

**AN ORDINANCE AMENDING CERTAIN SECTIONS OF ORDINANCE NO. 7794, TAX ORDINANCE NO. 93-001 OTHERWISE KNOWN AS THE AMENDED REVENUE CODE OF 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 amended Revenue Code of the City of Manila.

**ARTICLE II. AUTHORITY AND SCOPE**

Section 2. *Authority* - This Ordinance is enacted in pursuit 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) **"Amusement"** - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;
- b) **"Amusement Places"** - includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances;
  - b.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.
  - b.2) **"Music Lounge and Restaurant"** - an establishment serving food, liquor and beverages, equipped with laser disc and videokes all designated principally to entertain guests; where guest relation officers who provide musical accompaniment also act as song guider and food coordinator to the guests and their families.
- c) **"Business"** - means trade and commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- d) **"Banks and other financial institution"** - include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshop, money shops, insurance company, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- e) **"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;

- f) **"Catering"** - the delivery or serving of food outside the place of business, regardless of time, quantity and occasion.
- 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 or dyeing establishments, engraving establishment, 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 or 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 re-cutting of lumber, plastic lamination, plating establishments, printers, publishers, except those engaged in publication or printing of any newspaper, magazine, review, or bulletin which appears at regular intervals at 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 or 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) **"Corporation"** - includes partnerships, no matter how created or organized; joint-stock companies, joint accounts (*cuentas en participacion*), associations and insurance companies but does not include general professional partnerships and 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 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 professions, 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 and business within the Philippines:

- j) **"Countryside and Barangay Business Enterprise"** - refers to any business entity, associations, 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 bestow 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 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

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charged or materials with the services and deposits or advanced 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 processes, 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 or 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 by who any such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or different kinds and in such manner that the finished product 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 product 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 produce by himself and his immediate family;
- 1) **"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;
  - 2) **"Municipal Waters"** - includes not only streams, lakes and tidal waters within the City, not [DO1]being subject to private ownership and not compromised 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;
  - 3) **"Operator"** - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
  - 4) **"Peddler"** - means any person who, either for himself or on commission, travels from place to place and sell his goods or offers to sell and deliver the same. Whether the 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;
  - 5) **"Persons"** - means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
  - 6) **"Residents"** - refers to natural persons who have their habitual residence in the province, city or municipalities 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 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;
  - 7) **"Retail"** - means sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;
  - 8) **"Vessel"** - include every type of boat, craft, or other artificial contrivance used or capable of being, as means of transportation on water;
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- 9) **"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 vessel, and
- 10) **"Wholesale"** - means 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 provision 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 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. 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 the payment of this tax. The city shall likewise make the same requirement before canceling an old tax declaration an 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, card, posters, leaflets, handbills, certificates, receipts, pamphlets, and other 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 text or references shall be exempt from the tax herein imposed.

**Section 9. - Franchise Tax.** Notwithstanding any exemption granted by any law or other special law, a tax on business 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 tax of ten percent (10%) of the fair market value per cubic meter of ordinary stone, 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 Occupational 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 (31<sup>st</sup>) 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 professional tax shall write in deeds, receipts, prescriptions, reports, book 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 occupation not requiring the passing of the 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, 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 from the preceding month.
- e) **Penalties** – If the tax is not paid within the time fixed, the taxpayer shall be subjected to the surcharges, interest, 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 of fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a charge of fifty percent (50%) of the correct amount of the tax due, in addition to the interest and penalties provide by the 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 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 (P825.00) 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 preceding calendar year in the amount of:		Amount of Tax	
		Annually	Quarterly
Less than 10,000.00		300.00	75.00
P 10,000.00 or more but less than 15,000.00	P 15,000.00	413.00	103.25
15,000.00 or more but less than 20,000.00	20,000.00	564.00	141.50
20,000.00 or more but less than 30,000.00	30,000.00	826.00	206.50
30,000.00 or more but less than 40,000.00	40,000.00	1,200.00	300.00
40,000.00 or more but less than 50,000.00	50,000.00	1,500.00	375.00
50,000.00 or more but less than 75,000.00	75,000.00	2,250.00	562.50
75,000.00 or more but less than 100,000.00	100,000.00	3,000.00	750.00
100,000.00 or more but less than 150,000.00	150,000.00	4,131.00	1,032.75
150,000.00 or more but less than 200,000.00	200,000.00	5,220.00	1,305.00
200,000.00 or more but less than 300,000.00	300,000.00	7,401.00	1,850.00
300,000.00 or more but less than 500,000.00	500,000.00	10,907.00	2,726.75
500,000.00 or more but less than 750,000.00	750,000.00	15,972.00	3,993.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	20,263.00	5,065.75
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	30,889.00	7,722.25
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	40,016.00	10,004.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	49,995.00	12,498.75
4,000,000.00 or more but less than 5,000,000.00	5,000,000.00	59,977.00	14,994.25
5,000,000.00 or more but less than 6,500,000.00	6,500,000.00	69,360.00	17,340.00
		at a rate not exceeding fifty six and one fourth percent (56 1/4%) of 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 preceding calendar year in the amount of:		Amount of Tax	
		Annually	Quarterly
Less than 1,000.00		30.00	7.50
P 1,000.00 or more but less than 2,000.00	P 2,000.00	60.00	15.00
2,000.00 or more but less than 3,000.00	3,000.00	90.00	22.50
3,000.00 or more but less than 4,000.00	4,000.00	120.00	30.00
4,000.00 or more but less than 5,000.00	5,000.00	150.00	37.50
5,000.00 or more but less than 6,000.00	6,000.00	180.00	45.00
6,000.00 or more but less than 7,000.00	7,000.00	210.00	52.50
7,000.00 or more but less than 8,000.00	8,000.00	240.00	60.00
8,000.00 or more but less than 10,000.00	10,000.00	300.00	75.00
10,000.00 or more but less than 15,000.00	15,000.00	413.00	103.25
15,000.00 or more but less than 20,000.00	20,000.00	522.00	130.50
20,000.00 or more but less than 30,000.00	30,000.00	654.00	163.50
30,000.00 or more but less than 40,000.00	40,000.00	873.00	218.25
40,000.00 or more but less than 50,000.00	50,000.00	1,262.00	315.00
50,000.00 or more but less than 75,000.00	75,000.00	1,893.00	473.25

75,000.00 or more but less than	100,000.00	2,524.00	631.00
100,000.00 or more but less than	150,000.00	3,614.00	903.50
150,000.00 or more but less than	200,000.00	4,705.00	1,176.25
200,000.00 or more but less than	300,000.00	6,544.00	1,636.00
300,000.00 or more but less than	500,000.00	9,204.00	2,301.00
500,000.00 or more but less than	750,000.00	13,805.00	3,451.25
750,000.00 or more but less than	1,000,000.00	18,407.00	4,601.75
1,000,000.00 or more but less than	2,000,000.00	25,150.00	6,287.50
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 percentage 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.

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

With gross sales or receipts for the preceding Calendar year in the amount of:

		Amount of Tax	
		Annually	Quarterly
Over 50,000 but less than	175,000.00	1,893.12	473.28
75,000.00 or more but less than	100,000.00	2,524.15	631.04
100,000.00 or more but less than	150,000.00	3,614.47	903.62
150,000.00 or more but less than	200,000.00	4,704.98	1,176.24
200,000.00 or more but less than	300,000.00	6,544.05	1,636.01
300,000.00 or more but less than	500,000.00	9,203.62	2,300.91
500,000.00 or more but less than	750,000.00	13,805.43	3,451.36
750,000.00 or more but less than	1,000,000.00	18,407.24	4,601.80
1,000,000.00 up to	2,000,000.00	25,150.00	6,287.50

Over 2,000,000.00 up to  
3,000,000.00

25,150 plus 1%  
in excess of 2,000,000.00

Over 3,000,000.00 up to  
5,000,000.00

35,150.00 plus 75 % of 1%  
in excess of 3,000,000.00

Over 5,000,000.00

50,150.00 plus 45% of 1%  
in excess of 5,000,000.00

For gross receipts of sales of Fifty Thousand Pesos ( 50,000.00) or less, the Barangays, through an Ordinance, shall have the exclusive power to impose tax on retail stores, with fixed establishments, pursuant to Section 152 (a) of the Local Government Code.

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

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With gross sales or receipts for the preceding calendar year in the amount of:

Amount of Tax

		Annually	Quarterly
Less than 5,000.00		66.89	16.67
P 5,000.00 or more but less than 10,000.00	P 10,000.00	143.48	35.87
10,000.00 or more but less than 15,000.00	15,000.00	233.78	58.44
15,000.00 or more but less than 20,000.00	20,000.00	351.18	87.80
20,000.00 or more but less than 30,000.00	30,000.00	509.20	142.30
30,000.00 or more but less than 40,000.00	40,000.00	787.28	196.82
40,000.00 or more but less than 50,000.00	50,000.00	1,090.68	272.67
50,000.00 or more but less than 75,000.00	75,000.00	1,721.53	430.38
75,000.00 or more but less than 100,000.00	100,000.00	2,524.15	631.04
100,000.00 or more but less than 150,000.00	150,000.00	3,786.23	946.56
150,000.00 or more but less than 200,000.00	200,000.00	5,048.31	1,262.08
200,000.00 or more but less than 250,000.00	250,000.00	6,827.20	1,706.80
250,000.00 or more but less than 300,000.00	300,000.00	8,607.41	2,151.85
300,000.00 or more but less than 400,000.00	400,000.00	11,476.54	2,869.14
400,000.00 or more but less than 500,000.00	500,000.00	15,000.00	3,750.00
500,000.00 or more but less than 750,000.00	750,000.00	17,916.38	4,470.09
750,000.00 or more but less than 1,000,000.00	1,000,000.00	20,649.83	5,162.46
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	27,441.91	6,860.48
		at a rate of one percent (1%) in excess of 2,000,000.00	

**Section 19. – Tax on Banks, Insurance Companies and Other Financial Institutions** – A percentage tax is hereby imposed on banks and other financial institutions, at the rate of seventy five percent (75%) of one percent (1%) on the gross receipts of the preceding calendar year derived from the interests, commissions and discounts from lending activities, income from financial leasing, dividends, rentals from 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 eighty-two pesos (P 82.00) per peddler. Ex. agents, special offer, etc.

