. m. of TFA	
6. General Public Open Space		
a. Parks & Plazas (POS-PP)	5,000sq. m. of TFA	
b. Playgrounds & Sports Fields/Recreation	5,000sq. m. of TFA	
c. Other open		

[illegible]

A. Approval of Subdivision Plan (including Town Houses)	
1. Preliminary Approval and Location Clearance (PALC)	300,000.00, or fraction thereof
2. Preliminary Subdivision Development Plan (PSDP)	1,200,000.00, regardless of density
3. Final Approval & Development Permit	2,400,000.00, regardless of density
4. Additional Fee on Floor Area of houses and building sold with lot	2,400.00 sq. m.
5. Inspection Fee (not applicable for projects already inspected for PALC application)	1,200,000.00, regardless of density
6. Abandonment of Plan	Same as Final Approval & Development Permit
7. Certificate of Registration Processing Fee	2,400.00
8. License to Sell (per saleable lot)	180.00
9. Additional Fee on Floor Area of houses and building sold with lot	12,000.00 sq. m.
10. Inspection Fee	1,200,000.00, regardless of density
11. Application for CRLS with DP issued by LGUs shall be charged inspection fee	
12. Certificate of Completion	180.00
13. Processing Fee	2,400,000.00, regardless of density
14. Extension of Time to Develop	420.00
15. Inspection Fee (affected/unaffected area only)	1,200,000.00, regardless of density

**ARTICLE F
SOCIALIZED HOUSING CHARGES**
SEC. 126. Collection of Fees for Socialized Housing - - The rate of filing, processing and legal fees are as follows:

A. Application/Processing Fees	
1. Application/Processing Fee (for 150 lot applicants in 2014)	P150.00
2. Certificate of Award Fee (150 prospective beneficiaries)	150.00
3. Documentation Fee (for 150 lot applicants)	150.00
4. Inspection/Investigation Fee (for 150 lot applicants)	200.00
5. Transfer of Award	500.00
6. Release of Mortgage (for 115 prospective fully paid awardees)	500.00
7. Consent to Sell	10,000.00
8. Final Deed of Sale (for 115 prospective fully paid awardees)	1,000.00
9. Pretest	P1,000.00
B. Other Charges	
1. Request to Hire a Private Geodetic Engineer (for 20 estates with no approved subdivision plan)	1,000.00
2. Request for Lot Segregation (for 115 prospective fully paid awardees in 2014)	100.00
3. Request for Subdivision Scheme (for 115 prospective fully paid awardees in 2014)	100.00
4. Certification of Exact Area (for 115 prospective fully paid awardees in 2014)	100.00
5. Certification as Awardee (for 115 prospective fully paid awardees in 2014)	100.00
6. Request for Structural Lay-out (for 150 lot applicants in 2014)	100.00
7. Cancellation of Encumbrance	1,000.00
8. Confirmation of Sale	25,000.00
9. Motion for Reconveyance	500.00

**ARTICLE G
REAL PROPERTY ASSESSMENT FEES**

SEC. 127. Real Property Assessment Fees. The rate of real property assessment fees are as follows:

A. Certification Fees	
1. Certification of No Record	100.00
2. Certification of Property Holdings	100.00
3. Certification of No Property Holdings	100.00
4. Certification of Assessed Values	100.00
5. Certification of Different Ownership on the Improvement	100.00
6. Certification of Property Occupied by Shanty	100.00
7. Certification of Property which is still under Construction	100.00
8. Certification of Lot Vacant	100.00
B. Issuance of Certified True Copy of Documents	
1. Tax Maps, per page	600.00
2. Tax Declarations, per copy	100.00
C. Issuance of Certified True Copy of Documents	
1. Request for Transfer of Ownership of Real Property, Consolidation/Segregation of Lots, Correction of Erroneous Entries in the TD, Reassessment, Reclassification due to change in Actual Use and Requests for New Assessment and the like, per copy of TD	150.00

**ARTICLE H
POLLUTERS FEE**

G. Carcass Fabrication/choice meat cuts production. There shall be charged and collected the following fee by the City Treasurer for the use of the City Slaughterhouse facilities/units for meat fabrication and production of choice meat cuts.	
For every kilo of finished products	Php 0.50
H. Entry Fee. Meat of livestock and poultry from animals slaughtered outside the City of Manila whether from domestic or foreign source, meat, fish and products and other livestock and poultry products which are brought into the City for trading, processing, consumption or disposal therein, shall pass through the Veterinary Inspection Board for inspection and shall be required to pay an Entry Fee according to the following rates:	
1. Beef/Cattle	Php 25.00/quar
2. Pork	25.00/head
3. Chevon/goat and the like	0.25/kilo
4. Poultry	0.25/kilo
5. Processed meat	0.25/kilo
6. Fish and other fisheries products	0.25/kilo
7. Eggs	0.25/dozen

1) Landing Fee. Livestock and poultry brought into the City of Manila shall pass through the Veterinary Inspection Board for inspection and shall be charged a landing fee as follows:

1. Large Cattle	Php 20.00/head
2. Small animals	5.00/head
3. Hog	10.00/head
4. Poultry	0.25/head

2) Penalty. Any person or corporation who shall violate any of the above provisions shall be punished upon conviction by final judgment by a fine of one thousand (P1,000.00) but not more than six thousand (P6,000.00) or imprisonment of one month but not more than six months or both upon the discretion of the court. The meat and carcasses, including processed meat, involved shall likewise be confiscated and disposed in accordance with the existing sanitary rules and regulations of the City of Manila.

SEC. 130. Pound and Animal Disease Control Service Fee and Charges.

A. Animals running at large or left in public places shall be impounded by the Manila City Pound, and a corresponding fee prescribed herein for each animal so impounded shall be collected by the City through the Veterinary Inspection Board.	
Impounding Fee:	
1. Large Cattle	Php 500.00/head
2. Small Animals	250.00/head
3. Poultry	50.00/head
2. Substance Feedy	
Large Cattle	50.00/head/day
Dogs, cats and other small Animals	10.00/head/day
Poultry	5.00/head/day
3. Registration/Idog license fee	
Dog	50.00
Surcharge	10.00
B. Disposal Fee. It shall be unlawful for any owner of dead animal to dispose its carcass anywhere. Dead animals shall be turned over to the City Pound for sanitary disposal and a fee prescribed its carcass herein shall be assessed and collected as follows:	
1. Large animal	Php 500.00 / carcass
2. Small animal	100.00 / carcass
3. Poultry	10.00 / carcass
C. Adoption Fee. For unclaimed animals	
For every dog/cat	Php 500.00

SEC. 131. Rate of Fees for Veterinary and Regulated Services of the Veterinary Inspection Board/Office of the City Veterinarian.

A. Hospitalization/Confinement	
Category 1	Php 450.00/day
Category 2	200.00/day
Category 3	600.00/day
Category 4	350.00/day
B. Anesthesia	
Category 1	Php 250.00/day
Category 2	300.00/day
Category 3	100.00
Category 4	150.00
Category 5	150.00
Category 6	150.00
Category 7	150.00
Category 8	150.00
Category 9	150.00
Category 10	150.00
Category 11	150.00
Category 12	150.00
Category 13	150.00
Category 14	150.00
Category 15	150.00
Category 16	150.00
Category 17	150.00
Category 18	150.00
Category 19	150.00
Category 20	150.00
Category 21	150.00
Category 22	150.00
Category 23	150.00
Category 24	150.00
Category 25	150.00
Category 26	150.00
Category 27	150.00
Category 28	150.00
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Category 30	150.00
Category 31	150.00
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Category 34	150.00
Category 35	150.00
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Category 83	150.00
Category 84	150.00
Category 85	150.00
Category 86	150.00
Category 87	150.00
Category 88	150.00
Category 89	150.00
Category 90	150.00
Category 91	150.00
Category 92	150.00
Category 93	150.00
Category 94	150.00
Category 95	150.00
Category 96	150.00
Category 97	150.00
Category 98	150.00
Category 99	150.00
Category 100	150.00

Q. Registration Fee

1. Local meat establishment	Php 2,500.00 per year
a. Meat shop	2,500.00/year
b. Meat cutting plant	2,500.00/year
c. Meat processing plant	2,500.00/year
d. Poultry dressing plant	1,000.00/year
e. Poultry dressing plant	1,000.00/year
f. Location outlet	1,000.00/year

R. Fees for Issuance of License to Meat Handler

Meat Dealer	500.00/year
Butcher/Meat handler/cutler	100.00/year
Meat shop operator	500.00/year
Meat processor	500.00/year
Meat vendor	100.00/year

**ARTICLE I
SPECIAL PERMIT FEE**

SEC. 132. Special Permit Fee. For purposes of this Ordinance, the City shall collect the following fees for holding events written below:

A. Display of fireworks, setting up booths, motorcycle, chemical billboards and any form of advertisements, per day	
1,000.00	
B. Circus of menagerie periods, carnivals, arcade or other parties using banners, floats or musical instruments, public display/available of art collections, cockpits, sports, fireworks examinations, special events, luncheon, conduct of group activities per day	
2,000.00	
C. Street dancing, requiring the closure of major street and routing, per day	
2,000.00	
D. For stage shows or floor fashion shows payable by the operator	
5,000.00	
E. Film shooting on location, per day	
500.00	
F. Benefit BalDance, per day	
500.00	
This is without prejudice to the requirements of other agencies	

**ARTICLE J
MANILA TRI-WHEEL REGULATORY FEE**

SEC. 133. Manila Tri-Wheel Regulatory Fee. The Manila Tri-Wheel Vehicle Ordinance No. 8291 has imposed the following fees:

A. Motorcycle	
1. Registration - Annual Fees (Sec. 14)	P
Application Fee	15.00
Mayor's Permit	200.00
Registration Fee	10.00
Terminal Fee	10.00
License to Operate	50.00
Health Certificate Fee	50.00
Police Clearance	20.00
Occupational Tax	120.00
Sucker	100.00
2. Franchise & Special Fees	
Franchise Fee	1,500.00
Dropping Fee	250.00
Replacement of Lost Franchise or Permit	300.00
3. Other Fees	
MITRO Plate Number	300.00
Impounding Fee	500.00
B. Pedicab	
1. Registration-Annual Fees	P
Application Fee	15.00
Mayor's Permit	150.00
Registration Fee	10.00
Terminal Fee	10.00
License to Operate	10.00
Health Certificate Fee	10.00
Police Clearance	20.00
Occupational Tax	120.00
Sucker	100.00
2. Special Fee	
Replacement of Lost Permit	15.00
3. Other Fees	
MITRO Plate Number	300.00
Impounding Fee	500.00
4. Initial Payment	
Annual Fee	525.00
MITRO Plate Number	300.00
C. Government Utility and Tri-wheel Service Vehicles	
MITRO Plate Number	300.00
Sucker	100.00
Impounding Fee	500.00
D. Penalties	
1. Driving without or using impounded TRO Plate.	P 500.00

7. Certification of Property which is still under Construction	100.00
8. Certification of Lot Vacant	100.00
B. Issuance of Certified True Copy of Documents	
1. Tax Maps, per page	600.00
2. Tax Declarations, per copy	100.00
C. Issuance of Certified True Copy of Documents	
1. Requests for Transfer of Ownership of Real Property	150.00
2. Consolidation/Segregation of Lots	150.00
3. Correction of Errors/Entries in the TD, Reassessment, Reclassification due to change in Actual Use and Requests for New Assessment and the like, per copy of TD	

ARTICLE H

POLLUTER'S FEE

SEC. 128. The rate of Polluter's Fee are as follows:

Size of Area	Rate per Annum
Less than 10 sq.m.	P 1,000.00/sq.m.
Over 10 sq.m. but less than 20 sq.m.	P 1,250.00/sq.m.
Over 20 sq.m. but less than 50 sq.m.	P 1,500.00/sq.m.
Over 50 sq.m.	P 2,000.00/sq.m.

ARTICLE I

SLAUGHTER, INSPECTION AND PERMIT FEES

SEC. 129. For purposes of this Ordinance, the City shall collect the fees written below:

- A) Permit Fee.** Before any animals slaughtered for public or private consumption, a permit therefor shall be secured from the Veterinary Inspection Board, Office of the City Veterinarian, Manila and the corresponding fee shall be collected by the City Treasurer through the Veterinary Inspection Board.
1. Large Cattle Phip 30,000/head
 2. Hogs, goat, sheep and the like 5,000/head
 3. Fowls 1,000/head
- B) Stockyard Fee.** The following fees, per day or a fraction thereof per head, shall be collected for the animals to be slaughtered which are kept and deposited in the stockyard within Veterinary Inspection Board Slaughterhouse Complex, Vitas, Tondo, Manila.
1. Large Cattle Phip 25,000/head/day
 2. Hogs, goat, sheep and the like 5,000/head/day
 3. Fowls 0.25/head/day
- C) Facilities Fee.** There shall be charged and collected the following fees by the Veterinary Inspection Board/Office of the City Veterinarian for the use of the slaughterhouse facilities and utilities in the slaughtering and dressing of livestock and poultry.
- | Category | Rate |
|---------------------------|---------------------|
| 1. Cattle | Phip 50,000/head |
| 2. Pig/small animal | 5,000/head |
| 3. Poultry | 1,000/head |
| 4. Exotic - large animals | 25,000/set |
| 5. Exotic - small animals | 10,000/set |
| 6. Blood | 10,000/can(1 liter) |

Scalation Blanching Fee	Phip
1. Hog	10,000/head/carcass
2. Large animal entrails	10,000/set
3. Ox Hide	20,000/whole hide
4. Ox tail, feet, head skin	25,000/set

D) Inspection Fee

1. **Antel-mortem Inspection Fees.** For the inspection of livestock and poultry prior to slaughtering/dressing to determine the presence of disease or abnormal condition.
- 1.1 Large Cattle Phip 20,000/head
 - 1.2 Small Ruminants 5,000/head
 - 1.3 Hogs 5,000/head
 - 1.4 Goose/Turkey 1,500/head
 - 1.5 Chicken/Duck/Pigeon 0.50/head
2. **Post-mortem Fees.** For the inspection of carcasses and the edible offal of livestock and poultry slaughtered/dressed to detect the presence of lesions and other abnormalities.
- Per kilogram of meat and poultry Phip 25.00

E) Cattle Registration

- 1) Local Phip 10.00
- 2) National 5.00

- F) Refrigeration/Chilling Fee.** There shall be charged and collected the following fees by the City Treasurer on all meats stored in the different chilling/refrigeration room in the City Slaughterhouse at Vitas, Tondo, Manila, for each day or fraction thereof.
1. Chilling

Category 1	Small breed: Shih-tzu, toy, poodle, cat, etc.
Category 2	Large breed: German Shepherd, Labrador, etc.
Category 3	Extra large breed: Great Dane, mastiff, etc.

A) Hospitalization/Confinement

Category 1	First day (flat)	Phip 450.00/day
Category 2	Subsequent days	200.00/day
Category 3	Successful days	600.00/day
Category 4	Unsuccessful days	350.00/day

B) Anesthesia

Category 1	Phip 250.00/day
Category 2	300.00/day
Category 3	100.00
Category 4	150.00
Category 5	200.00

C) Clipping

Category 1	Phip 300.00
Category 2	50.00

D) De-worming

Category 1	Phip 50.00
Category 2	200.00 - 300.00

E) Out-patient treatment

Category 1	200.00
Category 2	350.00

F) Ear Cleaning

Category 1	Phip 150.00
Category 2	300.00

G) Tick and Mite Control

Category 1	Phip 50.00 - 250.00
Category 2	Phip 200.00

H) Bath

Category 1	Phip 150.00
Category 2	300.00

I) Obstetrics

Category 1	Phip 350.00
Category 2	400.00

J) Heart Worm Prevention

Category 1	1,500.00
Category 2	2,500.00

K) Mound Dressing

Category 1	Phip 150.00
Category 2	Phip 120.00

L) Vaccination

Category 1	Phip 350.00
Category 2	50.00

M) Surgery

Category 1	Phip 50.00
Category 2	250.00
Category 3	550.00

N) Euthanasia

Category 1	500.00
Category 2	800.00
Category 3	3,000.00

O) Laboratory Test

Category 1	Phip 500.00
Category 2	200.00
Category 3	90.00
Category 4	120.00
Category 5	130.00
Category 6	100.00
Category 7	80.00
Category 8	100.00
Category 9	50.00
Category 10	50.00
Category 11	200.00
Category 12	50.00

P) Laboratory Examination

Category 1	Phip 50.00/examination
Category 2	50.00/examination
Category 3	50.00/examination

Q) Laboratory Test

Category 1	Phip 90.00
Category 2	120.00
Category 3	130.00
Category 4	100.00
Category 5	80.00
Category 6	100.00
Category 7	50.00
Category 8	50.00
Category 9	200.00
Category 10	50.00

R) Laboratory Examination

Category 1	Phip 50.00/examination
Category 2	50.00/examination
Category 3	50.00/examination

S) Laboratory Test

Category 1	Phip 90.00
Category 2	120.00
Category 3	130.00
Category 4	100.00
Category 5	80.00
Category 6	100.00
Category 7	50.00
Category 8	50.00
Category 9	200.00
Category 10	50.00

T) Laboratory Examination

Category 1	Phip 50.00/examination
Category 2	50.00/examination
Category 3	50.00/examination

U) Laboratory Test

Category 1	Phip 90.00
Category 2	120.00
Category 3	130.00
Category 4	100.00
Category 5	80.00
Category 6	100.00
Category 7	50.00
Category 8	50.00
Category 9	200.00
Category 10	50.00

V) Laboratory Examination

Category 1	Phip 50.00/examination
Category 2	50.00/examination
Category 3	50.00/examination

2. Special Fee	100.00
3. Other Fees	15.00
4. Initial Payment	300.00
5. Annual Fee	500.00
6. Impounding Fee	500.00
7. ATRIO Plate Number	525.00
8. ATRIO Plate Number	300.00
9. Government Utility and Tri-wheel Service Vehicles	300.00
10. Sucker Impounding Fee	100.00
11. Sucker	500.00

CHAPTER IV - SERVICE FEES

ARTICLE A

SECRETARY'S/CERTIFICATION'S FEES

SEC. 134. Secretary's/Certification's Fees. All other Certification Fees not specifically specified in the preceding sections

ARTICLE B

LOCAL CIVIL REGISTRY FEES

SEC. 135. Local Civil Registry Fees. The rate of registration and filing fees are as follows:

- A. Filing and Registration Fees**
1. Foreign Court Decision
 - a. Divorce/Dissolution of Marriage 2,000.00
 - b. Adoption 2,000.00
 - c. Judicial Recognition of Foreign Court Decision/Divorce/Dissolution of Marriage 2,000.00
 2. Legal Instrument Executed Abroad
 - a. Affidavit of Legitimation 500.00
 - b. Affidavit of Admission of Paternity 500.00
 - c. Affidavit of Supplement Report 500.00
 - d. Affidavit under RA 9858 and RA 9255 500.00
 3. Local Court Decision
 - a. Annulment 2,000.00
 - b. Adoption 2,000.00
 - c. Judicial Change of Name/Correction of Entries 500.00
 - d. Judicial Recognition/Acknowledgement 500.00
 - e. Legal Separation 1,000.00
 - f. Guardianship 500.00
 - g. Emancipation of Minor 500.00
 - h. Conversion-Muslim 500.00
 - i. Presumptive Death 1,000.00
 - j. Other Legal Document 500.00
 - k. Pre-Nuptial Agreement 2,000.00
 4. Administrative Services
 - a. Legitimation 200.00
 - b. Admission under RA 9858 200.00
 - c. Acknowledgement/Acknowledgement 200.00
 - d. AUST RA 9858 200.00
 - e. Election of Philippine Citizenship 2,000.00
 - f. Naturalization 2,000.00
 - g. Out-of-Town Delayed registration of Documents 300.00
 - h. Marriage Contract 50.00
 - i. Correction under Memorandum Circular No. 2010-04 (Correction of Geographical and Statistical Portion) 1,000.00
 - j. Supplemental Report 190.00
 - k. Express Fee (release within the day of Birth, Marriage and Death Certificate) 50.00
 5. Administrative Correction under RA 9048/RA 10172
 - a. Clerical (Regular) 1,000.00
 - b. Clerical (Migrant) 500.00
 - c. Change (Regular) 3,000.00
 - d. Change (Migrant) 1,000.00

B. Marriage License Application

C. Annotation

1. Court Decision (Local and Foreign) 100.00
2. Others 50.00

D. Certification

1. Certificate of Registration (Court Decision and Document Executed Abroad) 200.00

2. Certificate of Finality under RA 9048	100.00
3. Certificate of No Record	30.00
4. Certificate of Under process	30.00
5. Transcription (Birth, Marriage and Death)	30.00
6. Authentication	100.00
7. Transmittal Copy	30.00
8. Certification	30.00

E. Certified Photocopy Issuance

1. Birth, Marriage and Death (Local Copy)	50.00
2. Birth, Marriage and Death (Security Paper)	100.00
3. Birth, Marriage and Death (Security Paper w/ Transmittal)	130.00
4. With dorsal or back page	50.00
5. Court Decision and Other Documents	30.00/page
Other Registrable Record	30.00/page

F. Registry Documents

1. If married (0-5 months)	115.00
2. If not married w/ affidavit to use the surname of the father (0-6 months)	145.00
3. If married (7 months to 1 year)	190.00
4. If not married w/ affidavit to use the surname of the father (7 months to 1 year)	290.00
5. Born in hospital, hyphen & triu	190.00
6. Registered Midwife	290.00
7. Born thru Traditional Midwife (T-His)	190.00

G. Delayed Registration of Births

1. If married (0-5 months)	115.00
2. If not married w/ affidavit to use the surname of the father (0-6 months)	145.00
3. If married (7 months to 1 year)	190.00
4. If not married w/ affidavit to use the surname of the father (7 months to 1 year)	290.00
5. Born in hospital, hyphen & triu	190.00
6. Registered Midwife	290.00
7. Born thru Traditional Midwife (T-His)	190.00

H. Foundling

1. Delayed Registration of Marriage and Death	190.00
2. Marriage and Death (out of Town Registration)	300.00

ARTICLE D

POLICE CLEARANCE FEES

SEC. 136. **POLICE CLEARANCE FEES.** The rate of registration and filing are as follows:

A. For employment, scholarship, study grant and other purposes not herein specified	100.00
B. For firearms permit application	500.00
C. For a change of name	200.00
D. For passport or visa application	300.00
E. For application for Filipino citizenship	500.00
F. Other purposes	200.00

ARTICLE E

SANITARY INSPECTION FEES

SEC. 137. **Sanitary Inspection Fee** - Every owner or operator of business, industrial, commercial or agricultural establishments, accessions, building or houses 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. Sanitary Inspection Fee - Every owner or operator of business, industrial, commercial or agricultural establishments, accessions, building or houses 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:	Php 1,000.00
1. Aircraft and water companies	
2. Financial institutions, such as banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers	
3. Main Office	600.00
4. Gasoline service/filling stations	400.00
5. Private Hospitals	1,600.00
6. Medical and dental clinics and animal hospitals	500.00
7. Dwellings and other spaces for lease or rent:	
a. Hotels, motels, apartments, pension inns, drive inns: With 100 to 149 rooms	1,800.00
With 50 to 99 rooms	1,200.00
With 25 to 49 rooms	800.00
With less than 25 rooms	400.00
b. Apartment/owner door	300.00
c. (Accessories) or houses for rent	80.00
d. Dormitories, lodging or boarding houses,	80.00

1. Blood Typing (ABO)

2. Rh Typing	50.00
3. RPR (Rapid Plasma Reaction)	100.00
4. TPHA (Confirmatory for Syphilis)	150.00
5. HSA Ag (for Hepatitis)	200.00
6. Screening for HIV	250.00

B. Blood Chemistry

1. Random blood sugar	80.00
2. Fasting blood sugar	80.00
3. Post prandial blood sugar	80.00
4. Glucose tolerance test	160.00
5. Blood ureic acid	80.00
6. Blood cholesterol	80.00
7. Blood urea nitrogen	100.00
8. Blood creatinine	80.00
9. Total protein	80.00
10. Albumin	40.00
11. Globulin	40.00
12. A/G ratio	40.00
13. Bilirubin I & II (B1B2)	100.00
14. SGOT (AST)	80.00
15. SGPT (ALT)	80.00
16. Tryptase	120.00
17. Alkaline phosphatase	120.00
18. Potassium (K)	250.00
19. Sodium (Na)	250.00
20. Calcium (Ca)	500.00
21. Chloride (Cl)	250.00
22. Cholesterol (Cl)	250.00
23. HDL Cholesterol	120.00

C. Hematology

1. CBC (Complete Blood Count)	60.00
2. Hemoglobin	20.00
3. Hematocrit	20.00
4. RBC (Red Blood Cell) Count	60.00
5. WBC (White Blood Cell) Count	60.00
6. Platelet count	60.00
7. ESR (Erythrocyte Sedimentation Rate)	100.00
8. Bleeding time	40.00
9. Clotting time	40.00
10. Maternal smear	100.00
12. Peripheral Blood Smear	80.00

D. Enteric Bacteriology

1. Culture & sensitivity test	150.00
2. Culture & sensitivity test	300.00
3. Gram staining	50.00
6. KOH (Potassium Hydroxide Smear)	50.00
7. Nole & Throat Swab (for diptheria)	150.00
8. Food Analysis	200.00

E. Cytology

1. Pap's smear	100.00
F. T.B. Bacteriology	
1. Sputum for AFB (direct smear for AFB)	50.00
2. Sputum culture (TB culture)	150.00

G. Clinical Microscopy

1. Routine Urinalysis	50.00
2. Routine Stool Examination	40.00
3. Pregnancy Test	70.00
4. Seminal Analysis (Sperm)	100.00

H. Sanitary Bacteriology

1. Water analysis	
a. Bacteriologic Analysis (Total & Fecal Coliform)	250.00
b. Heterotrophic Plate Count (HPC)	250.00
c. Bacteriologic Analysis (Total & Fecal Coliform) with Heterotrophic Plate Count (HPC)	500.00

DRUG TESTING

1. Urine	250.00
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ARTICLE H

AFFILIATION FEES

SEC. 143. **AFFILIATION FEES.** Affiliation fees are service fees for every person, company, corporation, academic program who wants to be affiliated with the City Government. The following program shall be charged as follows:

A. Clinical Instructor	200.00
B. Dental Hygienist	250.00
C. Dental Students	250.00
D. Medical and Nursing Students	200.00
E. Medical Secretary	100.00
F. Medical Technology - Interns at Phil. for six (6) months	2,500.00
G. Community Work/Training	200.00
H. Midwifery Students - LLC	200.00
I. Nutrition (for entire exposure)	200.00
J. On-the-job Training (OJT)	100.00

1. Banks

a. Commercial Banks (main office)	1,250.00
Every branch thereof	225.00
b. Savings Banks (main office)	1,000.00
Every branch thereof	500.00

2. Savings and Loan Associations, Insurance Companies, Pawnshops:

a. Main Office	650.00
b. Every branch thereof	250.00
3. Financial and/or lending investors establishments, money shops:	
a. Main Office	650.00
b. Authorized dealers in Foreign currencies and stock brokers	250.00
Every branch thereof	500.00

E. Gasoline Service Filling Stations:

1. Having an area of 1,500 sq.m. or more	1,000.00
2. Having an area of more than 1,000 but less than 1,500 sq.m.	800.00
3. Having an area of 1,000 sq.m. or less	500.00
4. Curb pumps and filling stations	300.00

F. Private Hospitals and Medical Clinics with Bed Capacity for:

1. more than 500 persons	2,000.00
2. 301 to 500 persons	1,750.00
3. 151 to 300 persons	1,500.00
4. 101 to 150 persons	1,250.00
5. 76 to 100 persons	1,000.00
6. 51 to 75 persons	750.00
7. 25 to 50 persons	500.00
8. less than 25 persons	250.00
Animal hospitals and others	250.00

G. Hotels, Motels, Apartments, Pension Inns, Drive Inns, Boarding Houses, Lodging Houses, Dormitories, Dwellings and Other Spaces for Lease or Rent:

1. Hotels:	
a. Five star/Double Room:	
1. single bed	40.00
2. double bed	80.00
3. suite	100.00
b. Four star/Double Room:	
1. single bed	30.00
2. double bed	45.00
3. suite	60.00
c. Three star/Double Room:	
1. single bed	25.00
2. double bed	35.00
3. suite	45.00
2. Motels, and Drive-inns per room	60.00
3. Hotels, apartments, pension inns:	
a. With air-conditioning per room:	
1. single bed	30.00
2. double bed	45.00
b. Without air-conditioning per room:	
1. single bed	20.00
2. double bed	25.00
4. Boarding houses, lodging houses, dormitories bed spaces (bed capacity) per bed	50.00

H. Institutions of Learning:

1. Private universities, colleges, schools and educational or vocational institutions based on the total semesteral enrollments as follows:	
a. 50,000 students or more	2,800.00
b. 30,000 or more but less than 50,000 students	1,950.00
c. 20,000 or more but less than 30,000 students	1,500.00
d. 10,000 or more but less than 20,000 students	1,100.00
e. 5,000 or more but less than 10,000 students	800.00
f. 1,000 or more but less than 5,000 students	600.00
g. 300 or more but less than 1,000 students	400.00
h. below 300 students	250.00

I. Liquified Petroleum Gas Dealer:

1. Main Office	1,000.00
2. Dealer	750.00

J. Market Stallholders:

1. Public Markets:	
a. For each stall with 100 or more stallholders	50.00
b. For each stall with less than 100 stallholders	40.00
2. Private Markets:	
a. Each stall	50.00

Stallholders with more than five (5) square meters and/or rendering special services, such as, pawnshops, appliance stores, banks and other similar establishments, shall be excluded under the term stallholders and loved garbage service charges, in accordance with the pertinent provisions herein.

3. Business offices of general contractors (Building Specialty Engineering), manpower service/employment agencies, private detective agencies, advertising agencies with an aggregate area of:

1,000 sq. m. or more	2,250.00
500 or more but less than 1,000 sq. m.	1,650.00
200 or more but less than 500 sq. m.	1,200.00
100 or more but less than 200 sq. m.	750.00
50 or more but less than 100 sq. m.	500.00
25 or more but less than 50 sq. m.	300.00
less than 25 sq. m.	200.00

b. Other contractor/business establishments engaged in rendering services, printers and publishers, Lessors and Sub-Lessors with an aggregate area of:

1,000 sq. m. or more	1,687.50
500 or more but less than 1,000 sq. m.	1,232.50
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, Ropeckers and Retailers with an aggregate area of:

1,000 sq. m. or more	2,500.00
500 or more but less than 1,000 sq. m.	1,800.00
200 or more but less than 500 sq. m.	1,300.00
100 or more but less than 200 sq. m.	1,000.00
50 or more but less than 100 sq. m.	750.00
25 or more but less than 50 sq. m.	500.00
less than 25 sq. m.	300.00
San san store	50.00

Garbage Service Charges for Multiple Businesses: Where two or more kinds of businesses subject to garbage service charges are conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that of the business which has the highest rate, plus twenty-five percent (25%) thereof.

