

ORDINANCE NO. 7807
(Tax Ordinance No. 93-001)

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AN ORDINANCE AMENDING ORDINANCE NO. 7794 (TAX ORDINANCE NO. 93-001), OTHERWISE KNOWN AS THE REVENUE CODE OF THE CITY OF MANILA.

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

Section 1. - Certain Sections of Ordinance No. 7794 (Tax Ordinance No. 93-001), otherwise known as the Revenue Code of the City of Manila, are hereby amended, to wit:

A) The first paragraph of Section 8 shall read as follows:

"Section 8. - Tax on the Business of Printing and Publication. - There is hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature at the rate of seventy five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year."

B) Section 13 (a) shall read as follows:

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

a) The City hereby imposes an annual fixed tax for every delivery truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers, retailers in the delivery or distribution of all goods and products or merchandise as finished products or raw materials to sales outlets, or consumers, whether directly or indirectly, within the City at the rate of SEVEN HUNDRED FIFTY PESOS (P 750.00) PER TRUCK/VAN OR ANY MOTOR VEHICLE; MOTORIZED TRICYCLES AT TWO HUNDRED FIFTY PESOS (P 250.00) AND MOTORCYCLES AT ONE HUNDRED PESOS (P 100.00) ANNUALLY. However, delivery and service motor vehicles owned by business establishments registered in Manila shall pay only Fifty Percent (50%) of the imposition."

C) Section 14 shall read as follows:

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

		AMOUNT OF TAX	
		Annually	Quarterly
Less than P 10,000.00		P 247.50	P 61.87
P 10,000 or more but less than	P 15,000.00	330.00	82.50
15,000 or more but less than	20,000.00	453.00	113.25
20,000 or more but less than	30,000.00	660.00	165.00
30,000 or more but less than	40,000.00	990.00	247.50
40,000 or more but less than	50,000.00	1,237.50	309.37
50,000 or more but less than	75,000.00	1,980.00	495.00
75,000 or more but less than	100,000.00	2,475.00	618.75
100,000 or more but less than	150,000.00	3,300.00	825.00
150,000 or more but less than	200,000.00	4,125.00	1,031.25
200,000 or more but less than	300,000.00	5,775.00	1,443.75
300,000 or more but less than	500,000.00	8,250.00	2,062.25
500,000 or more but less than	750,000.00	12,000.00	3,000.00
750,000 or more but less than	1,000,000.00	15,000.00	3,750.00
1,000,000 or more but less than	2,000,000.00	20,625.00	5,156.25
2,000,000 or more but less than	3,000,000.00	24,750.00	6,187.50
3,000,000 or more but less than	4,000,000.00	29,700.00	7,425.00
4,000,000 or more but less than	5,000,000.00	34,650.00	8,662.50
5,000,000 or more but less than	6,500,000.00	36,562.50	9,140.62

- OVER P 6,500,000.00 UP TO
P 25,000,000.00..... P 36,000.00 PLUS 50% OF 1%
IN EXCESS OF P 6,500,000.00
- OVER P 25,000,000.00 UP TO
P 100,000,000.00..... P 129,000.00 PLUS 20% OF 1%
IN EXCESS OF P 25,000,000.00
- OVER P 100,000,000.00..... P 279,000.00 PLUS 10% OF 1%
IN EXCESS OF P100,000,000.00

D) Section 15 shall read as follows:

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

		AMOUNT OF TAX	
		Annually	Quarterly
Less than P 1,000.00		P 27.00	P 6.75
P 1,000 or more but less than	P 2,000.00	49.50	12.37