**Section 21. – Tax on Business 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 to as NIRC, as amended, a tax of fifty percent (50%) of one percent (1%) 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 as 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 passengers 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 or conversation transmitted from the Philippines by telephone, telegraph, telewriter exchange, wireless and other communication equipment services, except amounts paid by the government, its political subdivisions or instrumentalities; diplomatic services; 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 services 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, cigar and chewing tobacco)
  - (4) Tobacco specially prepared for chewing

- (5) Fireworks
  - (6) Cinematographic film
  - (7) Saccharine
  - (8) Coal and coke
  - (9) Fermented liquor, brewer's wholesale price, excluding the ad valorem tax
  - (10) Automobiles, manufacturers or importers selling price
  - (11) Non-essential goods based on wholesale price, net of excise tax and vat
    - (a) Jewelry, whether real or imitation, pearls, precious and semi-precious stones and imitation thereof; goods made of, or ornamented, mounted or fitted with precious metals or imitation thereof or 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 used in filling, mounting or fitting of teeth.)
    - (b) Perfumes and toilet waters.
    - (c) Yacht and other vessels intended for pleasure or sports.
  - (12) Mineral products, based on actual market value of the annual gross output the time of removal
- E) Excisable goods not subject to vat
- (1) Naphtha when used as raw material for production of petrochemical products
  - (2) Asphalt

**'Section 22. - Tax on Storage of Flammable, Combustible or Explosive Substances. - Every person or entity who operates and maintains storage facilities and depots, except gasoline dealers/stations used for the storage of flammable, combustible, or explosive substance within the City of Manila shall secure a yearly permit or certificate of inspection as to compliance with standard safety requirements and regulations from the Manila Health Department and the City Engineer's Office in coordination with the City Fire Marshall and shall pay the following fixed tax on businesses hazardous and dangerous to life and limb, to be computed on the basis of the total volume or weight, as the case may be, 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 bisulphide, naphtha, benzol, allodin and acetone:

Over 5 to 25 gals .....	11.25
Over 25 to 50 gals ... ..	30.00
Over 50 to 1 00 gals .....	60.00
Over 1 00 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 2,000.00/100 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, tuluol, ethyl acetate:

Over 5 to 25 gals. ....	22.50
Over 25 to 50 gals. ....	30.00
Over 50 to 100 gals. ....	45.00

Over 1 00 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 upto 200 degrees F such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, cleansing solvent, polishing liquids:

Over 5 to 25 gals. ....	P1 1.25
Over 25 to 50 gals. ....	18.00
Over 50 to 1 00 gals ....	30.00
Over 1 00 to 1,000 gals. ....	75.00
Over 1,000 to 5,000 gals ....	150.00
Over 5,000 to 1 0,000 gals....	300.00
Over 1 0,000 to 50,000 gal s. ....	450.00
Over 50,000 to 1 00,000 gals. ....	750.00
Over 1 00,000 to 500,000 gals. ....	1,200.00
Over 500,000 to 900,000 gals. ....	2,250.00
Over 900,000 gals. ....	3,000.00

4. With flash point at over 200 degrees F when subject to spontaneous ignition or artificially heated to temperature equal to or higher than its flash point such as petroleum oil, crude oil, others:

Over 5 to 25 gals. ....	P1 1.25
Over 25 to 50 gals. ....	18.00
Over 50 to 1 00 gals. ....	30.00
Over 100 to 500 gals. ....	75.00
Over 500 to 1,000 gals. ....	150.00
Over 1,000 to 2 0,000 gals. ....	300.00
Over 2 0,000 gals. ....	450.00

**B. FLAMMABLE GASES:**

Acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquified petroleum gas, and other compressed gases:

Over 5 to 25 gals . ....	P 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:**

Acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquified petroleum gas, and other compressed gases:

1. Calcium Carbide:

Over 10 to 20 kgs. ....	P33.75
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. ....	337.00
Over 10,000 to 50,000 kgs. ....	450.00



2. Prolyxin:

Over 10 to 50 kgs. ....	P30.00
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

3. Matches:

Over 25 to 100 kgs. ....	P30.00
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

4. Nitrate, phosphorous, bromine, sodium, picric acid, and others with hazardous, explosive, corrosive, oxidizing or lachrymatory properties:

Over 5 to 25 kgs. ....	P30.00
Over 25 to 100 kgs. ....	45.00
Over 100 to 500 kgs. ....	112.00
Over 500 to 1,000 kgs. ....	225.00
Over 1,000 to 5,000 kgs. ....	337.00
Over 5,000 kgs. ....	450.00

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. ....	P30.00
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. ....	337.00

6. Tar, resin, waxes, copra, rubber coal, bituminous coal, and similar combustible materials:

Over 50 to 100 kgs. ....	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

Section 23. - *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 percent (1%);
- 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 and Lessors* - On real estate developers/dealers, lessors or sub-lessors of real estate including accessorias, apartels, pension inns, apartments, condominiums, houses for lease, rooms and spaces for rent, a tax of SEVENTY FIVE PERCENT (75%) OF ONE PERCENT (1%) per annum on 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.

*bm*

**Section 25. – Tax on Privately-Owned and Semi-Privately-Owned Public Markets and Shopping Centers** – There is hereby imposed a tax of TWO PERCENT (2%) on the gross receipts for the preceding calendar year on owners or operators of privately-owned and semi-privately-owned public markets and shopping centers. Provided, however, that they were granted a franchise.

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.

**Section 26. - Occupancy Tax on Hotels; Lodging Houses** – There is hereby imposed on all owners or operators of hotels, motels, pension houses, and lodging houses, a three percent (3%) tax on the gross receipts during the preceding calendar year derived from occupancy.

**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 seventy-five percent (75%) of one percent (1%) of the gross receipts for the preceding calendar year; *Provided, however,* that the 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 basque pelota court, including the games of pala, raqueta, cestapunta, remonte, and mano, popularly known as jai alai, in which popular players participate, to make either direct bet or bets by means of a totalizer, as authorized by the 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 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 businesses not specifically taxable in the preceding sections of this Ordinance shall pay a tax of ONE PERCENT (1%) of their gross sales or receipts for the preceding calendar year.

Newly started business under this section shall pay a tax of TWENTY PERCENT (20%) 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 receipts of the current year, the difference shall be paid before the business is considered 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 mention in Section 14 of this Ordinance which are subject to 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.
- WV*

**ARTICLE V. FEES AND CHARGES**

"Section 32. - *Imposition and Levy.* The City hereby imposes reasonable fees and charges on business and occupation and on the practice of any profession or calling, commensurate with the cost 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 hereby 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.

1) Dealer in fermented liquors, distilled spirits and /or wines, except for wine houses/cellar 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, basi and/or tapuy .....	400.00
h.) Retail dealers of tuba, <u>basi</u> and/or <u>tapuy</u> .....	200.00
i.) Wholesale dealers of fermented liquors .....	1,000.00
j.) Retail dealers in of fermented liquors .....	700.00

2) Dealers in Tobacco:

a.) Retail leaf tobacco dealers .....	300.00
b.) Wholesale leaf tobacco dealers .....	500.00
c.) Retail tobacco dealers .....	200.00
d.) Wholesale tobacco dealers .....	500.00
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/per 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, ferris 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 - per day .....	150.00
m.) Boxing stadia, auditoriums, gymnasia, concert halls, or similar halls or establishments .....	6,000.00
n.) Race tracks establishments .....	6,000.00
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
r.) Amusement devices, per device .....	100.00
s.) Music lounges and sing-along restaurants .....	4,000.00



4) Financial institutions and/or lending institutions (pawnshops, banks, insurance companies, savings and loans associations, financial and/or lending investor) per establishments:	
Main office .....	6,000.00
Per branch .....	3,000.00
Money shops per establishments .....	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
8) Private cemeteries/memorial parks .....	3,000.00
9) Boarding houses/ lodging houses .....	1,000.00
10) Dancing houses/ judo karate schools/ driving schools/ reading/ EDP, etc. ....	1,000.00
10) 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
14) Mini-golf links .....	2,000.00
15) Polo grounds .....	5,000.00
16) Private detectives/security agencies:	
Principal office .....	2,000.00
For every locality where security guards are posted .....	1,000.00
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 .....	400.00
18) For maintaining window/display office .....	500.00
19) Promoters, sponsors or talent scouts .....	2,000.00
20) For holding stage shows or floor fashion shows payable by the operator .....	2,000.00
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 .....	2,000.00
300 sq. m. or more but less than 400 sq. m. ....	1,800.00
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
50 sq. m. or more but less than 100 sq. m. ....	1,200.00
less than 50 sq. m. ....	1,000.00
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
23) Cold Storage .....	1,000.00
24) Refrigerating Cases .....	500.00
25) Lumberyards .....	2,000.00