Manufacturers, producers maintaining or operating principal offices, factories and/or sales in the same premises. For purposes of collection of the garbage service charges under the above schedule, manufacturers or producers maintaining their factory and principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rate prescribed above.

In the case of newly started business, the applicable garbage service charge shall be computed proportionately to the quantity charge.

Garbage Service Charges for Residential Units - For residential units with area less than 100 sq. m., an amount of Ten Pesos (P10.00) per month shall be collected for garbage fees and an additional of Ten Pesos (P10.00) per month if excess of 100 sq. m. area. The fees shall be collected together with their real property payments.

CHAPTER V - CITY CHARGES
ARTICLE A
FISHERY RENTALS, FEES AND CHARGES

SEC. 145. **Fishery Rentals, Fees and Charges.**
Rate of Rentals. The rate of fishery rentals within Manila for the grant of exclusive fishery rights to erect fish corals, operate fishponds or oyster beds, or catch "bangus" (Iy or "kaway-kaway" or fry of any other species of fish for propagation, if there are no interested bidders in the public auction, are as follows:

	Per annum
a) Erection of fish corals in the sea:	
Less than 3 meters deep	45.00
3 meters or more but less than 5 meters deep	90.00
5 meters or more but less than 8 meters deep	300.00
8 meters or more but less than 10 meters deep	540.00
10 meters or more but less than 15 meters deep	750.00
15 meters deep or more	1,200.00
b) Operation of fishponds or oyster culture beds, per hectare	5.00
c) Catching of bangus (Iy or kaway-kaway):	
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 8,000 sq. m.	4,500.00
8,000 sq. m. or over	6,000.00
d) 1. Fish corals or fish pens in inland fresh 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 city waters with net, traps or other fishing gears	15.00
3. For the operation of a fishing vessel of (three (3) tons or less)	22.50

a. Towage Fee	2000.00	first kilometer
b. Distance Fee	400.00	per succeeding kilometer
c. Impounding Fee	50.00	per day (1st and 2nd Month)
	80.00	per day (3rd and 4th Month)
	100.00	per day (5th Month)
3. Heavy Vehicles (Bus, 10-wheeler trucks, heavy equipment)		first kilometer
a. Towage Fee	2000.00	per succeeding kilometer
b. Distance Fee	400.00	per day (1st and 2nd Month)
c. Impounding Fee	50.00	per day (3rd and 4th Month)
	80.00	per day (5th Month)

111. Urinating/Defecating/Spitting	500.00
112. Drinking Intoxicating Beverages in Public	200.00
113. Illegal Dumping and Disposal of Garbage while driving or inside a moving vehicle	1,000.00
114. Caravan Pedicab Ord. No. S. 1989	100.00
115. Breach of Franchise Condition	2,500.00
116. Caravan Operators of Cargo & Passenger Vehicle, 2,500.00	impounding
117. Caravan Operators of Tricycle, No CFC/Franchise	2,000.00
118. Disregarding Lane Markings	500.00
119. Illegal Counter Flow	2,000.00 + seminar
120. Illegal Display of Signs	500.00
121. Improper Display of Plates	2,500.00
122. Using Cell phone While Driving	500.00
123. Arranging Discourses of Driver	500.00
124. Exposed Defunct Driver's License	1,000.00 + impounding
125. Allowing Passengers on Top of Vehicle	2,000.00
126. Exposed Registration	1,000.00
127. Violating Vehicular Regulation Scheme	500.00
128. Improper Used of Headlights	2,500.00
129. Caravan operation of an unaccredited towing company	impounding
130. Wheel Clamping (Ordinance 8109)	900.00
131. Attempt to remove wheel clamp	1000.00 plus 1 month imprisonment at Court's discretion

E. TRAFFIC VIOLATION

PENALTIES

1. Any Violation of General Driving Rule	500.00
Driving on Lanes on Thoroughfares	500.00
Driving through Roundabouts and Roundabouts	500.00
Keeping Right of Double Yellow Lanes	500.00
Driving in Bicycle Lanes	500.00
Driving in Reserved Lanes	500.00
Driving Over a Yellow Box	500.00
2. Disobedience to Traffic Control Signals	500.00
3. Disobedience to Signs	500.00
4. Driving Under the Influence of Liquor or Drugs	2,500.00
5. Driving Outside Bicycle Lane	200.00
6. Driving Tricycle on National Road	500.00
7. Driving Without License	1,000.00 + impounding
8. Driving in Sandals/Slippers	150.00
9. Driving through Funeral or other Processions	500.00
10. Discrimination of Passengers/Trip Cutting	1,000.00
11. Erection and Interference with Traffic Control Items	1,000.00
12. Exceeding Gross Weight, Axle and Wheel Load (Overloading)	1,000.00
13. Failure to carry/show/surrender Driver's License 1,000.00 + impounding	
14. Failure to carry/show registration	300.00
15. Following Fire Trucks and other Emergency Vehicles	increase to 1,000.00 because of the gravity of the offense

16. Improper Riding of Bicycle or Tricycle	500.00
17. Improper U-turn	500.00
18. Improper Opening of Doors and Alighting from Vehicles	150.00
19. Improper Use of Horns, Warning Instruments	500.00
20. "Kebab" System	2,500.00 + recommendation of cancellation of franchise
21. Lack of Accessories of Taxicabs	500.00
22. Loads not Properly Secured	500.00
23. Not Giving Way at Intersections	500.00
24. Not Giving Way During Turns	500.00
25. Not Giving Way to or From Parked Vehicles	500.00
26. Not Giving Way to Emergency Vehicles	500.00
27. Not Giving Way to Vehicles while Leaving or Entering a Road	500.00
28. Not Giving Way at Roundabout and Roundabouts	500.00
29. Non-payment of Parking Fees	500.00 + towing fee
30. Not Holding to Handle Bar	Human powered - bicycles, pedicabs - 200.00

31. No Franchise/CFC/PA Carried

Motorized, electric, mopeds - 2000

Motorized, electric, mopeds - 2000

1st Offense	2,000.00
2nd Offense	3,000.00 + one day imprisonment
3rd Offense	4,000.00 + 3 days imprisonment
33. No Franchise Carried	500.00
34. No Designated Signs for Disabled Persons	500.00
35. No ID's Displayed	500.00
36. No Safety Helmet for Motorcyclist (Ordinance 8144)	500.00 (the driver will be the only one to be apprehended)

37. Non-use of Seatbelts	Min of P100 but not to exceed 1,000
1st Offense	Min of P200 but not to exceed 720.00
2nd Offense	Min of P300 but not to exceed 720.00
3rd Offense	Min of P500 but not to exceed 720.00
38. Operating Animal Drawn Carriages, Bicycle and Tricycle Without License	P5000 (eviction of drivers license 1,000.00 (without permit))
39. Conduction of Passengers of Bicycles and Tricycles	500.00
40. No Permit to Move Equipment and/or Load of Excessive Weight, Width or Height	2,500.00 + impounding
41. Out of Service Area (TTL)	1,000.00
42. Out of Service Area (TTL)	1,000.00
43. Operating of Franchise Carrying Services	1,000.00
44. Operating of Franchise Carrying Services	2,000.00
45. Operating of Franchise Carrying Services	2,000.00
46. Operating of Franchise Carrying Services	500.00

47. Other Restrictions

Dependent on the violation committed

Dependent on the violation committed

48. Parking and Waiting in Concluded Areas	400.00
49. Parking and Waiting in Concluded Areas	500.00
50. Parking on Pedestrian Routes and on Any Special Occasion	500.00
51. Parking for Caravan Routes and on Any Special Occasion	400.00
52. Projecting Loads on Passenger Vehicles	150.00
53. Projecting Loads on Passenger Vehicles	500.00
54. Riding Bicycle and Tricycle Without Regular and Permanent Seat	500.00
55. Riding Bicycle and Tricycle Without Regular and Permanent Seat	500.00
56. Access Restriction on Some Roads	2,000.00 + seminar
57. Riding Bicycle More than two Afters	2,500.00

58. Access Restriction on Some Roads	2,000.00 + seminar
59. Access Restriction on Some Roads	2,500.00
60. Access Restriction on Some Roads	500.00

61. Access Restriction on Some Roads	2,000.00 + seminar
62. Access Restriction on Some Roads	2,500.00
63. Access Restriction on Some Roads	500.00

64. Access Restriction on Some Roads	2,000.00 + seminar
65. Access Restriction on Some Roads	2,500.00
66. Access Restriction on Some Roads	500.00

67. Access Restriction on Some Roads	2,000.00 + seminar
68. Access Restriction on Some Roads	2,500.00
69. Access Restriction on Some Roads	500.00

70. Access Restriction on Some Roads	2,000.00 + seminar
71. Access Restriction on Some Roads	2,500.00
72. Access Restriction on Some Roads	500.00

73. Access Restriction on Some Roads	2,000.00 + seminar
74. Access Restriction on Some Roads	2,500.00
75. Access Restriction on Some Roads	500.00

76. Access Restriction on Some Roads	2,000.00 + seminar
77. Access Restriction on Some Roads	2,500.00
78. Access Restriction on Some Roads	500.00

ARTICLE C
HOSPITAL CHARGES

SEC. 147. **Hospital Charges.** - All patients need to undergo social worker classification based on current DOT manual standards and the result will be the basis if the patient can avail discounts.

DISCOUNT SERVICES ON SOCIAL WORKER CLASSIFICATION

A and B:	Manila residents - 10% discount on total cost while Non-Manila residents in full.
C1(MH):	Non-Manila residents in full.
C2(MH):	Manila residents 25% discount on total cost.
C3(MH):	Non-Manila residents 10% discount.
C4(MH):	Manila residents 50% discount on total cost.
C5(MH):	Non-Manila residents 20% discount on total cost.
C6(MH):	Manila residents 75% discount on total cost.
D1:	Manila residents - FREE medical services.
D2:	Manila residents - FREE medical services.
D3:	Manila residents - FREE medical services.

NEW IN-PATIENT BENEFIT SCHEDULE
LEVEL 3 and 4 (HOSPITALS (TERTIARY))

Case A -	Ordinary illness, NED, Abortion, medical managed illness
Case B -	Intensive cases like CS, Cholecystectomy, Appendectomy
Case C -	Catastrophic illness, Orthopedic and Trauma cases
Case D -	Cases such as Diabetes, Cancer treatment, Organ transplant

Benefit Item	A	B	C	D
Nursery Fee	100.00/day	100.00/day	100.00/day	100.00/day
Room and Board (maximum of 45 days per year)	P10 500	P10 500	P10 800	P10 1,100
Drugs and Medicines (per 45 days of confinement)	4,200	14,000	28,000	40,000
Lab tests (per 45 days of confinement)	3,200	10,500	21,000	30,000
Operating Room	For procedures with RVU 30 and below x P101.200	For procedures with RVU 31 to 80 x P101.500	For procedures with RVU 81 to 800 x P101.500	For procedures with RVU 801 and above x P101.500 (Minimum x P103.500)

Professional Fees	A	B	C	D
General Practitioner (Group 1, 5 and 6)	P10 500	P10 500	P10 500	P10 600
General Practitioner (Group 2, 3 and 4)	P10 500	P10 500	P10 500	P10 600
Specialist (Group 2, 3 and 4)	500	600	700	800
Maximum per confinement	2,000	3,000	3,600	6,000

Professional Fees	Case type			
	A	B	C	D
321. Surgery	For RVU 500 and below	For RVU 501 and above	For RVU 501 and above	For RVU 501 and above
General	RVU/PCF 40=PPF 1	40% of surgeon's fee	RVU/PCF 40=PPF 1	40% of surgeon's fee
Practitioner 1st	RVU/PCF 40=PPF 2	48% of surgeon's fee	RVU/PCF 40=PPF 2	48% of surgeon's fee
Practitioner 2nd	RVU/PCF 40=PPF 3	48% of surgeon's fee	RVU/PCF 40=PPF 3	48% of surgeon's fee
Practitioner 3rd	RVU/PCF 40=PPF 4	56% of surgeon's fee	RVU/PCF 40=PPF 4	56% of surgeon's fee
Practitioner 4th	RVU/PCF 40=PPF 5	56% of surgeon's fee	RVU/PCF 40=PPF 5	56% of surgeon's fee
Practitioner 5th	RVU/PCF 40=PPF 6	56% of surgeon's fee	RVU/PCF 40=PPF 6	56% of surgeon's fee
Practitioner 6th	RVU/PCF 40=PPF 7	56% of surgeon's fee	RVU/PCF 40=PPF 7	56% of surgeon's fee
Practitioner 7th	RVU/PCF 40=PPF 8	56% of surgeon's fee	RVU/PCF 40=PPF 8	56% of surgeon's fee
Practitioner 8th	RVU/PCF 40=PPF 9	56% of surgeon's fee	RVU/PCF 40=PPF 9	56% of surgeon's fee
Practitioner 9th	RVU/PCF 40=PPF 10	56% of surgeon's fee	RVU/PCF 40=PPF 10	56% of surgeon's fee
Practitioner 10th	RVU/PCF 40=PPF 11	56% of surgeon's fee	RVU/PCF 40=PPF 11	56% of surgeon's fee
Practitioner 11th	RVU/PCF 40=PPF 12	56% of surgeon's fee	RVU/PCF 40=PPF 12	56% of surgeon's fee
Practitioner 12th	RVU/PCF 40=PPF 13	56% of surgeon's fee	RVU/PCF 40=PPF 13	56% of surgeon's fee
Practitioner 13th	RVU/PCF 40=PPF 14	56% of surgeon's fee	RVU/PCF 40=PPF 14	56% of surgeon's fee
Practitioner 14th	RVU/PCF 40=PPF 15	56% of surgeon's fee	RVU/PCF 40=PPF 15	56% of surgeon's fee
Practitioner 15th	RVU/PCF 40=PPF 16	56% of surgeon's fee	RVU/PCF 40=PPF 16	56% of surgeon's fee
Practitioner 16th	RVU/PCF 40=PPF 17	56% of surgeon's fee	RVU/PCF 40=PPF 17	56% of surgeon's fee
Practitioner 17th	RVU/PCF 40=PPF 18	56% of surgeon's fee	RVU/PCF 40=PPF 18	56% of surgeon's fee
Practitioner 18th	RVU/PCF 40=PPF 19	56% of surgeon's fee	RVU/PCF 40=PPF 19	56% of surgeon's fee
Practitioner 19th	RVU/PCF 40=PPF 20	56% of surgeon's fee	RVU/PCF 40=PPF 20	56% of surgeon's fee
Practitioner 20th	RVU/PCF 40=PPF 21	56% of surgeon's fee	RVU/PCF 40=PPF 21	56% of surgeon's fee
Practitioner 21th	RVU/PCF 40=PPF 22	56% of surgeon's fee	RVU/PCF 40=PPF 22	56% of surgeon's fee
Practitioner 22th	RVU/PCF 40=PPF 23	56% of surgeon's fee	RVU/PCF 40=PPF 23	56% of surgeon's fee
Practitioner 23th	RVU/PCF 40=PPF 24	56% of surgeon's fee	RVU/PCF 40=PPF 24	56% of surgeon's fee
Practitioner 24th	RVU/PCF 40=PPF 25	56% of surgeon's fee	RVU/PCF 40=PPF 25	56% of surgeon's fee
Practitioner 25th	RVU/PCF 40=PPF 26	56% of surgeon's fee	RVU/PCF 40=PPF 26	56% of surgeon's fee
Practitioner 26th	RVU/PCF 40=PPF 27	56% of surgeon's fee	RVU/PCF 40=PPF 27	56% of surgeon's fee
Practitioner 27th	RVU/PCF 40=PPF 28	56% of surgeon's fee	RVU/PCF 40=PPF 28	56% of surgeon's fee
Practitioner 28th	RVU/PCF 40=PPF 29	56% of surgeon's fee	RVU/PCF 40=PPF 29	56% of surgeon's fee
Practitioner 29th	RVU/PCF 40=PPF 30	56% of surgeon's fee	RVU/PCF 40=PPF 30	56% of surgeon's fee
Practitioner 30th	RVU/PCF 40=PPF 31	56% of surgeon's fee	RVU/PCF 40=PPF 31	56% of surgeon's fee
Practitioner 31th	RVU/PCF 40=PPF 32	56% of surgeon's fee	RVU/PCF 40=PPF 32	56% of surgeon's fee
Practitioner 32th	RVU/PCF 40=PPF 33	56% of surgeon's fee	RVU/PCF 40=PPF 33	56% of surgeon's fee
Practitioner 33th	RVU/PCF 40=PPF 34	56% of surgeon's fee	RVU/PCF 40=PPF 34	56% of surgeon's fee
Practitioner 34th	RVU/PCF 40=PPF 35	56% of surgeon's fee	RVU/PCF 40=PPF 35	56% of surgeon's fee
Practitioner 35th	RVU/PCF 40=PPF 36	56% of surgeon's fee	RVU/PCF 40=PPF 36	56% of surgeon's fee
Practitioner 36th	RVU/PCF 40=PPF 37	56% of surgeon's fee	RVU/PCF 40=PPF 37	56% of surgeon's fee
Practitioner 37th	RVU/PCF 40=PPF 38	56% of surgeon's fee	RVU/PCF 40=PPF 38	56% of surgeon's fee
Practitioner 38th	RVU/PCF 40=PPF 39	56% of surgeon's fee	RVU/PCF 40=PPF 39	56% of surgeon's fee
Practitioner 39th	RVU/PCF 40=PPF 40	56% of surgeon's fee	RVU/PCF 40=PPF 40	56% of surgeon's fee
Practitioner 40th	RVU/PCF 40=PPF 41	56% of surgeon's fee	RVU/PCF 40=PPF 41	56% of surgeon's fee
Practitioner 41th	RVU/PCF 40=PPF 42	56% of surgeon's fee	RVU/PCF 40=PPF 42	56% of surgeon's fee
Practitioner 42th	RVU/PCF 40=PPF 43	56% of surgeon's fee	RVU/PCF 40=PPF 43	56% of surgeon's fee
Practitioner 43th	RVU/PCF 40=PPF 44	56% of surgeon's fee	RVU/PCF 40=PPF 44	56% of surgeon's fee
Practitioner 44th	RVU/PCF 40=PPF 45	56% of surgeon's fee	RVU/PCF 40=PPF 45	56% of surgeon's fee
Practitioner 45th	RVU/PCF 40=PPF 46	56% of surgeon's fee	RVU/PCF 40=PPF 46	56% of surgeon's fee
Practitioner 46th	RVU/PCF 40=PPF 47	56% of surgeon's fee	RVU/PCF 40=PPF 47	56% of surgeon's fee
Practitioner 47th	RVU/PCF 40=PPF 48	56% of surgeon's fee	RVU/PCF 40=PPF 48	56% of surgeon's fee
Practitioner 48th	RVU/PCF 40=PPF 49	56% of surgeon's fee	RVU/PCF 40=PPF 49	56% of surgeon's fee
Practitioner 49th	RVU/PCF 40=PPF 50	56% of surgeon's fee	RVU/PCF 40=PPF 50	56% of surgeon's fee
Practitioner 50th	RVU/PCF 40=PPF 51	56% of surgeon's fee	RVU/PCF 40=PPF 51	56% of surgeon's fee
Practitioner 51th	RVU/PCF 40=PPF 52	56% of surgeon's fee	RVU/PCF 40=PPF 52	56% of surgeon's fee
Practitioner 52th	RVU/PCF 40=PPF 53	56% of surgeon's fee	RVU/PCF 40=PPF 53	56% of surgeon's fee
Practitioner 53th	RVU/PCF 40=PPF 54	56% of surgeon's fee	RVU/PCF 40=PPF 54	56% of surgeon's fee
Practitioner 54th	RVU/PCF 40=PPF 55	56% of surgeon's fee	RVU/PCF 40=PPF 55	56% of surgeon's fee
Practitioner 55th	RVU/PCF 40=PPF 56	56% of surgeon's fee	RVU/PCF 40=PPF 56	56% of surgeon's fee
Practitioner 56th	RVU/PCF 40=PPF 57	56% of surgeon's fee	RVU/PCF 40=PPF 57	56% of surgeon's fee
Practitioner 57th	RVU/PCF 40=PPF 58	56% of surgeon's fee	RVU/PCF 40=PPF 58	56% of surgeon's fee
Practitioner 58th	RVU/PCF 40=PPF 59	56% of surgeon's fee	RVU/PCF 40=PPF 59	56% of surgeon's fee
Practitioner 59th	RVU/PCF 40=PPF 60	56% of surgeon's fee	RVU/PCF 40=PPF 60	56% of surgeon's fee
Practitioner 60th	RVU/PCF 40=PPF 61	56% of surgeon's fee	RVU/PCF 40=PPF 61	56% of surgeon's fee
Practitioner 61th	RVU/PCF 40=PPF 62	56% of surgeon's fee	RVU/PCF 40=PPF 62	56% of surgeon's fee
Practitioner 62th	RVU/PCF 40=PPF 63	56% of surgeon's fee	RVU/PCF 40=PPF 63	56% of surgeon's fee
Practitioner 63th	RVU/PCF 40=PPF 64	56% of surgeon's fee	RVU/PCF 40=PPF 64	56% of surgeon's fee
Practitioner 64th	RVU/PCF 40=PPF 65	56% of surgeon's fee	RVU/PCF 40=PPF 65	56% of surgeon's fee
Practitioner 65th	RVU/PCF 40=PPF 66	56% of surgeon's fee	RVU/PCF 40=PPF 66	56% of surgeon's fee
Practitioner 66th	RVU/PCF 40=PPF 67	56% of surgeon's fee	RVU/PCF 40=PPF 67	56% of surgeon's fee
Practitioner 67th	RVU/PCF 40=PPF 68	56% of surgeon's fee	RVU/PCF 40=PPF 68	56% of surgeon's fee
Practitioner 68th	RVU/PCF 40=PPF 69	56% of surgeon's fee	RVU/PCF 40=PPF 69	56% of surgeon's fee
Practitioner 69th	RVU/PCF 40=PPF 70	56% of surgeon's fee	RVU/PCF 40=PPF 70	56% of surgeon's fee
Practitioner 70th	RVU/PCF 40=PPF 71	56% of surgeon's fee	RVU/PCF 40=PPF 71	56% of surgeon's fee
Practitioner 71th	RVU/PCF 40=PPF 72	56% of surgeon's fee	RVU/PCF 40=PPF 72	56% of surgeon's fee
Practitioner 72th	RVU/PCF 40=PPF 73	56% of surgeon's fee	RVU/PCF 40=PPF 73	56% of surgeon's fee
Practitioner 73th	RVU/PCF 40=PPF 74	56% of surgeon's fee	RVU/PCF 40=PPF 74	56% of surgeon's fee
Practitioner 74th	RVU/PCF 40=PPF 75	56% of surgeon's fee	RVU/PCF 40=PPF 75	56% of surgeon's fee
Practitioner 75th	RVU/PCF 40=PPF 76	56% of surgeon's fee	RVU/PCF 40=PPF 76	56% of surgeon's fee
Practitioner 76th	RVU/PCF 40=PPF 77	56% of surgeon's fee	RVU/PCF 40=PPF 77	56% of surgeon's fee
Practitioner 77th	RVU/PCF 40=PPF 78	56% of surgeon's fee	RVU/PCF 40=PPF 78	56% of surgeon's fee
Practitioner 78th	RVU/PCF 40=PPF 79	56% of surgeon's fee	RVU/PCF 40=PPF 79	56% of surgeon's fee
Practitioner 79th	RVU/PCF 40=PPF 80	56% of surgeon's fee	RVU/PCF 40=PPF 80	56% of surgeon's fee
Practitioner 80th	RVU/PCF 40=PPF 81	56% of surgeon's fee	RVU/PCF 40=PPF 81	56% of surgeon's fee
Practitioner 81th	RVU/PCF 40=PPF 82	56% of surgeon's fee	RVU/PCF 40=PPF 82	56% of surgeon's fee
Practitioner 82th	RVU/PCF 40=PPF 83	56% of surgeon's fee	RVU/PCF 40=PPF 83	56% of surgeon's fee
Practitioner 83th	RVU/PCF 40=PPF 84	56% of surgeon's fee	RVU/PCF 40=PPF 84	56% of surgeon's fee
Practitioner 84th	RVU/PCF 40=PPF 85	56% of surgeon's fee	RVU/PCF 40=PPF 85	56% of surgeon's fee
Practitioner 85th	RVU/PCF 40=PPF 86	56% of surgeon's fee	RVU/PCF 40=PPF 86	56% of surgeon's fee
Practitioner 86th	RVU/PCF 40=PPF 87	56% of surgeon's fee	RVU/PCF 40=PPF 87	56% of surgeon's fee
Practitioner 87th	RVU/PCF 40=PPF 88	56% of surgeon's fee	RVU/PCF 40=PPF 88	56% of surgeon's fee
Practitioner 88th	RVU/PCF 40=PPF 89	56% of surgeon's fee	RVU/PCF 40=PPF 89	56% of surgeon's fee
Practitioner 89th	RVU/PCF 40=PPF 90	56% of surgeon's fee	RVU/PCF 40=PPF 90	56% of surgeon's fee
Practitioner 90th	RVU/PCF 40=PPF 91	56% of surgeon's fee	RVU/PCF 40=PPF 91	56% of surgeon's fee
Practitioner 91th	RVU/PCF 40=PPF 92	56% of surgeon's fee	RVU/PCF 40=PPF 92	56% of surgeon's fee
Practitioner 92th	RVU/PCF 40=PPF 93	56% of surgeon's fee	RVU/PCF 40=PPF 93	56% of surgeon's fee
Practitioner 93th	RVU/PCF 40=PPF 94	56% of surgeon's fee	RVU/PCF 40=PPF 94	56% of surgeon's fee
Practitioner 94th	RVU/PCF 40=PPF 95	56% of surgeon's fee	RVU/PCF 40=PPF 95	56% of surgeon's fee
Practitioner 95th	RVU/PCF 40=PPF 96	56% of surgeon's fee	RVU/PCF 40=PPF 96	56% of surgeon's fee
Practitioner 96th	RVU/PCF 40=PPF 97	56% of surgeon's fee	RVU/PCF 40=PPF 97	56% of surgeon's fee
Practitioner 97th	RVU/PCF 40=PPF 98	56% of surgeon's fee	RVU/PCF 40=PPF 98	56% of surgeon's fee
Practitioner 98th	RVU/PCF 40=PPF 99	56% of surgeon's fee	RVU/PCF 40=PPF 99	56% of surgeon's fee
Practitioner 99th	RVU/PCF 40=PPF 100	56% of surgeon's fee	RVU/PCF 40=PPF 100	56% of surgeon's fee
Practitioner 100th	RVU/PCF 40=PPF 101	56% of surgeon's fee	RVU/PCF 40=PPF 101	56% of surgeon's fee
Practitioner 101th	RVU/PCF 40=PPF 102	56% of surgeon's fee	RVU/PCF 40=PPF 102	56% of surgeon's fee
Practitioner 102th	RVU/PCF 40=PPF 103	56% of surgeon's fee	RVU/PCF 40=PPF 103	56% of surgeon's fee
Practitioner 103th	RVU/PCF 40=PPF 104	56% of surgeon's fee	RVU/PCF 40=PPF 104	56% of surgeon's fee
Practitioner 104th	RVU/PCF 40=PPF 105	56% of surgeon's fee	RVU/PCF 40=PPF 105	56% of surgeon's fee
Practitioner 105th	RVU/PCF 40=PPF 106	56% of surgeon's fee	RVU/PCF 40=PPF 106	56% of surgeon's fee
Practitioner 106th	RVU/PCF 40=PPF 107	56% of surgeon's fee	RVU/PCF 40=PPF 107	56% of surgeon's fee
Practitioner 107th	RVU/PCF 40=PPF 108	56% of surgeon's fee	RVU/PCF 40=PPF 108	56% of surgeon's fee
Practitioner 108th	RVU/PCF 40=PPF 109	56% of surgeon's fee	RVU/PCF 40=PPF 109	56% of surgeon's fee
Practitioner 109th	RVU/PCF 40=PPF 110	56% of surgeon's fee	RVU/PCF 40=PPF 110	56% of surgeon's fee
Practitioner 110th	RVU/PCF 40=PPF 111	56% of surgeon's fee	RVU/PCF 40=PPF 111	56% of surgeon's fee
Practitioner 111th	RVU/PCF 40=PPF 112	56% of surgeon's fee	RVU/PCF 40=PPF 112	56% of surgeon's fee
Practitioner 112th	RVU/PCF 40=PPF 113	56% of surgeon's fee	RVU/PCF 40=PPF 113	56% of surgeon's fee
Practitioner 113th	RVU/PCF 40=PPF 114	56% of surgeon's fee	RVU/PCF 40=PPF 114	56% of surgeon's fee
Practitioner 114th	RVU/PCF 40=PPF 115	56% of surgeon's fee	RVU/PCF 40=PPF 115	56% of surgeon's fee
Practitioner 115th	RVU/PCF 40=PPF 116	56% of surgeon's fee	RVU/PCF 40=PPF 116	56% of surgeon's fee
Practitioner 116th	RVU/PCF 40=PPF 117	56% of surgeon's fee	RVU/PCF 40=PPF 117	56% of surgeon's fee
Practitioner 117th	RVU/PCF 40=PPF 118	56% of surgeon's fee	RVU/PCF 40=PPF 118	56% of surgeon's fee
Practitioner 118th	RVU/PCF 40=PPF 119	56% of surgeon's fee	RVU/PCF 40=PPF 119	56% of surgeon's fee
Practitioner 119th	RVU/PCF 40=PPF 120	56% of surgeon's fee	RVU/PCF 40=PPF 120	56% of surgeon's fee
Practitioner 120th	RVU/PCF 40=PPF 121	56% of surgeon's fee	RVU/PCF 40=PPF 121	56% of surgeon's fee
Practitioner 121th	RVU/PCF 40=PPF 122	56% of surgeon's fee	RVU/PCF 40=PPF 122	56% of surgeon's fee
Practitioner 122th	RVU/PCF 40=PPF 123	56% of surgeon's fee	RVU/PCF 40=PPF 123	56% of surgeon's fee
Practitioner 123th	RVU/PCF 40=PPF 124	56% of surgeon's fee	RVU/PCF 40=PPF 124	56% of surgeon's fee
Practitioner 124th	RVU/PCF 40=PPF 125	56% of surgeon's fee	RVU/PCF 40=PPF 125	56% of surgeon's fee
Practitioner 125th	RVU/PCF 40=PPF 126	56% of surgeon's fee	RVU/PCF 40=PPF 126	56% of surgeon's fee
Practitioner 126th	RVU/PCF 40=PPF 127	56% of surgeon's fee	RVU/PCF 40=PPF 127	56% of surgeon's fee
Practitioner 127th	RVU/PCF 40=PPF 128	56% of surgeon's fee	RVU/PCF 40=PPF 128	56% of surgeon's fee
Practitioner 128th	RVU/PCF 40=PPF 129	56% of surgeon's fee	RVU/PCF 40=PPF 129	56% of surgeon's fee
Practitioner 129th	RVU/PCF 40=PPF 130	56% of surgeon's fee	RVU/PCF 40=PPF 130	56% of surgeon's fee
Practitioner 130th	RVU/PCF 40=PPF 131	56% of surgeon's fee	RVU/PCF 40=PPF 131	56% of surgeon's fee
Practitioner 131th	RVU/PCF 40=PPF 132	56% of surgeon's fee	RVU/PCF 40=PPF 132	56% of surgeon's fee
Practitioner 132th	RVU/PCF 40=PPF 133	56% of surgeon's fee	RVU/PCF 40=PPF 133	56% of surgeon's fee
Practitioner 133th	RVU/PCF 40=PPF 134	56% of surgeon's fee	RVU/PCF 40=PPF 134	56% of surgeon's fee
Practitioner 134th	RVU/PCF 40=PPF 135	56% of surgeon's fee	RVU/PCF 40=PPF 135	56% of surgeon's fee
Practitioner 135th	RVU/PCF 40=PPF 136	56% of surgeon's fee	RVU/PCF 40=PPF 136	56% of surgeon's fee
Practitioner 136th	RVU/PCF 40=PPF 137	56% of surgeon's fee	RVU/PCF 40=PPF 137	56% of surgeon's fee
Practitioner 137th	RVU/PCF 40=PPF 138	56% of surgeon's fee	RVU/PCF 40=PPF 138	56% of surgeon's fee
Practitioner 138th	RVU/PCF 40=PPF 139	56% of surgeon's fee	RVU/PCF 40=PPF 139	56% of surgeon's fee
Practitioner 139th	RVU/PCF 40=PPF 140	56% of surgeon's fee	RVU/PCF 40=PPF 140	56% of surgeon's fee
Practitioner 140th	RVU/PCF 40=PPF 141	56% of surgeon's fee	RVU/PCF 40=PPF 141	56% of surgeon's fee
Practitioner 141th	RVU/PCF 40=PPF 142	56% of surgeon's fee	RVU/PCF 40=PPF 142	56% of surgeon's fee
Practitioner 142th	RVU/PCF 40=PPF 143	56% of surgeon's fee	RVU/PCF 40=PPF 143	56% of surgeon's fee
Practitioner 143th	RVU/PCF 40=PPF 144	56% of surgeon's fee	RVU/PCF 40=PPF 144	56% of surgeon's fee
Practitioner 144th	RVU/PCF 40=PPF 145	56% of surgeon's fee	RVU/PCF 40=PPF 145	56% of surgeon's fee
Practitioner 145th	RVU/PCF 40=PPF 146	56% of surgeon's fee	RVU/PCF 40=PPF 146	56% of surgeon's fee
Practitioner 146th	RVU/PCF 40=PPF 147	56% of surgeon's fee	RVU/PCF 40=PPF 147	56% of surgeon's fee
Practitioner 147th	RVU/PCF 40=PPF 148	56% of surgeon's fee	RVU/PCF 40=PPF 148	56% of surgeon's fee
Practitioner 148th	RVU/PCF 40=PPF 149	56% of surgeon's fee	RVU/PCF 40=PPF 149	56% of surgeon's fee
Practitioner 149th	RVU/PCF 40=PPF 150	56% of surgeon's fee	RVU/PCF 40=PPF 150	56% of surgeon's fee
Practitioner 150th	RVU/PCF 40=PPF 151	56% of surgeon's fee	RVU/PCF 40=PPF 151	56% of surgeon's fee
Practitioner 151th	RVU/PCF 40=PPF 152	56% of surgeon's fee	RVU/PCF 40=PPF 152	56% of surgeon's fee
Practitioner 152th	RVU/PCF 40=PPF 153	56% of surgeon's fee	RVU/PCF 40=PPF 153	56% of surgeon's fee
Practitioner 153th	RVU/PCF 40=PPF 154	56% of surgeon's fee	RVU/PCF 40=PPF 154	56% of surgeon's fee
Practitioner 154th	RVU/PCF 40=PPF 155	56% of surgeon's fee	RVU/PCF 40=PPF 155	56% of surgeon's fee
Practitioner 155th	RVU/PCF 40=PPF 156	56%		