2,000 or more but less than	3,000.00	75.00	18.75
3,000 or more but less than	4,000.00	108.00	27.00
4,000 or more but less than	5,000.00	150.00	37.50
5,000 or more but less than	6,000.00	181.50	45.36
6,000 or more but less than	7,000.00	214.50	53.62
7,000 or more but less than	8,000.00	247.50	61.87
8,000 or more but less than	10,000.00	280.50	70.12
10,000 or more but less than	15,000.00	330.00	82.50
15,000 or more but less than	20,000.00	412.50	103.12
20,000 or more but less than	30,000.00	495.00	123.75
30,000 or more but less than	40,000.00	660.00	165.00
40,000 or more but less than	50,000.00	990.00	247.50
50,000 or more but less than	75,000.00	1,485.00	371.25
75,000 or more but less than	100,000.00	1,980.00	495.00
100,000 or more but less than	150,000.00	2,805.00	701.25
150,000 or more but less than	200,000.00	3,630.00	907.50
200,000 or more but less than	300,000.00	4,950.00	1,237.50
300,000 or more but less than	500,000.00	6,600.00	1,650.00
500,000 or more but less than	750,000.00	9,900.00	2,475.00
750,000 or more but less than	1,000,000.00	13,200.00	3,300.00
1,000,000 or more but less than	2,000,000.00	15,000.00	3,750.00

Over P 2,000,000.00 up to
P 3,000,000.00..... P 15,000.00 plus 75% of 1%
In excess of P2,000,000.00

Over P 3,000,000.00 up to
P 5,000,000.00..... P 22,500.00 plus 50% of 1%
In excess of P3,000,000.00

Over P 5,000,000.00..... P 32,500.00 plus 20% of 1%
In excess of P5,000,000.00

E) Section 17 shall read as follows:

"Section 17. - Tax on Retailers - there is hereby imposed a graduated tax on Retailers in accordance with the following schedule:

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

		AMOUNT OF TAX	
		Annually	Quarterly
Over P50,000.00 but less than	P 75,000.00	P 1,485.00	P 371.25
P75,000 or more but less than	100,000.00	1,980.00	495.00
100,000 or more but less than	150,000.00	2,805.00	701.25
150,000 or more but less than	200,000.00	3,630.00	907.50
200,000 or more but less than	300,000.00	4,950.00	1,237.50
300,000 or more but less than	500,000.00	6,600.00	1,650.00
500,000 or more but less than	750,000.00	9,900.00	2,475.00
750,000 or more but less than	1,000,000.00	13,200.00	3,300.00
1,000,000.00 up to	2,000,000.00	15,000.00	3,750.00

OVER P 2,000,000.00 UP TO P 3,000,000.00	P 15,000.00 PLUS 75% OF 1% IN EXCESS OF P2,000,000.00
OVER P 3,000,000.00 UP TO P 5,000,000.00.....	P 22,500.00 PLUS 50% OF 1% IN EXCESS OF P3,000,000.00
OVER P 5,000,000.00.....	P 32,500.00 PLUS 20% OF 1% IN EXCESS OF P5,000,000.00

For gross receipts or sales of Fifty Thousand Pesos (P 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 which reads as follows:

"Section 152. Scope of Taxing Power:

(a) Taxes. - On stores or retailers with fixed business establishments with gross sales or receipts of the preceding calendar year of Fifty Thousand Pesos (P 50,000.00) or less, in the case of cities, and Thirty Thousand Pesos (P 30,000.00) or less, in the case of municipalities, at a rate not exceeding one percent (1%) on such gross sales or receipts."

F) Section 19 shall read as follows:

"Section 19. - Tax on Banks, Insurance Companies and Other Financial Institutions - A percentage tax is hereby imposed on banks, insurance companies and other financial institutions, at the rate of TWENTY PERCENT (20%) OF ONE PERCENT (1%) on the gross receipts from all sources of the preceding calendar year derived from interests; commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property and other investments.

However, on premiums received by insurance companies a flat rate of eleven percent (11%) of one percent (1%) is hereby imposed."