26) Car exchange on consignment basis .....	3,000.00
27) Storage and sale of flammable or explosive substance	
a. Storage of gasoline, diesel fuel, kerosene and similar products:	
a.1 less than 100 gallons	300.00
a.2. over 100 less than 200	350.00
a.3 over 200 less than 1000	450.00
a.4 over 1000 less than 5000	500.00
a.5 over 5000 less than 50,000	750.00
b. Storage and cinematographic films	750.00
c. Storage of celluloid	450.00
d. storage of calcium carbide	
d.1 less than 50 cases	300.00
d.2 50 to 99 cases	450.00
d.3 100 cases or more	500.00
e. Storage of tar, resins and similar materials	
e.1. less than 1,000 kilos	300.00
e.2 1,000 to 3,000 kilos	450.00
e.3 3,001 to 5,000 kilos	500.00
e.4 over 5,000 kilos	720.00
f. Storage of coal deposits	
f.1. below 100 tons	300.00
f.2. over 100 tons	500.00
g. Storage of combustible, flammable substances 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, wood and plastic signs, panaflex, ordinary neon lights, and other forms of ordinary advertisements .....	100.00/sq.ft./annun
b) Lazer light, digital blackboard, mechanical billboard, halogen, balloon, political billboard, computer outdoor advertisement and other hi-tech advertisements that requires electrical equipment .....	200.00/sq.ft./annur
c) Any company that shall donate a street namesign that is lighted and/or with digital temperature and with power of the day and night advertisement shall be exempted, provided that such advertisement/s would be as big as the are covered by the services that they rendered to the City as to the name of the street, and time of the day and/or night.	
d) Cinema billboards per movie .....	100.00/sq.ft.
30) Film shooting on location, per day .....	3,000.00
31) Gun clubs .....	200.00
32) Judo-karate clubs .....	1,000.00
33) 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 .....	1,250.00
500,000 or more but less than 800,000 .....	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 10,000,00 .....	5,000.00
33.a) 1 <sup>st</sup> class restaurant liquor .....	6,000.00
33.b) 2 <sup>nd</sup> class restaurant liquor .....	4,000.00
33.c) 1 <sup>st</sup> class hotel liquor .....	6,000.00
33.d) 2 <sup>nd</sup> class hotel liquor .....	4,000.00

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

**34) Catering**

- a) Restaurant, fastfoods, hamburger outlets and other eateries with other branches, shall be treated individually, and separately and permit issued to a particular branch cannot be used by another branch
- b) Additional permit fee shall be paid to the Office of the City Treasurer upon application or renewal of the business license.

**35) Special Permit for holding:**

- a) Circus of menagerie parade, or other parades using banners, floats or musical instruments, except civic, military or religious parades, per day, including set-up ..... 1,000.00
- b) Benefit ball/dance, per day ..... 500.00
- c) Street parties, requiring the closure of major streets and rerouting, per day ..... 2,000.00

**36) 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), chambermaids, rigdriver (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, sales lady, 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 ..... 100.00**

**37) Night parking (sticker) for using street, side walk 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 ..... 330.00
- c) For containerized vans/trailers, per day or fraction thereof ..... 20.00

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.

**38) 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 (P 1,000.00) 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.**



## B) SERVICE CHARGES

### 1) Garbage Services 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
<b>A. Aircraft and Watercraft Companies</b>	
1. Main Office .....	P 3,000.00
2. For every branch office .....	1,500.00
<b>B. Amusement Places</b>	
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 .....	50.00
2. Billiard and/or pool halls/per table .....	45.00/quarter
3. Bowling establishments:	
a. Automatic/per lane .....	90.00
b. Non-automatic/per lane.....	45.00
4. Casinos .....	4,500.00
5. Circuses, carnivals, arcade and the like .....	375.00
6. Cockpits and/or Tupada .....	900.00
7. Golf links and/or ranges .....	900.00
8. Gymnasiums, fitness club and the like .....	90.00
9. Membership clubs, associations or organizations :	
a. Serving foods, drinks and lodging facilities .....	900.00
b. Serving foods and drinks without lodging facilities .....	450.00
10. Night/Day clubs, discos and other similar establishments:	
a. Night Clubs .....	900.00
b. Day Clubs .....	450.00
c. Cocktail Lounges or bars, beer gardens and discos .....	450.00
d. Cabarets/dance halls .....	450.00
e. Music Lounges .....	450.00
f. Sing-along Restaurants .....	450.00
11. Race tracks, Jai Alai fronton, coliseum or similar establishments .....	900.00
For every off-track and/or off-fronton betting centers .....	300.00
12. Commercial swimming pools .....	300.00
13. Sauna baths and massage clinics/per cubicle .....	45.00
14. Skating Rink .....	150.00
15. Stadium, sport complexes .....	450.00

16. Theaters or cinema houses with seating capacity of:	
a. more than 2,000 persons .....	2,500.00
b. 500 to 2,000 persons .....	1,500.00
c. Less than 500 persons .....	500.00
17. Pelota courts, tennis courts and others of similar nature .....	45.00

**C. Electric and Power Companies**

1. Main office and/or each power plant .....	5,000.00
2. Every branch office thereof .....	2,000.00

**D. Financial Institutions**

1. Banks	
a. Commercial Banks (main office) .....	1,500.00
Every branch office thereof .....	700.00
b. Saving Banks (main office) .....	700.00
Every branch office thereof .....	150.00
2. Savings and Loan Associations, Insurance companies, Pawnshops	
a. Main Office .....	700.00
b. Every branch office thereof .....	300.00
3. Financial and/or lending investors establishments, money shops:	
a. Main Office .....	700.00
Every branch office thereof .....	300.00
b. Authorized dealers in Foreign currencies and stock brokers .....	500.00

**E. Gasoline Services and Filling Stations:**

1. Having an area of 1,500 sq. m. or more .....	450.00
2. Having an area of more than 1,000 sq. m. but less than 1,500 sq. m. ....	350.00
3. Having an area of 1,000 sq. m. or less .....	300.00
4. Curb pumps and filling stations .....	250.00

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

1. more than 500 persons .....	1,800.00
2. 310 to 500 persons .....	1,630.00
3. 151 to 300 persons .....	1,440.00
4. 101 to 150 persons .....	1,080.00
5. 76 to 100 persons .....	900.00
6. 51 to 75 persons .....	630.00
7. 25 to 50 persons .....	450.00
8. less than 25 persons .....	180.00
Animal hospitals and others .....	180.00


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

	<b>Rate per Quarter</b>
1. Hotels:	
a. Five star/per room:	
1. single bed .....	40.00
2. double bed .....	60.00
3. suite .....	75.00
b. Four star/per room:	
1. single bed .....	30.00
2. double bed .....	45.00
3. suite .....	60.00

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c. Three star/per room:		
1. single bed .....		25.00
2. double bed .....		35.00
3. suite .....		45.00
2. Motels, and Drive-Inns/per room .....		40.00
3. Hotels, apartels, pension inns:		
a. With air-condition/per room:		
1. single bed .....		25.00
2. double bed .....		30.00
b. Without air-condition/per room:		
1. single bed .....		20.00
2. double bed .....		25.00
4. Boarding houses, lodging houses, dormitories, bed spaces (bed capacity) per bed .....		15.00
H. Institution of learning:		
1. Private universities, colleges, schools and educational or institutions based on total semestral enrollments as follows:	vocational	
a. 50,000 students or more .....		2,700.00
b. 30,000 or more but less than 50,000 students .....		2,475.00
c. 20,000 or more but less than 30,000 students .....		2,250.00
d. 10,000 or more but less than 20,000 students .....		2,025.00
e. 5,000 or more but less than 10,000 students .....		1,800.00
f. 1,000 or more but less than 5,000 students .....		900.00
g. 300 or more but less than 1,000 students .....		450.00
h. below 300 students .....		180.00
I. Liquefied Petroleum Gas Dealer:		
1. Marketer .....		500.00
2. Dealer .....		250.00
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
<p style="text-align: center;">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.</p>		
K. Media Facilities:		
1. Newspapers, books or magazine publications:		
a. Daily newspapers .....		500.00
b. Weekly magazines .....		300.00
c. Books and other magazine publications .....		150.00
2. Radio stations .....		300.00
3. T.V. Stations .....		500.00
L. Telegraph, Teletype, Cable and Wireless Communication Companies, etc:		
1. Main Office .....		1,000.00
2. Every branch/station thereof .....		500.00

1,000.00  
500.00





<b>M. Telephone Companies:</b>	
1. Main Office .....	5,000.00
2. Every branch/station thereof .....	2,000.00
<b>N. Terminal Garage for Bus, Taxi and other Public Utility Vehicles, Except those used for Home Garage:</b>	
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
<b>O. Peddlers, Ambulant Vendors, Except Delivery Van or Trucks ...</b>	<b>20.00/sq.m/day</b>
<b>P. Administration offices, Display Offices and/or Offices of Professions .....</b>	<b>300.00</b>
<b>Q. Film shooting per day .....</b>	<b>200.00</b>
<b>R. Private Warehouse or Bodega .....</b>	<b>500.00</b>
<b>S. All other businesses and service agencies not specifically mentioned above:</b>	