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 8,000 sq. m	4,500.00
8,000 sq. m. or more	6,000.00
d) 1. Fish pens or fish pens in inland fresh 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 city waters with nets, traps or other fishing gears	15.00
3. For the operation of a fishing vessel of three (3) tons or less	22.50

ARTICLE B

CHARGES FOR PARKING, TOWING AND TRAFFIC VIOLATIONS

SEC. 146. **Parking, Towing and Traffic Violation Charges.** - Enumerated below are the different parking, towing and traffic violation charges:

A. Overnight Parking Permit (Ordinance 7773 Section 32) - Night Parking (sticker) for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space:	
Night Parking (sticker) for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space:	247.50
a) For cars or jeeps, per quarter	330.00
b) For buses and trucks, per quarter	20,000/day
c) For containerized vans/trucks, per day or fraction thereof	15.00
Each Barangay shall assist the city government in ensuring compliance by car-owning residents with the night parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.	
B. Parking Fees (Ordinance 7988)	
a. Light Vehicles (Car, Jeep, Motorcycle/Pedelec)	P20.00 for the first three hours and 15.00 every hour thereafter
b. Medium Vehicles (Van, Delivery Truck except ten-wheeler truck)	P30.00 for the first three hours and 20.00 every hour thereafter
c. Heavy Vehicles (Bus, 10-wheeler trucks, heavy equipment)	P60.00 for the first three hours and 40.00 every hour thereafter
C. Towing of Stalled Vehicle (Ordinance 8092)	
1. Light Vehicles (Car, Jeep, Motorcycle/Pedelec)	first kilometer 1000.00 per succeeding kilometer per day (1st and 2nd Month) 30.00 per day (3rd and 4th Month) 80.00 per day (5th Month) 100.00
2. Medium Vehicles (Van, Delivery Truck except ten-wheeler truck)	first kilometer 1500.00 per succeeding kilometer per day (1st and 2nd Month) 30.00 per day (3rd and 4th Month) 80.00 per day (5th Month) 100.00
3. Heavy Vehicles (Bus, 10-wheeler trucks, heavy equipment)	first kilometer 1500.00 per succeeding kilometer per day (1st and 2nd Month) 50.00 per day (3rd and 4th Month) 80.00 per day (5th Month) 100.00
D. Towing of Illegally Parked Vehicle (Ordinance 8092)	
1. Light Vehicles (Car, Jeep, Motorcycle/Pedelec)	1500.00 per succeeding kilometer per day (1st and 2nd Month) 50.00 per day (3rd and 4th Month) 80.00 per day (5th Month) 100.00
2. Medium Vehicles (Van, Delivery Truck except ten-wheeler truck)	1500.00 per succeeding kilometer per day (1st and 2nd Month) 50.00 per day (3rd and 4th Month) 80.00 per day (5th Month) 100.00

43. Overcharging of Fare/Contracting Services	1,000.00
44. Obstructing Drivers View or Mechanism	200.00
45. Obstructing Roads by Motor Vehicles Vendors Stalled Vehicles	500.00
46. Obstructing Roads or Sidewalks by Residential or Commercial Establishments	500.00
47. Other Restrictions Depending on the violation committed	400.00
48. Parking and Waiting in Prohibited Areas	500.00
49. Parking Near Grade or Curve	500.00
50. Parking on Parade Routes and on Any Special Occasion	500.00
51. Parking for Certain Prohibited Purposes	400.00
52. Projecting Loads on Passenger Vehicles	150.00
53. Pulling Glass, Sharp Objects on Highway	500.00
54. Riding Bicycle and Tricycle Without Regular and Permanent Seat	400.00
55. Reckless Driving	2,000.00 + seminar
56. Access Restriction on Some Roads	2,500.00
57. Riding Bicycle More than Two Aboard	500.00
58. Refusal to Have Vehicles Weighed and/or to Remove Excess Load	500.00
59. Road Unworthiness of Motor Vehicle	2,500.00 + impounding
60. Stems, Dazzling Lights, Similar Gadgets	2,500.00
61. Street Digging or Road Closing Without Permit	1,000.00
62. Student Driver Permit	2,000.00
63. Unauthorized Driving	400.00
64. Towing of Bicycles	400.00
65. Unauthorized Change of Color/Engine	1,000.00 plus impounding
66. Use of Expired or Fake Unlicensed License Plates, etc.	2,500.00
67. Use of Expired or Fake Unlicensed License Plates, etc.	1,000.00
68. Use of Signaling Devices	500.00
69. Unauthorized Installation/Use of Jalousies, Additional Air-con, Dim-colored Lights, etc.	300.00
70. Unauthorized Vehicle and Lack of Signs	2,500.00 + revocation of Driver's License and Franchise
71. Unauthorized Vehicle and Lack of Signs	2,500.00 + revocation of Driver's License and Franchise
72. Taxi Without Meter/Unlabeled or Tampered Taximeter Seal	1,000.00
73. Tracking Mud onto the Highway	500.00
74. Violation of - No Left Turn, No Right Turn	500.00
75. Violation of One-way Street	500.00
76. Violation of No Entry Sign	2,000.00
77. Violation of No Overlapping Passing Sign	500.00
78. Violation of No Overlapping on Bridge Sign	500.00
79. Violation of Bridge Load Limit	500.00
80. Violation of Keep Right, Keep Left Sign	500.00
81. Violation of Stop Sign	500.00
82. Violation of GiveWay/ Yield Sign	500.00
83. Violation of No U-turn	500.00
84. Violation of Speed Limit	1,000.00
85. Violation of Speed/Rating Contrast	2,000.00 + impounding
1st Offense	suspension for three months
2nd Offense	revocation of driver's license
3rd Offense	2,000.00
86. Violation of Operating Rule on One Way Streets	500.00
87. Violation of Loading and Unloading Zones	500.00
1st Offense	2,000.00
2nd Offense	3,000.00 + one day impounding
3rd Offense	4,000.00 + 3 days impounding
88. Violation in Parking Areas	500.00
89. Violation of Procedures Involving Traffic Accidents	500.00
90. Violation of Non-Compliance with any Section or Article regarding Lighting, Warning Signs, Equipment	500.00
91. Violation of Bridge Load Limit or Limit in the use of Bridge	500.00
92. Violation of Limited Truck Ban	500.00
93. Violation of License Restriction	1,000.00
94. Violation of Driving Over Yellow Box	2,000.00
1st Offense	2,000.00
2nd Offense	3,000.00
3rd Offense	4,000.00 + impounding
96. Violating Pedestrian Crossing	200.00 + Community Service
97. Violating Restrictions on Pedestrian	200.00
98. Violating Restrictions on Animals and Livestock	500.00
99. Tourist Operating a Non-Philippine Drivers License beyond 90 day period	1,500.00
100. Plates Not Firmly Attached and Visible	1,000.00
101. Dirty and Unclean for Plates	200.00
102. Inappropriately Displayed Plates	2,500.00
103. Driving Vehicle Using Expired Driver's License	1,000.00 + impounding
104. Driving Vehicle Using Fake Driver's License	2,000.00 + impounding
105. Driving in a Place not for Traffic	2,000.00
106. No Business and Trade Name	300.00
107. Jaywalking	200.00
1st Offense	300.00
2nd Offense	300.00
3rd Offense	300.00
108. Littering	150.00
1st Offense	300.00
2nd Offense	300.00
3rd Offense	300.00
109. Smoking Ban	1,000.00
1st Offense	2,000.00
2nd Offense	2,000.00
3rd Offense	2,000.00
110. Smoke Batching	2,000.00
1st Offense	3,000.00
2nd Offense	3,000.00
3rd Offense	4,000.00

Professional Fee 32)	Case type			
	A	B	C	D
Surgery	For RVU 500 and below	For RVU 501 and above	For RVU 501 and above	For RVU 501 and above
General	RVU/CF40=PF1	RVU/CF40=PF1	RVU/CF40=PF1	RVU/CF40=PF1
Procedural 1st	RVU/CF48=PF2	RVU/CF48=PF2	RVU/CF48=PF2	RVU/CF48=PF2
with Training 2nd	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3
Ther (groups 2, 3 and 5)	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3
Diplomatic fellow	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3
3rd and (groups 2, 3 and 5)	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3	RVU/CF56=PF3

OPD Consultation Fee (rmb)	¥100.00
OPD Follow-up Consultation	Free
ER Consultation Fee(rmb)	¥200.00

7. LDH	160.00	
a. Sodium (Na)	310.00	
b. Potassium (K)	340.00	
c. Chloride (Cl)	480.00	
d. Total Calcium (Ca)	1,240.00	
e. Ionized Calcium (Ica)	490.00	
f. Urea Nitrogen (BUN)	130.00	
g. Magnesium (Mg)	120.00	
h. Inorganic phosphate	540.00	
i. Total lip	890.00	
k. Iron and TIBC	140.00	
8. Immunology		
a. Thyroid Test		
1) T3	150.00	
2) T4	150.00	
3) TSH	260.00	
4) FT3	260.00	
5) FT4	260.00	
b. Thyroglobulin	1,900.00	
c. Intra PTB	1,100.00	
9. Fertility		
a. FSH/LH	290.00 each	
b. BEH-HCG	340.00	
c. Progesterone	340.00	
10. Hormones		
a. Estradiol	1,240.00	
b. Progesterone	1,200.00	
c. Testosterone	1,000.00	
d. Ferritin	540.00	
11. Tumor Markers		
a. AFP	440.00	
b. CEA	440.00	
c. PSA	790.00	
d. CA 19-9	1,100.00	
e. CA 125	900.00	
f. CA 15-3	1,100.00	
g. CA 72-4	2,900.00	
12. Hepatitis		
a. HBsAg (Screening)	90.00	
b. HBsAg (Confirmatory)	90.00	
c. Anti-HBs (Screening)	90.00	
d. Anti-HBs (Confirmatory)	190.00	
e. HBsAb	240.00	
f. Anti-HBe	240.00	
g. Anti-HBcAb	240.00	
h. Anti-HBcIg	240.00	
i. Anti-HCV	480.00	
j. Anti-HAV/AM	240.00	
k. Anti-HAV/AG	240.00	
l. Hepa A Profile	620.00	
m. Hepa B Profile	870.00	
n. Hepa A & B Profile	1,120.00	
o. Hepa A, B, & C Profile	1,370.00	
13. Serology		
a. TPHA (Screening)	140.00	
b. TPFA (with Titer)	340.00	
c. Typhoid	440.00	
d. Salmonella	945.00	
e. ASO	120.00	
f. ASG	90.00	
g. BFR/AL Ab	360.00	
h. C3 440.00	480.00	
i. ANA (with Titer)	580.00	
j. Dengue (IgM & IgG)	1,100.00	
k. H-Pylori IgM	1,100.00	
l. Rubella IgM	1,100.00	
m. Rubella IgG	2,200.00	
n. Torch Panel	590.00	
14. HIV Testing		
a. HIV (Screening)	190.00	
b. HIV (with Titer)	340.00	
c. HIV (Confirmatory)	840.00	
15. ASG		
a. ASG	790.00	
16. X-Ray		
a. X-ray Chest and Head		
1) Chest PA or Lateral	60.00	
2) Chest AP/PA 11x (female)	200.00	
3) Chest AP/PA 14x (male)	230.00	
4) Chest PA/Lateral	150.00	
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B. Cation balls (per pack)	4.00
C. Surgical gauze (per pack)	10.00
D. Eye pad (per pack)	4.00
E. Oxygen used	10.00/hr
F. Energy for electric fan	20.00
G. Energy for TV per day	30.00
H. Medical Certificate	100.00
I. Ambulance fee, in Manila	100.00
J. Ambulance fee, in Metro Manila	100.00-500.00
K. Stairing	Cost of material (variable)
26. PHYSICAL THERAPY SERVICES:	
Consultation fee	500.00/session
Ultrasound (US)	80.00/20 joints
	P30.00/Successful
Paraffin Wax Bath (PWB)	80.00/session
Infrared Radiation (IRR)	150.00/session
Traction (Cervical/Lumbar)	150.00/session
Treatment	250.00/session
Whirlpool	250.00/session
Acupuncture needles	100.00/session
Professional fee	500.00/session
PACKAGE A: P 200.00 per session	

ARTICLE D

SEC. 148. Digiplex/Excavations and Restoration Charges. An Ordinance requiring road digiplex/excavations and restoration in Manila, hereby adopted and amended an integral part of this Ordinance and the changes and fees therein prescribed hereby imposed, as enumerated hereunder:

a) Restoration cost for the repair of/earthwork roadways: per sq. m.

P 43.00

b) Restoration cost for the repair of gravel/ macadam paved streets: per sq.m. m.

190.00

c) Restoration cost for the repair of combination concrete curbs and culvert: per linear meter

400.00

d) Restoration cost for the repair of concrete sidewalks: per sq.m.

480.00

e) Restoration cost for the repair of asphalt paved street: per sq.m.

520.00

f) Restoration cost for the repair of concrete paved street: per sq.m.

780.00

ARTICLE E

SEC. 149. Development Charge- These are fair-share based fees that will have to collect, or mitigate, the adverse impacts of effects caused by new development such as roads, sewers and waterlines as well as fire stations, transit and some forms park and recreational facilities.

It allows development to pay for itself instead of putting these costs onto people already living in the community. Development charges shall be collected upon the application for building permits. In cases where developers had already secured building permits, the development charges shall be collected upon application for occupancy permit.

A. Residential (Gross Floor Area)

(% of Construction Cost)

Less than 100 sq. m.

Example

100 sq. m. or more but less than 300 sq.m.

150

300 sq. m. or more but less than 500 sq.m.

150

500 sq. m. or more but less than 800 sq. m.

1.50

800 sq. m. or more but less than 1,000 sq. m.

2.00

1,000 sq. m. or more but less than 5,000 sq. m.

2.50

5,000 sq. m. or more but less than 15,000 sq. m.

3.00

15,000 sq. m. or more but less than 20,000 sq. m.

3.50

20,000 sq. m. or more but less than 25,000 sq. m.

4.00

Over 25,000 sq. m.

4.50

B. Non-residential (Gross Floor Area)

Less than 500 sq. m.

Pmp

500 sq. m. or more but less than 800 sq. m.

1.50

800 sq. m. or more but less than 1,000 sq. m.

2.00

1,000 sq. m. or more but less than 5,000 sq. m.

2.50

5,000 sq. m. or more but less than 15,000 sq. m.

3.00

15,000 sq. m. or more but less than 20,000 sq. m.

3.50

20,000 sq. m. or more but less than 25,000 sq. m.

4.00

Over 25,000 sq. m.

4.50

C. Utilities (per linear meter)

Water Pipes

Rate/lyr

1. Water Pipes

Pmp

0.10

2. Sewerage Pipes

0.25

3. Picturium Pipes

0.05

4. Telephone Pipes

0.05

5. Television Cable

0.05

6. Power Cable

0.10

7. Electric and Telephone Post (per post)

20.00

8. Public Telephone (per booth)

5.00

- a) Ambulant, transient or itinerant vendors refers to a vendor or seller who does not permanently occupy a definite place in the market but one who comes either daily or occasionally to sell his or her goods.
- b) Market committee refers to the body whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls or booths in the city market and to certify to the city mayor the result thereof.
- c) Market premises refers to an open space in the compound, part of the market lot consisting of bare ground, not covered by the market ways.
- d) Market rental fees refers to the fee paid to and collected by the City Treasurer for the privilege of using public market facilities.
- e) Market stalls refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- f) Market Section refers to a subdivision of a market, housing one class or group of allied goods, commodities or merchandise.
- g) Public market refers to any place, building or structure of any kind, designated as such by the Sangguniang Panlungsod, except public streets, plazas, parks, and the like.
- h) Stallholder refers to the awardee of a definite space or spaces within a public market that pays rental thereon for the purpose of selling his goods, commodities or services.

SEC. 153. Classification (Resolution No. 41 - A Resolution Revising the Bases for Classification of Public Markets Owned and Operated by the City of Manila)
For the purpose of this ordinance, government owned or operated public markets in the city are hereby classified into:

- Class A - those with an average monthly income of Three Hundred Fifty Thousand Pesos (P350,000.00) or more during the preceding three months.
- Class B - those with an average monthly income of One Hundred Thousand Pesos (P100,000.00) or more but less than Three Hundred Fifty Thousand Pesos (P350,000.00) during the preceding three months.
- Class C - those with an average monthly income of less than One Hundred Thousand Pesos (P100,000.00) during the preceding three months.

Subsequent reclassification may be made on the basis of the preceding three (3) months collection, but not more than once a year.

SEC. 154. Market Sections — For purposes of this ordinance, the public markets of Manila shall be divided into the following sections:

- a) **Fish Section** — refers to the area where only fresh fish, clams, oysters, lobsters, shrimps, seaweeds, and other sea foods or marine products shall be sold.
- b) **Meat, Poultry and Dressed Chicken Section** — refers to the area where only all kinds of meat and other meat products shall be sold provided that meat, pork and dressed chicken shall be separately displayed and properly labeled.
- c) **Vegetable and Fruit Section** — refers to the area where only all kinds of vegetables, fruits, coconuts and root crops such as camote, cassava, gabi, and the like shall be sold.
- d) **Dry Goods and Grocery Section** — refers to the area where only lawfully ready-made dresses and apparel, kitchenware and glassware, school and office supplies, novelties, native products shall be sold.
- e) **Envelopes and Cook Food Section** — refers to the area where only all kinds of cooked/prepared food shall be sold. This includes refreshment parlors, cafeterias and other selling delicacies.
- f) **Groceries Section** — refers to the area where only all kinds of cereals, biscuits, pastries, crackers, butter, cheese, confectionaries, candies, canned or bottled foods, beverages, softdrinks, cigarettes, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, all kinds of cereals, such as rice, corn, mungo and the like, eggs, sausages, starch, smoked fish, dried fish, roll, beefs, soap and other household and food products including firewood and charcoal shall be sold.
- g) **Rice, Corn and other Cereal Section** — refers to the area where purely rice, corn, and other cereals shall be sold.
- h) **Poultry Product Section** — refers to the area where only live chicken, ducks, turkeys, other fowls and birds, suckling or piglets, and the like that shall be sold.
- i) **Flower Shop Section** — refers to the area where only all kinds of garden accessories and implements or tools shall be sold.
- j) **Cool Storage Service Section** — refers to the area where only refrigeration services shall be made available and sale of ice in whatever form shall be conducted.
- k) **Miscellaneous Section** — refers to the area where any other businesses not classified herein shall be allowed.

The numbering, designation, or other forms of identifying the market section shall be the responsibility of the City Treasurer.

SEC. 155. Imposition of Fees — There shall be collected the following market fees:

- A) On stalls, per square meter per day or fraction thereof;

expansion of the lease. The stall shall be declared vacant and subject to adjudication.

- b) Any person occupying space in the market premises without first paying the fee imposed in this article shall pay three times as much as the regular rate for the space occupied.
- c) Any person occupying more space than what he has paid for shall pay the regular rate for such space.

SEC. 159. Market Committee. — There is hereby created a permanent market committee to be composed of the City Mayor/Administrator as Chairman, the City Treasurer, the City Legal Officer, a representative of the Sangguniang Panlungsod and a market vendor's representative, as members. The committee shall have the following duties:

- a) Conduct the drawing of lots, and opening of bids for the adjudication of vacant or newly constructed stalls or booths in the city public market in the presence of the City Auditor or his duly authorized representative.
- b) Adjudicate the transfer of stallholders from one section to another or from one stall to another; and
- c) Recommend measures or actions as may be necessary in the resolution of problems in connection with the occupancy of stalls, booths or spaces in the public market.

SEC. 160. Adjudication of Stall —

- A) **Lease Period** — The contract of lease for a stall shall be for a period of five (5) years, renewable upon its expiration, unless revoked in accordance with the provisions of this article.
- B) **Notice of Vacancy** — A notice of vacant or newly constructed stalls shall be made for period of ten (10) days immediately preceding the date fixed for their award to qualified applicants to apply the public notice that such fixed space is unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall and the bulletin board of the market. The notice of vacancy shall be written on cardboard thick paper or any other suitable material and shall be in the following form:

Notice is hereby given that Stall No. _____ (or pavilion) No. _____ of the market is vacant (or will be vacated) on 20 _____. Any person, 21 years of age or more, not legally incapacitated, desiring to lease this stall, shall file an application therefor, during office hours and before 12:00 o'clock noon of 20 _____, in case there are more than one applicant, the award of the lease of the vacant stall shall be determined thru drawing of lots to be conducted on 20 _____ at 12:00 o'clock noon at the Office of the City Treasurer by the market committee. This stall is found in the section and is intended for the sale of _____.

City Treasurer

An application fee of ten pesos (P10.00) shall be collected from each applicant to cover the necessary expenses and any excess thereof shall form part of the general fund.

SEC. 161. Application for Lease.

- a) The application shall be under oath. It shall be submitted to the office of the City Mayor by the applicant either in person or through his her attorney.
- b) It shall be the duty of the City Mayor to keep a register book showing the names and addresses of all applicants for a stall, the number and description of the stall applied for, the date and hour of the receipt by the Treasurer of each application. It shall also be the duty of the Mayor to acknowledge receipt of the application stating from when the time and date of receipt thereof.
- c) The application shall be substantially in the following form:

Application to Lease Market Stall/Booth

His Honor,
The City Mayor
Manila

Sir:
I hereby apply under the following contract for the lease of market stall/booth no. _____ of _____ market. I am _____ of age.

- Should be above-mentioned stall/booth be leased to me in accordance with rules and regulations, I promise to hold the same under the following conditions:
1. That while I am occupying or leasing the stall/booth for these stall/booths, I shall at all times have my picture and that of my helpers (for those of my helpers) conveniently framed and hung up conspicuously in the stall/booth.
2. I shall keep the stall/booth (or stall/booths) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulation now existing or which may hereafter be promulgated.

G). **Limitation as to Number of Stalls to be Leased** — No person shall be allowed to leased more than one (1) stall in any public city market and it shall be a violation for more than one (1) member of a family consisting of a father, mother, son and daughter, to hold stalls in the same market.

SEC. 163. Responsibility for Market Administration. — The City Mayor shall exercise direct and immediate supervision and control over the city public market and personnel thereof, including those whose duties concern the maintenance upkeep of the market and market premises, in accordance with existing ordinances and other pertinent rules and regulations.

SEC. 164. Market Rules and Regulations. —

- a. Stallholders to Occupy Allotted Stalls or Spaces Only. Stallholders shall not be allowed to occupy stalls or spaces other than those leased to them.
- b. Confinement of Merchandise within Leased Space. All merchandise, trays, boxes, etc. must be confined within the area of the stall. Nothing should be placed beyond the leased space that would cause the narrowing of the walkway or create obstruction which may cause accidents.
- c. Disorganized Stalls. No unnecessary or inappropriate items shall be placed on the top of the canopy or elsewhere in the stall which renders directly appearance to the stall or area.
- d. Construction/Repair of Stalls. No stallholder/person in the city public markets shall construct, repair, renovate and undertake any kind of construction of stalls without first securing a permit from the Market Administrator and approved by the City Engineer. Stalls constructed/ repaired or renovated in violation of this rule may summarily be removed or destroyed by the Administrator or his agents and/or employees.
- e. Permanent Fixtures. Partitions, water connections and electrical wirings shall be maintained exclusively by the Market Administrator Office (MAO). Therefore, stallholders are strictly prohibited from making any change in any way to the said permanent fixtures. Any desire to impose any change in any of the foregoing in connection to one's business must first be reviewed and approved by MAO. Delict in any of the above-mentioned must be reported by the stallholder to MAO for proper action.
- f. Conversion of Stall Booth to Dwelling Place. No stallholder or any other person shall convert the stall/booth or any portion of the market into a temporary or permanent dwelling place. No vendor/stallholder or their helper shall be allowed to stay or spend overnight inside the stall/booth or in any part of the market.
- g. Cooking in Stalls. Cooking inside the stall/booth is strictly prohibited. Likewise, keeping of flammable materials which may cause fire is also prohibited.
- h. Selling, Storing and Dispensing of Intoxicating Drink. No person shall drink, serve or dispense liquor or any intoxicating drink within the premises of the market.
- i. Prohibition on Gambling and Betting. Any form of gambling or betting inside the market premises is strictly prohibited and punishable under the Philippine Gambling laws and other city ordinances.
- j. Selling of goods not stipulated in the contract. Stallholders shall not be allowed to sell goods or products other than those stipulated in the contract. This rule is aimed to protect other stallholders' interest in so far as the diversity of products is concerned.
- k. Peddling, Hawking and Selling. No one shall be allowed to peddle, hawk, offer or display for sale any article in the passageways or aisles used by customers and other persons in the market to avoid unjust competition. The peddling or sale outside the public market site or premises of foodstuff, which easily deteriorate, like fish, meat, chicken is hereby prohibited.
- l. Leases of Stallholders. The City shall not be responsible for any loss or damage which stallholders may incur in the city markets by reasons of fire, theft or other measure. Any merchandise, goods, wares or commodities left in the stalls during closing hours shall be at the risk of the stallholders.
- m. Abandoned Stallholders. Any stall/booth in any city markets which had been closed for thirty (30) consecutive days shall be considered abandoned and the lease to such stall/booth shall be automatically revoked by the Market Committee.
- n. Cleaning of Stalls. Every stall whether in the dry or wet section including signboards must be properly cleaned every end of the day in order to avoid accumulation of dirt and foul odor. The cleaning of market stalls, including the floor spaces thereof and all appurtenances thereto, shall be done by the stallholders and their helpers.
- o. Proper Garbage Disposal. Every stallholder must have garbage bins lined with garbage or plastic bag for each day by the market housekeepers. Segregation must also be observed, separating biodegradable from non-biodegradable garbage and assigning trash bins for each.
- p. Drainage/Canals. There shall be no throwing of any form of garbage or trash in the drainage or canals. This must always be observed to prevent accumulation of dirt which causes clogging/flooding.
- q. Bringing of Animals. Bringing over or keeping of animals (whether domesticated or not) in the stalls or letting them loose in any part of the market is strictly prohibited.
- r. Public Toilets and Washing Facilities. The market is provided with public toilets and adequate washing facilities, in order to maintain cleanliness and sanitation, taking a bath and doing laundry in this facilities is strictly prohibited.
- s. Allotted Parking Spaces for Customers.

the purchasing, designation, or other forms of identifying the market section shall be the responsibility of the City Treasurer.

