



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 128

9TH CITY COUNCIL

Begun and held in the City Council on Thursday,
the eleventh day of December, Two Thousand Fourteen

ORDINANCE NO. 8378

AN ORDINANCE AMENDING SECTION 104 OF ORDINANCE NO. 8331,
ENTITLED: "THE OMNIBUS TAX CODE OF THE CITY OF MANILA 2013"

**PRINCIPAL AUTHORS: HON. RAYMUNDO R. YUPANGCO, HON. ERNESTO
M. DIONISIO, JR. and HON. MARLON M. LACSON, Majority Floor Leader**

090

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

SECTION 1.- Section 104 of the City Ordinance No. 8331, is hereby amended to read as follows:


"SEC. 104. Tax on Retailers. – A percentage tax is hereby imposed on retailers in accordance with the following graduated schedules:

GROSS SALES	AMOUNT OF TAX
Over P50,000.00 but less than P400,000.00	Annually 3%
Over P400,000.00 but less than P50,000,000.00	P 12,000 plus 80% of 1.0 % of gross sales in excess of P400,000.00
Over P50,000,000.00 and above	P408,800.00 plus 60% of 1% of gross sales in excess of P50,000,000.00"


SEC. 2. Effectivity Clause. – This Ordinance shall take effect upon its approval.

This Ordinance was finally enacted by the City Council of Manila on December 18, 2014.

PRESIDED BY:


EDWARD V.P. MACEDA
President Pro-Tempore and
Acting Presiding Officer
City Council, Manila

ATTESTED:


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

APPROVED BY HIS HONOR, THE MAYOR, ON

DEC. 29, 2014


JOSEPH EJERCITO ESTRADA
Mayor
City of Manila

ATTESTED:


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