1. Manufacturers, producers and processors:

a. Factory with an aggregated area of

1000 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 Sales Office with an aggregate area of:

	Factory is Within same Locality Per Quarter	Outside the Locality
1,000 sq. m. or more .....	P1,200.00	P 1,500.00
500 or more but less than 1,000 sq. m. ....	950.00	1,200.00
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. Exporters/Importers ..... 750.00/quarter
3. Brewers, Distillers, Compounders and Public Eating Places with an aggregated area of:

	Per Quarter
1,000 sq. m. or more .....	P 3,500.00
500 or more but less than 1,000 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

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 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 .....	3,000.00
500 or more but less than 1,000 sq. m. ....	2,100.00
200 or more but less than 500 sq. m. ....	1,550.00
100 or more but less than 200 sq. m. ....	1,100.00
50 or more but less than 100 sq. m. ....	600.00
25 or more but less than 50 sq. m. ....	450.00
less than 25 sq. m. ....	100.00

Garbage Service Charges for Multiple Business – Where two or more kinds of business subject to garbage 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 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 imposed at rates hereunder enumerated:

<u>Services</u>	<u>RATE</u>
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 .....	50.00

3. Permit for every embalmed cadaver used for scientific study of students from medical and dental schools .....	1000.00
4. Permit for cadaver disposition, etc.	
a. Entrance from another municipality .....	150.00
b. Transfer from another municipality .....	150.00
c. Cremation .....	150.00
d. Exhumation .....	100.00
e. Burial .....	100.00
f. Cemetery fee .....	100.00
g. Disinterment .....	250.00
5. For the lease of each niche an any of the city cemeteries for a five-year period without renewal .....	1,000.00
6. For each burial permit for transportation remains, bones and ashes from Manila to other foreign countries and vice versa, from foreign to Manila .....	1,000.00
7. Rental for a standard grave per annum for five years without renewal .....	200.00
8. For lease of each multi-storey niches for five (5) years; renewable only for another five years after payment has been made advance and no more renewal after ten years .....	5,000.00
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 .....	1,500.00
10. Verification .....	50.00

Disposition of proceeds – All proceeds or revenue realized therefrom shall be use 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 the Manila are hereby imposed, as follows:

<b>3.1 Room Charges</b>	
a. Pay Ward .....	70.00/day
b. Service Ward .....	FREE
<b>3.2 Operating Room Fees</b>	
a. Major Operations .....	P 250.00
b. Minor Operations .....	60.00
(Note: Medicines and Supplies not included in Fee)	
<b>3.3 Nursery Fees .....</b>	<b>15.00/day</b>
<b>3.4 Hematology Tests</b>	
CBC .....	20.00
RBC .....	5.00
WBC and Differential .....	3.00
Hematocrit and Hemoglobin .....	15.00
CT-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
<b>3.5 Clinical Microscopy Examinations</b>	
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
<b>3.6 Clinical Chemistry Test</b>	
Fasting Blood Sugar or Random Blood Sugar .....	40.00
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
CFS Protein and Sugar .....	60.00
<b>3.7 Bacteriology</b>	
Culture and Sensitivity .....	95.00
Acid Fast Stain .....	25.00
Gram Stain .....	25.00
KDH (Potassium Hydroxide Smear) .....	30.00
<b>3.8 Histopathology</b>	
Surgical Tissue .....	80.00
Biopsy Specimen .....	40.00
Papanicolau Stain .....	20.00
Cell Block .....	40.00
Frozen Section .....	100.00
<b>3.9 X-ray Chest and Head</b>	
Chest PA or Lateral .....	60.00
Chest PA or 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
<b>3.10 X-ray of Spines and Extremities</b>	
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
Pelvis (AP only) .....	70.00
Hip Joint, One side (2 views) .....	100.00
Femur, Tibis, Humerus or Radio-ulna (2 views) .....	100.00

Hands, Feet, Knee ad Ankle .....	80.00
Finger or 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
Crystogram .....	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) .....	0.00
Lumber Puncture .....	20.00
Stomach Lavage .....	20.00
Application, Strap Adhesive .....	20.00
Application, Plaster Cast plus materials .....	20.00
Dental Extraction (1 tooth) plus materials .....	15.00
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 .....	P 100.00 plus 5.00/km
Suturing .....	
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

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4. RPR .....	60.00
5. AIDS Test .....	240.00

**Bio-chemistry**

**RATE**

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

**Hematology**

**RATE**

1. CBC .....	P 60.00
2. Hemoglobin .....	20.00
3. Hematocrit .....	20.00
4. RBC .....	20.00
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

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<u>Sanitary Bacteriology</u>	<u>RATE</u>
1. Water Analysis .....	50.00

5) *City Government Employees Clinic*

<u>Physical Examination</u>	<u>RATE</u>
1. Service Fee .....	30.00
2. Neuro-Psychiatric evaluation .....	50.00

<u>Physical Examination</u>	<u>RATE</u>
1. For first 500 words .....	20.00
2. and thereafter .....	50.00
3. for seal .....	50.00

<u>Requesting for true copies of Physical/Medical and Psychological result</u> .....	50.00
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<u>For securing medical Clearance</u> .....	100.00
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6) *Division of Administration*

Service Records and Certification

Former Employees .....	20.00
Present Employees .....	30.00

7) *Public Health Laboratory*

a. Clinical Microscopy

Routine Urinalysis .....	20.00
Routine Stool Examination .....	20.00
Pregnancy Test .....	120.00
Sperm Analysis .....	30.00

b. Clinical Chemistry

Fasting, Blood Sugar .....	60.00
Creatinine .....	60.00
Cholesterol .....	60.00
Blood Urea Nitrogen .....	60.00
Uric Acid .....	60.00
Triglycerides .....	120.00
SCOT (AST) .....	80.00
SGPT (ALT) .....	80.00
Total protein, A/G Ratio.....	80.00
BIB2 .....	60.00
Alkaline Phosphatase .....	100.00
HDL-Cholesterol "Human" .....	80.00
TPPA (Confirmatory) .....	120.00

c. Hematology

Complete Blood Count .....	50.00
Platelet Count .....	20.00
Hemoglobin .....	20.00
Hematocrit .....	20.00
Erythrocyte Sedimentation Rate .....	20.00
Clotting Time .....	20.00
Bleeding Time .....	20.00
Malarial Smear .....	40.00
Peripheral Smear .....	50.00
Blood Typing .....	30.00
White Blood Count .....	20.00

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d. Sanitary

Water Analysis

Private non-sampling points .....	30.00
Refilling Station .....	150.00

Food Analysis

e. Diptheria Culture .....	50.00
f. Mycology .....	50.00
g. Pap's Smear (private) .....	70.00
h. Sputum Examination .....	40.00
i. Bacteriology .....	40.00
j. Sensitivity .....	100.00
k. Culture .....	100.00
l. HBS Antigen (for hepatitis) .....	150.00
m. Particle Agglutination (for HIV) .....	150.00
n. Rapid Plasma Reagin Test .....	80.00

8) Division of Planning and Coordination

a. Research fee

Statistical research (charge per request) .....	20.00
Clinical Trials/studies (charge per trial) .....	100.00
Securing health information (charge per student) .....	20.00

9) Training Office

a. Student Affiliations

Dental Students .....	250.00
Dental Hygienist .....	250.00
Medical technology (6 mos. Or above 60 hours) .....	1,200.00
Nursing Students (50-80 hours) .....	120.00
(30-49 hours) .....	80.00
(10-29 hours) .....	60.00
(01-09 hours) .....	40.00
Midwifery (Lying-in Clinic) .....	100.00
Midwifery (Community Work) .....	50.00
Medical Secretary .....	50.00
Practicum /Research .....	50.00
Post-Graduate Intern .....	100.00
Nutrition .....	50.00
Clinical Instructor .....	100.00

10) Crematorium, Morgue and Chapel Complex

Cremation .....	3,500.00
Autopsy .....	300.00
Rental of Chapel for Vigil .....	1,500.00
Rental for conduct of mass .....	300.00
Certification .....	50.00
Autopsy Report .....	50.00

11) On Diggings/Excavations and Restorations

Metropolitan Manila Authority Ordinance No. 2, Series of 1991, 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 one hundred percent (100%) over their present rates, 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 cutter: 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

**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 premises** refers to an open space in the compound, part of the market lot consisting of bare ground, not covered by the market days.
- c) **Market rental fee** refers to the fee paid to and collected by the City Treasurer for the privilege of using public market facilities.
- d) **Market stalls** refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.
- e) **Market section** refers to a subdivision of a market, housing one class or group of allied goods, commodities or merchandise.
- f) **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.
- g) **Stallholder** refers to the awardee of a definite 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 P 60,000.00 or more during the preceding three months.
- Class B - those with an average monthly income of P 30,000.00 or more but less than P 60,000 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 the purpose 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, seaweed, 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 textile, 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.
- f.1) **Groceries section** – refers to the area where only kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candies, canned or bottled foods, beverages, soft drinks, cigarettes, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, all kind of cereals, such as rice, corn, mungo 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 area where only all kinds of garden accessories and implements or tools shall be sold.
- i) **Cold storage service section** – refers to area where only refrigeration services shall be made available and sale of ice in whatever form shall be conducted.
- j) **Miscellaneous section** – refers to 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 square meter per day or fraction thereof:

