



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 23

9th CITY COUNCIL

Begun and held in the City Council of Manila on Tuesday,
the seventeenth day of September, Two Thousand Thirteen

ORDINANCE NO. 8328

**AN ORDINANCE PRESCRIBING REQUIREMENTS AND FEES ON THE
ISSUANCE OF CLEARANCES ON ALL COMMERCIAL SPACES UTILIZED FOR
BUSINESS PURPOSES PRIOR TO THE ISSUANCE OF BUSINESS PERMITS**

PRINCIPAL AUTHOR
HON. BERNARDITO C. ANG

CO-AUTHOR
HON. MARLON M. LACSON,
Majority Floor Leader

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

SECTION 1 Any person or entity who intends to operate a business in any commercial space within the City of Manila is required to apply for a clearance from the City Treasurer's Office (License Division) indicating that the business address occupied has no outstanding tax liability or deficiency accruing to the City government during the last five (5) years immediately preceding the said application.

SEC. 2. Any person or entity applying for a new business permit shall, likewise, secure a certification from the lessor of the commercial space stating that the applicant is a new tenant and has neither occupied the same premise/s before, nor having been issued a business permit on the same commercial space/s.

SEC. 3 Any applicant applying for the renewal of his business permit shall secure a certification from the owner of the commercial space stating that the applicant is a tenant and is in possession of the said commercial space during the previous years.

SEC. 4. Any person or entity operating a business who fails to secure a tax clearance on the business address being occupied shall undertake to settle whatever tax liabilities and deficiencies accruing to the same business address during the previous years but not to exceed five (5) years, otherwise, the lessor of the said address shall undertake to settle the said liabilities and deficiencies.

SEC. 5. In case it can no longer be ascertained by the City Treasurer's Office (License Division) or the Bureau of Permits as to who were the actual occupants of the business premises during the last five (5) years, the owner of the premises or new occupant desiring to use the premises for business may clear the same of any tax liability by payment of the following fees and charges, *PROVIDED, that:* The applicant shall manifest under oath that he/she was neither an occupant of the business premises nor was he/she issued a business permit, and attested to by the owner/lessor, to wit:

CLEARANCE FEES AND CHARGES

1. PhP 1,000.00 – Mayor's Permit Fee, every year for the last five (5) years
2. PhP 1,000.00 – Regulatory Fee, every year for the last five (5) years
3. PhP 1,000.00 – Retirement Fee for previous business, every year for the last five (5) years
4. PhP 1,000.00 – Percentage Tax on Gross Receipts, every year for the last five (5) years

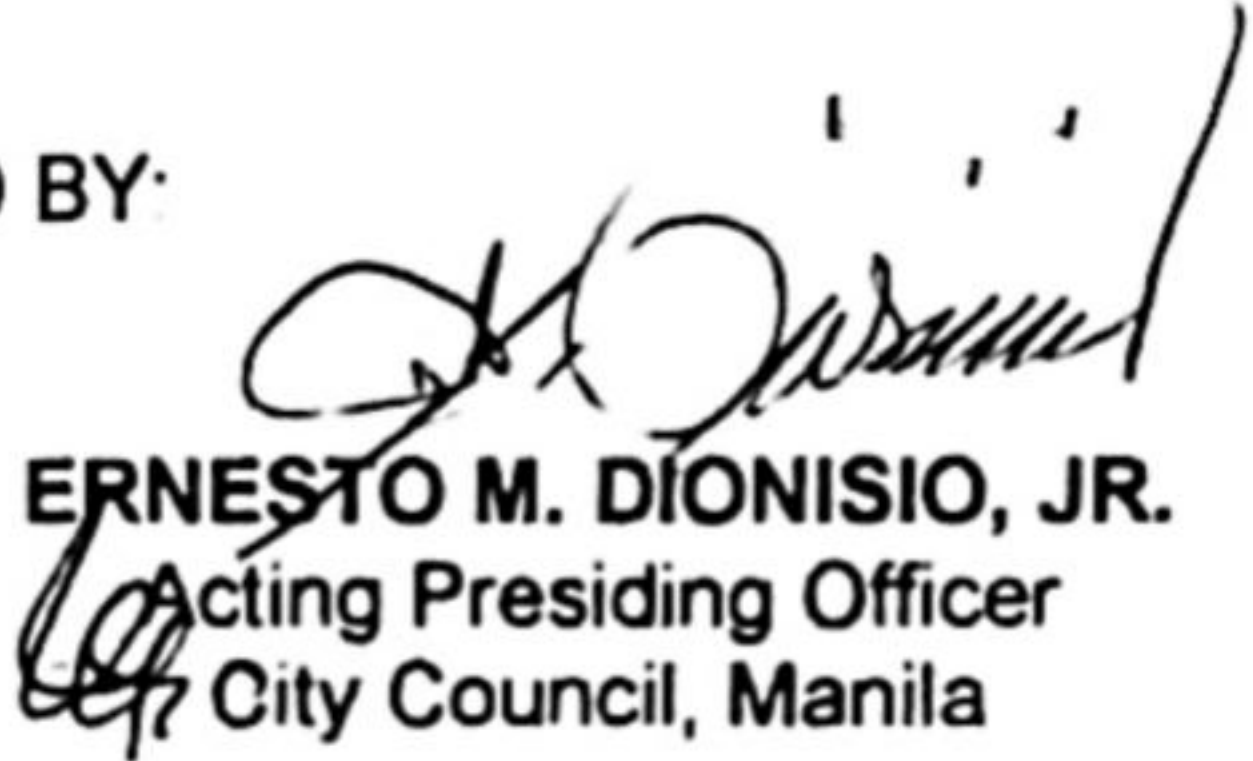
SEC. 6. Applicants applying for clearances are exempted from the payment of one or all of the above fees and charges; *PROVIDED, that:* They can show proof that they have been paying the same on any given year within the last five (5) years, *PROVIDED, FURTHER, that:* They have applied for business permit and license for the current year, and their books of accounts for the immediately preceding year have been inspected by the City Treasurer's Office.

SEC. 7. Repealing Clause. - All Ordinances or parts thereof which are inconsistent with this Ordinance or parts hereof, shall be deemed amended, repealed or modified accordingly.

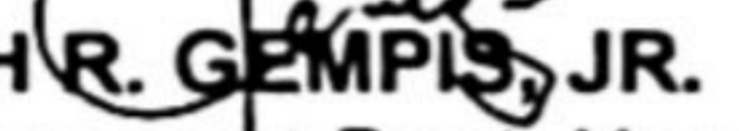
SEC. 8. Effectivity Clause. - This Ordinance shall take effect upon its approval

This Ordinance was finally enacted by the City Council of Manila on September 24, 2013.

PRESIDED BY:


ERNESTO M. DIONISIO, JR.
Acting Presiding Officer
City Council, Manila


ATTESTED


LUCH R. GEMPIS, JR.
City Government Dept. Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON OCT. 24, 2013


JOSEPH EJERCITO ESTRADA
Mayor
City of Manila

ATTESTED


EDWARD S. SERAPIO
City Government Dept. Head III
(Secretary to the Mayor)