

ORDINANCE NO 8011

AN ORDINANCE AMENDING CERTAIN SECTIONS OF ORDINANCE NO. 7988 (AMENDED REVENUE CODE OF THE CITY OF MANILA).

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

SECTION 1. Certain sections of Ordinance No. 7988 (Amended Revenue Code of the City of Manila) are hereby modified, and amended, to wit:

A. Section 14 shall read as follows:

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 and manufacturers of any article of commerce of whatever kind of nature, in accordance with the following schedule:

GROSS SALES		AMOUNT OF TAX	
		ANNUALLY	QUARTERLY
Less than P 10,000.00		P 273.80	P 68.45
P 10,000.00 or more but less than	15,000.00	371.40	92.85
15,000.00 or more but less than	20,000.00	508.50	127.10
20,000.00 or more but less than	30,000.00	743.00	185.75
30,000.00 or more but less than	40,000.00	1,095.00	273.75
40,000.00 or more but less than	50,000.00	1,368.80	342.20
50,000.00 or more but less than	75,000.00	2,115.00	528.75
75,000.00 or more but less than	100,000.00	2,737.50	684.35
100,000.00 or more but less than	150,000.00	3,715.50	928.85
150,000.00 or more but less than	200,000.00	4,672.50	1,168.10
200,000.00 or more but less than	300,000.00	6,588.00	1,647.00
300,000.00 or more but less than	500,000.00	9,578.50	2,394.60
500,000.00 or more but less than	750,000.00	13,986.50	3,496.50
750,000.00 or more but less than	1,000,000.00	17,631.50	4,407.85
1,000,000.00 or more but less than	2,000,000.00	25,757.00	6,439.25
2,000,000.00 or more but less than	3,000,000.00	32,383.00	8,095.75
3,000,000.00 or more but less than	4,000,000.00	39,847.50	9,961.85
4,000,000.00 or more but less than	5,000,000.00	47,313.50	11,828.35
5,000,000.00 or more but less than	6,500,000.00	52,961.20	13,240.30
P 52,961.20 plus 55% of 1% in excess of P 6,500,000.00			
P 154,711.20 plus 30% of 1% in excess of P 25,000,000.00			
P 379,711.20 plus 15% of 1% in excess of P 100,000,000.00			

B. Section 15 shall read as follows:

TAX ON WHOLESALERS, DISTRIBUTORS, OR DEALERS

There is hereby imposed a graduated tax on wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:

GROSS SALE		AMOUNT OF TAX	
		ANNUALLY	QUARTERLY
Less than P 1,000.00		P 28.50	P 7.10
P 1,000.00 or more but less than	2,000.00	54.80	13.70
2,000.00 or more but less than	3,000.00	82.50	20.60
3,000.00 or more but less than	4,000.00	114.00	28.50
4,000.00 or more but less than	5,000.00	150.00	37.50
5,000.00 or more but less than	6,000.00	190.00	47.50
6,000.00 or more but less than	7,000.00	214.40	53.60
7,000.00 or more but less than	8,000.00	247.50	61.85
8,000.00 or more but less than	10,000.00	290.20	72.55
10,000.00 or more but less than	15,000.00	371.50	92.85

15,000.00 or more but less than	20,000.00	467.20	116.80
20,000.00 or more but less than	30,000.00	574.50	143.60
30,000.00 or more but less than	40,000.00	766.50	191.60
40,000.00 or more but less than	50,000.00	1,126.00	281.25
50,000.00 or more but less than	75,000.00	1,689.00	422.25
75,000.00 or more but less than	100,000.00	2,252.00	563.00
100,000.00 or more but less than	150,000.00	3,209.50	802.35
150,000.00 or more but less than	200,000.00	4,167.50	1,041.85
200,000.00 or more but less than	300,000.00	5,747.00	1,436.75
300,000.00 or more but less than	500,000.00	7,902.00	1,975.50
500,000.00 or more but less than	750,000.00	11,852.50	2,963.10
750,000.00 or more but less than	1,000,000.00	15,803.50	3,950.85
1,000,000.00 or more but less than	2,000,000.00	20,075.00	5,018.75

P 20,075.00 plus 75% of 1% in excess of P 2,000,000.00

P 27,575.00 plus 62.5% of 1% in excess of P3,000,000.00

P 40,075.00 plus 30% of 1% in excess of P 5,000,000.00

C. Section 17 shall read as follows.

TAX ON RETAILERS

A percentage tax is hereby imposed on retailers.