		Rates Per Sq. Meter Per Day		
		Class A	Class B	Class C
a)	Fish section	7.50	6.70	5.00
b)	Meat section	7.50	6.70	5.00
c)	Vegetable and fruit section	5.00	4.20	3.35
d)	Dry goods and grocery section	5.00	4.00	3.35
e)	Eatery and food section	5.00	4.00	3.35
f)	Rice, corn, other cereal, and/or dried/salted fish	5.00	4.00	3.35
g)	Poultry	6.70	5.00	4.00
h)	Flower shops	5.00	4.00	2.00
i)	Groceries	3.00	2.35	3.35
j)	General merchandise glassware, chinaware, tableware and home appliances	5.00	4.00	3.35
k)	Special market not subject to any market fees but shall pay rental fees for occupancy thereof	7.50	6.70	5.00

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)	P 50.00
Truck (regardless of load)	100.00

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 stall          | 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 fraction ..... P 10.00
- 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 prescribe in the paragraph 4 hereof plus an additional fifty centavos (P 0.50) per square meter per day of the space occupied or a fraction thereof which may be paid for by said vendors on a 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.

**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 on a daily basis. 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 the 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.

As 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 upon the recommendation of the Market Master and the Market Administrator.

- 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.

**8) Adjudication of Stall -**

- 8.a) **Leased 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.
- 8.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 the cardboard, thick paper or any other suitable material and shall be in the following form:

**NOTICE**

Notice is here by 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 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.

**8.c) Application for Lease**

- 8.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/ her attorney.
- 8.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 be also the duty of the Mayor to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

**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 time 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 (stalls/booths) at all time in good sanitary condition and comply strictly with all sanitary and market rules and regulations now existing or which may hereafter be promulgated.
3. I shall pay the corresponding rent for the stall/booth (stalls/booths) or the fee for the stall/booth (stalls/booths) in the same manner prescribed by the 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 thereof.
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 knowledge.

Very respectfully,

\_\_\_\_\_  
Affiant

Tin: \_\_\_\_\_

Subscribed and sworn to before me in the City of Manila, Philippines, this \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_. Applicant affiant exhibiting to me his/her community tax no. \_\_\_\_\_ issued \_\_\_\_\_, 19\_\_\_\_ at \_\_\_\_\_, Philippines.

\_\_\_\_\_  
Official Time

- 8.d) 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 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 in the drawing of lots shall be reported immediately by the committee to the City Treasurer concerned for appropriate action.

- 8.e) The successful applicant shall furnish the City Mayor two (2) copies of his/her picture immediately after the award of 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.
- 9.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.
- 9.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 stall holder to continue 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.
- 9.c) **Lessee to Personally Administer his Stall** – Any person who has been awarded the right to lease a market stall in accordance with the provision 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 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.
- 9.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 not to be the person who is actually occupying the 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.

#### **10) 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 duties concern the maintenance upkeep of the market and market premises, in accordance with the existing ordinances and other pertinent rules and regulations.

#### **11) Rules and Regulations**

- 11.a) The peddling or sale outside the public market site or premises of foodstuffs, which easily deteriorate, like fish and meat, is hereby prohibited.
- 11.b) No person shall utilize the public market or any part thereof, for residential purposes.



- 11.c) It shall be unlawful for any person to peddle, hawk, sell or offer for sale or expose for sell, any article in passageway (pasillo) used by purchasers in the market premises.
- 11.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.
- 11.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.
- 11.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 stallholder and that taxes of any kind due thereon had been paid.
- 11.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.
- 11.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 risk of the stallholder or owner thereof.
- 11.i) All articles abandoned in any public market building in violation of any provisions of this Article or any regulations 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 FEE

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 its 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.

##### D.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 sanitary and safety of the public, upon payment to the Office of the City Treasurer of an *annual fee*, in accordance with the following schedule:

a. Aircraft and water companies .....	P1,000.00
b. Financial institutions, such as banks, pawnshops, money shops, insurance companies, dealers in securities and foreign exchange dealers:	
Main Office .....	600.00
Every branch thereof .....	400.00
c. Gasoline service/filling stations .....	1,000.00
d. Private/Public Hospitals .....	1,800.00
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 .....	1,600.00
} With 100 to 149 rooms .....	1,200.00
} With 50 to 99 rooms .....	800.00
} With 25 to 49 rooms .....	400.00
} With less than 25 rooms .....	300.00
2. Apartments/per door .....	80.00
3. (Accessorias) or houses for rent .....	80.00
4. Dormitories, lodging or boarding houses, with accommodation for:	
More than 40 boarders or lodgers .....	1,000.00
15 to 39 boarders or lodgers .....	600.00
Less than 15 boarders or lodgers .....	400.00
5. Condominium/per unit .....	100.00
g. Institution for learning .....	1,200.00
h. Media facilities .....	400.00
i. Telegraph, teletype, cable and wireless communication companies .....	200.00
j. Telephone/electric and power companies: Main Office .....	800.00
k. Administration offices, display offices, and/or offices of professionals .....	200.00
l. Peddler .....	60.00
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. ....	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. ....	120.00
less than 25 sq. m .....	120.00
o. Water Potability Test for Private Corporation .....	200.00

In case an individual, 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.

**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 (P 100.00) 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 Fee** – Except as otherwise provided, the Local Health Officer or 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 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 31<sup>st</sup> day of December following the date of issuance thereof, unless revoked or surrendered earlier.

When Business is Deemed Finally Closed – Every business 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 .....	P 20,00
Over one meter .....	30.00
b) For sealing metric measures of capacity:	
Not over ten liters .....	20.00
Over ten liters .....	30.00
c) For sealing metric instruments of weights:	
W/ capacity not more than 30 kg .....	30.00
W/ capacity of more than 30 kg but not more than 150 kg .....	40.00
W/ capacity of more than 150 kg not more than 300 kg .....	50.00
W/ capacity of more than 300 kg not more than 500 kg .....	75.00
W/ capacity of more than 500 kg not more than 3000 kg .....	125.00
W/ more than 3000 kg .....	150.00
d) For sealing apothecary balance or other balances of precision:	
Over 3000 kg .....	100.00
Over 300 to 3000 kg .....	75.00
Over 30 to 300 kg .....	50.00
30 kg or less .....	20.00
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
g) For water meters/per meter unit:	
Residential .....	50.00
Commercial .....	100.00
Industrial .....	200.00
Others .....	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 the request of the owner or operator shall be collected for each instrument and pump – an additional W & M Fee of ..... 50.00

Payment of Fees and Surcharge – The fees herein imposed shall be paid to and collected by the Office of the City Treasurer upon 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 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.

*DM*



**Administrative Provisions –**

- a) The City Treasurer is hereby require to keep full sets of secondary standard for the use in testing weights and measures instruments. These secondary standards 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 of license, or any dye for printing or making stamps, tags, certificates of 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 of 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 (P 200.00) pesos nor more than ten thousand (P 10,000.00) 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.
- 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 in 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 surcharge equal to five (5) times the regular fee fixed by law for 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 instrument.

**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 fine not less than four hundred (P 400.00) pesos nor more than (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 give 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 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.

**Administrative Penalties – The City Treasurer may compromise the following acts or omissions not constituting fraud:**

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

1. When correct	P 150.00
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 – Development Charge, Polluter's Fee and Hazard Fee**

**a. Development Charge**

1. These are fair-share based fees that will serve to offset, or mitigate, the adverse impacts or effects caused by new development such as roads, sewers and waterlines as well as fire stations, transit and some forms of parkland 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,

	Rate
<b>1.a. Residential (Gross Floor Area)</b>	
(% of Construction Cost)	
Less than 100 sq.m.	exempted
100 sq.m. or more but less than 300 sq.m.	0.5
300 sq.m. or more but less than 500 sq.m.	1.0
500 sq.m. or more but less than 800 sq.m.	1.5
800 sq.m. or more but less than 1,000 sq.m.	2.0
1,000 sq.m. or more but less than 5,000 sq.m	2.5
Over 5,000 sq.m.	3.0

1.b. Non-Residential (Gross Floor Area)	Rate/square meter
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 1000 sq.m.	2.00
1000 sq.m. or more but less than 5000 sq.m.	2.50
5000 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

1.c. Utilities	Rate /day
1.c.1. Water Pipes (per linear meter)	0.10
1.c.2. Sewerage Pipes (per linear meter)	0.10
1.c.3. Petroleum Pipes (per linear meter)	0.25
1.c.4. Telephone Cable (per linear meter)	0.05
1.c.5. Television Cable (per linear meter)	0.05
1.c.6. Power Cable (per linear meter)	0.10
1.c.7. Electric and Telephone Post (per post)	20.00
1.c.8. Public Telephone (per booth)	5.00
1.c.8.1 Wood	20.00/post
1.c.8.2 Concrete	30.00/post
1.c.8.3 Steel	50.00/post

**b. Polluter's Fee**

1. Smoking Area	Rate per annum
Less than 10 sq.m.	1,000/sq.m.
Over 10 sq.m. but less than 20 sq.m.	1,250/sq.m.
Over 20 sq.m. but less than 50 sq.m.	1,500/sq.m.
Over 50 sq.m.	2,000/sq.m.