SEC. 155. Imposition of Fees. - There shall be collected the following market fees:

A) On stalls, per square meter per day or fraction thereof:	Rates Per Sq. Meter Per Day		
	Class A	Class B	Class C
1) Wet Section	15.00	14.00	12.00
a) Fish Section	15.00	14.00	12.00
b) Meat Section	15.00	14.00	12.00
2) Fruits Section	14.00	13.00	11.00
3) Dry Section	14.00	13.00	11.00
a) Groceries	14.00	13.00	11.00
b) Rice, Corn, other cereals, and/or dried/salted fish	14.00	13.00	11.00
c) General Merchandise glassware, chinaware, tableware and home appliances	14.00	13.00	11.00
4) Vegetables Section	14.00	13.00	11.00
5) Eatables and Food Section	14.00	13.00	11.00
6) Flower Section	14.00	13.00	11.00
7) Special Shops	14.00	13.00	11.00
8) Market fees but shall pay rental fees for occupancy thereof	50.00	50.00	50.00

Trucks or other conveyances, whether hired or not parked within the fifty (50) meter radius from the border of the market and disposing, discharging or advertising product/merchandise therein shall also pay the following:

Kind of Conveyances	Rate Per Entry
Truck (regardless of load)	50.00
Truck (regardless of load)	100.00

Provided, that for better located stalls, such as those front stalls facing the market periphery of streets and corner stalls, there shall be added to the above prescribed fees the following:

- 1) Front corner stall 25% of the rates imposed
- 2) Front stalls 15% of the rates imposed
- 3) Inside corner stalls 10% of the rates imposed
- 4) On occupants of the market premises, P10.00
- 5) Not occupying stalls, per day or fraction thereof, per square meter or fraction thereof.

C) Fees for ambulant vendors. - Market fees for the occupancy of market premises by ambulant vendors shall be the same as those prescribed in paragraph 4 hereof, but shall be reduced by fifty percent (50%) per square meter per day for stalls occupying a fraction thereof which may be paid for by said vendors on a monthly basis at his option with the daily rate computed based on a thirty (30) day month factor. They shall be limited to the areas not earmarked and utilized for passageway and/or entrance to the market building.

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid its entrance fee (these not mentioned are subject to the entrance fee).

Duly licensed suppliers or distributors of goods, commodities or general merchandise or permanent occupants of market stalls, booths, kiosks, or other spaces as well as the same occupants when they bring in goods, commodities or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market fees herein authorized.

SEC. 156. Time and Manner of Payment

- a) For stalls - The fee for the rental of market stalls shall be paid to the City Treasurer or his duly authorized representatives within the first twenty (20) days of each month. In case of a new lease, the rental due for the month in which the lease starts, shall be paid before occupancy of the stall.
- b) For occupancy of market premises - The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the market premises.

SEC. 157. Issuance of Official Receipts and Cash Tickets. - The City Treasurer or his duly authorized representatives shall issue an Official Receipts as evidence of payment of market fees of stalls. A cash ticket shall be issued to an occupant of the market premises of stalls and his name shall be written on the back thereof. The cash ticket shall contain only the person buying the same and shall be good only for the space of the market premises to which he is assigned. If a vendor disposes the merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sells the same merchandise, even if such sale is done in the same place occupied by the previous vendor.

The cash tickets issued shall be torn in half, one-half to be given to the space occupant, or vendor and the other half to be retained by the market collector who shall deliver the same to the City Treasurer for counter-checking against his record of cash tickets issued by him for that day.

SEC. 158. Surcharge for Late or Non-payment of Fees.

- a) The lessee of a stall, who fails to pay the monthly rental fee within the time prescribed, shall pay a surcharge of twenty five percent (25%) of the total rental due. Failure to pay the rental fee for six (6) consecutive months shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rentals at the

1. That while I am occupying or leasing this stall/booth (for these stall/booths), I shall at all times have my name and that of my heirs (or those of my heirs) conveniently formed and hung up conspicuously in the stall/booth.
2. I shall keep the stall/booth (or stall/booths) at all times in good sanitary condition and comply strictly with all sanitary and market rules and regulation now existing or which may hereafter be promulgated.
3. I shall pay the corresponding rent for the stall/booth (or stall/booths) or the fee for the stall/booth (or stall/booths) in the same manner prescribed by existing ordinances.
4. The business to be conducted in the stall/booth shall belong exclusively to me.
5. In case I employ helpers, I shall nevertheless personally conduct my business and be present at the stall/booth, I shall personally really the market authorities of my absence, giving my reason or reasons therefore.
6. I shall not sell or transfer my privilege to the stall/booth or otherwise permit another person to conduct business therein.
7. Any violation on my part or on the part of my helpers of the foregoing conditions shall be sufficient cause for market authorities to cancel this contract.

I, _____ do hereby state that I am the person who signed the foregoing application, that I have read the same, and that the contents thereof are true to the best of my own knowledge.

Subscribed and sworn to before me in the City of Manila, Philippines, this _____ of _____ 20____ Applicant affiant exhibiting to me his/her Community Tax No. _____ issued on _____ Philippines.

_____ Official Title

SEC. 162. Lease of Public Market Stalls. - Applicants who are Filipino citizens shall have preference in the lease of public market stalls. If on the last day set for filing applications, there is no application from a Filipino citizen, the posting of the notice of vacancy prescribed above shall be repeated for another ten-day period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be leased to any alien applicant who files his application first. If there are several alien applicants, the adjudication of the stall shall be made thru drawing of lots to be conducted by the Market Committee.

In case there is only one Filipino applicant, the stall applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall shall be made thru drawing of lots to be conducted by the market committee on the date and hour specified in the notice. The result of the drawing of lots shall be reported immediately by the committee to the City Treasurer concerned for appropriate action.

The successful applicant shall furnish the City Mayor two (2) copies of his/her picture immediately after the award of the lease. It shall be the duty of the Mayor to affix one (1) copy of the picture to the application and the other copy to the record card.

A) Vacancy of Stall/Booth. - If for any reason, a stallholder or lessee discontinue or is required to discontinue his business before his lease contract expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.

B) Establishing and Subdividing. - A market stallholder who enters into business partnership with any party after he acquires the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall. In case of death of any legal heir or child of such stallholder to continue in his business, the surviving partners may be authorized to continue occupying the stall for a period not exceeding sixty (60) days to occupy a new stall under the provisions hereof; if the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall concerned. If he or she applies for it.

C) Lessee to Personally Administer the Stall. - Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or stalls. He may employ helpers who could be citizens of the Philippines, including but not limited to his spouse, parents and children who are actually living with him and who are not disqualified under the provisions hereof. The persons to be employed as helpers shall under no circumstances, be person with whom the stallholder has any commercial relation or transaction.

D) Damages. - Sub-lease of Stall. - No assignee of a lease of Market Stall shall sub-lease the same nor shall any privileged acquired be sold. A person other than the stallholder, his registered partner or helper found in the latter's stall is prima facie evidence of sub-letting and shall subject the stallholder to outright revocation of the lease by the Market Committee.

E) Death of Lessee. - If an adjudicated regular stallholder dies, or becomes physically incapacitated permanently for work, the surviving spouse, if living together, may succeed said adjudicated stallholder to the occupancy of the stall after the death of the deceased. However, if the stallholder leaves no spouse, or the spouse left is physically incapacitated, the eldest legitimate son or daughter, as the case may be upon whom devolves the support of the family of the deceased or incapacitated stallholder shall be the one next in line to succeed said stallholder. PROVIDED, HOWEVER, that in case of succession, such spouse, son, daughter is a citizen of the Philippines or not otherwise disqualified to apply for such stall.

F) Elected Stallholders Disqualified to Lease Stalls. - Should a stallholder be elected from his stall for a cause as provided by this ordinance, and his immediate family members shall be disqualified from again leasing said stall or any other stall in any public market of the city.

9. Bringing of Animals - Bringing over or keeping of animals (whether domesticated or not) in the stalls or letting them loose in any part of the market is strictly prohibited.
- Public Toilets and Washing Facilities - The market is provided with public toilets and adequate washing facilities. In case no public facilities are available, customers should not be used by stallholders for parking of their vehicles and for pick-up or delivery of their merchandise. Delivery bay designed for such purpose will be accordingly provided.

CHAPTER VI - COMMUNITY TAX

SEC. 163. Individuals Liable to Community Tax. - Every inhabitant of Manila, 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 during any calendar year, or who is engaged in business or occupation, or who 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 a 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 earnings derived by them.

SEC. 166. Juridical Persons 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 Manila shall pay an annual community tax of Five Hundred pesos (P500.00) and an 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 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 roll of the city - Two pesos (P2.00); and
- (2) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from business during the preceding year - two pesos (P2.00).

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

SEC. 167. Exemptions. - The following are exempt from the community tax:

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

SEC. 168. Time for Payment; Penalties for Delinquency.

A) The community tax shall accrue on the first 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 of age on the day of the community tax on the day he reaches such age or upon the day of exemption ends. However, if a person 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.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first day of July of any year, or who cease to oblige to an exempt class on or after the same date, shall not be subject to the community tax for that year.

B) 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 after June shall be liable for the community tax for the year following their establishment 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 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 due date until it is paid.

SEC. 169. 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 upon payment of One peso (P1.00).

SECTION 170. 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 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 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) The City Treasurer shall designate the Barangay Treasurer to collect the community tax in their respective jurisdictions. Provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

C) The proceeds of the community tax actually and directly collected by the city or municipal treasurer shall accrue entirely to the general fund of the city or

municipality concerned. 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; and
- (2) Fifty percent (50%) shall accrue to the barangay where the tax is collected

SEC. 171. Presentation of Community Tax Certificate — on the following occasions, the community tax certificate is required to be presented:

- (1) 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 money from any public fund, transacts other official business, or receives any salary or wage from any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received, it shall be the duty of the public official with whom such transaction is made or business done 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.
- (2) 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; and
- (3) 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 of April each year, in which case the certificate issued for the preceding year shall suffice.

SEC. 172. Authority to Deputize Barangay Treasurers — The City Treasurer is hereby authorized to deputize the Barangay Treasurers to collect the community tax, payable by individual taxpayers and shall be extended only to barangay treasurers who shall be properly bonded in accordance with existing laws.

SEC. 173. Use of Old Residence Certificate Forms — Pending the distribution by the Bureau of Internal Revenue of the new form for the community tax certificate, the City Treasurer is hereby authorized to use for the purpose the blank forms or residence certificates that may still be in stock, with the proper changes made thereon.

CHAPTER VII - GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE A

ADMINISTRATIVE PROVISIONS

SEC. 174. Sites of the Tax.

- a. For purposes of collection of the taxes under Article K 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 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 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 and other businesses with factories, project 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, plant 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 subparagraph (2) of subsection 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 or any other business has two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation mentioned in subparagraph (2) of subsection B.) above shall

establishments in the ECOZONE shall be subject to national and local taxes under the National Internal Revenue Code and the Local Government Code.

SEC. 183. Examination of Books of Accounts and Pertinent Records of Businesses by Local Treasurer. — The City Treasurer may, by himself or through any of the deputies duly authorized in writing, examine the books, 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 by the examining official.

Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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, 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, pursuant to Sec. 171, Chapter 3, Article Six, Book II of R.A. No. 7160.

ARTICLE B

CIVIL REMEDIES FOR COLLECTION OF REVENUES

SEC. 184. Civil Remedies for Collection of Revenues

Application of Section — The provisions 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.

SEC. 185. 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 upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

SEC. 186. Civil Remedies For Collection of Delinquencies. — The civil remedies for the collection of local taxes, 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, and by levy upon real property and interests 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.

SEC. 187. Distraint of Personal Property. — The remedy by distraint shall proceed as follows:

- 1) **Seizure** — Upon failure of the person owing 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 incident 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 personal property shall be sold at public auction in the manner herein provided for.
- 2) **Accounting of distrainted goods** — The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, 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 distrainted. The time

sale plus interest of not more than two (2%) percent per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of the sale issued to the purchaser and the owner shall be entitled to a 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 rents and other income thereof until the expiration of the time allowed for its redemption.

SEC. 192. 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 penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SEC. 193. 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.

SEC. 194. 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.

SEC. 195. Collection of Delinquent Taxes, Fees, 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 civil action shall be filed by the city treasurer within the period prescribed in Section 46 of this Ordinance.

SEC. 196. 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.

SEC. 197. 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) Horses, 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.

CHAPTER VIII

GENERAL PENAL PROVISIONS

SEC. 198. Penalty for Failure to Present Books of Accounts. — Any taxpayer who fails or refuses to present the books of accounts of the business for examination,

sales allocation mentioned in subparagraph (2) of subsection B.) above shall be operated among the localities where the factories, project offices, plants and plantations are located in proportion to their respective volume 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, plant, or plantation is located.

SEC. 175. Keeping of Books of Accounts. — Any person doing business within the territorial jurisdiction of the City of Manila 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. Books of accounts not required under this Ordinance, shall be registered at the City Treasurer's Office.

SEC. 176. 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 owned and constructed by the City. Provided, That no such toll fees or charges shall be collected from officers and enlisted men of the Armed Forces of the Philippines and members 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.

SEC. 177. 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.

SEC. 178. Accrual of Tax. — Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall accrue on the first day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such new taxes or rates.

SEC. 179. Time of Payment; Discount for Full Payment. —

A) Unless otherwise provided in this Ordinance, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January of 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.

B) If the taxpayer pays the whole tax due for one (1) year on or before the 20th day of January he is hereby granted a ten (10%) percent discount.

SEC. 180. 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 the rate of two percent (2%) per month of the unpaid taxes, fees or 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.

SEC. 181. Interests on Other Unpaid Revenues. — Where the amount of any other revenue due the City, except voluntary contributions 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.

SEC. 182. Collection of Local Revenues by Treasurer. — All local taxes, fees, and charges shall be collected by the City Treasurer or his duly authorized deputies. The City Treasurer may designate his deputy to collect local taxes, fees or premiums thereon in addition to the premiums of bond that may be required under this Ordinance.

In order to ensure and maximize the collection of proper taxes, fees and other charges, the City Treasurer may use or adopt a Presumptive Income Assessment in cases where the taxpayer neglects or refuses to declare the amount of gross sales or receipts subject to tax or such amount so declared appears inadequate, unrealistic or doubtful and the taxpayer fails to submit an Audited Financial Statement or other records. The City Treasurer is hereby authorized to issue the necessary implementing Rules and Regulations in the use of the Presumptive Income Assessment.

The following provisions of the Special Economic Zone Act of 1995 (RA No. 7916), as amended by RA No. 8748 (s. 1996) are hereby adopted:

Sec. 24. Exemption from National and Local Taxes. — Except for real property taxes on land owned by developers, no taxes, local and national, shall be imposed on business establishments operating within the ECOZONE. In lieu thereof, five percent (5%) of the gross income earned by all business enterprises within the ECOZONE shall be paid and remitted as follows:

a) x-x-x

b) Two percent (2%) which shall be directly remitted by the business establishments to the treasurer's office of the city where the enterprise is located.

Sec. 25. Applicable National and Local Taxes. — All persons and service

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, interest, tax or fee as may be due, on the distrained sale, the goods or effects distrained shall be released to the owner.

5) Procedure of sale. — At the time and 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.

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 designated until the full amount due, including all expenses, is collected.

SEC. 188. 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. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. 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 the agent or manager of the business in respect to 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 the delinquency, the City Treasurer shall within thirty (30) days after 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.

SEC. 189. Penalty for Failure to Issue and Execute Warrant. — Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the executive authority shall be automatically dismissed from the service after due notice and hearing.

SEC. 190. 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 of 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 territory 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 the records. After consummation of the sale, showing the proceeds of the sale, describing the property sold, stating the name of the purchaser and selling out the exact amount of all taxes, fees, charges, and related surcharges, interest, or penalties. 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 or transportation in case of personal property and the advertisement and subsequent sale, in case of personal and real property including improvements thereon.

SEC. 191. 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

SEC. 198. Penalty for Failure to Present Books of Accounts. — Any taxpayer who fails or refuses to present the books of accounts of the business for examination pursuant to Section 44 of this Ordinance shall be punishable by a fine of not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P 5,000.00) or imprisonment of not less than one (1) month 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 or fee as may be due, based on the declared annual gross receipts or sales for the corresponding year.

Less than P10,000	P500.00
P 10,000 or more but less than 50,000	1,000.00
50,000 or more but less than 100,000	2,000.00
100,000 or more but less than 200,000	3,000.00
200,000 or more but less than 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.

SEC. 199. Penalty for Violation of this Ordinance. — Any violation of the provision of this Ordinance shall be punishable by a fine of not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P 5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

SEC. 200. Conflict Resolution. — In all cases of controversy in the implementation or interpretation of the provisions of this Ordinance, the same may be referred to by an interested party to the Oversight Committee, which is hereby created to be composed of the following officials:

- The Secretary to the Mayor
- The City Legal Officer
- The City Treasurer
- The Chairman of the Committee on Laws
- The Chairman of the Committee on Ways and Means

**CHAPTER IX
FINAL PROVISIONS**

SEC. 201. Statutory Limitations. — In compliance with Section 191 of the Local Government Code of 1991, in no case shall adjustment of tax rates exceeding 10% of the rates fixed under the code shall be adopted.

SEC. 202. 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, or invalidate the remainder of said Ordinance, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy.

SEC. 203. Repealing Clause. — All ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Ordinance are hereby repealed, amended or modified accordingly.

SEC. 204. Effectivity. — This Ordinance shall take effect immediately upon approval and after publication.

This Ordinance was finally enacted by the City Council of Manila on November 26, 2013.

PRESIDED BY

ERNESTO C. ISIP, JR.
City Treasurer
Attest: **LUCKY CHAVEZ, JR.**
City Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR ON December 8, 2013

JOSEPH ELENGCO ESTRADA
Mayor
Attest: **EDWARD S. SERAPIO**
City Government Department Head III
(Secretary to the Mayor)

ANNEX " D "

The Manila Times

REPUBLIC OF THE PHILIPPINES)
CITY OF MANILA)S.S.

AFFIDAVIT OF PUBLICATION

I, **Evelyn S. Arevalo**, of legal age, married, Filipino and a resident of Sampaguita Compound Calsadang Bago Imus Cavite in the Philippines, after having been duly sworn according to law, do hereby depose and state:

That I am the Accounting Supervisor of **The Manila Times**, a newspaper which is published in English, Edited and Printed in Metro Manila, and circulated nationwide daily from Monday to Sunday with postal address at 2/F SITIO GRANDE; 409 A. Soriano Avenue, Intramuros, Manila

That the attached **ORDINANCE NO. 8331 / REPUBLIC OF THE PHILIPPINES / CITY COUNCIL / CITY OF MANILA / REGULAR SESSION NO. 35 / 9TH CITY COUNCIL**

was published in **The Manila Times** newspaper in its issue/s of **DECEMBER 06, 07, & 08, 2013**

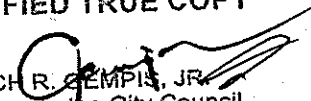
In witness whereof, I signed this Affidavit in Manila, Philippines, this _____ day of DEC 09, 2013

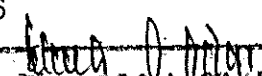

EVELYN S. AREVALO
Affiant

Subscribe and sworn to before me this DEC 09 day 3 of _____, 2013 in MANILA, Philippines, affiant exhibiting to me her Driver's License No. N03-00-292351 issued at Imus Cavite on November 16, 2012 And SSS ID No. 03-918-996-16

Doc. No. 2360
Page No. 2
Book No. 1
Series of 2013

CERTIFIED TRUE COPY


LUCH R. GEMPIS, JR.
Secretary to the City Council


ATTY. EDUARDO A. SALINAS
NOTARY PUBLIC
UNTIL DECEMBER 31, 2013
PTR 1405753 MANILA 2013, PD.12-28-12
ROLL OF ATTYS. 19819 IBP LM 06010

THE MANILA TIMES PUBLISHING CORPORATION
2/F Sitio Grande, 409 A. Soriano Avenue, Intramuros Mla.



OFFICIAL RECEIPT
 Republic of the Philippines
City of Manila
OFFICE OF THE CITY TREASURER



Accountable Form No. 51
 Revised January, 1992

ORIGINAL

DATE January 20, 2014
 2528665

No. **MLA 2528665**

02:21:42 PM 0062 01/20/14 00000302

PAYOR
 MANILA ELECTRIC CO.
 MLA:

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
Business Tax		P 67,990,739.06
Business Permit Fee		7,050.00
Garbage Fee		6,825.00
DEC/RE/PC		12,600.00
Building Permit Annual Sanitary Inspection Fee		1,200.00
Annual Inspection Fees		400.00
		170,818,814.06

AMOUNT IN WORDS
 one hundred seventy million eighteen thousand eight hundred fourteen and 06 / 100

Received ☐ Cash
☐ Treasury Warrant
☐ Check
☐ Money Order

Received the amount Stated Above

Treasury Warrant, Check Money Order Number

BANCO DE ORD 0010166 44,729,610.15
 Date of Treasury Warrant, Check

BANCO DE ORD 0010285 4,473,579.77

BANCO DE ORD 0173431 420,796,810.08

BANCO DE ORD 4454837 18,814.06

Note: Write the number and date of this receipt on the back of treasury warrant, check or money order received.

Collecting Officer



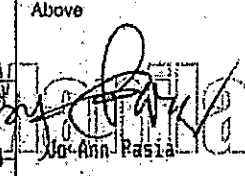
OFFICIAL RECEIPT
 Republic of the Philippines
City of Manila
OFFICE OF THE CITY TREASURER



Accountable Form No. 51 Revised January, 1992	ORIGINAL
DATE April 21, 2014 2969561	No. MLA 2969561

PAYOR MANILA ELECTRIC COMPANY MLA

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
Franchise Tax		P 13,729,039.05
2ND QUARTER LOCAL FRANCHISE TAX - 2Q 2014		P 13,729,039.05
AMOUNT IN WORDS Thirteen million seven hundred twenty-nine thousand thirty-nine and 05 / 100		

Received ☐ Cash ☐ Treasury Warrant ☐ Check ☐ Money Order	Received the amount Stated Above  No. Ann. Pasia
Treasury Warrant, Check Money Order Number 13,729,039.05 Date of Treasury Warrant, Check, Money Order	
Collecting Officer	

Note: Write the number and date of this receipt on the back of treasury warrant, check or money order received.



OFFICIAL RECEIPT
Republic of the Philippines
City of Manila
OFFICE OF THE CITY TREASURER



Accountable Form No. 51
Revised January, 1992

ORIGINAL

DATE February 16, 2015
3792360

No. **MLA 3792360**

PAYOR:
MANILA ELECTRIC CO;
MLA

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
Business Tax		P= 5,257,823.88
		P5,257,823.88

AMOUNT IN WORDS
five million two hundred fifty-seven thousand eight hundred twenty-three and 88 / 100

Received

☐ Cash
☐ Treasury Warrant
☐ Check
☐ Money Order

Received the amount Stated Above



Collecting Officer

Treasury Warrant Check Money Order Number

DATE OF TREASURY WARRANT / CHECK / MONEY ORDER

BAKED IN ORD 12065-5 257,823.88

10-ANN-PASIG

Note: Write the number and date of this receipt on the back of treasury warrant, check or money order received.



OFFICIAL RECEIPT
 Republic of the Philippines
City of Manila
OFFICE OF THE CITY TREASURER



Accountable Form No. 51 Revised January, 1992	ORIGINAL
--	-----------------

DATE February 16, 2015 3792362	No. MLA 3792362
--------------------------------------	------------------------

PAYOR 04:57:451 PH-U062-02/16/15-00005425 MANILA ELECTRIC CO. MLA	
--	--

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
Franchise Tax		P 154,096,356.06
		P 154,096,356.06
AMOUNT IN WORDS one hundred fifty-four million ninety-six thousand three hundred fifty-six and 06 / 100		

154,065,031.06

Received ☐ Cash ☐ Treasury Warrant ☐ Check ☐ Money Order Treasury Warrant, Check, Money Order Number BANCO DE ORO 11821 112,022,814.25 BANCO DE ORO 12004 42,042,216.81	Received the amount Stated Above DO NOT SIGN Collecting Officer
---	---

Note: Write the number and date of this receipt on the back of treasury warrant, check or money order received.

note: P 31,325.00 - pymt for R.P.
Tutuban



OFFICE OF THE CITY TREASURER
City of Manila
Republic of the Philippines



Accountable Form No. 51
Revised January, 1992

ORIGINAL

DATE
January 21, 2016
5020115

No. **MLA** 5020115

PAYOR
10:40:40 AM-0064-01/21/16-00012/83
MERALCO
ORTIGAS AVENUE, PASIG CITY 0300 PHILIPPINES

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
Franchise Tax - MERALCO		P 149,567,080.65
LOCAL FRANCHISE TAX FOR THE YEAR 2016		P 149,567,080.65
AMOUNT IN WORDS: one hundred forty-nine million five hundred sixty-seven thousand eighty and 65 / 100		

Received

☐ Cash
☐ Treasury Warrant
☐ Check
☐ Money Order

Received the amount Stated Above

Treasury Warrant, Check Money Order Number

149,567,080.65

Edwin Boudgaling

Collecting Officer

Note: Write the number and date of this receipt on the back of treasury warrant, check or money order received.

Computation of Tax Recovery Adjustment Charge (TRAC)
City of Manila

ANNEX " F "

	Amount (PhP)	Rate (PhP/kWh)
Amount for Refund	(3,086,525.36)	(0.0020)
Carrying Cost	(223,055.65)	(0.0001)
TOTAL	(3,309,581.01)	(0.0021)

LFT Payment

Total Payment (PhP)	(3,086,525.36)
Total Forecasted Sales (kWh)	1,535,437,250.00
TRAC Rate (PhP/kWh)	(0.0020)

Date	Amount Paid (PhP)	Forecasted kWh	Amortization (PhP)	Cumulative Balance (PhP)	Allowable Interest Rate	Carrying Cost (PhP)
Feb-15	(1,575,746.77)			(1,575,746.77)	4.54%	
Mar-15				(1,575,746.77)	4.40%	(5,773.80)
Apr-15				(1,575,746.77)	4.66%	(6,112.58)
May-15				(1,575,746.77)	5.05%	(6,629.95)
Jun-15				(1,575,746.77)	5.14%	(6,752.07)
Jul-15				(1,575,746.77)	5.08%	(6,668.04)
Aug-15				(1,575,746.77)	5.00%	(6,564.30)
Sep-15				(1,575,746.77)	4.51%	(5,915.62)
Oct-15				(1,575,746.77)	4.49%	(5,897.23)
Nov-15				(1,575,746.77)	4.77%	(6,267.53)
Dec-15				(1,575,746.77)	4.84%	(6,350.26)
Jan-16	(1,510,778.59)			(3,086,525.36)	4.68%	(6,150.66)
Feb-16				(3,086,525.36)	4.51%	(11,607.91)
Mar-16				(3,086,525.36)	4.47%	(11,494.73)
Apr-16				(3,086,525.36)	4.55%	(11,705.65)
May-16				(3,086,525.36)	4.67%	(12,022.02)
Jun-16				(3,086,525.36)	4.59%	(11,800.82)
Jul-16				(3,086,525.36)	4.45%	(11,438.15)
Aug-16				(3,086,525.36)	4.48%	(11,520.46)
Sep-16				(3,086,525.36)	4.32%	(11,114.06)
Oct-16				(3,086,525.36)	4.32%	(11,114.06)
Nov-16				(3,086,525.36)	4.32%	(11,114.06)
Dec-16		249,346,000	(501,233.61)	(2,585,291.75)	4.32%	(11,114.06)
Jan-17		257,218,250	(517,058.35)	(2,068,233.40)	4.32%	(9,309.20)
Feb-17		257,218,250	(517,058.35)	(1,551,175.05)	4.32%	(7,447.36)
Mar-17		257,218,250	(517,058.35)	(1,034,116.70)	4.32%	(5,585.52)
Apr-17		257,218,250	(517,058.35)	(517,058.35)	4.32%	(3,723.68)
May-17		257,218,250	(517,058.35)		4.32%	(1,861.84)
TOTAL	(3,086,525.36)	1,535,437,250	(3,086,525.36)			(223,055.65)

Prepared by: 
Erwin John P. Villarias

Reviewed by: 
Aileen G. Dalanon

ANNEX " S "

CERTIFIED PHOTOGRAPH

☐ ORIGINAL

☒ RECORD ON FILE

John Thomas S. Alfaro
JOHN THOMAS S. ALFARO, III
LEGISLATIVE STAFF OFFICER VI

TIN NO. 209-070-611-000

DATE: 28 NOV 2010

04# 44875885

Amending

QUEZON CITY

REVENUE CODE

AMENDING SECTION 39 OF

ORDINANCE NO. SP-91, S-1993

as amended by

ORDINANCE NO. SP-1080, S-2001

ORDINANCE NO. SP-1148/1189, S-2002

ORDINANCE NO. 1452, S-2004

ORDINANCE NO. 1482/1521, S-2005

ORDINANCE NO. SP-1718, S-2006

(PO 2006-158)

SPECIAL FOCUS ON

ORDINANCE NO. SP-357, S-95

APPROVING THE SCHEDULE OF FAIR MARKET

VALUES WITH HIGHLIGHTS ON THE ZONAL VALUES

FOR LAND, BUILDINGS AND

OTHER STRUCTURES

IN QUEZON CITY

EXHIBIT " NN "

JUN 22 2011

ANNEX " G "

and the corresponding taxes shall be collected.

Failure to surrender the business permit/retire the business within the prescribed period shall subject the taxpayer to a twenty five percent (25%) surcharge.

CHAPTER FOUR

OTHER TAXES

ARTICLE 11

TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

Section 25. Imposition of Tax¹. - There is hereby imposed a tax at the rate of seventy five percent (75%) of one percent (1%) on the sale, donation, barter, or any mode of transferring ownership of title of real property within the territorial jurisdiction of Quezon City based on the total consideration involved in the sale of the property or of the fair market value and/or zonal value of the property in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

Real property, for purposes of this tax, shall mean lands, buildings, improvements and machineries as covered and defined by Title Two, Book II of Republic Act No. 7160 which includes real property used for residential, commercial, industrial, and special purpose. Real property exempt from real property taxes are included in this imposition except those covered by R.A. 6656 otherwise known as the Act of Comprehensive Agrarian Reform Program.

Section 26. Administrative Provisions. - The Register of Deeds of Quezon City shall, before registering any deed, require the presentation of evidence of payment. 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, transferring ownership or title to any real property located in Quezon City within thirty (30) days from the date of notarization.

¹ Amended under Ord. No. 1189, S-2002

SECTION 27

seller, donor, transferor, executor or administrator, to pay the tax herein imposed within sixty (60) days from the date of execution of the deed as regard sale, barter, donation, or any other mode of transfer of ownership or from the date of the decedent's death in the case of transfer by succession.