GROSS SALE	AMOUNT OF TAX	
	ANNUALLY	QUARTERLY
Over P 50,000.00 but less than P 75,000.00	P 1,689.00	P 422.25
P 75,000.00 or more but less than 100,000.00	2,252.00	563.00
100,000.00 or more but less than 150,000.00	3,209.70	802.40
150,000.00 or more but less than 200,000.00	4,167.50	1,041.85
200,000.00 or more but less than 300,000.00	5,747.00	1,436.50
300,000.00 or more but less than 500,000.00	7,902.00	1,975.50
500,000.00 or more but less than 750,000.00	11,852.70	2,963.20
750,000.00 or more but less than 1,000,000.00	15,803.60	3,950.90
1,000,000.00 or more but less than 2,000,000.00	20,075.00	5,018.75

P 20,075.00 plus 75% of 1% in excess of P2,000,000.00

P 27,575.00 plus 62.5% of 1% in excess of P3,000,000.00

P 40,075.00 plus 30% of 1% in excess of P5,000,000.00

D. Section 18 shall read as follows.

TAX ON CONTRACTORS

A percentage tax is hereby imposed on contractors and other independent contractors, in accordance with the following schedule:

GROSS SALE	AMOUNT OF TAX	
	ANNUALLY	QUARTERLY
Less than P 5,000.00	P 54.00	P 13.50
P 5,000.00 or more but less than 10,000.00	118.00	29.50
10,000.00 or more but less than 15,000.00	195.20	48.80
15,000.00 or more but less than 20,000.00	300.00	75.00
20,000.00 or more but less than 30,000.00	490.85	122.70
30,000.00 or more but less than 40,000.00	682.40	170.60
40,000.00 or more but less than 50,000.00	957.80	239.45
50,000.00 or more but less than 75,000.00	1,520.80	380.20
75,000.00 or more but less than 100,000.00	2,252.00	563.00
100,000.00 or more but less than 150,000.00	3,378.00	844.50
150,000.00 or more but less than 200,000.00	4,504.20	1,126.05
200,000.00 or more but less than 250,000.00	6,136.10	1,534.05
250,000.00 or more but less than 300,000.00	7,768.80	1,942.20
300,000.00 or more but less than 400,000.00	10,358.30	2,589.55
400,000.00 or more but less than 500,000.00	13,687.50	3,421.90
500,000.00 or more but less than 750,000.00	15,895.80	3,973.95

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750,000.00 or more but less than 1,000,000.00	18,012.40	4,503.10
1,000,000.00 or more but less than 2,000,000.00	22,346.00	5,586.50
P 22,346.00 plus 87.5% of 1% in excess of P 2,000,000.00		

E. Section 19 shall read as follows:

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 thirty percent of one percent (30% of 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; PROVIDED, That the percentage tax on Gross Premiums of insurances shall be fifteen percent of one percent (15% of 1%).

F. Section 22 A (1) shall read as follows:

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:

XXX	XXX
IN EXCESS OF 2,000,000 gals	6,000.00 plus P 2.00/100 gals
XXX	XXX

G. Section 26 shall read as follows:

OCCUPANCY TAX ON HOTELS AND LODGING HOUSES

There is hereby imposed on owners or operators of hotels, motels, pension houses, and lodging houses, a one percent (1%) tax on the gross receipts during the preceding calendar year, derived from occupancy.

H. Section 33 shall read as follows:

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 subjected to interest. PROVIDED, That for electric and water meters under letters (F) and (G) above, the fees shall be paid by service providers.