**c. Hazard Fee**

Hazard fee 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, prepared paints, diesel oil, fuel oil, kerosene varnish, cleansing solvent, polishing liquids, petroleum oil, and crude oil;
2. Flammable gases – such as acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquified 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 lachrymatory 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 sale of the receipts of substances already taxed under any of the preceding sections shall be excluded from the tax imposed in this section. 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.

*DM*

**Section 35. Civil Registry Fees**

	Rate
<b>a. Filing and Registration</b>	
<b>1. Legal Instruments and Documents</b>	
a. Marriage Contract	30.00
b. Paternity Filiation	100.00
c. Legitimation	100.00
d. Acknowledgement/Recognition	100.00
e. Election of Filipino Citizen	1,000.00
f. Change/Correction of name	400.00
g. Annulment of Marriage	400.00
h. Adoption	400.00
i. Judicial Recognition/Acknowledgement	400.00
j. Naturalization	400.00
k. Divorce/Legal separation	400.00
l. Repatriation/Renunciation	400.00
m. Guardianship	200.00
n. Emancipation of Minor	200.00
o. Supplemental Report	50.00
p. Conversion - Muslim	200.00
q. Foreign Decree	400.00
r. Alien Social Integration	400.00
s. Presumptive death	400.00
t. Other legal document	200.00
u. Document Registration	50.00
<b>2. Foundling</b>	100.00
<b>b. Certification</b>	
1. Civil Status	30.00
2. Transcription/Certification	
a. Birth	30.00
b. Marriage	30.00
c. Death	30.00
3. No Record	30.00
4. Authentication	50.00
<b>c. Marriage Application</b>	
1. Marriage License Application	30.00
2. Marriage License	60.00
3. Filing Fee	30.00
4. Solemnization	1,000.00
<b>d. Copy Issuance</b>	
1. Birth Certificate	30.00
2. Marriage Contract	30.00
3. Death Certificate	30.00
4. Delayed Birth, marriage and death	30.00
5. Legal Instruments/Documentation	30.00/page
6. Other Registable record	30.00
<b>e. Delayed Registration of Documents</b>	
1. After 30 days but not more than 6 months	25.00
2. After 6 months but not more than 1 year	50.00

*Handwritten signature*

3. More than 1 year	100.00
<b>f. Other Administrative Services</b>	
1. Rush Birth certificate	50.00
2. Rush marriage Contract	50.00
3. Rush death certificate	50.00

**Section 36. Processing Fees for Subdivision and Condominium Projects/Activities.** – Owners or operators of housing subdivisions and condominiums shall pay the following fees to the City Treasurer based on the order of payment issued by the City Engineer or his duly authorized representative in accordance with the following schedule:

	Rate per annum
<b>A. Approval of Subdivision Plan</b>	
1. Preliminary Processing Fees	
a. For first 10 hectares	75.00
b. For every additional hectare or a fraction thereof	25.00
2. Final processing Fees	
a. Subdivision having a density of 66 to 100 families gross hectare, or fraction thereof	225.00
b. Subdivisions having a density of 21 to 65 families/gross hectare, per hectare or fraction thereof	300.00
c. Subdivisions having a density of a 20 and below families/gross hectare, per hectare or fraction Thereof	400.00
d. Additional fee or floor area of houses/buildings sold with the lot, per square meter	1.00
3. Alteration of Plan fees -	same as final Processing fees
<b>B. Approval of condominium plan</b>	
1. Preliminary Processing Fees	60.00
2. Final Processing Fees	
a. Per square meter of the total land area	2.00
b. Per square meter of the floor area of the building	1.00
3. Alteration of Plan fees - same as final processing Fees	same as final Processing fees
4. Conversion of existing structure to condominiums	
a. Per square meter of the total land area	2.00
b. Per square meter of floor area of the building	1.00
<b>C. Registration and license to sell subdivision / condominium projects</b>	
1. Registration and license to sell subdivision project	
a. Subdivisions having a density of 66 to 100 family Lots/gross hectare, per saleable lot	10.00
b. Subdivisions having a density of 21 to 65 family / lot gross hectare, per saleable lot	25.00
c. Subdivisions having a density of a 20 and below family / lot gross hectare, per saleable lot	40.00
d. Additional fee or floor area of houses/buildings sold with lot per square meter	3.00
1. Registration of License to Sell Condominium Project	
a. For condominium project serving the low income Group, a processing fee of per square meter of saleable area	2.00



b. For condominium project serving the middle income group, a processing fee of per square Meter of residential area	3.00
c. For condominium project serving the high income group, a processing fee of per square meter of residential area	5.00
d. For commercial areas in condominium projects serving the middle and high income group, per square meter	8.00
<b>D. Final Inspection Fees and Insurance of Certificate of Completion</b>	
1. Subdivisions	
a. Having a density of 66 to 100 family lots/hectare	120.00
b. Having a density of 21 to 65 family lots/hectare	180.00
c. Having a density of 20 and below family lots/hectare	240.00
<b>E. Registration of dealers, Brokers, Salesman</b>	
1. For dealer / broker	70.00
2. For salesman	45.00
<b>F. Application for following</b>	
1. Advertisement approval	80.00
2. Cancellation / reduction of performance bond	120.00
3. Lifting of suspension license to sell	120.00
4. Extension of time to complete development	120.00
5. Exemption from cease and desist order	12.00
6. Clearance of mortgage	120.00
7. Change of name/ownership	120.00
<b>G. For Economic and Socialized Housing</b>	
1. Plan(s) approval and Development Permit, per hectare	200.00
2. Registration and regular license to sell per unit/lot	10.00
<b>H. Approval of Industrial Subdivision Plan</b>	
1. Preliminary processing/locational clearance fees:	
a. For the first 5 hectares	70.00
b. For every additional hectare of fraction thereof	15.00
2. Final processing fees:	
a. Industrial subdivision, per square meter of the total land area	1.00
Or	
Per hectare or fraction thereof	415.00
3. Alteration of Plans Fees:	same as final processing fees
4. Registration of License to Sell	
a. Per square meter of the saleable land area	1.00
b. Certificate of registration	65.00
c. License to sell certificate	70.00
d. UPLR of P 10.00 for a total fee P 1,000.00 1% of the total fee for over P 1,000.00	
5. Final Inspection Fees and Issuance of Certificate of Completion:	
a. Industrial subdivision per hectare or fraction thereof	25.00

<b>6. Approval of Subdivision Plan:</b>	
<b>a. Preliminary Processing Plan</b>	<b>70.00</b>
For the first 10 hectares	15.00
For every additional hectare or fraction thereof	
<b>b. Final Processing Fees:</b>	<b>200.00</b>
<b>b.1 Subdivisions having a density of 66 to 100 families / gross hectare, per hectare or fraction Thereof</b>	<b>265.00</b>
<b>b.2 Subdivisions having a density of 21 to 65 Families / gross hectare, per hectare or fraction Thereof</b>	<b>400.00</b>
<b>b.3 Subdivisions having a density of 20 and below Families / gross hectare, per hectare or fraction Thereof</b>	<b>1.00</b>
<b>b.4 Additional fee on floor area of houses / building Sold with the lot, per square meter</b>	<b>1.00</b>
<b>c. Alteration of Plans Fee</b>	<b>same as final Processing fees</b>
<b>7. Registration and License to Sell</b>	
<b>a. Subdivision/Condominium Projects:</b>	
<b>a.1 Subdivisions having a density of 66 to 100 Families / gross hectare, per hectare or fraction Thereof</b>	<b>10.00</b>
<b>a.2 Subdivisions having a density of 21 to 65 Families / gross hectare, per hectare or fraction Thereof</b>	<b>20.00</b>
<b>a.3 Subdivisions having a density of 20 and below Families / gross hectare, per hectare or fraction Thereof</b>	<b>40.00</b>
<b>a.4 Additional fee on floor area of houses / building Sold with the lot, per square meter</b>	<b>5.00</b>
<b>8. Final Inspection Fees and Issuance of Certification of Complication</b>	
<b>a. Subdivision</b>	
Having a density of 66 to 100 family lot/hectare	120.00
Having a density of 20 to 65 family/hectare	180.00
Having a density of less than 20 family lots per hectares	240.00
<b>I. Condominium Concept</b>	
<b>1. Approval of Condominium Plan</b>	
<b>a. Preliminary processing fees</b>	<b>70.00</b>
<b>b. Final processing fees</b>	
Per square meter of the total land area	1.00
Per square meter of the floor area of the building	1.00
<b>c. Alteration of Plan Fees</b>	<b>same as final Processing fees</b>
<b>2. Conversion of existing structure of condominium</b>	
<b>a. Per square meter of the total land area</b>	<b>1.00</b>
<b>b. Per square meter of floor area of the building</b>	<b>1.00</b>

A Committee composed of the City Engineer/Building Official, as chairman, City Architect and City Planning and Development Officer as members shall review all subdivision and condominium plans. Verification and inspection shall be rendered by the City Engineer or his duly authorized representative in accordance with the above schedule.