ANNEX " S-1 "

TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 28. Imposition of Tax. - Any person engaged in the business of printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature, shall pay a tax of seventy five percent (75%) of one percent (1%) of the gross receipts derived from the operation of the business for the preceding calendar year.

Section 29. Exemption. - 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. For this purpose, the taxpayer shall submit a certificate of exemption issued by the City School Board.

Section 30. Time of Payment. - The tax shall be due and payable in full to the City Treasurer on or before the twentieth (20th) day of January of each year or in four (4) equal installments payable within the twentieth (20th) day of the first (1st) month of each quarter.

ARTICLE 13 FRANCHISE TAX

Section 31. Imposition of Tax². - Any provisions of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Quezon City, shall pay a

² Amended under Ord. No. 1189, S-2002

franchise tax at the rate 57% of 1% of gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year.

Section 32. Coverage.

- a) All business enjoying a franchise either granted by the Congress of the Philippines, national franchising offices, or the Sangguniang Panlungsod when operating within the territorial jurisdiction of Quezon City shall be subject to the levy and other City regulatory measures.
- b) All government-owned or -controlled corporations engaged in public utility, public service and regulated amusements operating in Quezon City.
- c) Any activity which the City government is authorized by law to provide, establish, maintain, operate or grant establishments in operation thereof through franchise to private persons such as, but not limited, to communication and transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, City pound, slaughterhouses, livestock markets, public markets, talipapa, electric supply generation and distribution, public cemeteries, sewerage system, waste collection and disposal and other similar public utility.

Section 33. Situs of the Tax.

- a) All income realized from the operation in Quezon City by any establishment granted a franchise shall be taxable by the City at the rate provided herein regardless of where it is recorded.
- b) Those with plants and factories in Quezon City, but whose goods and services are sold and recorded outside the City shall allocate seventy percent (70%) of the total receipt as taxable by Quezon City.

Section 34. Administrative Provisions. - Any franchise holder who intends to operate his business in Quezon City shall file an application with the office of the City Mayor and the City Secretary and attaching with it the following documents/information:

- a) Copy of the franchise;
- b) Certificate of registration from the Securities and Exchange Commission;
- c) Current year plan of operation in the City;
- d) Last year's gross receipt from operation in the City, if applicable.

Section 35. Time of Payment. - The tax shall be paid to the City Treasurer within the first twenty (20) days of January, April, July and October of each year.

ARTICLE 14
TAX ON QUARRY RESOURCES

Section 36. Imposition of Tax. - Any person, association, corporation or partnership who has been granted a permit to quarry by the City Mayor shall pay a tax based on the fair market value per cubic meter of ordinary stones, sand, gravel, earth and other quarry resources such as but not limited to marl, marble, granite, cinder, basalt, tuff, and rock phosphate extracted at the rate of five percent (5%) from private lands and ten percent (10%) from public lands or from beds of lakes, rivers, streams, creeks, and other waters.

Section 37. Time of Payment. - The tax shall be paid before the quarry resources are moved out from the place where they are extracted.

Section 38. Distribution of Proceeds. - The proceeds of the tax on quarry resources shall be distributed as follows:

- a) Sixty percent (60%) to the City;
- b) Forty percent (40%) to the barangay from where the quarry resources are extracted.

ARTICLE 15
AMUSEMENT TAX ON ADMISSION FEES

Section 39. Imposition of Tax for Amusement Places and



Republic of the Philippines
QUEZON CITY COUNCIL ANNEX " H "
Quezon City
19th City Council

CERTIFIED PHOTOCOPY OF THE

☐ ORIGINAL

☐ RECORD ON FILE

☐ _____

PO19CC-134

15th Regular Session

JOHN THOMAS S. ALFEROS, III

LEGISLATIVE STAFF OFFICER VI

TIN NO. 809-079-611-000

DATE: 8-2 DEC 2014

OR # 044/0780 ORDINANCE NO. SP- 2236, S-2013,

AN ORDINANCE FURTHER AMENDING THE TAX RATE OF CERTAIN ITEMS UNDER CHAPTER THREE (TAX ON BUSINESS) AND CHAPTER FOUR (OTHER TAXES) OF THE QUEZON CITY REVENUE CODE IN ACCORDANCE WITH THE LIMITATIONS SET-FORTH IN THE LOCAL GOVERNMENT CODE.

Introduced by Councilor VICTOR V. FERRER, JR.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Ricardo T. Belmonte, Jr., Dorothy A. Delarmente, Lena Marie P. Juico, Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Marvin C. Rillo, Vincent DG. Belmonte, Raquel S. Malañgen, Jessica Castelo Daza, Bayani V. Hipol, Jose A. Visaya, Julianne Alyson Rae V. Medalla, Godofredo T. Liban II, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorella Maria G. Sotto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Richard N. Yu.

[Handwritten signatures and initials]

WHEREAS, each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy (Section 129, LGC);

WHEREAS, local government units shall have the authority to adjust the tax rates as prescribed herein not more often than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the Local Government Code of 1991 (Section 191, LGC);

WHEREAS, the rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes. (Section 151, LGC).

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

SECTION 1. Chapter Three of Ordinance No. SP-91, S-93, otherwise known as the Quezon City Revenue Code, as amended, is hereby further amended, as follows:

xxx

xxx

xxx

Section 19. Imposition of Tax – There is hereby levied an annual tax on the following business undertakings at the rates prescribed herein. *A*

[Handwritten signatures and initials follow]

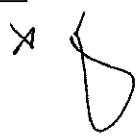
A.) ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

FROM	TO LESS THAN	ANNUAL TAX (Php)	QUARTERLY TAX (Php)
0	10,000.00	269.50	67.38
10,000.00	15,000.00	363.00	90.75
15,000.00	20,000.00	495.00	123.75
20,000.00	30,000.00	726.00	181.50
30,000.00	40,000.00	1,089.00	272.25
40,000.00	50,000.00	1,358.50	339.63
50,000.00	75,000.00	2,178.00	544.50
75,000.00	100,000.00	2,722.50	680.63
100,000.00	150,000.00	3,630.00	907.50
150,000.00	200,000.00	4,537.50	1,134.38
200,000.00	300,000.00	6,532.50	1,588.13
300,000.00	500,000.00	9,075.00	2,268.75
500,000.00	750,000.00	13,200.00	3,300.00
750,000.00	1,000,000.00	16,500.00	4,125.00
1,000,000.00	2,000,000.00	22,687.50	5,671.88
2,000,000.00	3,000,000.00	27,228.00	6,806.25
3,000,000.00	4,000,000.00	32,670.00	8,167.50
4,000,000.00	5,000,000.00	38,115.00	9,528.75
5,000,000.00	6,500,000.00	40,126.00	10,054.00
6,500,000.00	and above	55% of 1.0%	13.75% of 1%

[Handwritten signatures and initials]

B.) ON WHOLESALERS, DISTRIBUTORS, OR DEALERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

FROM	TO LESS THAN	ANNUAL TAX (Php)	QUARTERLY TAX (Php)
0	1,000.00	29.70	7.42
1,000.00	2,000.00	53.90	13.48
2,000.00	3,000.00	82.50	20.63
3,000.00	4,000.00	118.80	29.75
4,000.00	5,000.00	165.00	41.25
5,000.00	6,000.00	198.00	49.50
6,000.00	7,000.00	235.40	58.85
7,000.00	8,000.00	271.70	67.92
8,000.00	10,000.00	308.00	77.00
10,000.00	15,000.00	363.00	90.75
15,000.00	20,000.00	453.20	113.30
20,000.00	30,000.00	544.50	136.13
30,000.00	40,000.00	726.00	181.50
40,000.00	50,000.00	1,089.00	272.25
50,000.00	75,000.00	1,633.50	408.38
75,000.00	100,000.00	2,178.00	544.50
100,000.00	150,000.00	3,085.50	771.38
150,000.00	200,000.00	3,993.00	998.25
200,000.00	300,000.00	5,445.00	1,361.15
300,000.00	500,000.00	7,260.00	1,815.00
500,000.00	750,000.00	10,890.00	2,722.50
750,000.00	1,000,000.00	14,520.00	3,630.00
1,000,000.00	2,000,000.00	16,500.00	4,125.00
2,000,000.00	and above	66% of 1%	16.5% of 1%


C.) ON RETAILERS:

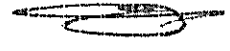
FROM	TO LESS THAN	ANNUAL TAX	QUARTERLY TAX
50,000	400,000	2%	50% of 1%
400,000	100,000,000	Php8,000 plus 1.1% of gross receipt in excess of 400,000	Php2,000 plus 27.50% of 1.10% of gross receipt in excess of 400,000
100,000,000	750,000,000	Php1,103,600 plus 82.5% of 1% of gross receipt in excess of Php 100,000,000	20.625% of 1% in excess of Php 100,000,000
750,000,000	And above	Php6,466,100 plus 55% of 1% of gross receipts in excess of Php 750,000,000	13.75% of 1% in excess of Php 750,000,000

D.) On contractors and other independent contractor. – This will include persons, natural or juridical, not subject to professional tax whose activity consist essentially on the sale of all kinds or use of the physical or mental faculties of such contractor or his employees, such as but not limited to the following:

xxx

xxx

xxx

- D-1) Tollway Operators Or Concessionaires shall be taxed at the rate of 50% of 1% of the gross receipts of the preceding calendar year, in accordance with the general guidelines provided under Section 5 of Local Finance Circular No. 1-2013 issued by the Department of Finance;
- D-2) Owners, operators, concessionaires, principal contractors or sub-contractors, whether public or private, and/or any successor's in business interest of all kinds of tollways and railways mass transit system, using whatever fuel to power its mobility shall be taxed in the rate of 62.7 % of 1% of its gross receipts to include sales/earnings generated from the railway stations/terminals and sale of advertising space located within the Quezon City territorial jurisdiction;
- E.) Banks and Other Financial Institutions - which include non-bank financial intermediaries, lending investors, finance and investments companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange shall be taxed at the rate of 27.5% of 1% in the case of banks and 66% of 1% in the case of other financial institutions, of the gross receipts of the preceding calendar year derived from interests, commissions, and discounts, from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property; x
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F.) *ON CAR DEALERS engaged in the business of selling brand new vehicles and genuine parts pursuant to a valid and existing dealership agreement with manufacturers and distributors shall be taxed as follows;*

CAR DEALERS

FROM	TO LESS THAN	ANNUAL TAX
0	Php100,000,000.00	82.50% of 1.0% of gross receipts
Php100,000,000.00	Php2,000,000,000.00	Php 825,000.00 plus 55% of 1.0% of gross receipts in excess of Php100,000,000. 00
Php2,000,000,000.00	Php3,000,000,000.00	Php11,275,000.00 plus 20% of 1.0% of gross receipt in excess of Php2,000,000,000.00
Php3,000,000,000.00	And above	Php13,275,000.00 plus 10% of 1% of gross receipts in excess of Php3,000,000,000.00

On spare parts and services of Car Dealers with valid and existing Dealership Agreement, tax rate is as follows: ½

16 *5* *8*

SPARE PARTS:

FROM	TO LESS THAN	ANNUAL TAX
0	Php 10,000,000.00	2.0%
Php 10,000,000.00	Php 20,000,000.00	Php 200,000.00 plus 1.5% of gross receipts in excess of Php 10,000,000.00
Php 20,000,000.00	Php 30,000,000.00	Php 350,000.00 plus 1.0% of gross receipts in excess of Php 20,000,000.00
Php 30,000,000.00	And above	Php 450,000.00 plus 55% of 1% of gross receipts in excess of Php 30,000,000.00

SERVICES

FROM	TO LESS THAN	ANNUAL TAX
0	Php 50,000,000.00	82.5% of 1.0%
Php 50,000,000.00	Php 100,000,000.00	Php 412,500.00 plus 55% of 1.0% of gross receipts in excess of Php 50,000,000.00
Php 100,000,000.00	And above	Php 687,500.00 plus 25% of 1.0% of gross receipts in excess of Php 100,000,000.00

G.) On Restaurants And Other Eating Establishments - such as, but not limited to cafes, cafeterias ice cream or refreshment parlors, carinderia, soda fountains, food caterers, fast food centers and snack centers shall be taxed at the rate of 1.925% of the gross receipts of the preceding calendar year.

H.) On Any Other Business, Not Otherwise Specified In The Preceding Paragraphs - shall be taxed at the rate of 2% of the gross sales or receipts of the preceding calendar year, such as but not limited to the following:

- 1) Dealers, distributors and retailers of fermented liquors, distilled spirits, wines, tuba and the like, dealers distributors and retailers of imported wines, and dealers, wholesalers and retailers of tobacco leaf;
- 2) Operators and owners of private cemeteries and memorial parks;
- 3) Real estate lessors (land, building, commercial, office and residential spaces);
- 4) Sellers, dealers, agents, developers of real estate (land, subdivision, building and other taxable real properties);
- 5) Owners, providers or operators of Information Technologies including software developers and/or providers, computer programming, internet, call centers, E-Commerce, design animation and other IT-related service activities. x

[Handwritten signatures and initials]

- 6) Malls, shopping centers, hospitals and establishments not primarily engaged in the business of parking spaces but are otherwise operating or maintaining lots/spaces for parking purposes.
- 7) Providers of seminars, vocational trainings, and other teaching services such as but not limited to centers or training schools for acting, dancing, singing, culinary arts, fine arts, tatoo arts, interior and fashion designs (other than those offered by educational institutions);
- 8) Proprietors of funeral parlors and crematories engaged not only in the selling of memorial lots, mausoleums, but likewise engaged in the retail of caskets and urns;
- 9) Fees charged by mall owners maintaining toilets / powder rooms / comfort rooms for a fee;
- 10) Hospitals engaged in leasing or selling of spaces to doctors, consultants, health management organizations, diagnostic laboratories, medical diagnosing and evaluating equipment/machineries and other medical professionals shall segregate the gross receipt from said business activity and pay the corresponding tax in accordance to the rate herein prescribed. ✓

AB

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5

15th Regular Session

Ord. No. SP- 2236, S-2013
Page -11- PO19CC-134

CERTIFIED PHOTOGRAPHY OF THE
☐ ORIGINAL
☒ RECORD ON FILE
☐

JOHN THOMAS S. ALFEROS, III
LEGISLATIVE STAFF OFFICER VI
TIN NO. 209-070-611-000
DATE: 02 DEC 2014

OR #0490780

- 11) Organizers of tiangge, food bazaar and similar activities;
- 12) Business activities or undertaking not otherwise stated in this Code"

SECTION 2. Chapter Four of the Quezon City Revenue Code is hereby amended, to read as follows:

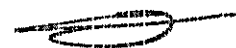
xxx

xxx

xxx

SECTION 31. Imposition of Tax – Any provision of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Quezon City, shall pay a franchise tax at the rate of 62.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, unless granted by the City Government a special permit for such undertaking, in such case the rate provided in the special permit shall be applicable."

SECTION 3. Separability Clause – Should any part of this ordinance be declared invalid or unconstitutional for whatever reason by a competent court, the portions hereof not affected by the declaration shall remain effective and enforceable. /



15th Regular Session

Ord. No. SP- 2236, S-2013
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SECTION 4. Effectivity – This Ordinance shall take effect immediately following the completion of its publication requirement as provided for in Section 188 of the Local Government Code.

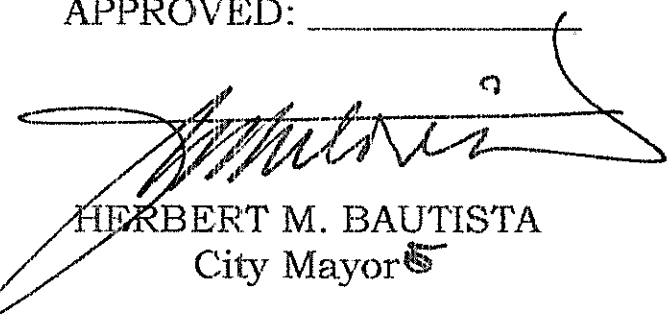
ENACTED: December 20, 2013.


MA. JOSEFINA G. BELMONTE
Vice Mayor
Presiding Officer

ATTESTED:


Atty. JOHN THOMAS S. ALFEROS III
City Gov't. Asst. Dept. Head III

APPROVED: _____


HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 16, 2013 and was reverted back for Second Reading on December 20, 2013 and was finally PASSED on Third/Final Reading on the same date.


Atty. JOHN THOMAS S. ALFEROS III
City Gov't. Asst. Dept. Head III 

THE EXPONENT OF PROGRESS SINCE 1900

MANILA BULLETIN

THE PHILIPPINES' LEADING NATIONAL NEWSPAPER

192 No. 28 SATURDAY, DECEMBER 28, 2013 6 SECTIONS P18.00 IN METRO MANILA



Republic of the Philippines
QUEZON CITY COUNCIL
19th City Council

PO19CC-134

15th Regular Session
ORDINANCE NO. SP- 2236 S-2013

AN ORDINANCE FURTHER AMENDING THE TAX RATE OF CERTAIN ITEMS UNDER CHAPTER THREE (TAX ON BUSINESS) AND CHAPTER FOUR (OTHER TAXES) OF THE QUEZON CITY REVENUE CODE IN ACCORDANCE WITH THE LIMITATIONS SET-FORTH IN THE LOCAL GOVERNMENT CODE.

Introduced by Councilor VICTOR V. FERRER, JR.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Ricardo T. Belmonte, Jr., Dorothy A. Delaument, Lena Marie P. Juico, Alexis R. Herrera, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Faruq Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Gian Carlo G. Solto, Franz S. Pumeran, Eulio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borras, Jesus Manuel C. Suntay, Marvin C. Rillo, Vincent DG. Belmonte, Raquel S. Malanigen, Jessica Castelo Daza, Bryan V. Hipol, Jose A. Visaya, Julie Anne Alyson Rae V. Medalla, Godofredo T. Liban II, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorilla Maria G. Solto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Richard N. Yu.

WHEREAS, each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy (Section 129, LGC);

WHEREAS, local government units shall have the authority to adjust the tax rates as prescribed herein not more often than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the Local Government Code of 1991 (Section 191, LGC);

WHEREAS, the rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by:

shops, insurance companies, banks, and dealers in securities and foreign exchange shall be taxed at the rate of 27.5% of 1% in the case of banks and 66% of 1% in the case of other financial institutions, 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;

F) ON CAR DEALERS engaged in the business of selling brand new vehicles and genuine parts pursuant to a valid and existing dealership agreement with manufacturers and distributors shall be taxed as follows:

CAR DEALERS

FROM	TO LESS THAN	ANNUAL TAX
0	Php100,000,000.00	82.50% of 1.0% of gross receipts
Php100,000,000.00	Php2,000,000,000.00	Php 825,000.00 plus 55% of 1.0% of gross receipts in excess of Php100,000,000.00
Php2,000,000,000.00	Php3,000,000,000.00	Php11,275,000.00 plus 20% of 1.0% of gross receipt in excess of Php2,000,000,000.00
Php3,000,000,000.00	And above	Php13,275,000.00 plus 10% of 1% of gross receipts in excess of Php3,000,000,000.00

On spare parts and services of Car Dealers with valid and existing Dealership Agreement, tax rate is as follows:

SPARE PARTS:

FROM	TO LESS THAN	ANNUAL TAX
0	Php 10,000,000.00	2.0%
Php 10,000,000.00	Php 20,000,000.00	2.0% of gross receipts plus 1.5% of Php 10,000,000.00
Php 20,000,000.00	Php 30,000,000.00	Php 350,000.00 plus 1.0% of gross receipts in excess of Php 20,000,000.00
Php 30,000,000.00	And above	Php 450,000.00 plus 55% of 1% of gross



Republic of the Philippines
QUEZON CITY COUNCIL
19th City Council

PO19CC-140

15th Regular Session
ORDINANCE NO. SP- 2235 S-2013

AN ORDINANCE IMPOSING AN ANNUAL GARBAGE FEE ON ALL DOMESTIC HOUSEHOLDS AND PROVIDING PENALTY FOR NON-COMPLIANCE THEREOF.

Introduced by Councilor VICTOR V. FERRER, JR.
Co-Introduced by Councilors Anthony Peter D. Crisologo, Dorothy A. Delaument, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Faruq Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Franz S. Pumeran, Eulio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borras, Jesus Manuel C. Suntay, Raquel S. Malanigen, Bryan V. Hipol, Andres Jose G. Yllana, Jr., Godofredo T. Liban II, Karl Edgar C. Castelo, Marivic Co-Pilar, Donato C. Matias and Richard N. Yu.

WHEREAS, Section 2 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, emphatically declares, to wit:

"SECTION 2. Declaration of policy. - (a) It is hereby declared the policy of the State that the faithful and political subdivisions of the State shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals."

WHEREAS, Section 17 (4) of the Local Government Code of 1991 provides that the City as a local government unit shall discharge such functions and responsibilities as are necessary to the efficient and effective provision of basic services and facilities, such as:

"(iv) Solid waste disposal system or environmental management system and services facilities related to hygiene and sanitation."

WHEREAS, Section 458 (3) and or (5) of the Local Government Code of 1991, provides further that the Sangguniang Panglungsod, as the legislative body of the city, shall enact ordinances to promote the general welfare of the inhabitants of the city, and in particular to:

the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes. (Section 151, LGC).

NOW, THEREFORE,

BET ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

SECTION 1. Chapter Three of Ordinance No. SP-91, S-93, otherwise known as the Quezon City Revenue Code, as amended, is hereby further amended, as follows:

xxx xxx xxx

Section 19. Imposition of Tax - There is hereby levied an annual tax on the following business undertakings at the rates prescribed herein.

A) ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

FROM	TO LESS THAN	ANNUAL TAX (Php)	QUARTERLY TAX (Php)
0	10,000.00	269.50	67.38
10,000.00	15,000.00	363.00	90.75
15,000.00	20,000.00	485.00	121.25
20,000.00	30,000.00	726.00	181.50
30,000.00	40,000.00	1,089.00	272.25
40,000.00	50,000.00	1,358.50	339.63
50,000.00	75,000.00	2,178.00	544.50
75,000.00	100,000.00	2,722.50	680.63
100,000.00	150,000.00	3,630.00	907.50
150,000.00	200,000.00	4,537.50	1,134.38
200,000.00	300,000.00	6,532.50	1,568.13
300,000.00	500,000.00	9,075.00	2,268.75
500,000.00	750,000.00	13,200.00	3,300.00
750,000.00	1,000,000.00	16,500.00	4,125.00
1,000,000.00	2,000,000.00	22,687.50	5,671.88
2,000,000.00	3,000,000.00	27,228.00	6,806.25
3,000,000.00	4,000,000.00	32,670.00	8,167.50
4,000,000.00	5,000,000.00	38,115.00	9,528.75
5,000,000.00	6,500,000.00	40,126.00	10,054.00
6,500,000.00	and above	55% of 1.0%	13.75% of 1%

B) ON WHOLESALERS, DISTRIBUTORS, OR DEALERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

FROM	TO LESS THAN	ANNUAL TAX (Php)	QUARTERLY TAX (Php)
0	1,000.00	29.70	7.42
1,000.00	2,000.00	53.90	13.48
2,000.00	3,000.00	82.50	20.63
3,000.00	4,000.00	118.80	29.75
4,000.00	5,000.00	165.00	41.25
5,000.00	6,000.00	198.00	49.50
6,000.00	7,000.00	235.40	58.85
7,000.00	8,000.00	271.70	67.92
8,000.00	10,000.00	308.00	77.00
10,000.00	15,000.00	363.00	90.75
15,000.00	20,000.00	453.20	113.30
20,000.00	30,000.00	544.50	136.13
30,000.00	40,000.00	726.00	181.50
40,000.00	50,000.00	1,089.00	272.25
50,000.00	75,000.00	1,358.50	339.63
75,000.00	100,000.00	2,178.00	544.50
100,000.00	150,000.00	2,722.50	680.63
150,000.00	200,000.00	3,630.00	907.50
200,000.00	300,000.00	4,537.50	1,134.38
300,000.00	500,000.00	6,532.50	1,568.13
500,000.00	750,000.00	9,075.00	2,268.75
750,000.00	1,000,000.00	13,200.00	3,300.00
1,000,000.00	2,000,000.00	16,500.00	4,125.00
2,000,000.00	3,000,000.00	22,687.50	5,671.88
3,000,000.00	4,000,000.00	27,228.00	6,806.25
4,000,000.00	5,000,000.00	32,670.00	8,167.50
5,000,000.00	6,500,000.00	38,115.00	9,528.75
6,500,000.00	and above	55% of 1.0%	13.75% of 1%

55% of 1% of gross receipts in excess of Php 30,000,000.00

SERVICES

FROM	TO LESS THAN	ANNUAL TAX
0	Php 50,000,000.00	82.5% of 1.0%
Php 50,000,000.00	Php100,000,000.00	Php412,500.00 plus 55% of 1.0% of gross receipts in excess of Php50,000,000.00
Php100,000,000.00	And above	Php687,500.00 plus 25% of 1.0% of gross receipts in excess of Php100,000,000.00

G.) On Restaurants And Other Eating Establishments - such as, but not limited to cafes, caterers, ice cream or refreshment parlors, canteens, soda fountains, food centers, fast food centers and snack centers shall be taxed at the rate of 1.925% of the gross receipts of the preceding calendar year.

H.) On Any Other Business, Not Otherwise Specified in The Preceding Paragraphs - shall be taxed at the rate of 2% of the gross sales or receipts of the preceding calendar year, such as but not limited to the following:

- 1) Dealers, distributors and retailers of fermented liquors, distilled spirits, wines, tuba and the like, dealers distributors and retailers of imported wines, and dealers, wholesalers and retailers of tobacco leaf.
- 2) Operators and owners of private cemeteries and memorial parks.
- 3) Real estate lessors (land, building, commercial, office and residential spaces).
- 4) Sellers, dealers, agents, developers of real estate (land, subdivision, building and other taxable real properties).
- 5) Owners, providers of operators of Information Technologies including software developers and/or providers, compiler, programming, internet, call centers, E-Commerce, design animation and other IT-related service activities.
- 6) Malls, shopping centers, hospitals and establishments, not including hospitals in the business of providing spaces but are otherwise operating or maintaining lots/spaces for parking purposes.
- 7) Providers of seminars, vocational trainings, and other teaching services such as but not limited to centers or training schools for acting, dancing, singing, culinary arts, fine arts, tattoo arts, interior and fashion designs (other than those offered by educational institutions).
- 8) Proprietors of funeral parlors and crematories engaged not only in the selling of memorial lots, mausoleums, but likewise engaged in the retail of caskets and urns.
- 9) Fees charged by mall owners, maintaining toilets / powder rooms / comfort rooms (on a fee).
- 10) Hospitals engaged in leasing or selling of spaces to doctors, consultants, health management organizations, diagnostic laboratories, medical diagnosis and evaluating equipment/machines and other medical

body of the city, shall enact ordinances to promote the general welfare of the inhabitants of the City, and pursuant to such legislative authority, shall:

"(i) Fix and impose reasonable fees and charges for all services rendered by the city government to private persons or entities" and;

"(xiii) Provide for an efficient and effective system of solid waste and garbage collection and disposal and prohibit littering and the placing or throwing of garbage, refuse and other filth and waste";

WHEREAS, Quezon City being the largest and premiere city in the Philippines in terms of population and urban geographical areas, apart from being competent and efficient in the delivery of public service, apparently requires a big budgetary allocation in order to address the problems relative and connected to the prompt and efficient delivery of basic services such as the effective system of waste management, public information programs on proper garbage and proper waste disposal, including the imposition of waste regulatory measures;

WHEREAS, to help augment the funds to be spent for the city's waste management system, the City Government through the Sangguniang Panglungsod deems it necessary to impose a schedule of reasonable fees or charges for the garbage collection services for residential (domestic household) that it renders to the public.

NOW, THEREFORE,

BET ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

SECTION 1. The City Government of Quezon City in conformity with and in relation to Republic Act No. 7160, otherwise known as the Local Government Code of 1991, HEREBY IMPOSES THE FOLLOWING SCHEDULE AND MANNER FOR THE ANNUAL COLLECTION OF GARBAGE FEES, AS FOLLOWS:

On all domestic households in Quezon City:

LAND AREA	IMPOSABLE FEE
Less than 200 sq. m	PHP 100.00
201 sq.m. - 500 sq.m.	PHP 200.00
501 sq.m. - 1,000 sq.m.	PHP 300.00
1,001 sq.m. - 1,500 sq.m.	PHP 400.00
1,501 sq.m. - 2,000 sq.m. or more	PHP 500.00

On all condominium unit and socialized housing projects/units in Quezon City:

FLOOR AREA	IMPOSABLE FEE
Less than 40 sq. m	PHP 25.00
41 sq. m. - 60 sq.m	PHP 50.00
61 sq.m. - 100 sq.m	PHP 75.00
101 sq.m - 150 sq.m	PHP 100.00
151sq.m. - 200 sq. or more	PHP 200.00

On high rise Condominium Units

- a) High rise Condominium - The Homeowners Association of high rise condominiums shall pay the annual garbage fee on the total lot size of the entire condominium and socialized Housing Unit and an additional garbage fee shall be collected based on area occupied for every unit already sold or being amortized.
- b) High rise apartment units - Owners of high rise apartment units shall pay the annual garbage fee on the total lot size of the entire apartment and an additional garbage fee based on the schedule prescribed herein for every unit occupied.

SECTION 2. Accrual, Time of Payment and Collection of the Garbage Fee. The collection of the garbage fee herein imposed on all domestic households shall accrue on the first day of January and shall be paid simultaneously with the payment of the real property tax but not later than the first quarter installment.

SECTION 3. Penalty Clause. A penalty of 25% of the garbage fee due

10,000.00	15,000.00	363.20	90.75
15,000.00	20,000.00	453.20	113.30
20,000.00	30,000.00	543.50	136.13
30,000.00	40,000.00	726.00	181.50
40,000.00	50,000.00	1,089.00	272.25
50,000.00	75,000.00	1,633.50	408.38
75,000.00	100,000.00	2,478.00	619.50
100,000.00	150,000.00	3,983.50	998.25
150,000.00	200,000.00	5,445.00	1,361.25
200,000.00	300,000.00	7,266.00	1,816.50
300,000.00	500,000.00	10,890.00	2,722.50
500,000.00	750,000.00	14,520.00	3,630.00
750,000.00	1,000,000.00	16,500.00	4,125.00
1,000,000.00	2,000,000.00	68% of 1%	16.5% of 1%

C) ON RETAILERS

FROM	TO LESS	ANNUAL TAX	QUARTERLY TAX
50,000	100,000	Php 8.000	Php 2.000
100,000	200,000	plus 1.1% of gross receipt in excess of 400,000	plus 27.50% of gross receipt in excess of 400,000
200,000	750,000	plus 1.1% of gross receipt in excess of 400,000	plus 27.50% of gross receipt in excess of 400,000
750,000	And above	plus 1.1% of gross receipt in excess of 400,000	plus 27.50% of gross receipt in excess of 400,000

D) On contractors and other independent contractor. - This will include persons, natural or juridical, not subject to professional tax whose activity consist essentially on the sale of all kinds or use of the physical or mental faculties of such contractor or his employees, such as but not limited to the following:

D-1) Tollway Operators Or Concessionaires shall be taxed at the rate of 50% of 1% of the gross receipts of the preceding calendar year, in accordance with the general guidelines provided under Section 5 of Local Finance Circular No. 1-2013 issued by the Department of Finance.