I Section 34 and subsection (b) shall read as follows

DEVELOPMENT CHARGE AND POLLUTER'S FEE

a Development Charge

XXX

b. Polluter's Fee

1. Smoking Area

Less than 10 sq. m.

Over 10 sq. m. but less than 20 sq. m

Over 20 sq. m. but less than 50 sq. m

Over 50 sq. m.

Rate per Annum

P 1,000 00

1,250 00

1,500 00

2,000 00

c. Hazard Fee - deleted

SEC. 2. Payments made by any taxpayer under Ordinance No. 7988 which are in excess of the rates provided herein shall be treated as tax credit and deducted from the taxpayer's total business tax assessment for C. Y. 2001.

SEC. 3. 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 provisions thereof which are not affected thereby shall continue to be in full force and effect.

SEC. 4. Repealing Clause. - All Ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Ordinance are hereby modified, amended, or repealed accordingly.

SEC. 5. Effectivity Clause. - This Ordinance shall take effect on the first day of January, in the year of our Lord, Two Thousand One.

Enacted by the City Council of Manila at its regular session today, January 25, 2001.

Approved by His Honor, the Mayor, on *February 22, 2001.*

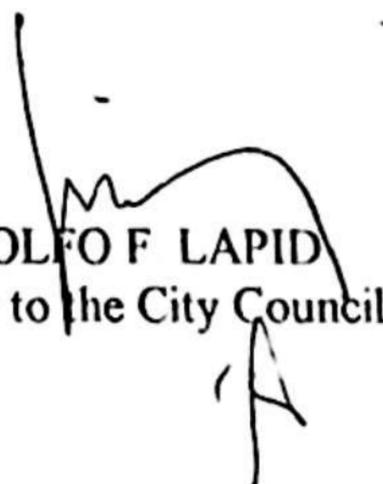
APPROVED.


JOSE L. ATIENZA, JR.
Mayor
City of Manila


ROGER G. GERNALE
Minority Floor Leader
and Acting Presiding Officer
City Council, Manila

ATTESTED


EMMANUEL R. SISON
Secretary to the Mayor


RODOLFO F. LAPID
Secretary to the City Council

ADMINISTRATION MEASURE

SPONSORED ON THE FLOOR: HON. JOCELYN B. DAWIS-ASUNCION, HON. MARLON M. LACSON, Majority Floor Leader, Hon. Cita Astals, Hon. Alejandro I. Atienza, Hon. Natalio F. Beltran III, Hon. Ma. Theresa B. Bonoan-David, Hon. Ruben F. Buenaventura, Hon. Percival P. Floirendo, Hon. Ma. Asuncion G. Fugoso, Hon. Gonzalo P. Gonzales, Hon. Richard C. Ibay, Hon. Martin V.I. Isidro, Jr., Hon. Ricardo S. Isip, Hon. Irma C. Alfonso-Juson, Hon. Pacifico D. Laxa, Hon. Isko Moreno, Hon. Patrick S. Ocampo, Hon. Roberto R. Ortega, Jr., Hon. Elizabeth Z. Rivera, Hon. Miles M. Roces, Hon. Larry C. Silva, Hon. Casimiro C. Sison, Hon. Edward M. Tan, Hon. Gerino A. Tolentino, Jr., Hon. Danilo T. Varona, Hon. Luciano M. Veloso, Hon. Bernardito C. Ang, Hon. Don Ramon A. Bagatsing, Hon. Abraham C. Cabochan, Hon. Alex C. Co, Hon. Alberto A. Domingo, Hon. Ma. Paz E. Herrera, Hon. Ernesto P. Logarta, Jr., Hon. Julio E. Logarta, Jr., Hon. Edward V.P. Maceda, Hon. Eduardo P. Quintos XIV, Hon. Abelardo C. Viceo, HON. ROGER G. GERNALE, Minority Floor Leader and Acting Presiding Officer and HON. DANILO B. LACUNA, Vice-Mayor.

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