**Section 37. Other Fees**

	Rate
<b>a. Impounding of Astray Animals</b>	
1. Large cattle	200.00
2. Pigs, goat, sheep, dog and all other animals	50.00
<b>b. License Fee on Dogs</b>	3.00/dog
<b>c. Police and Mayor's Clearance Fees</b>	
1. for domestic employment, scholarship study grant and fine clearance	20.00
2. for change of name	100.00
3. for application of Filipino citizenship	500.00
4. for passport or visa application	200.00
5. for firearms permit application	300.00
6. for other purposes not specified above	50.00
7. to ship out the following:	
7.1 large cattle, per head	10.00
7.2 hogs or pigs, per head	5.00
7.3 goats, sheep, dogs and other animals, per head	2.00
7.4 Fowls	
7.4.1 first 20 heads	5.00
7.4.2 from 21 to 50 heads	10.00
7.4.3 from 51 to more	15.00
7.4.4 gamecocks or fighting cocks per head	10.00
<b>d. Permit Fee for temporary use of sidewalks or portion thereof</b>	
a. for construction shops, business or shows	2,000/sq.m./week
b. for drying any article or goods	20.00/day
c. for wakes and other charitable, religious and Educational purposes	exempted
d. for peddlers or hawkers	20.00/day
<b>e. Permit Fee for the conduct of group activities</b>	
a. Conferences, meeting, rallies and demonstrations:	
Outdoor in parks, plazas, roads, streets	200.00
b. Stage presentations	
b.1 stage shows and vaudeville	150.00
b.2 drama	150.00
c.3 cultural and fashion shows	300.00
c. Other activities	
c.1. horses and other animal race	150.00
c.2. races	150.00
6. Calesa or caretela	50.00
7. Bicycle or Pedalled tricycles	
a. Registration	
a.1. Bicycle owner and use	20.00
a. 2. Bicycle, for hire	40.00
a.3. Motorcycle, owner and use	125.00
a.4. Tricycle , for hire	275.00
a.5. Pedicab for hire or passengered	100.00
b. Permit for operating/driving	
b.1. Pedicab Operator/proprietor	200.00
b.2. Pedicab Driver	200.00
b.3. Motorcab Driver	300.00

**E) PARKING FEES**

1. There shall be charged, assessed and collected against owners, operators and drivers of motor vehicles using and utilizing City pay parking areas, parking fees at rates provided hereunder :

<b>Light Vehicles (car, jeep, tricycle, pedicab and motorcycle</b>	<b>P 20.00 for the first 3 hrs. P15.00 every hour thereafter</b>
<b>Medium Vehicles (van, delivery truck except 10 wheeler trucks)</b>	<b>P 30.00 for the first 3 hrs. P 20.00 every hour thereafter</b>
<b>Heavy Vehicles (bus, 10 wheeler trucks, heavy equipments</b>	<b>P 60.00 for the first 3 hrs. P 40.00 every hour thereafter</b>

2. All motor vehicles, illegally parked and stalled on any street, road or thoroughfares within the City not otherwise designated as parking areas shall be towed to the designated impounding areas to be released only to the owners, operators, drivers or duly authorized claimants upon payment of the corresponding towage and impounding fees, including a Distance Fee per succeeding kilometers on motor vehicles towed in excess of 4 kilometers in accordance with the following schedule:

<b>STALLED VEHICLE</b>	<b>TOWAGE FEE</b>	<b>DISTANCE FEE</b>	<b>IMPOUNDING FEE</b>
<b>Light Vehicles (car, jeep, tricycle, pedicab and motorcycle</b>	<b>P1,000.00 1<sup>st</sup> 4 km.</b>	<b>P 200.00 Per succeeding kilometer</b>	<b>P 30.00/day 1<sup>st</sup> and 2<sup>nd</sup> month</b>
			<b>P 80.00/day 3<sup>rd</sup> and 4<sup>th</sup> month</b>
			<b>P 100.00/day 5<sup>th</sup> month</b>
<b>Medium Vehicles (van, delivery truck except 10 wheeler trucks)</b>	<b>P 1,500.00 1<sup>st</sup> 4 km.</b>	<b>P200.00 per succeeding kilometer</b>	<b>P 30.00/day 1<sup>st</sup> and 2<sup>nd</sup> month</b>
			<b>P 80.00/day 3<sup>rd</sup> and 4<sup>th</sup> month</b>
			<b>P 100.00/day 5<sup>th</sup> month</b>
<b>Heavy Vehicles (bus, 10 wheeler trucks, heavy equipments</b>	<b>P 1,500.00 1<sup>st</sup> 4 km.</b>	<b>P 200.00 per succeeding kilometer</b>	<b>P 50.00/day 1<sup>st</sup> and 2<sup>nd</sup> mo.</b>
			<b>P 80.00/day 3<sup>rd</sup> and 4<sup>th</sup> mo.</b>
			<b>P 100.00/day 5<sup>th</sup> mo</b>



ILLEGALLY PARKED	TOWAGE FEE	DISTANCE FEE	IMPOUNDING FEE
Light Vehicles (car, jeep, pedicab and motorcycle, tricycle, and motorcycle)	P 1,500.00 1 <sup>st</sup> 4 km.	P 400.00 per succeeding km.	P 50.00/day 1 <sup>st</sup> and 2 <sup>nd</sup> mo.  P 80.00/day 3 <sup>rd</sup> and 4 <sup>th</sup> mo.  P 100.00/day 5 <sup>th</sup> mo.
Medium Vehicles (van, delivery truck except 10 wheeler trucks)	P 2,000.00 1 <sup>st</sup> 4 km.	P 400.00 per succeeding kilometer	P 50.00/day 1 <sup>st</sup> and 2 <sup>nd</sup> mo.  P 80.00/day 3 <sup>rd</sup> and 4 <sup>th</sup> mo.  P 100.00/day 5 <sup>th</sup> mo.
Heavy Vehicles (bus, 10 wheeler trucks, heavy equipment)	P 2,000.00 1 <sup>st</sup> 4 km.	P 400.00 per succeeding kilometer	P 50.00/day 1 <sup>st</sup> and 2 <sup>nd</sup> mo.  P 80.00/day 3 <sup>rd</sup> and 4 <sup>th</sup> mo.  P 100.00/day 5 <sup>th</sup> mo.

## ARTICLE VI. ADMINISTRATIVE PROVISIONS

### Section 38. - *Situs of the Tax.*

- a) For purpose 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 the 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 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) 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 or plantations 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.

**Section 39. – Keeping of Books of Account –** Any person doing the 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.

**Section 40. 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 the 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 41. 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 42. Accrual of Tax –** Unless otherwise provided in this Ordinance, all local taxes, fees and charges shall accrue on the first (1<sup>st</sup>) day of January of each year. However, new taxes, fees or charges, or changes in the rate thereof, shall accrue on the first (1<sup>st</sup>) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

**Section 43. 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 20<sup>th</sup> of January he is hereby granted a ten (10%) percent discount.

**Section 44. Surcharges and Penalties in 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 this ordinance, or in 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 45. 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 all 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 bonds that may be required under this Ordinance.

**Section 46. 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 hour, 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.

**Section 47. 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.

**Section 48. Local Government's Lien.** – Local taxes, fees, charges and other revenues constitute a lien, superior at 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 49. Civil Remedies for Collection of Delinquencies.** – The civil remedies for the collection of taxes, fees or charges, and the 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 50. 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, 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 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 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 notice, the officer conducting the sale shall sell 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 report of the proceedings in writing to the Local Chief Executive concerned.

Should the property distrained be not disposed of within one hundred 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 51. Levy on Real Property** – After 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 legal execution. Levy shall be effected 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 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 52. 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 53. 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 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 interest. 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 the 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

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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.

**Section 54. 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 55. 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 56. Purchase of Property By the City for Want of Bidder.** – In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the City Treasurer conducting the sale shall purchase the property in behalf of the City to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges and related surcharges, 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 57. 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 58. 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 59. Further Distraint or Levy.** – The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

**Section 60. Personal Property Exempt from Distraint or Levy.** – The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

- 1) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- 2) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- 3) His necessary clothing, and that of all his family;

- 4) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00),;
- 5) Provisions including crops, actually provided for individual or family use sufficient for four (4) months;
- 6) The professional libraries of doctors, engineers, lawyers and judges;
- 7) One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by 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 61. Individual 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 of 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.

**Section 62. 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) of gross receipts or earnings derived by it from business during the preceding year – Two Pesos (P2.00).
- 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.

**Section 63. 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 64. Time for Payment; Penalties for Delinquency.** –

- (a) The community tax shall accrue on the first (1<sup>st</sup>) 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 (1<sup>st</sup>) 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 65. 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 66. 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.

**Section 67. – 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 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 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 (15<sup>th</sup>) of April each year, in which case the certificate issued for the preceding year shall suffice.

**Section 68. – 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 69. – *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 70. *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* to the purpose for which the property is principally or predominantly utilized by the person 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 a 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.
- (J) *Economic life* is the estimated period over which it is anticipated that a machinery, or equipment may be profitably utilized.
- (K) *Fair market* 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, 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.

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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.

**Section 71. 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 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 improvement including new machinery 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 72. – 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 73. – 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 74. – 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 75. – 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 it.