D-2) Owners, operators, concessionaires, principal contractors or sub-contractors, whether public or private, and/or any successors in business interest of all kinds of tollways and railways mass transit system, using whatever fuel to power its mobility shall be taxed in the rate of 62.7 % of 1% of its gross receipts to include sales/earnings generated from the railway stations/terminals and sale of advertising space located within the Quezon City territorial jurisdiction.

E) Banks and Other Financial Institutions -which include non-bank financial intermediaries, lending investors, finance and investments companies, pawnshops, money

ums.

9) Fees charged by tollway operators maintaining tolls / Powder rooms / control rooms for a fee.

10) Hospitals engaged in leasing or selling of spaces to doctors, consultants, health management organizations, diagnostic laboratories, medical, diagnosing and evaluating equipment, and other medical professionals shall segregate the gross receipt from said business activity and pay the corresponding tax in accordance to the alternative prescribed.

11) Organizers of barge, food, barter, and similar activities.

12) Business activities of undertaking not otherwise stated in this Code.

SECTION 2. Chapter Four of the Quezon City Revenue Code is hereby amended to read as follows:

SECTION 31. Imposition of Tax. - Any person, or special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association, enjoying a franchise whether issued by the national government or a local government and doing business in Quezon City shall pay a franchise tax at the rate of 62.7% of 1% of the gross receipts and sales derived from the operation of its business in Quezon City during the preceding calendar year unless granted by the City Government a special permit for such undertaking, in such case the rate provided in the special permit shall be applicable.

SECTION 3. Separability Clause. - Should any part of this ordinance be declared invalid or unconstitutional for whatever reason by a competent court, the portions hereof not affected by the declaration shall remain effective and enforceable.

SECTION 4. Effectivity. - This Ordinance shall take effect immediately following the completion of its publication requirement as provided for in Section 188 of the Local Government Code.

ENACTED: December 20, 2013.

MA. JOSEFA BELMONTTE
Vice Mayor

Presiding Officer

ATTESTED:

ATY. JOHN THOMAS S. ALFEROS III
City Gov't Asst. Depl. Head III

APPROVED:

HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 16, 2013 and was reverted back for Second Reading on December 20, 2013 and was finally PASSED on Third/Final Reading on the same date.

ATY. JOHN THOMAS S. ALFEROS III
City Gov't Asst. Depl. Head III

prescribed herein for every unit occupied.

SECTION 2. Accrual, Time of Payment and Collection of the Garbage Fee. - The collection of the garbage fee herein imposed on all domestic households shall accrue on the first day of January and shall be paid simultaneously with the payment of the real property tax but not later than the first quarter installment.

SECTION 3. Penalty Clause. - A penalty of 25% of the garbage fee, due plus an interest of 2% per month or a fraction thereof (interest) shall be charged against a household owner who refuses to pay the garbage fee herein imposed.

SECTION 4. Use of Proceeds. - Proceeds collected from the garbage fees on residential properties shall be deposited solely and exclusively in an earmarked special account under the general fund to be utilized solely for garbage collection.

SECTION 5. Ecological Incentives. - Pursuant to Section 45 Chapter IV of Republic Act No. 9003, also known as the "Ecological Solid Waste Management Act of 2000", the Quezon City Government shall provide reward, monetary or otherwise to barangays including duly organized and accredited non-governmental organizations and duly accredited condominium associations that have undertaken projects, technologies, processes, technique, processes or activities in the reuse, recycling and reduction of garbage in the preceding year as duly certified by the EPWMD. Said reward shall be sourced from the fund herein created.

SECTION 6. Formulation of RRA. - The Office of the City Mayor, the City Engineer, the City Planning and Development Office, the City Assessor, and the City Office of the City Treasurer are hereby tasked to prepare and formulate the implementing Rules and Regulations to effectively enforce this ordinance.

SECTION 7. Separability Clause. - In case any provision of this ordinance shall be held or declared invalid or unconstitutional, the validity of the other provisions hereof shall not be affected thereby.

SECTION 8. Repealing Clause. - Any provision of local ordinance, executive order, or rules and regulations inconsistent with the provision of this ordinance is hereby repealed, amended or modified accordingly.

SECTION 9. Requirement of Publication. - This Ordinance with the schedule of fees for garbage collection shall be published in a newspaper of general circulation in the city and shall be posted in conspicuous place in the City Hall compound and in two (2) other conspicuous public places in each Barangay.

SECTION 10. Effectivity. - This Ordinance shall take effect upon its approval.

ENACTED: December 16, 2013

DOROTHY A. DELARMENTE
President Pro-Tempore

Acting Presiding Officer

ATTESTED:

ATY. JOHN THOMAS S. ALFEROS III
City Gov't Asst. Depl. Head III

APPROVED:

HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 16, 2013 and was PASSED on Third/Final Reading on December 20, 2013.

ATY. JOHN THOMAS S. ALFEROS III
City Gov't Asst. Depl. Head III

CERTIFIED PHOTOCOPY OF THE
ORIGINAL
RECORD ON FILE

JOHN THOMAS S. ALFEROS, II
LEGISLATIVE STAFF OFFICER
VIN NO. 209-070-611-000
DATE: 02 DEC 2014
OFF 0490780

AFFIDAVIT OF PUBLICATION

REPUBLIC OF THE PHILIPPINES) S.S.
CITY OF MANILA

I, KATHERENE SO-CHUA of legal age and
a resident of Mandaluyong City, after being duly sworn in accordance
with law, depose and say :

That I am the Assistant Vice President - Display Advertising of
the **MANILA BULLETIN**, a newspaper of general and national circulation
in the Philippines, printed and published in the City of Manila, Philippines
by Manila Bulletin Publishing Corporation.

That an Advertisement re: Notice of ORDINANCE NO.
SP-2236, S-2013 and ORDINANCE NO. SP-2235, S-2013 issued by the
Quezon City Council of Quezon City. (See advertisement on complete
details.)

a printed copy of which is attached, was published in the said
newspaper on December 28,29 and 30, 2013.

FURTHER, affiant sayeth not.

KATHERENE SO-CHUA

SUBSCRIBED AND SWORN to before me this 30th day of
December, 2013 at the City of Manila, Philippines, affiant exhibiting to me her
SSS ID No. 33-5248662-5.

DYLAN I. FELICIDARIO

Notary Public

Until December 31, 2013

Notarial Commission No. 2012-042

Roll No. 43016

PTR No. 1404482/01-03-13/Manila

IBP No. 868797 (2012-2013)/11-11-11/Laguna

Manila Bulletin Bldg., Intramuros, Manila

Doc. No.

429

Page No.

87

Book No.

89

Series of :

2013



OFFICIAL RECEIPT
Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt	ORIGINAL
Date: 1/9/2014 02:51:14 PM	No. A3COR2909699-3
Machine Validation No.	B-2014-000-074-0000878-ANTHONY
Bill Number	B-2014-01-13-D7-001032 2014 1-1
Payor 04-001919 MANILA ELECTRIC COMPANY	

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAYOR'S PERMIT		0.00
CITY TAX		50,280.615.23
GARAGE FEE		0.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE & STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
ADJUSTMENT		0.00
DISCOUNT		0.00
PENALTY FOR DELAYED PAY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
TOTAL		50,280.615.23

☐ Cash

☐ Treasury Warrant

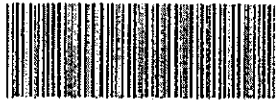
☐ Check

☐ Money Order

Received the Amount stated above. 0.00
50,280.615.23
EDGAR T. VILLANUEVA
City Treasurer

Treasury Warrant, Check, Money Order Number
BDO 10172 MC 1/9/14

Date of Treasury Warrant, Check, Money Order
BDO 10207 MC 1/20/14





OFFICIAL RECEIPT
 Republic of the Philippines
 Office of the City Treasurer
 Quezon City



Computerized Official Receipt	ORIGINAL
04/14/2014 03:32:38 PM	No. A5COR2978082-5
Machine Validation No.	B-2014-000-074-0002389-ANTHON
Bill Number	B-2014-04-14-B7-005625 2014 2-2
Payer 04-001919 MANILA ELECTRIC COMPANY	

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MATURE PERMIT		0.00
CITY TAX		66,846,270.07
GARBAGE FEE		0.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
OCERO		0.00
ADJUSTMENT		0.00
DISCOUNT		0.00
TOTAL		0.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL DEBIT		
ADDITIONAL FEES		
☐ Cash ☐ Treasury Warrant ☐ Check ☐ Money Order	Received the Amount stated above. 66,846,270.07 EDGAR T. VILLANUEVA City Treasurer	
Treasury Warrant, Check, Money Order Number BDL 10637 4/14/14 BDL 10616 4/10/14 P10 976,116.74 P55,870,153.33		



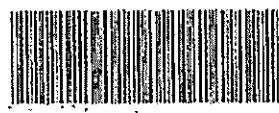
Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.

		OFFICIAL RECEIPT Republic of the Philippines Office of the City Treasurer Quezon City		
Computerized Official Receipt		ORIGINAL		
07/10/2014 01:21:19 PM		No.A1COR3418112-1		
Machine Validation No.		B-2014-000-025-0006854-DABVLVN		
Bill Number		B-2014-07-10-I9-007899 2014 3-3		
Payer 04-001919 MANILA ELECTRIC COMPANY				
NATURE OF COLLECTION		FUND AND ACCOUNT CODE		AMOUNT
MAYORS PERMIT				0.00
CITY TAX				57,674,091.55
GARBAGE FEE				0.00
SANITARY FEE				0.00
BUILDING INSP. FEE				0.00
ELECTRICAL INSP. FEE				0.00
PLUMBING INSP. FEE				0.00
SIGNBOARD				0.00
FIRE INSPECTION FEE				0.00
NEW REGISTRATION PLATE / STICK				0.00
ZONING FEE				0.00
PENALTY/INTEREST				0.00
TOURISM				0.00
OCCUPANCY				0.00
ADJUSTMENT				0.00
DISCOUNT				0.00
PENALTY FOR DELINQUENCY				0.00
ADJUSTMENT FOR TOURISM				0.00
SPECIAL PERMIT				0.00
ADDITIONAL FEES				0.00
CTC				0.00
☐ Cash		☐ Check		Received the Amount stated above.
☐ Treasury Warrant		☐ Money Order		57,674,091.55
Treasury Warrant, Check, Money Order Number		EDGAR T. VILLANUEVA City Treasurer		
BDD 4827884 07/07/14				
57674091.55		Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.		



OFFICIAL RECEIPT
Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt	ORIGINAL	
2015/2014 02:10:49 PM	No. A2COR3282904-2	
Machine Validation No.	B-2014-000-074-0093426-ANTHONY	
Bill Number	B-2014-10-15-B7-009430 2014 4-4	
Payor 04-001919 MANILA ELECTRIC COMPANY		
NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAJORS PERMIT		0.00
CITY TAX		57,674,091.55
GARBAGE FEE		0.00
SMITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
OCBRO		0.00
ADJUSTMENT		0.00
DISCOUNT		0.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTC		0.00
<div><div>☐ Treasury Warrant</div><div>☐ Check</div><div>☐ Money Order</div></div>		Received the Amount stated above. 57,674,091.55 EDGAR T. VILLANUEVA City Treasurer
Treasury Warrant, Check, Money Order Number		
Date of Treasury Warrant, Check, Money Order		

Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.



OFFICIAL RECEIPT

Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt

ORIGINAL

Date
01/12/2015 05:07:19 PM

No. A0COR3623344-0

Machine Validation No.

B-2015-000-025-0000405-BABVLVN

Bill Number

B-2015-01-09-D7-000087 2015 1-1

Payor

04-001919 MANILA ELECTRIC COMPANY

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAYORS PERMIT		0.00
CITY TAX		53,533,952.35
GARBAGE FEE		0.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
CCRD		0.00
ADJUSTMENT		0.00
DISCOUNT		0.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTU		0.00
TOTAL		53,533,952.35
☐ Treasury Warrant ☒ Check ☐ Money Order		Received the Amount stated above. 53,533,952.35 EDGAR T. VILLANUEVA City Treasurer
Treasury Warrant, Check, Money Order Number		
BDO 11675 01/12/15		
53,533,952.35 Treasury Warrant, Check, Money Order		

Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.



OFFICIAL RECEIPT

Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt

ORIGINAL

04/16/2015 11:42:46 AM

No. A8COR4039045-8

Machine Validation No.

B-2015-000-059-0006827-CECIL

Bill Number

B-2015-04-16-19-006711 2015 2-2

Payor

04-001919 MANILA ELECTRIC COMPANY

NATURE OF COLLECTION

FUND AND
ACCOUNT CODE

AMOUNT

MAVORS PERMIT		0.00
CITY TAX		56,136,682.11
GARBAGE FEE		1,950.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
OCERO		0.00
ADJUSTMENT		0.00
DISCOUNT		0.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTO		0.00
TOTAL		1,950.00

Treasury Warrant

Check

Money Order

Received the Amount
stated above,

56,136,682.11

EDGAR T. VILLANUEVA
City Treasurer

Treasury Warrant, Check, Money Order Number

BDO 0012350 4/14/15

5613668211 Treasury Warrant, Check, Money Order



Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.



OFFICIAL RECEIPT
Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt	ORIGINAL	
07/16/2015 10:42:06 AM	No. A1COR4147293-1	
Machine Validation No.	B-2015-000-025-0008596-BABYLON	
Bill Number	B-2015-07-16-I9-009479 2015 3-3	
Payer 04-001919 MANILA ELECTRIC COMPANY		
NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAYORS PERMIT		0.00
CITY TAX		54,835,317.22
GARBAGE FEE		1,950.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
OCRD		0.00
ADJUSTMENT		0.00
DISCOUNT	TOTAL	-1,950.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTO		0.00
<div>☐ Treasury Warrant</div> <div>☒ Check</div> <div>☐ Money Order</div>		Received the Amount stated above. 54,835,317.22
Treasury Warrant, Check, Money Order Number		EDGAR T. VILLANUEVA City Treasurer
bdc 12795 07/14/15 5483531722 Date of Treasury Warrant, Check, Money Order		

Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.



OFFICIAL RECEIPT
Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt	ORIGINAL
9/15/2015 01:30:38 PM	No.A3COR4214646-3
Machine Validation No.	B-2015-000-019-0000620-LEE
Bill Number	B-2015-10-15-K3-008603 2015 4-4
Payor 04-001919 MANILA ELECTRIC COMPANY	

NATURE OF COLLECTION	FUND AND ACCTUNT CODE	AMOUNT
MAYORS PERMIT		0.00
CITY TAX		54,835,317.22
GARBAGE FEE		1,950.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
QCIRD		0.00
ADJUSTMENT		0.00
DISCOUNT	TOTAL	1,950.00
PENALTY FOR DELAYED PAYMENT		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTC		0.00

☐ Cash

☐ Treasury Warrant

☐ Check

☐ Money Order

Treasury Warrant, Check, Money Order Number

bdc-13182-10/5/15

54,835,317.22

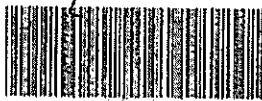
Date of Treasury Warrant, Check, Money Order

Received the Amount stated above.

54,835,317.22

EDGAR T. VILLANUEVA

City Treasurer



Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.

Q.C. Lft ORs
1st to 3rd Quarter



OFFICIAL RECEIPT
Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt
01/14/2016 07:13:32 PM

Machine Validation No.

Bill Number

Payor
04-001919 MANILA ELECTRIC COMPANY

ORIGINAL

No. A0COR4410805-0
B-2016-000-000-0000234-MENGSAHMEN

B-2016-01-14-D7-000240 2016 1-1

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAYORS PERMIT		0.00
CITY TAX		52,104,104.75
GARBAGE FEE		0.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
QCERD		0.00
ADJUSTMENT		0.00
DISCOUNT		0.00
Amount In Words		0.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTC		0.00
TOTAL		52,104,104.75

☐ Treasury Warrant

☐ Check

☐ Money Order

Treasury Warrant, Check, Money Order Number

Date of Treasury Warrant, Check, Money Order

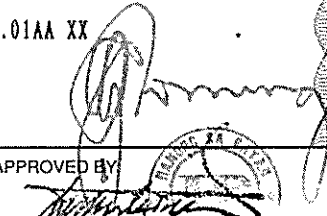
Received the Amount stated above.

52,104,104.75

EDGAR T. VILLANUEVA
City Treasurer



Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.

 REPUBLIC OF THE PHILIPPINES QUEZON CITY, METRO MANILA OFFICE OF THE CITY TREASURER		 BUSINESS TAX BILL	
NAME OF TAXPAYER MANILA ELECTRIC COMPANY		BILLING NO. 0829125	
LOCATION/ADDRESS 761-763 E. DELOS SANTOS AVE. BAGONG PAG-ASA 1		DATE BILLED 01/14/2016 ASSESSED BY CHERRY MC17 SATF	
KIND OF FEE/TAX	TAX DUE	OTHER TAX	TOTAL
MAYORS PERMIT			0.00
CITY TAX			52,104,104.75
GARBAGE FEE			0.00
SANITARY FEE			0.00
BUILDING INSP. FEE			0.00
ELECTRICAL INSP. FEE			0.00
PLUMBING INSP. FEE			0.00
SIGNBOARD			0.00
FIRE INSPECTION FEE			0.00
NEW REGISTRATION PLATE / STICKER			0.00
ZONING FEE			0.00
PENALTY/INTEREST			0.00
TOURISM			0.00
QCBRD			0.00
ADJUSTMENT			0.00
DISCOUNT			0.00
PENALTY FOR DELINQUENCY			0.00
ADJUSTMENT FOR TOURISM			0.00
SPECIAL PERMIT		Total Due and Payable →	
ADDITIONAL FEES		TAXPAYER REFERENCE	
CTC			
BILL NUMBER : B-2016-01-14-D7-000240 WP NO. : 04-001919 Area : 0.00 BUSINESS NAME : MANILA ELECTRIC COMPANY (KAMUNING BRANCH) TAX YEAR : 2016 1-1 LAST PAYMENT : 2015 4-4 10/15/2015		TOTAL => 52,104,104.75	
BUSINESS ACTIVITY CONTRACTOR - COLLECTION AGENCY		GROSS RECEIPT NON-ESSENTIAL ESSENTIAL	
Remarks: MC17 SATF FRANCHISE TAX FOR 1ST QUARTER 2016 GS 33,240,258,212.01AA XX Remarks for others:			
BILLING VERIFIED BY:		APPROVED BY:	
 EDGAR T. VILLANUEVA CITY TREASURER		 HERBERT M. BAUTISTA MAYOR	
ORIGINAL - TAXPAYER COPY			



OFFICIAL RECEIPT

Republic of the Philippines

Office of the City Treasurer

Quezon City



Computerized Official Receipt	ORIGINAL	
Date 04/15/2016 10:16:49 AM	No.A1COR4762251-1	
Machine Validation No.	B-2016-000-082-0007345-HALOU	
Bill Number	B-2016-04-15-I9-006046 2016 2-2	
Payor 04-001919 MANILA ELECTRIC COMPANY		
NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAYORS PERMIT		0.00
CITY TAX		50,935,821.93
GARBAGE FEE		1,950.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
QCBRD		0.00
ADJUSTMENT	TOTAL	-1,950.00
DISCOUNT		0.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTC		0.00
<div><div>☐ Treasury Warrant</div><div>☐ Check</div><div>☐ Money Order</div></div>		Received the Amount stated above.
Treasury Warrant, Check, Money Order Number		50,935,821.93
Date of Treasury Warrant, Check, Money Order		EDUARDO VILLANUEVA City Treasurer
bdo 14382 4/12/2016		

Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.

IMPORTANT: THIS BILL SERVES ONLY AS ORDER OF PAYMENT AND IS NOT VALID AS A RECEIPT.



OFFICIAL RECEIPT

Republic of the Philippines

Office of the City Treasurer

Quezon City



Computerized Official Receipt	ORIGINAL
07/13/2016 03:05:35 PM	No.A2COR4840781-2
Machine Validation No.	B-2016-000-099-0001502-ZARRA
Bill Number	B-2016-07-13-19-008416 2016 3-3
Payor 04-001919 MANILA ELECTRIC COMPANY	

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAYORS PERMIT		0.00
CITY TAX		51,519,963.34
GARBAGE FEE		1,950.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISM		0.00
OCARD		0.00
ADJUSTMENT		0.00
DISCOUNT		0.00
TOTAL		-1,950.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISM		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTC		0.00

☐ Treasury Warrant

☒ Check

☐ Money Order

Received the Amount stated above.

51,519,963.34



EDGAR T. VILLANUEVA
City Treasurer

BASILIA S. PACIS
OIC, CITY TREASURER

Treasury Warrant, Check, Money Order Number

BDO - 0014918 -007/08/2016

51,519,963.34

Date of Treasury Warrant, Check, Money Order



Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.

IMPORTANT: THIS BILL SERVES ONLY AS ORDER OF PAYMENT AND IS NOT VALID AS A RECEIPT.



REPUBLIC OF THE PHILIPPINES
QUEZON CITY, METRO MANILA
OFFICE OF THE CITY TREASURER



BUSINESS
TAX BILL

NAME OF TAXPAYER
MANILA ELECTRIC COMPANY
LOCATION/ADDRESS
761-763 E. DELOS SANTOS AVE. BAGONG PAG-ASA 1

BILLING NO. 0928964
DATE BILLED 07/13/2016
ASSESSED BY ANGELA MC17 SATF

KIND OF FEE/TAX	TAX DUE	OTHER TAX	TOTAL
MAYORS PERMIT			0.00
CITY TAX			51,519,963.34
GARBAGE FEE			1,950.00
SANITARY FEE			0.00
BUILDING INSP. FEE			0.00
ELECTRICAL INSP. FEE			0.00
PLUMBING INSP. FEE			0.00
SIGNBOARD			0.00
FIRE INSPECTION FEE			0.00
NEW REGISTRATION PLATE / STICKER			0.00
ZONING FEE			0.00
PENALTY/INTEREST			0.00
TOURISM			0.00
QCBRD			0.00
ADJUSTMENT			-1,950.00
DISCOUNT			0.00
PENALTY FOR DELINQUENCY			0.00
ADJUSTMENT FOR TOURISM			0.00
SPECIAL PERMIT			0.00
Total Due and Payable			0.00

ADDITIONAL FEES TAXPAYER REFERENCE 0.00
CTC 0.00

BILL NUMBER : B-2016-07-13-19-008416 TOTAL => 51,519,963.34

MP NO. : 04-001919 Area : 0.00
BUSINESS NAME : MANILA ELECTRIC COMPANY (KANUNING BRANCH)
TAX YEAR : 2016 3-3
LAST PAYMENT : 2016 2-2 04/15/2016

BUSINESS ACTIVITY
CONTRACTOR - COLLECTION AGENCY
GROSS RECEIPT
NON-ESSENTIAL 0.00
ESSENTIAL 0.00

Remarks: MC17_SATF franchise tax/ less gFAA XX
Remarks for others:

BILLING VERIFIED BY:

RECOMMENDING OFFICER BY:
ROBYN R. GUERRA
CITY TREASURER FOR ADMIN.

APPROVED BY:

BASILIA S. PACIS
EDGAR T. VILLANUEVA
CITY TREASURER

HERBERT M. BAUTISTA
MAYOR

ANNEX " K-11 "



OFFICIAL RECEIPT
Republic of the Philippines
Office of the City Treasurer
Quezon City



Computerized Official Receipt
00407/2016 02:44:20 PM

ORIGINAL
No. A9COR4822629-9

Machine Validation No.

 B-2016-000-090-0008499-FREDERICK

Bill Number

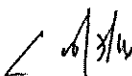
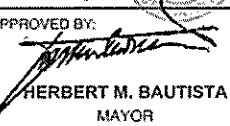
B-2016-10-07-I9-010397 2016 4-4

Payor
04-001919 MANILA ELECTRIC COMPANY

NATURE OF COLLECTION	FUND AND ACCOUNT CODE	AMOUNT
MAIORS PERMIT		0.00
CITY TAX		51,519,963.34
GARBAGE FEE		1,950.00
SANITARY FEE		0.00
BUILDING INSP. FEE		0.00
ELECTRICAL INSP. FEE		0.00
PLUMBING INSP. FEE		0.00
SIGNBOARD		0.00
FIRE INSPECTION FEE		0.00
NEW REGISTRATION PLATE / STICK		0.00
ZONING FEE		0.00
PENALTY/INTEREST		0.00
TOURISH		0.00
OCIRD		0.00
ADJUSTMENT		-1,950.00
DISCOUNT		0.00
PENALTY FOR DELINQUENCY		0.00
ADJUSTMENT FOR TOURISH		0.00
SPECIAL PERMIT		0.00
ADDITIONAL FEES		0.00
CTC		0.00
<div>☐ Treasury Warrant</div> <div>☒ Check</div> <div>☐ Money Order</div>		Received the Amount stated above. 0.00 0.00
Treasury Warrant, Check, Money Order Number		<div>BASILE 010, CITY TREASURER </div>
Date of Treasury Warrant, Check, Money Order		

bdo 6470309

Note: Write the number and date of this receipt on the back of the treasury warrant, check or money order received.

 REPUBLIC OF THE PHILIPPINES QUEZON CITY, METRO MANILA OFFICE OF THE CITY TREASURER		 BUSINESS TAX BILL	
NAME OF TAXPAYER MANILA ELECTRIC COMPANY		BILLING NO. 0949928	
LOCATION/ADDRESS 761-763 E. DELOS SANTOS AVE. BAGONG PAG-ASA 1		DATE BILLED 10/07/2016 ASSESSED BY ANGELA	
KIND OF FEE/TAX	TAX DUE	OTHER TAX	TOTAL
MAYORS PERMIT			0.00
CITY TAX			51,519,963.34
GARBAGE FEE			1,950.00
SANITARY FEE			0.00
BUILDING INSP. FEE			0.00
ELECTRICAL INSP. FEE			0.00
PLUMBING INSP. FEE			0.00
SIGNBOARD			0.00
FIRE INSPECTION FEE			0.00
NEW REGISTRATION PLATE / STICKER			0.00
ZONING FEE			0.00
PENALTY/INTEREST			0.00
TOURISM			0.00
QCBRD			0.00
ADJUSTMENT			-1,950.00
DISCOUNT			0.00
PENALTY FOR DELINQUENCY			0.00
ADJUSTMENT FOR TOURISM			0.00
SPECIAL PERMIT	Total Due and Payable		0.00
ADDITIONAL FEES	TAXPAYER REFERENCE		0.00
CTC			0.00
BILL NUMBER : B-2016-10-07-19-010397		TOTAL => 51,519,963.34	
MP NO. : 04-001919 Area : 0.00			
BUSINESS NAME : MANILA ELECTRIC COMPANY (KAMUNING BRANCH)			
TAX YEAR : 2016 4-4			
LAST PAYMENT : 2016 3-3 07/13/2016			
BUSINESS ACTIVITY CONTRACTOR - COLLECTION AGENCY		GROSS RECEIPT NON-ESSENTIAL 0.00 ESSENTIAL 0.00	
Remarks: NC17 SATF AA XX franchise tax/ less gf			
Remarks for others:			
BILLING VERIFIED BY: 		APPROVED BY:  HERBERT M. BAUTISTA MAYOR	
RECOMMENDING APPROVAL BY: RUBY ROSA G. GUEVARRA ICO - CITY TREASURER EDGAR T. VILLANUEVA CITY TREASURER			
ORIGINAL - TAXPAYER'S COPY			

IMPORTANT: THIS BILL SERVES ONLY AS ORDER OF PAYMENT AND IS NOT VALID AS A RECEIPT.

Computation of Tax Recovery Adjustment Charge (TRAC)
Quezon City

ANNEX " L "

	Amount (PhP)	Rate (PhP/kWh)
Amount for Recovery	60,629,160.98	0.0124
Carrying Cost	5,657,899.14	0.0012
TOTAL	66,287,060.11	0.0136

LFT Payment

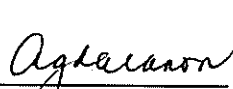
Total Payment (PhP)	60,629,160.98
Total Forecasted Sales (kWh)	4,905,544,666.67
TRAC Rate (PhP/kWh)	0.0124

Date	Amount Paid (PhP)	Forecasted kWh	Amortization (PhP)	Cumulative Balance (PhP)	Allowable Interest Rate	Carrying Cost (PhP)
Jan-14	4,399,531.50			4,399,531.50	3.69%	
Feb-14				4,399,531.50	4.46%	16,344.26
Mar-14				4,399,531.50	4.00%	14,665.11
Apr-14	11,965,686.34			16,365,217.84	4.44%	16,278.27
May-14				16,365,217.84	4.35%	59,269.36
Jun-14				16,365,217.84	4.04%	55,028.05
Jul-14	2,793,507.82			19,158,725.67	4.16%	56,691.84
Aug-14				19,158,725.67	4.37%	69,817.59
Sep-14				19,158,725.67	4.24%	67,758.03
Oct-14	2,793,507.82			21,952,233.49	4.14%	66,161.47
Nov-14				21,952,233.49	4.30%	78,625.58
Dec-14				21,952,233.49	4.42%	80,784.22
Jan-15	3,683,663.97			25,635,897.46	4.42%	80,784.22
Feb-15				25,635,897.46	4.54%	97,010.51
Mar-15				25,635,897.46	4.40%	93,934.20
Apr-15	6,286,393.73			31,922,291.18	4.66%	99,445.92
May-15				31,922,291.18	5.05%	134,313.04
Jun-15				31,922,291.18	5.14%	136,787.02
Jul-15	4,985,028.84			36,907,320.02	5.08%	135,084.50
Aug-15				36,907,320.02	5.00%	153,749.74
Sep-15				36,907,320.02	4.51%	138,556.23
Oct-15	4,985,028.84			41,892,348.86	4.49%	138,125.65
Nov-15				41,892,348.86	4.77%	166,626.82
Dec-15				41,892,348.86	4.84%	168,826.17
Jan-16	5,268,344.44			47,160,693.30	4.68%	163,519.80
Feb-16				47,160,693.30	4.51%	177,363.51
Mar-16				47,160,693.30	4.47%	175,634.28
Apr-16	4,100,061.62			51,260,754.92	4.55%	178,856.93
May-16				51,260,754.92	4.67%	199,660.64
Jun-16				51,260,754.92	4.59%	195,986.95
Jul-16	4,684,203.03			55,944,957.95	4.45%	189,963.81
Aug-16				55,944,957.95	4.48%	208,814.56
Sep-16				55,944,957.95	4.32%	201,448.47
Oct-16	4,684,203.03			60,629,160.98	4.32%	201,448.47
Nov-16				60,629,160.98	4.32%	218,315.50
Dec-16		396,932,500	4,905,812.93	55,723,348.05	4.32%	218,315.50
Jan-17		409,873,833	5,065,758.91	50,657,589.14	4.32%	200,650.49
Feb-17		409,873,833	5,065,758.91	45,591,830.22	4.32%	182,409.54
Mar-17		409,873,833	5,065,758.91	40,526,071.31	4.32%	164,168.58
Apr-17		409,873,833	5,065,758.91	35,460,312.40	4.32%	145,927.63
May-17		409,873,833	5,065,758.91	30,394,553.48	4.32%	127,686.67
Jun-17		409,873,833	5,065,758.91	25,328,794.57	4.32%	109,445.72
Jul-17		409,873,833	5,065,758.91	20,263,035.65	4.32%	91,204.77
Aug-17		409,873,833	5,065,758.91	15,197,276.74	4.32%	72,963.81
Sep-17		409,873,833	5,065,758.91	10,131,517.83	4.32%	54,722.86
Oct-17		409,873,833	5,065,758.91	5,065,758.91	4.32%	36,481.91
Nov-17		409,873,833	5,065,758.91		4.32%	18,240.95
TOTAL	60,629,160.98	4,905,544,667	60,629,160.98			5,657,899.14

Prepared by:


Erwin John P. Villarias

Reviewed by:


Aileen G. Dalanon

Republic of the Philippines
ENERGY REGULATORY COMMISSION
San Miguel Avenue, Pasig City

IN THE MATTER OF THE
APPLICATION FOR AUTHORITY
TO: (A) IMPLEMENT THE NEW
LOCAL FRANCHISE TAX (LFT)
RATES IN THE CITIES OF
MANILA AND QUEZON; AND (B)
REFUND/RECOVER THE
DIFFERENTIAL LFT FOR 2014
TO 2016 TO/FROM CUSTOMERS
IN SAID CITIES UNDER THE TAX
RECOVERY ADJUSTMENT
CHARGE (TRAC) FORMULA,
WITH PRAYER FOR
PROVISIONAL AUTHORITY,

ERC CASE NO. ____CF

MANILA ELECTRIC COMPANY
(MERALCO),

Applicant.

X-----X

**JUDICIAL AFFIDAVIT
of MR. GENER R. MONTEMAYOR**

The following examination of witness MR. GENER R. MONTEMAYOR, of legal age, with office address at 5th Floor, Lopez Building, Ortigas Avenue, Barangay Ugong, Pasig City, who is an employee of the Manila Electric Company ("MERALCO") with rank of Manager and assigned at the Tax Management and Reporting Office, was conducted by Atty. Carmen Grace S. Ramos, at the 7th Floor, Lopez Building, Ortigas Avenue, Barangay Ugong, Pasig City, on 10 November 2016.

The testimony of Mr. Gener R. Montemayor is being offered for following purposes:

1. To prove that there is basis for MERALCO to implement the new Local Franchise Tax rates in Cities of Manila and Quezon;
2. To prove that MERALCO's recovery of the difference between the previous and new Local Franchise Tax (LFT) rates from

customers in said cities are just and reasonable and in accordance with laws, rules and regulations issued by the Honorable Commission;

3. To show MERALCO's proposed rates, carrying costs and recovery period in relation to said LFT;
4. To show that the issuance of provisional authority is warranted in this case;
5. To identify the documents in relation to this case; and
6. To prove all other matters related to this Application.

X-----X

JUDICIAL AFFIDAVIT

I, **MR. GENER R. MONTEMAYOR**, Filipino, of legal age, married, with office address at 5th Floor, Lopez Building, Ortigas Avenue, Barangay Ugong, Pasig City, after having been sworn to in accordance with law, fully conscious that I am answering the questions under oath and with knowledge that I may face criminal liability for false testimony and perjury, hereby depose and state:

Q1: Please state your educational attainment and/or professional qualifications.

A1: I am a Certified Public Accountant (CPA). I graduated at the Polytechnic University of the Philippines (PUP) with the degree of Bachelor in Accountancy (BA).

Q2: Where are you presently employed?

A2: I am presently employed at the Manila Electric Company (MERALCO) as a Manager at its Tax Management and Reporting Office.

Q3: How long have you been employed by MERALCO?

A3: I was employed by MERALCO on 16 September 1987 and assigned in said Tax Management and Reporting Office at present.

Q4: What are your duties and responsibilities as a Manager of Tax Management and Reporting Office?

A4: My responsibilities include, among other things, preparation and review of the Company's tax and permit compliance, determination, computation and remittance of local taxes, such as Local Franchise Tax (LFT), and preparation of documents necessary for the filing of applications related to LFT and involvement in all activities attendant to such applications, and implementation of approved rates.

Q5: Are you familiar with this Application?

A5: Yes. I am familiar with said Application because I participated in its preparation and provided/prepared its supporting documents.

Q6: What are the supporting documents which you prepared/provided in relation to the filing of the Application?

A6: I have prepared/provided the following documents:

- i. Copy of Ordinance No. 7794 issued by Sanggunian Panlungsod of City of Manila, entitled: *"An Ordinance Enacting a Revenue Code for the City of Manila"* imposing a tax on business enjoying a franchise, at rate of seventy five percent (75%) of One percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction, attached as **Annex "A"** of the Application.

(The witness presented a copy of the same, which is requested to be marked as Exhibit "A")

- ii. Copy of Ordinance No. 8331 issued by Sanggunian Panlungsod of City of Manila, entitled: *"An Ordinance enacting the 2013 Omnibus Revenue Code of the City of Manila"* increasing the LFT rate at eighty two and one half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction, attached as **ANNEX "B"** of the Application

(The witness presented a copy of the same, which is requested to be marked as Exhibit "B")

- iii. 06 December 2013 issue of Manila Times Newspaper where Ordinance No. 8331 was published, and Affidavit of Publication of Ms. Evelyn S. Arevalo, Accounting Supervisor

of the Manila Times Newspaper are attached as **Annexes "C" and "D"** of the Application.

(The witness presented copies of the same, which are requested to be marked as Exhibits "C" and "D" respectively)

- iv. Official Receipts bearing OR Nos. 2528665 and 2969561, OR Nos. 3792360 and 3792362, and OR No. 5020115 showing the amounts of LFT paid by MERALCO to City Government of Manila for periods 2014, 2015 and 2016, attached as **Annexes "E" to "E-4"** of the Application" .

(The witness presented copies of the same, which are requested to be marked as Exhibits "E" to "E-4").

- v. Document entitled "Computation of Tax Recovery Adjustment Charge-Manila" which shows the computed differential LFT rate for City of Manila and carrying cost, attached as **Annex "F"** of the Application.

(The witness presented a copy of the same, which is requested to be marked as Exhibit "F").

- vi. Copy of Ordinance No. SP-1189, S-2002 enacted by Sanggunian Panlungsod of Quezon City entitled, "An Ordinance Amending Quezon City Revenue Code," imposing, among other things, an LFT rate of 57% of 1% of gross receipts and sales derived from the operation of the business in the Quezon City during the preceding calendar year, attached as **Annex "G"** of the Application.

(The witness presented a copy of the same, which is requested to be marked as Exhibit "G")

- vii. Copy of Ordinance No. 2236 enacted by Sanggunian Panlungsod of Quezon City, entitled "An Ordinance Further Amending the Tax Rate of Certain Items under Chapter Three (Tax on Business) and Chapter Four (Other Taxes) of the Quezon City Revenue Code in Accordance with the Limitations Set-Forth in the Local Government Code," increasing the LFT rate at 62.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, attached as **Annex "H"** of the Application.

(The witness presented a copy of the same, which is requested to be marked as Exhibit "H")

- viii. 28 December 2013 issue of the Manila Bulletin where the aforesaid Ordinance No. 2236 of Quezon City was published and Affidavit of Publication of Ms. Katherine So-Chua, Assistant Vice President –Display Advertising of Manila Bulletin, attached as **Annexes "I" and "J"** of the Application respectively.

(The witness presented copies of the same, which are requested to be marked as Exhibits "I" and "J").

- ix. Official Receipts bearing OR Nos. A3COR2909699-3, A5COR2978082-5, A1COR3418112-1, A2COR3282904-2 , OR Nos. A0COR3623344-0, A8COR4039045-8, A1COR4147293-1, and A3COR4214646-3 and OR Nos. A0COR4410805-0, A1COR4762251-1, A2COR4840781-2 and A9COR4822629-9 showing amount of LFT paid by Meralco to Quezon City for taxable periods 2014, 2015 and 2016, attached as **Annexes "K" to K-11"** of the Application.

(The witness presented copies of the same, which are requested to be marked as Exhibits "K" to "K-11").

- x. Document entitled "Computation of Tax Recovery Adjustment Charge – Quezon City" which shows the computed differential LFT rate for Quezon City, attached as **Annex "L"** of the Application.

(The witness presented a copy of the same, which is requested to be marked as Exhibit "L")

Q7: What is the Application all about?

A7: In the said Application, MERALCO seeks authority from the Honorable Commission to:

- a. Implement the new local franchise tax rate of 82.5% of 1%, of gross annual receipts for the preceding calendar year based on the incoming receipt, or realized receipts, in the City of Manila pursuant City Tax Ordinance No. 8331, beginning on the date of effectivity thereof, or on 12/21/2013;

b. Refund the differential LFT in the amount of **PhP3,086,525.36** and carrying cost in the amount of **PhP223,055.65**, or a total amount of **PhP 3,309,581.01** at a rate of **PhP0.0021/kWh** to customers in the City of Manila over a period of six (6) months.

c. Recover any additional amount of LFT that will be subsequently paid to City of Manila while this case is pending for resolution before the Honorable Commission, upon submission of proof of payment and details of computation of Tax Recovery Adjustment Charge thereof by Applicant;

d. Implement the new local franchise tax rate of 62.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, beginning on the date of effectivity thereof, or on 01/12/2014;

e. Recover the differential LFT in the amount of **PhP60,629,160.98** and carrying cost in the amount of **PhP5,657,899.14** for the taxable periods 2014, 2015 and 2016, or a total amount of **PhP66,287,060.11** at a rate of **PhP0.0136/kWh** from the customers in Quezon City over a period of twelve (12) months; and

f. Recover any additional amount of LFT that will be subsequently paid to Quezon City while the case is pending before the Honorable Commission, upon submission of proof of payment and details of computation of Tax Recovery Adjustment Charge thereof by Applicant.

Q8: What are the legal bases for filing of the instant Application?

A8: The following are the legal bases for filing of Application:

a. Republic Act No. 7160, otherwise known as the Local Government Code (LGC), provinces and cities are authorized to impose local franchise taxes (LFTs) and to adjust subsequently the rates thereof, thus:

“Article One – Provinces

Section 134. *Scope of Taxing Powers.* – Except as otherwise provided in this Code, the province may levy only the taxes, fees and charges as provided in this Article.

xxx

Section 137. *Franchise Tax.* – Notwithstanding any exemption granted by any law or other special law, the province may impose a tax on businesses enjoying a franchise, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within its territorial jurisdiction.

In the case of a newly started business, the tax shall not exceed one-twentieth ($1/20$) of one percent (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 herein.

xxx

Article Three – *Cities*

Section 151. *Scope of Taxing Powers.* – Except as otherwise provided in this Code, the city, may levy the taxes, fees, and charges which the province or municipality may impose:

xxx

The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.

xxx

Section 191. *Authority of Local Government Units to Adjust Rates of Tax Ordinances-* Local government units shall have the authority to adjust the tax rates as prescribed herein not often than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code."

xxx"

b. The Decision rendered by the Honorable Commission in ERC Case Nos. 2001-646¹ and 2001-900² provides that:

"MERALCO is not authorized to unilaterally change the franchise fee rate component on customer's bills. If MERALCO needs to change the franchise fee rate component due to any changes in franchise fee obligations, it shall petition the ERC for such authority and include in its filing all documentation necessary to verify the changes."³

c. Section 6.3 of Article II of the Honorable Commission's Resolution 16, Series of 2009, entitled: *"A Resolution Adopting the Rules Governing the Automatic Cost Adjustment and True-Up Mechanisms and Corresponding Confirmation Process for Distribution Utilities,"* likewise states that:

"For Franchise and Business Taxes that a DU had already paid to the concerned LGU/s prior to the implementation of recovery of current Franchise and Business Taxes shall be allowed recovery based on the following formula:

xxx

Before including the TRAC in its customers' bill, the DU shall submit to the ERC its calculation thereof using the TRAC formula provided above, together with the following information and supporting documents:

- (a) Proposed recovery period;
- (b) Certified true copy of prior years Tax Assessments issued by the concerned LGU/s;
- (c) Certified true copy of Local Tax Ordinance/s;
- (d) Certified true copies of Official Receipts;
- (e) Projected kilowatt-hours sales for the particular proposed recovery;

¹ In the Matter of the Application for Approval of Revision of Rate Schedules and Appraisal of Properties with Prayer for Provisional Authority.

² In the Matter of the Application for Approval of Revised Rate Schedules in Compliance with Section 36 of Republic Act No. 9136 and ERC Order dated October 30, 2001, and for Approval of Appraisal of Properties with Prayer for Provisional Authority.

³ Decision dated 20 March 2003, page 92.

(f) Other relevant documents as may be required by the ERC.

Upon receipt of the complete documents, the ERC shall verify and determine from the submissions the appropriate TRAC that the DU shall be allowed to impose on its customers.

The DU shall await the ERC's clearance before the inclusion and imposition of such taxes in its customer's retail rates and shall impose the TRAC allowed until such time that its franchise and business tax payments, as maybe adjusted by the ERC during its prior verification, have been fully recovered."

Q9: How much is the total differential LFT and carrying costs for said cities under the instant Application?

A9: The following are the total differential LFT and corresponding carrying costs under the instant Application:

A. For the City of Manila:

a.1 LFT payments

For the taxable periods 2014 to 2016, the total LFT due based on new rate amounts to P545,300,540.46. However, local government of City of Manila gave a 10% discount for the franchise tax. Applicant only paid the total amount of P492,641,238.70 due to the 10% discount on its tax payment. The details of LFT payments are as follows:

Period Covered	Amount Paid (based on 82.5% of 1 % of gross annual receipts of preceding calendar year but with 10% discount on the amount due)	Official Receipt No.	Annex
2014 (Annual)	P169,990,939.06	2528665	E
2014 (Adjustment)	P13,729,039.05	2969561	E-1
TOTAL	P183,719,978.11		

Period Covered	Amount Paid (based on 82.5% of 1 % of gross annual receipts of preceding calendar year but with 10% discount on the amount due)	Official Receipt No.	Annex
2015 (Annual)	P5,257,823.88	3792360	E-2
2015 (Adjustment)	P154,096,356.06	3792362	E-3
TOTAL	P159,354,179.94		

Period Covered	Amount Paid (based on 82.5% of 1 % of gross annual receipts of preceding calendar year but with 10% discount on the amount due)	Official Receipt No.	Annex
2016 (Annual)	P149,567,080.65	5020115	"E-4"

a.2 Recovered amount of LFT from Customers

For the same taxable periods, Applicant recovered a total amount of PhP495,727,764.06 from the customers in Manila based on the old rate.

a.3 Differential LFT and carrying costs

A comparison of the amount collected based on the old LFT rate with the amount actually paid by Applicant, reveals an excess collection in the amount of PhP3,086,525.36. The details of the amount paid and collected for the said taxable periods are shown below:

Taxable Period	Amount Paid (based on new LFT rate)	Amount Recovered (based on old LFT rate)	Differential LFT
2014	P183,719,978.11	P183,719,978.11	0.00
2015	P159,354,179.94	P160,929,926.71	1,575,746.77
2016	P149,567,080.65	P151,077,859.24	1,510,778.59
TOTAL	P492,641,238.70	P495,727,764.06	P3,086,525.36

The computed carrying cost for the said differential LFT is in the amount of PhP223,055.65.

Hence, Applicant seeks authority to refund the differential the differential LFT in the amount of PhP3,086,525.36 at a rate of PhP0.0020/kWh and carrying cost in the amount of PhP223,055.65 at a rate of PhP0.0001/kWh, or a total amount of PhP3,309,581.01 at a rate of PhP0.0021/kWh to customers in the City of Manila over a period of six (6) months.

B. For Quezon City

b.1 LFT payments

Applicant paid the total differential LFT in the amount of PhP 666,895,690.66 for the taxable periods 2014, 2015 and 2016 to Quezon City based on the new LFT rate. The details of the LFT payments are as follows:

Period Covered	Amount Paid (PhP)	Official Receipt No.	Annex
1 st Quarter 2014	59,280,115.23	A3COR2909699 -3	"K"
2 nd Quarter 2014	66,846,270.07	A5COR2978082-5	"K-1"
3 rd Quarter 2014	57,674,091.55	A1COR3418112-1	"K-2"
4 th Quarter 2014	57,674,091.55	A2COR3282904-2	"K-3"
TOTAL	241,474,568.40		

Period Covered	Amount Paid (PhP)	Official Receipt No.	Annex
1 st Quarter 2015	53,533,952.35	A0COR3623344-0	"K-4"
2 nd Quarter 2015	56,136,682.11	A8COR4039045-8	"K-5"
3 rd Quarter 2015	54,835,317.22	A1COR4147293-1	"K-6"
4 th Quarter 2015	54,835,317.22	A3COR4214646 -3	"K-7"
TOTAL	219,341,268.90		

Period Covered	Amount Paid (PhP)	Official Receipt No.	Annex
1 st Quarter 2016	52,104,104.75	A0COR4410805-0	"K-8"
2 nd Quarter 2016	50,935,821.93	A1COR4762251-1	"K-9"
3 rd Quarter	51,519,963.34	A2COR4840781-2	"K-10"
4 th Quarter	51,519,963.34	A9COR4822629-9	"K-11"
TOTAL	206,079,853.36		

b.2 Recovered amount of LFT from Customers

The total LFT collected from customers in Quezon City for said periods is in the amount of **PhP606,266,529.68**.

b.3 Differential LFT

A comparison of the LFT payments that Applicant paid under the new rate vis-à-vis the old rate will reveal that Applicant needs to recover a differential LFT in the amount of PhP60,629,160.98. The details of the amount paid and collected for the said taxable periods including the differential LFT is shown below:

Period Covered	Amount Paid (based on new rate) (PhP)	Amount Recovered from Customers (based on old rate) (PhP)	LFT Differential (PhP)
2014	241,474,568.40	219,522,334.91	(21,952,233.49)
2015	219,341,268.90	199,401,153.53	(19,940,115.37)
2016	206,079,853.36	187,343,041.24	(18,736,812.12)
TOTAL	666,895,690.66	606,266,529.68	(60,629,160.98)

The computed total amount of carrying cost for the said total LFT differential is PhP5,657,899.14.

Thus, Applicant seeks for authority from the Honorable Commission to recover the differential LFT in the amount of **PhP60,629,160.98** at a rate of PhP0.0124/kWh and carrying cost in the amount of **PhP5,657,899.14** at a rate of PhP0.0012/kWh for the taxable periods 2014, 2015 and 2016, or a total amount of **PhP66,287,060.11** at a rate of **PhP0.0136/kWh** from the customers in Quezon City over a period of twelve (12) months.

Q10: What is the basis for imposition/treatment of carrying charges?

A10: The imposition of carrying costs is consistent with the Decision dated 27 February 2012 of the Honorable Commission in ERC Case 2011-045 RC also states that:

“Carrying Charge

MERALCO started remitting its LFT payments as early as 1993. In this regard, the Commission deem it prudent to allow MERALCO to recover carrying charge for advancing the payments of its LFT. However, the Commission disagrees with MERALCO on the applicability of the BSP established 91-day Treasury Bill rates plus 3% considering that Resolution No.16 did not expressly provide for the use of this as basis for computing the carrying charge. Instead, the legal interest rate of 6% will be used as it is more reasonable under the circumstances. The recovery of carrying charge shall only be

*up to the end of December 2009, the period when it should have filed the instant application."*⁴

Further, the imposition/proposed treatment for said carrying costs is justified considering that Applicant paid in full the LFT due to Quezon City; and therefore, the same had incurred an opportunity cost for the money that was used to advance and pay to the said cities. Also, the customers in the City of Manila will benefit from the proposed refund of carrying costs.

Q11: Why is the issuance of provisional authority warranted in this case?

A11: The issuance of a Provisional Authority (PA) in favor of the Applicant is warranted so that the appropriate increased LFT rates may be implemented in the customer bills for said cities pursuant to the provisions of the aforesaid Ordinances. Considering that Applicant paid in full the increased LFT in said cities, the issuance of PA is proper since the same is consistent with and will maintain the neutral position of Applicant.

Also, the amount of total differential LFT for Quezon City and Manila covered by the Application is only until December 2016. However, Applicant is mandated by the pertinent laws to pay for the new LFT rates for the succeeding taxable periods to said cities. Thus, the grant of PA in favor of Applicant will prevent the accumulation of additional differential LFT for said cities while the case is pending before the Honorable Commission.

IN WITNESS WHEREOF, I have hereunto affixed my signature this _____th day of November 2016 at Pasig City, Philippines.


GENER R. MONTEMAYOR
Affiant

ATTESTATION

I, Atty. Carmen Grace S. Ramos, of legal age, Filipino, with business address 7th floor, Lopez Building, Ortigas Avenue, Barangay Ugong, Pasig City after being duly sworn depose and say:

1. I conducted the direct examination of witness at the afore-mentioned business address;
2. I have faithfully recorded or caused to be recorded the questions I asked and the corresponding answers that were given by the witness; and
3. Neither I nor any other person then present or assisting him coached the witness regarding his answers.

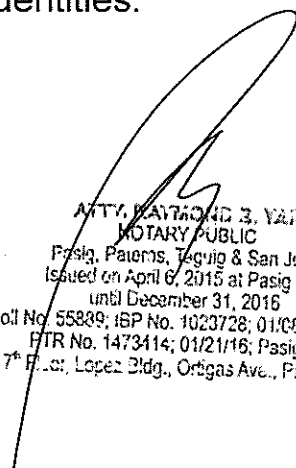
IN WITNESS WHEREOF, I have hereunto set my hand this
NOV 10 2016 at Pasig City.



CARMEN GRACE S. RAMOS
Affiant

SUBSCRIBED AND SWORN to before me this
NOV 10 2016 by Mr. Gener R. Montemayor and Atty. Carmen Grace S. Ramos, exhibiting their SSS IDs with Nos. 0385744405 and 3410973533, respectively, as proof of their identities.

Doc. No. 107;
Page No. 23;
Book No. II;
Series of 2016.



ATTY. RAYMOND B. YAP
NOTARY PUBLIC
Pasig, Palermos, Taguig & San Juan
Issued on April 6, 2015 at Pasig City
until December 31, 2016
Roll No. 55889; IBP No. 1023728; 01/08/16; Capiz
PTR No. 1473414; 01/21/16; Pasig City
7th Fl., Lopez Bldg., Ortigas Ave., Pasig City



ORTIGAS AVENUE, PASIG CITY
0300 PHILIPPINES

ANNEX " N "

SECRETARY'S CERTIFICATE

I, WILLIAM S. PAMINTUAN, a duly elected, qualified and incumbent Assistant Corporate Secretary of the Manila Electric Company (MERALCO), a corporation duly organized and existing under and by virtue of the laws of the Philippines, do hereby certify that:

At the regular meeting of the Board of Directors of the Company duly convened and held on February 23, 2015, at which meeting a quorum was present, acted throughout and voted, the following resolution amending the resolution of the Board on January 27, 2014 on the same subject, was approved and that said amendatory resolution is in full force and effect on the date hereof:

"RESOLVED, that the Board of Directors of the Manila Electric Company (MERALCO) authorize, as it hereby authorizes, Messrs. MANUEL V. PANGILINAN, Chairman, OSCAR S. REYES, President & Chief Executive Officer, SIMEON KEN R. FERRER, Corporate Secretary, ALFREDO S. PANLILIO, Senior Vice President, Head, Customer Retail Services and Head, Corporate Communication, RAMON B. SEGISMUNDO, Senior Vice President & Head, Human Resources & Corporate Services, ROBERTO R. ALMAZORA, Senior Vice President, RAFAEL L. ANDRADA, First Vice President & Treasurer, RUBEN B. BENOSA, First Vice President & Head, Corporate Logistics, Ms. IVANNA G. DELA PEÑA, First Vice President & Head, Regulatory Management Office, WILLIAM S. PAMINTUAN, First Vice President, Assistant Corporate Secretary, Compliance Officer and Head, Legal and Corporate Governance, RONNIE L. APEROCHO, First Vice President & Head, Networks, MARTHYN S. CUAN, Vice President & Head, Corporate Information and Technology, JOSE RONALD V. VALLES, Vice President and Head, Regulatory Affairs, MARIA ZARAH R. VILLANUEVA-CASTRO, Senior Assistant Vice President & Head, Corporate Legal Services, HORATIO ENRICO M. BONA, Assistant Vice President & Head, Litigation Team 2, RAUL G. CORALDE, Assistant Vice President & Head, Litigation Team 1, MICHELLE O. DELOS SANTOS-BONA, Assistant Vice President & Head, Legal Operations Support, EUGENE JUDE DENIS GERARD E. ALABANZA, Senior Manager & Head, Litigation Team 3, CORNELIO MANUEL C. DICCION, Manager & Legal Counsel, and any lawyer or employee of MERALCO that any of them may designate, name or appoint:

- (1) to represent the Company, in the institution, prosecution, and defense of any claim, complaint, action, proceeding, petition, application, protest, suit, or case, for or against the Company, before any court, prosecutor's office, regulatory, quasi-judicial, or administrative body, agency, or office of the national or any local government;
- (2) to sign, execute, and deliver in connection therewith the necessary or appropriate complaint, petition, application, position paper, memorandum, all types of pleadings and motions, verifications, affidavit-complaint, counter-affidavit, affidavit of merit, affidavit of desistance, affidavit of witness, and all other affidavits of whatever nature, certificate of non-forum shopping,

powers of attorney, certifications, and all other instruments as may be necessary or proper;

- (3) to represent the Company or to designate, name, and appoint a representative or an attorney-in-fact in behalf of the company during the investigation, inquest, preliminary investigation, preliminary conference, pre-trial, mediation, conciliation, arbitration, trial, execution, and all other stages of or incidents related to the case, proceeding or action; to negotiate, enter into, and agree to an amicable settlement, compromise agreement, plea bargaining, admissions or stipulations of fact or documents, simplification of issues, limitation on the number of witnesses, alternative modes of dispute resolution, withdrawal, dismissal or waiver of claim or action; and to perform and execute any and all actions or deeds as may aid in the prompt disposition of such cases, proceedings, or actions filed in behalf of or against the Company;

"RESOLVED, FURTHER, that any previous resolution of the Board of Directors on the same subject matter that is inconsistent herewith shall be deemed terminated, superseded and revoked."

Pursuant to the above resolutions, it is hereby certified that MERALCO is authorized to file the Application with the Energy Regulatory Commission (ERC) entitled "IN THE MATTER OF THE APPLICATION FOR AUTHORITY TO: (A) IMPLEMENT THE NEW LOCAL FRANCHISE TAX (LFT) RATES IN THE CITIES OF MANILA AND QUEZON; AND (B) REFUND/RECOVER THE DIFFERENTIAL LFT FOR 2014 TO 2016 TO/FROM CUSTOMERS IN SAID CITIES UNDER THE TAX RECOVERY ADJUSTMENT CHARGE (TRAC) FORMULA, WITH PRAYER FOR PROVISIONAL AUTHORITY" and that Atty. JOSE RONALD V. VALLES, Vice President and Head, Regulatory Affairs, is an authorized representative and signatory of the Company with respect to the aforesaid application.

WITNESS THE SIGNATURE of the undersigned as such officer of the Company and its corporate seal hereunto affixed on this ____ day of October 2016.

NOV 10 2016

WILLIAM S. PAMINTUAN
Assistant Corporate Secretary

NOV 10 2016

SUBSCRIBED AND SWORN to before me this ____ day of October 2016, affiant exhibited to me his Taxpayer Identification Number (TIN) 146-473-562, issued by the Bureau of Internal Revenue (BIR) as his competent evidence of identity.

Doc. No. 101;
Page No. 22;
Book No. II;
Series of 2016.

ATTY. DAYMOND B. YAP
NOTARY PUBLIC
Pasig, Pampanga, Tuguegarao & San Juan
Issued on April 6, 2015 at Pasig City
until December 31, 2016
Roll No. 55249; ISP No. 1023728; 01/CB/16; Capiz
PTR No. 1473414; 01/21/16; Pasig City
7th Floor, Lopez Bldg., Ortigas Ave., Pasig City

REPUBLIC OF THE PHILIPPINES)
CITY OF MANILA) s.s.

AFFIDAVIT OF PUBLICATION

I, **EDWIN L. MONFORTE**, of legal age, married, Filipino and with office address at c/o **BusinessWorld Publishing Corporation (BWPC)**, 95 Balete Drive Ext., New Manila, Quezon City, after being duly sworn to in accordance with law, depose and state:

That I am the **BILLING & COLLECTION MANAGER** of the **BusinessWorld Publishing Corporation (BWPC)** a domestic corporation duly organized and existing under by virtue of Philippine laws with office and business address at 95 Balete Drive Ext., New Manila, Quezon City.

That the said corporation publishes **BusinessWorld**, a weekday broadsheet newspaper published in English and of general circulation.

That the order of MANILA ELECTRIC COMPANY

captioned as follows: APPLICATION

(Please see attached printed text) had been published in **BusinessWorld** in its issues of:
NOVEMBER 11, 2016

FURTHER AFFIANT SAYETH NAUGHT.
Manila, Philippines


EDWIN L. MONFORTE
Affiant

SUBSCRIBED AND SWORN to before me this 11th day of November 2016
 affiant exhibited to me his Driver's License No. NO4-94-315947 issued by LTO
on March. 08, 2016 which expiry date is March 09, 2019

Doc. No. 377
Page No. 76
Book No. 27
Series of 2016


ATTY. AGUSTIN B. CABREDO
Notary Public for Manila
Notarial Commission No. 2015-030
Until December 31, 2016
Rm. 409, First United Bldg., Co., Escolta, Manila
Roll No. 28047
PTR No. 4866671 / 1-4-16 / Manila
IBP Life Member 05097
MCLE No. V-0003138 / 7-26-14



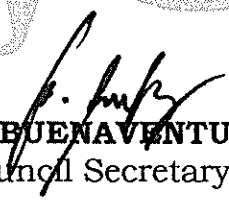
Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Pasig

ACKNOWLEDGMENT

This is to acknowledge the receipt of a copy of Manila Electric Company (MERALCO) verified Application entitled **"IN THE MATTER OF THE APPLICATION FOR AUTHORITY TO: (A) IMPLEMENT THE NEW LOCAL FRANCHISE TAX (LFT) RATES IN THE CITIES OF MANILA AND QUEZON; AND (B) REFUND/RECOVER THE DIFFERENTIAL LFT FOR 2014 TO 2016 TO/FROM COSTUMERS IN SAID CITIES UNDER THE TAX RECOVERY ADJUSTMENT CHARGE (TRAC) FORMULA, WITH PRAYER FOR PROVISIONAL AUTHORITY,"** with *attached Annexes*, being served by MERALCO, prior to its filing with the Energy Regulatory Commission (ERC).