**Section 76. – 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
P175,000.00		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	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	50%
2,000,000.00	5,000,000.00	60%
5,000,000.00	10,000,000.00	70%
10,000,000.00		80%

- (3) On machinery:

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

- (4) On special classes – The assessment levels for all lands, buildings, machinery and other improvements shall be at follows:

Actual Size	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Local water district	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 Sections 73 and 76 of this Ordinance.
- (C) Pending the enactment of a Schedule of Fair Market Values under Sections 73 and 76 of this Ordinance and the effectivity of the revised new assessment levels, the prevailing schedule of the market values and assessment levels currently used by the City Assessor shall continue to be applied.

**Section 77. – 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 personages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings, and

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improvements actually, directly, and exclusively used in religious, charitable or educational purposes;

- (C) All machinery and equipment that are actually, directly, exclusively used by the 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 properties mentioned in this section shall be valued for the purpose of assessment and record shall be kept thereof as in other cases.

**Section 78. – *Withdrawal of Tax Exemption*** – Except as provided herein, and pursuant to Section 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 79. – *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 (1<sup>st</sup>) 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.

**Section 80. – *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 77. *Provided, however*, that such discounts shall only be granted to properties without delinquencies. *Provided further*, that payment of basic of SEF tax only shall not entitle the taxpayer to any discount.

**Section 81. – *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, 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 and 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 their

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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 82. – 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 83. –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 herein referred to shall be filled with the City Assessor once every three (3) years during the period from January first (1<sup>st</sup>) to June thirtieth (30<sup>th</sup>) commencing with the Calendar Year 1993.

For this purpose, the City Assessor shall use the standard for 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 (P500.00), or an imprisonment of not more than one month in case of willful neglect, or both, at the discretion of the court.

**Section 84. – 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, 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 house, 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 improvement 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 (P500.00), or an imprisonment of not more than one (1) month in case of willful neglect, or both, at the discretion of the court.

**Section 85. –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 Sections 83 and 84 of this Ordinance refuses or fails for any reason to make such declaration within 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 case the 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. 83 or Sec.84 of this Ordinance, as the case may be.
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(C) No oath shall be required of a declaration thus made by the City Assessor.

**Section 86. - ~~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 proportionally 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 87. - 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 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 88. - 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 89. - 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 the same may be cancelled from the assessment records. If, however, said previous owner still own 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 Sections 63 and 64 of this Ordinance.

**Section 90. - Duty of Register of Deeds to Appraise 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 require every person who shall present for registration a document of transfer, alienation or encumbrance of 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 the, within thirty (30) days from the date of registration or acknowledgment.

**Section 91. –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 machinery 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 92. – 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.

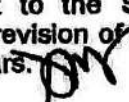
**Section 93. – Preparation of Schedule of Fair Market Values.**

- (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.

**Section 94. –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 oath's, and take deposition concerning the property, its ownership, amount, nature, and value.

**Section 95. – 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 96. – General Revision of Assessments and Property Classification.**

- (A) The City Assessor shall undertake the general revision of real property assessment and property classification and submit to the Sangguniang Panlungsod in accordance with the rules and regulations issued by the Department of Finance not later than three (3) months after the enactment of this Ordinance.
- (B) Henceforth, the City Assessor shall submit to the Sangguniang Panlungsod for corresponding enactment of an Ordinance, a revision of real property assessment and property classification once every three (3) years. 

**Section 97. - 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 of the real property tax.

**Section 98. - 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.

**Section 99. - Date of Effectivity of Assessment of Reassessment.** - All assessments or reassessments made after the first (1<sup>st</sup>) day of January of any year shall take effect on the first (1<sup>st</sup>) day of January of the succeeding year: *Provided, however,* that the assessment of real property shall not be increased often than once every three (3) years except in case of new improvement substantially increasing the value of said property or any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

**Section 100. - 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 101. - 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 serve.

**Section 102. - 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 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 basis of foreign currency exchange rates as fixed by the Central Bank.

**Section 103. - 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 104. - 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



Engineers 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  
Administering Oath

**Section 105. – 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 106. – 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 sixty (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 or the purpose, together with the copies of the tax declaration and such affidavits or documents submitted in the support of the appeal.

**Section 107. – 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 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 there in 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 108. – 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 109. – City Assessors to Furnish City Treasurer with Assessment Roll.** –On or before the thirty-first (31<sup>st</sup>) 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 110. – Notice of Time for Collection of Tax.**- The City Treasurer shall; on or before the thirty-first (31<sup>st</sup>) 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 and 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 111. – 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.
- (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 Section 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 112. – 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 the date of 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 113. – Notice of Delinquency in the Payment of the Real Property Tax.**

- 1) 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 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 the newspaper of general circulation in the City.

- (B) Such notice shall specify the date upon which the tax becomes 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 the personal property, payment of tax with surcharges, interest and penalties may be made in accordance with Section 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 114. – 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 115. – 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 116. – 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 Sanguniang Panlungsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

**Section 117. – 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 118. – 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 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, therein, and a description of the 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 stave 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 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.

**Section 119. – 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 wherein 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 120. – 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 convey in 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 proceeding upon which the validity of the sale rests.

**Section 121. – 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 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 the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

**Section 122. – 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.

**Section 123. – Further Distraint or Levy.** – Levy may be repeated if necessary until the full amount due, including all expenses is collected.

**Section 124. – 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 (P10,000.00). 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 125. – 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 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 right of the delinquent owner of the real property of the person having legal interest therein have been impaired.

**Section 126. – 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.

**Section 127. – 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 (31<sup>st</sup>) 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 128. – 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 129. – 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 (1<sup>st</sup>) 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 130. – 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 131. – 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 132. – 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 133. – 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 134. – 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 135. – 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 shall be exempt from the payment of postal charges or fees.



**Section 136. - 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 137. - 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 (2%) percent 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 138. - 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 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 or 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 (P500.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

**Section 139. - 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 (P500.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

**Section 140. - 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.

**Section 141. - Idle Lands, Coverage. -** For purposes of real property taxation, idle lands shall include all lands located in the City more than One Thousand 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 the buyer shall be considered as part of the subdivisions, and shall be subject to the additional tax payable by the subdivision owner or operator.

**Section 142. - Imposition of Tax. -** There is hereby levied annual tax on idle lands at the rate of five (5%) percent of the assessed value of the property which shall be in addition to the basic real property tax.

**Section 143. - 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 be 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 144. – *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 145. – *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 146. – *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 (2%) percent 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 147. – *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 148. – *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 (60%) percent of the actual cost of such projects and improvements, including the cost acquiring land and such other real property in connection therewith.

Section 149. – *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 150. – *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.

Section 151. – *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.*

Section 152. – *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 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.

Section 153. – *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 the opportunity to express their positions or objections relative to the proposed ordinance.

Section 154. – *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.

Section 155. – *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 witness notice of assessment of the special levy, avail of the remedies provided for Section 86 of this Ordinance.

Section 156. – *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 157. + *Surcharge for Late Payment.* – Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five (25%) percent 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 158. – *Interest on Unpaid Tax.* – In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two (2%) percent 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 159. – *Administrative Provisions.*

(A) The Register or 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 or title to any real property within thirty (30) days from the date of notarization.

### ARTICLE IX. PENAL PROVISIONS

Section 160. – *Penalty for Failure to Present Books of Accounts.* – Any taxpayer who fails or refuses to present the books of accounts of his business for examination pursuant to Section 44 of this Ordinance shall be punishable for a fine of not less than One Thousand Pesos (P1, 000.00) nor more than Five Thousand Pesos (P5, 000.00) or imprisonment of not less than one (1) month 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
P10,000 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.

Section 161. – *Penalty for Violation of this Ordinance.* – Any taxpayer who violates any provision of this ordinance shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court. In addition to whatever surcharges, interest, tax or fee as may be due based on the declared annual gross receipts and sales of the corresponding year.

### ARTICLE X. FINAL PROVISIONS

Section 162. – *Separability clause.* – If, for any reason/s, any part or provision of this Ordinance shall be held to be unconstitutional or invalid, other parts or provision hereof which are not affected thereby shall continue to be in full force and effect.

Section 163. – *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.

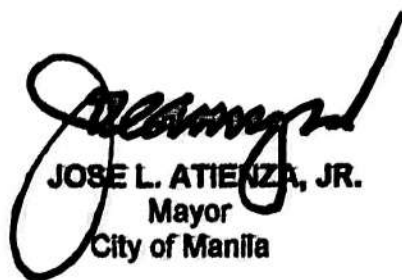
Section 164. – *Effectivity.* – This Ordinance shall take effect on the first day of January, in the year of our Lord, Two Thousand

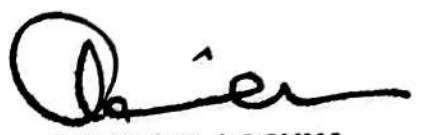


Enacted by the City Council of Manila at its regular session today, today December 28, 1999.


Approved by His Honor, the Mayor, on *February 25, 2000.*

**APPROVED:**

  
**JOSE L. ATIENZA, JR.**  
Mayor  
City of Manila

  
**DANILO B. LACUNA**  
Vice Mayor and Presiding Officer  
City Council, Manila

**ATTESTED:**

  
**EMMANUEL R. SISON**  
Secretary to the Mayor

  
**RODOLFO F. LAPID**  
Secretary to the Council

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