This acknowledgment is being issued upon the request of MERALCO for whatever legal intents and purposes it may served.

Issued this **22nd** day of **November 2016** at Pasig City.


REYNALDO R. SAN BUENAVENTURA III
Acting City Council Secretary



Republic of the Philippines
CITY COUNCIL
Manila

22 November 2016

ACKNOWLEDGEMENT

To whom it may concern:

This is to acknowledge the receipt copy of Manila Electric Company's (MERALCO) verified Application entitled, "IN THE MATTER OF THE APPLICATION FOR AUTHORITY TO: (A) IMPLEMENT THE NEW LOCAL FRANCHISE TAX (LFT) RATES IN THE CITIES OF MANILA AND QUEZON; AND (B) REFUND/RECOVER THE DIFFERENTIAL LFT FOR 2014 TO 2016 TO/FROM CUSTOMERS IN SAID CITIES UNDER THE TAX RECOVERY ADJUSTMENT CHARGE (TRAC) FORMULA, WITH PRAYER FOR PROVISIONAL AUTHORITY," with attached annexes, served by MERALCO, prior to its filing with the Energy Regulatory Commission (ERC).

This acknowledgement is being issued upon the request of MERALCO for whatever legal intents and purposes it may serve.

Issued this 22nd day of November 2016, City of Manila.


LUCH R. GEMPIS, JR.
City Gov't. Dept. Head III
(Secretary to the City Council)

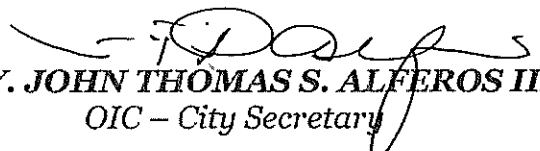


CERTIFICATE OF ACKNOWLEDGEMENT

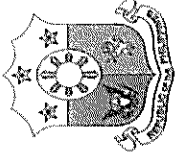
This is to certify that on 21 November 2016, the Sangguniang Panlungsod of Quezon City, through this office received a copy of Manila Electric Company's (MERALCO) verified Application entitled "IN THE MATTER OF THE APPLICATION FOR AUTHORITY TO: (A) IMPLEMENT THE NEW LOCAL FRANCHISE TAX (LFT) RATES IN THE CITIES OF MANILA AND QUEZON; AND (B) REFUND/RECOVER THE DIFFERENTIAL LFT FOR 2014 TO 2016 TO/FROM CUSTOMERS IN SAID CITIES UNDER THE TAX RECOVERY ADJUSTMENT CHARGE (TRAC) FORMULA, WITH PRAYER FOR PROVISIONAL AUTHORITY," with attached Annexes, served by MERALCO, prior to its filing with the Energy Regulatory Commission (ERC).

This certification is issued upon the request of Manila Electric Company for whatever legal purpose it may serve.

Quezon City, 21 November 2016.


ATTY. JOHN THOMAS S. ALFEROS III
OIC – City Secretary

MV/che

		Official Receipt Republic of the Philippines	
		0009039	
No. 0009039		Date 12/5/2018	
Agency	ENERGY REGULATORY COMMISSION		Fund
Payor	MERALCO		
Nature of Collection	Account Code	Amount	
Filing Fee	4-02-01-130	P 1,400.00	
UPERF	2-00-00-000	14.00	
2018-IED-3723			
TOTAL		P 1,414.00	
Amount in Words one thousand four hundred fourteen pesos only			
☒ Cash	Drawee Bank	Number	Date
☐ Check			
☐ Money Order			
Received the amount stated above  MILA A. MIRANDA Cashier II			
Collecting Officer			
NOTE: Write the number and date of this receipt on the back of check or money order received.			

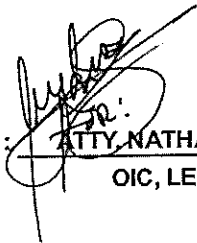
Pacific Center Building
San Miguel Ave, Pasig City
Phone 689-5372 loc.5378 Fax 638-4519

BILL TO : MERALCO
Ortigas, Pasig City

DATE ISSUED : December 05, 2016
DUE DATE : December 10, 2016

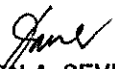
PARTICULARS	AMOUNT
In the matter of the application for authority to implement the new Local Franchise Tax rates in the cities of Manila & Quezon and Refund/Recover the differential LFT for 2014-2016 to/from the customers in the said cities under the Tax Recovery Adjustment Charge (Revenue Code: 4-02-01-010)	700.00
With Prayer for Provisional Authority(Revenue Code: 4-02-01-010)	700.00
UPLRF(Revenue Code: 4-02-01-010)	14.00
TOTAL AMOUNT (PhP)	1,414.00

ONE THOUSAND FOUR HUNDRED FOURTEEN PESOS

Approved by : 
ATTY. NATHAN J. MARASIGAN
OIC, LEGAL SERVICE

OR # 077 9039
12.5.16

Approved by : 
ENGR. NELSON G. CANLAS
CHIEF ERO

Attested by : 
ZYWEEN A. SEVILLEN0
BILLING SECTION



CHECKLIST OF PRE-FILING REQUIREMENTS FOR BT/FT APPLICATIONS FILING

Applicant: MERALCO Covered Period of Application: 2014-2016 Pre-filing Date:

The information contained in the documents required in the list below are considered public, excluding those prayed for as confidential by Applicants. Any act of fraud or false representation in any document submitted before the Commission may be a ground for outright dismissal of the Application once filed without prejudice to all other administrative, civil, or criminal actions that may be filed against Applicants, its officers, employees, and authorized representatives responsible for such fraud or misrepresentation.

Compliance with the pre-filing requirements, as set forth below, is MANDATORY. Acceptance of the Application for filing does not estop the Commission from further determining whether Applicants have complied with all the procedural and substantial requirements of the Commission, or whether the documents submitted herein are true and correct.

The Pre-filing Checklist is in accordance with the Rules Governing the Automatic Cost Adjustment and True-up Mechanisms and Corresponding Confirmation Process for Distribution Utilities.

Section 7 Rule 3 of ERC Rules of Practice and Procedures requires that all pleadings, together with their supporting documents, shall be filed with the submission of at least three (3) compact discs containing the electronic files thereof in file formats acceptable to the Commission such as Microsoft Office or OpenOffice.

Thus, the Applicants shall submit the applicable documents with the following format:

Pleadings -	PDF: Signed Pleading with Verification and Certification against Forum Shopping MS Word (can be edited)
Annexes -	PDF
Rate Computation -	MS Excel (can be edited). INCLUDE LINKS, if any.

ALL SUBMISSIONS SHOULD HAVE BOTH PRINT-OUT & E-FILE. PRINT-OUTS SHOULD BE ORIGINAL SIGNED OR CERTIFIED TRUE COPIES, WHICHEVER IS APPLICABLE.

Signature over Printed Name
DU's Representative

ROLAND ROBERT RIVERA
Signature over Printed Name
IED's Representative

Rethy Rosendo Dela Magdalena
Signature over Printed Name
LS' Representative

PART I. INVESTIGATION AND ENFORCEMENT DIVISION (IED)

1. Application

- Application
- Summary of BT &/ FT computation for the entire period (yearly basis)
- Proposed rate of recovery and period using the latest kWh sales

☒ Print-out	☒ E-file in MS Word
☒ Print-out	☒ E-file in MS Excel
☒ Print-out	☒ E-file in MS Excel

2. Attachments

- Prior year/s tax assesment/s issued by concerned LGUs

Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u>LACKING DOCUMENTS:</u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u>- CONSUMER BILLS OF</u>
Year: <u> </u>	LGU: <u>EXPECTED PERIOD</u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u>- LGU PRIOR YEARS</u>
Year: <u> </u>	LGU: <u>TAX ASSESSMENT</u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u>- E-FILE IN PDF OF ALL</u>
Year: <u> </u>	LGU: <u>ATTACHMENTS</u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u> </u>
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Year: <u> </u>	LGU: <u> </u>
Year: <u> </u>	LGU: <u> </u>

☐ Print-out	☐ E-file in PDF
☐ Print-out	☐ E-file in PDF
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☐ Print-out	☐ E-file in PDF
☐ Print-out	☐ E-file in PDF
☒ Print-out	☐ E-file in PDF

- Local Tax Ordinances of the Province, Cities and each of the Municipalities wherein franchise/business tax are levied

- Board Resolution authorizing the filing of application

- Official receipt of payments

- Summary of payments indicating the following:

☐ Print-out	☐ E-file in PDF
☒ Print-out	☐ E-file in PDF
☐ Print-out	☐ E-file in MS Excel

PART II. LEGAL SERVICE (LS)

a. Application	
Date	10 November 2016
Signed by DU's counsel (Y/N)	Atty. Francis Dino S. Antonio and Atty. Monica M. Martin
No. of print-outs	13
No. of e-files	
b. Verification	
Date	10 November 2016
Notarized (Y/N)	Atty. Yap (notary public.) 10 November 2016
Presented I.D.	[Signature]
c. Certification against forum shopping	
Date	10 November 2016
Notarized (Y/N)	Atty. Yap (notary public.) 10 November 2016
Presented I.D.	[Signature]
d. Authority of counsel to file the application	
Board resolution (Y/N)	
Secretary's certificate (Y/N)	William Pamintuan - Assistant Corporate Secretary 10 November 2016
e. Authority to execute verification and certification against forum shopping	
Board resolution (Y/N)	
Secretary's certificate (Y/N)	William Pamintuan - Assistant Corporate Secretary 10 November 2016
f. Service to LGUs	
1. Certification from presiding officer, secretary of the LGU or their duly authorized representative	
LGU of:	Manila
LGU of:	Quezon City
LGU of:	Pasig City
2. In the absence of certification	
LGU of:	
Affidavit of Service	
Application w/stamp "Received"/acknowledged	
LGU of:	
Affidavit of Service	
Application w/stamp "Received"/acknowledged	
LGU of:	
Affidavit of Service	
Application w/stamp "Received"/acknowledged	
3. If not received, reason and/or proof of refusal	
LGU of:	
Reason/proof:	
LGU of:	
Reason/proof:	
LGU of:	
Reason/proof:	
g. Publication in a newspaper of general circulation within applicant's franchise area	
1. Affidavit of publication	
Newspaper	
Date of publication	
2. Newspaper issue containing the publication	
Application	
Verification	
Certification against forum shopping	
3. Random review	

IED Remarks:

LS Remarks:

Ok

Reg.
JGM
02 Dec '16

We assemble
every single watch twice.
Because perfection takes time.



For us, perfection is a matter of principle. This is why, on principle, we craft all timepieces with the same care and assemble each watch twice. Thus, after the Lange 1 Time Zone has been assembled for the first time and precisely adjusted, it is taken apart again. The movement parts are cleaned and decorated by hand with finishing and polishing techniques, followed by the final assembly procedure. This assures long-term functional integrity and the immaculacy of all artisanal finishes. Even if this takes a little more time. www.lucerne-soehne.com

LANGE & SÖHNE
GLASHÜTTE I/BA

LUCERNE

Lucerne Level 2, Lucerna Shangri-la Plaza Mall
Tel. 632-634 3161

COMPLIMENTARY



BusinessWorld

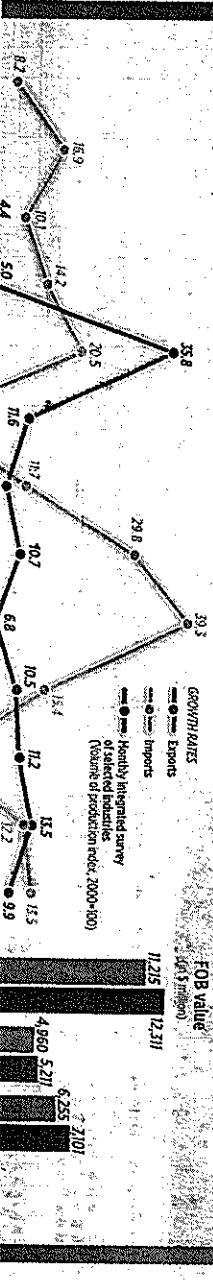
BUSINESS
NEWSPAPER
OF 2014
AND 2016
Awarded by
ROTARY
CLUB OF
MANILA

STOCK MARKET			WORLD MARKETS			PESO-DOLLAR RATES			ASIAN CURRENCIES			WORLD CURRENCIES		
INDEX			NOVEMBER 9, 2016			NOVEMBER 9, 2016			NOVEMBER 10, 2016			NOVEMBER 10, 2016		
744.4	OPEN: 723.50	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	HIGH: 725.47	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	LOW: 717.65	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	CLOSE: 719.87	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	52-WEEK HIGH: 725.47	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	52-WEEK LOW: 717.65	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	VOLUME: 1,553.8	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	COMPOSITE: 1,553.8	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	30-DAY HIGH: 725.47	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	30-DAY LOW: 717.65	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	30-DAY VOLUME: 1,553.8	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760
744.4	30-DAY COMPOSITE: 1,553.8	NOVEMBER 10, 2016	1244.42	▲	1002.80	6.72	▲	18,883.60	▲	246.510	▲	105.910	▲	103.760

Property, IT-BPM firms watch Trump

By Keith Richard D. Mariano
Reporter
and Inee Charlee C. Delavin
Senior Reporter

PHILIPPINE TRADE, FACTORY OUTPUT YEAR-ON-YEAR PERFORMANCE (%)



THE PROPERTY MARKET is bracing for a more challenging period, as the election of Republican Donald J. Trump to the White House is widely viewed as a threat to the information technology-business process management (IT-BPM) sector and overseas Filipino workers (OFWs).

PNB income up

PHILIPPINE NATIONAL BANK (PNB) saw its bottom line jump 21% in the first nine months of the year primarily driven by a double-digit growth in its non-interest income.

In a disclosure to the stock exchange on Thursday, the Luto C. Tan-led bank said its net income in the January to September period increased by 21% to P5.7 billion from P4.7 billion in the same period last year.

"The bank's strong performance for the nine-month period was also attributed to the double-digit growth in its non-interest income," the bank stated.

Its trading and foreign exchange gains soared 84% year-on-year amid favorable market conditions.

"With the bank's sustained efforts to reduce non-earning assets, net gains from sale of foreclosed assets also grew significantly," the bank said in a statement.

"Higher miscellaneous income continued to augment the bank's revenues primarily from the collection of non-performing loans and a one-time gain from the sale of the bank's 51% stake in its life insurance subsidiary," PNB said.

Meanwhile, total consolidated resources also rose 6% to P718.4 billion during the period while PNB's asset quality "steadily improved" as its non-performing loan (NPL) ratio slid to 0.10% from 0.25% during end-2015, making the bank's NPL coverage book at 137.8%.

Its capital adequacy ratio (CAR) - which measures a bank's financial strength - stood at 17.6% and common equity tier (CET1) ratio was at 16.7% during the first nine months, both well above the central bank's minimum requirement of 10% for CAR and 8.5% for CET1 ratio, as its consolidated capital remained robust.

"With its strong capital base, the bank is well positioned to take advantage of the opportunities arising from the country's sustained economic growth," PNB added -

OPINION

Logic versus emotion

Donald Trump is the president-elect. Emotions are high, and even here locally. Like when President Rodrigo Duterte won - both sides of the camp, anti and pro, robbidly expressed their dissent or support in social media.

Not only that! The Supreme Court allowed the burial of Ferdinand E. Marcos at the Heroes Cemetery. A lot of people are angry or sad. But to many people alike, the decision has legal and logical basis.

Feeling and expressing emotions are hardwired in our DNA as humans. We often feel strongly for taking a stand, may it be involving an issue, religion, or race; and we are even more emotional if our stand does not take precedence. That's why since time immemorial, wars or kingdoms engage in war to fight for their positions, resulting in bloodshed and loss of lives.

FINEX FOLIO

REYNALDO C. LUGTU, JR.

Consequently and rightfully so, during the dawn of civilization, humans invented institutions and laws to rationally settle differences based on established principles, such as electoral systems and courts of justice.

The logic of Aristotle evolved to the scientific thinking of Isaac Newton in the 17th century and further evolved to the scientific thinking

Republic of the Philippines ENERGY REGULATORY COMMISSION San Miguel Avenue, Pasig City

IN THE MATTER OF THE APPLICATION FOR AUTHORITY TO: (A) IMPLEMENT THE NEW LOCAL FRANCHISE TAX (LFT) RATES IN THE CITIES OF MANILA AND QUEZON; AND (B) REFUND/RECOVER THE DIFFERENTIAL LFT FOR 2014 TO 2016 FROM CUSTOMERS IN SAID CITIES UNDER THE TAX RECOVERY ADJUSTMENT CHARGE (TRAC) FORMULA, WITH PRAYER FOR PROVISIONAL AUTHORITY,

MANILA ELECTRIC COMPANY (MERALCO),

ERC Case No. 2016-___ CF

Applicant,

APPLICATION

APPLICANT MANILA ELECTRIC COMPANY (MERALCO), by counsel,

most respectfully states: THAT -

1. Applicant is a private corporation existing under the laws of the Republic of the Philippines, with principal office located at Lopez Building, MERALCO Center, Ortigas Avenue, Barangay Uging, Pasig City. It may be served with notices and other processes of this Honorable Commission at its principal office address or through its counsel at the address indicated herein.

2. Pursuant to Republic Act No. 9209, Applicant has a legislative franchise to operate and maintain a distribution system in the cities/municipalities of Metro Manila, Bulacan, Cavite and Rizal and certain cities/municipalities in the provinces of Batangas, Quezon, Pangasinana and Laguna, and is authorized to charge all its customers for their electric consumption at the rates duly approved by the Honorable Commission.

3. Under Republic Act No. 7180, otherwise known as the Local Government Code (LGC), provinces and cities are authorized to impose local franchise taxes (LFTs) and to adjust subsequently the rates thereof, thus:

Article One - Provinces

Section 134. Scope of Taxing Powers. - Except as otherwise provided in this Code, the province may levy only one tax, fees and charges as provided in this Article.

xxx

Section 137. Franchise Tax. - Notwithstanding any exemption granted by any law or other special law, the province may impose a tax on businesses enjoying a franchise, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the income receipt, or realized, within its territorial jurisdiction.

In the case of a newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (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 herein.

xxx

Article Three - Cities

Section 151. Scope of Taxing Powers. - Except as otherwise provided in this Code, the city, may levy the taxes, fees, and charges which the province or municipality may impose.

xxx

The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.

xxx

Section 191. Authority of Local Government Units to Adjust Rates of Tax. - Local Government Units shall have the authority to adjust the tax rates as prescribed herein not often than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

4. The Decision rendered by the Honorable Commission in ERC Case Nos. 2001-1646 and 2001-1607 applies that:

Ordinance increased the LFT rate at eighty two and one half percent (82.5%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the income receipt, or realized, within the territorial jurisdiction of the City, thus:

"Section 96. Franchise Tax

Notwithstanding any exemption granted by any law or other special law, a tax on business enjoying a franchise, at a rate of Eighty-two and One Half percent (82.5%) of One percent (1%) of the gross annual receipts for the preceding calendar year based on the income receipt, or realized, within the territorial jurisdiction of the City, a hereby imposed."

A Certified True Copy of said Ordinance is attached as ANNEX "B".

10. The said Ordinance was approved on 03 December 2013, and took effect immediately upon approval and after publication thereof.

11. The Ordinance was published in The Manila Times Newspaper on 06 December 2013. A copy of the said newspaper and Affidavit of Publication of Ms. Evelyn S. Arcevalo, Accounting Supervisor of the Manila Times Newspaper are attached as Annexes "C" and "D", respectively.

12. The amount of LFT due based on the old and new rates are as follows:

Year	Amount due based on Previous LFT rate (75% of 1% of gross annual receipts of preceding calendar year)	Amount due based on New LFT rate (82.5% of 1% of gross annual receipts of preceding calendar year)
2014	P180,719,978.11	P202,091,978.92
2015	P180,929,978.71	P202,091,978.92
2016	P151,071,859.24	P166,185,045.18
2017	P439,727,764.08	P545,300,540.46
TOTAL		

13. It may be gleaned from the foregoing that for the taxable periods 2014 to 2016, the total LFT due based on new rate amounts to P545,300,540.46. However, Applicant only paid the total amount of P492,641,238.70.

Copies of the Official Receipts bearing OR Nos. 2528655, 2969561, 3792360, 3792362 and 5020715 are attached as Annexes "E" to "I", respectively.

14. Accordingly, a comparison of the amount collected based on the old LFT rate with the amount actually paid by Applicant, reveals an excess collection in the amount of P53,659,301.76. The details of the amount paid and collected for the said taxable periods are shown below:

Year	Amount Paid (based on new LFT rate)	Amount Recovered (based on old LFT rate)	Differential LFT
2014	P183,719,978.11	P183,719,978.11	0.00
2015	P150,359,410.94	P160,209,026.71	1,575,746.77
2016	P151,071,859.24	P177,022,019.39	1,510,778.59
TOTAL	P485,151,248.29	P520,951,024.81	P35,799,776.52

15. The computed carrying cost for the said differential LFT is in the amount of P492,641,238.70.

16. Hence, Applicant seeks authority to refund the differential LFT amount in the amount of P53,659,301.76 at a rate of P492,641,238.70 and carrying cost in the amount of P492,641,238.70 at a rate of P492,641,238.70, or a total amount of P985,282,477.46, to the City of Manila.

A copy of document entitled "Computation of Tax Recovery Adjustment Charge-Manila" which shows the computed differential LFT rate for City of Manila and carrying cost is hereto attached as Annex "F".

LFT FOR QUEZON CITY

17. The Sanggunian Panglungsod of Quezon City enacted Ordinance SP-1189, S-2002 entitled, "An Ordinance Amending Quezon City Revenue Code, that imposed, among other things, the LFT rate of 57% of 1% of gross receipts and sales derived from the operation of the business in the Quezon City during the preceding calendar year.

A copy of the Ordinance is attached as Annex "G".

18. In the Decision dated 27 February 2012 in ERC Case 2011-04 EC, the Honorable Commission approved, among other things, MERALCO's implementation of said LFT rate in Quezon City.

19. Thereafter, on 20 December 2013, the Sanggunian Panglungsod of Quezon City enacted Ordinance No. 2236, "An Ordinance entitled "An Ordinance Further Amending the Tax Rate of Certain Items under Chapter Three (Tax on Business) and Chapter Four (Other Taxes) of the Quezon City Revenue Code (in Accordance with the Limitations Set-Forth in the Local Government Code" The Ordinance increased the LFT rate at 82.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, thus:

Chapter Four of the Quezon City Revenue Code is hereby amended as follows:

Section 31. Imposition of Tax. - Any provision of special laws or grant of exemption to the contrary notwithstanding any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Quezon City, shall pay a franchise tax at the rate of 82.7% of 1% of the gross receipts and sales derived from

applicability of the BSP-established 91-day Treasury Bill rates plus 3%, considering that Resolution No. 16 did not expressly provide for the use of this as basis for computing the carrying charge. Instead, the legal interest rate of 6% will be used as it is more reasonable under the circumstances. The recovery of carrying charge shall only be up to the end of December 2009, the period when it should have filed the instant application."

ISSUANCE OF PROVISIONAL AUTHORITY

29. The issuance of a Provisional Authority (PA) in favor of the Applicant is warranted so that the appropriate increased LFT rates may be implemented in the customer bills for said cities pursuant to the provisions of the aforesaid Ordinance. Considering that Applicant paid in full the increased LFT in said cities, the issuance of PA is proper since the same is consistent with and will maintain the neutral position of Applicant.

Also, the amount of total differential LFT for Manila and Quezon City that are covered by the Application is only until December 2016. However, Applicant is mandated by the pertinent laws to pay for the new LFT rates for the succeeding taxable periods to said cities. Thus, the grant of PA in favor of Applicant will prevent the accumulation of additional differential LFT to said cities while the cases are pending before the Honorable Commission.

30. In support of this Application and the prayer for the issuance of a provisional authority, hereto attached as ANNEX "H" and made an integral part hereof is the Judicial Affidavit of MR. GENE R. MONTENAYOR, Manager, Tax Management and Reporting Office of the Applicant.

PRAYER

WHEREFORE, it is respectfully prayed for this Honorable Commission that the Application be approved and that Applicant be granted the authority to:

1. Implement the new local franchise tax rate of 82.5% of 1% of gross annual receipts for the preceding calendar year based on the income receipt, or realized receipts, in the City of Manila pursuant to City Tax Ordinance No. 8331, beginning on the date of effectivity thereof, or on 12/20/2013.

2. Refund the differential LFT in the amount of P53,659,301.76 and carrying cost in the amount of P492,641,238.70 for the taxable periods 2014, 2015 and 2016, or a total amount of P985,282,477.46 at a rate of P492,641,238.70 to customers in the City of Manila over a period of six (6) months.

3. Recover any additional amount of LFT that will be subsequently paid to City of Manila while this case is pending for resolution before the Honorable Commission, upon submission of proof of payment and details of computation of Tax Recovery Adjustment Charge thereof by Applicant.

4. Implement the new local franchise tax rate of 82.7% of 1% of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year, beginning on the date of effectivity thereof, or on 01/12/2014.

5. Recover the differential LFT in the amount of P678,629,160.88 and carrying cost in the amount of P678,629,160.88 for the taxable periods 2014, 2015 and 2016, or a total amount of P1,357,258,321.76 at a rate of P678,629,160.88 from the customers in Quezon City over a period of twelve (12) months; and

6. Recover any additional amount of LFT that will be subsequently paid to Quezon City while the case is pending before the Honorable Commission, upon submission of proof of payment and details of computation of Tax Recovery Adjustment Charge thereof by Applicant.

It is further prayed that pending hearing, a PROVISIONAL AUTHORITY be issued by the Honorable Commission to implement the new LFT rates and recover the differential LFT for 2014 to 2016 from customers in said cities. Other relief as may be deemed just and equitable under the premises.

Pasig City, 08 November 2016.

MANILA ELECTRIC COMPANY (MERALCO)

Applicant:
Lopez Building,
Ortigas Avenue,
Barangay Uging, Pasig City
By: _____



making decisions, nounds of implications that guide us to a necessary compromise the last step in the reduce a backstory to y who understand ar people and team sistent to unwavering t country or an organization's team members eraderie, and unity. a sudden about-face continues.

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4. The Decision rendered by the Honorable Commission in ERC Case Nos. 2001-646¹ and 2001-900² provides that:

5. Section 6.3 of Article II of the Honorable Commission's Resolution 16, Series of 2009, entitled: "A Resolution Adopting the Rules Governing the Automatic Cost Adjustment and True-Up Mechanisms and Corresponding Confirmation Process for Distribution Utilities." likewise states that:

Before including the TRAC in its customers' bill, the DU shall submit to the ERC its calculation thereof using the TRAC formula provided above, together with the following information and

(d) Certified true copies of original receipts.

(e) Projected lowest-hourly salary for the particular proposed recovery.

(f) Other relevant documents as may be required by the ERC.

impose the TRAC allowed until such time that its franchise and business tax payments, as may be adjusted by the ERC during its prior verification, have been fully recovered."

7. The Sanggunian Panglungsod of City of Manila enacted Ordinance No. 7794, entitled: "An Ordinance Enacting a Revenue Code for the City of Manila," which provides that:

annual receipts for the preceding calendar year based on the incoming receipt or realized, within its territorial jurisdiction, is hereby imposed."

3. Subsequent thereto, on 15 November 2013, the Sangguniang Panlungsod of the City of Manila enacted City Ordinance No. 8331 entitled: "An Ordinance enacting the 2013 Omnibus Revenue Code of the City of Manila". Thereafter,

^c Ordinance No. 8331, 2013, Omnibus Revenue Code of the City of Manila page 24

*Chapter Four of the Quezon City Revenue Code is hereby amended as follows:

A certified copy of the Ordinance is attached as Annex "H".

21. The amount of LFT due to Applicant based on the old rate and new rate imposed by the Quazon City, and the difference between the total amount for the said rates are as follows:

Year	Preprocessing (calendar year)	Preprocessing (calendar year)
2014	P219,522,334.91	P241,474,508.40
2015	P199,401,153.53	P219,341,288.90
2016	P187,343,041.24	P 209,079,553.36
Total	P606,266,529.68	P669,895,690.66

18COR0030045-8, A1COR147293-1, A3COR121456-3, A0COR4410805-0, A1COR4762251-1, A2COR480781-2, and A9COR482629-9 are affected and Annexes "K" to "K-11" hereof.

2014	P21,474,568.40	P219,522,334.91	P(21,952,233.49)
2015	P219,341,268.90	P169,041,153.53	P19,940,115.37
2016	P 206,079,853.36	P187,343,041.24	P(18,736,812.12)
TOTAL	P666,895,680.66	P 606,266,529.69	P(60,629,160.98)

24. The computed total amount of carrying cost for the said total differential is:

PHP0.0012/kWh for the taxable periods 2014, 2015 and 2016, or a total amount of
 PHP68,287,060.11 at a rate of PHP0.0136/kWh from the customers in Quezon City
 over a period of twelve (12) months

*Carrying Charge

* Ordinance No. 8331, 2013 Omnibus Revenue Code of the City of Manila page 24.
 † Ibid, page 112
 * Ordinance No. 2236, "An Ordinance entitled an "Ordinance Further Amending the Tax Rate Certain Items under Chapter Three (Tax on Business) and Chapter Four (Other Taxes) of the City of Manila Code of Ordinances."

Decision, page 18
Code*, page 11.
Quezon City Revenue Code in Accordance with the Local Government

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Barangay Ugong, Pasig City
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Email address: regulatory.legal.edm@gmail.com.ph

JOSE RONALDO V. VALLES, Filipino, of legal age, married, with office address at 7th Floor, Lopez Building, MERALCO Compound, Ortigas Avenue, Pasig City, after being sworn in accordance with law, hereby depose and say that—

pleading or application involving the same issues before the Supreme Court, the Court of Appeals or any other lower courts or administrative bodies. A copy of the Secretary's Certificate authorizing me to cause the preparation of the instant Application and sign this Verification and Certification is attached hereto as

4. To the best of my knowledge, no similar action or proceeding is pending before the Supreme Court, the Court of Appeals, the lower courts or administrative bodies;

5. If I should hereafter learn that a similar action has been filed before the Supreme Court, the Court of Appeals, the lower courts or administrative bodies,

~~JOSE RONALD VALLES~~

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