G) Section 21, 21-A, B, and C, 21-D and 21-E shall read as follows:

"Section 21. - Tax on Businesses Subject to the Excise, Value-Added or Percentage Taxes Under the NIRC - On any of the following businesses and articles of commerce subject to the excise, value-added or percentage taxes under the National Internal Revenue Code hereinafter referred to as NIRC, as amended, a tax of 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 passenger or freight for hire, and common carriers by 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, cigars and chewing tobacco)
- (4) Tobacco specially prepared for chewing
- (5) Fireworks
- (6) Cinematographic films
- (7) Saccharine
- (8) Coal and coke
- (9) Fermented liquor, brewers' 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 and imitation, pearls, precious and semi-precious stones and imitations thereof; goods made of, or ornamented, mounted or fitted with precious metals or imitations 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 the teeth.)

(b) Perfumes and toilet waters.

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

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

E) Excisable goods not subject to VAT.

(1) Naphtha when used as raw materials for production of petro-chemical products.

(2) Asphalt

PROVIDED, that all registered businesses in the City of Manila that are already paying the aforementioned tax shall be exempted from payment thereof."

H) Section 22 shall read as follows:

"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 bisolphide, naphtha, benzol, allodin and acetone:

Over 5 to 25 gals.....P	11.25
Over 25 to 50 gals.....	30.00
Over 50 to 100 gals.....	60.00
Over 100 to 500 gals.....	120.00
Over 500 to 1,000 gals.....	180.00
Over 1,000 to 1,500 gals.....	240.00
Over 1,500 to 2,000 gals.....	300.00
Over 2,000 to 2,500 gals.....	360.00
Over 2,500 to 3,000 gals.....	480.00
Over 3,000 to 3,500 gals.....	600.00
Over 3,500 to 4,000 gals.....	720.00

Over 4,000 to 8,000 gals.....	900.00
Over 8,000 to 10,000 gals.....	1,200.00
Over 10,000 to 50,000 gals.....	1,800.00
Over 50,000 to 200,000 gals.....	2,700.00
Over 200,000 to 500,000 gals.....	3,600.00
Over 500,000 to 1,500,000 gals.....	4,800.00
Over 1,500,000 to 2,000,000 gals.....	6,000.00
IN EXCESS OF 2,000,000 gals.....	6,000.00 plus 2.00/100 gals.

The foregoing impositions shall be considered an indispensable and integral component of business overhead and shall not be shifted forward to the consumers nor result to an increase in the pump price of gasoline.

2. With flash point at above 20 degrees F and below 70 degrees F such as alcohol, amyl acetate, tuluol, ethyl acetate:

Over 5 to 25 gals.....P	22.50
Over 25 to 50 gals.....	30.00
Over 50 to 100 gals.....	45.00
Over 100 to 500 gals.....	75.00
Over 500 to 1,000 gals.....	120.00
Over 1,000 to 5,000 gals.....	300.00
Over 5,000 to 25,000 gals.....	600.00
Over 25,000 to 50,000 gals.....	1,200.00
Over 50,000 gals.....	1,500.00

3. With flash point at above 70 degrees F up to 200 degrees F such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, cleansing solvent, polishing liquids:

Over 5 to 25 gals.....P	11.25
Over 25 to 50 gals.....	18.00
Over 50 to 100 gals.....	30.00
Over 100 to 1,000 gals.....	75.00
Over 1,000 to 5,000 gals.....	150.00
Over 5,000 to 10,000 gals.....	300.00
Over 10,000 to 50,000 gals.....	450.00
Over 50,000 to 100,000 gals.....	750.00
Over 100,000 to 500,000 gals.....	1,200.00
Over 500,000 to 900,000 gals.....	2,250.00
Over 900,000 gals.....	3,000.00

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

Over 5 to 25 gals.....P	11.25
Over 25 to 50 gals.....	18.00
Over 50 to 100 gals.....	30.00
Over 100 to 500 gals.....	90.00
Over 500 to 1,000 gals.....	180.00

Over 1,000 lbs
Over 20,000 gals.....

B. FLAMMABLE GASES:
Acetylene, hydrogen, coal gas, and other
gaseous form, except liquefied petroleum gas, and
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:

1. Calcium Carbide

Over 10 to 20 kgs.....	P	33.75
Over 20 to 50 kgs.....		45.00
Over 50 to 500 kgs.....		90.00
Over 500 to 1,000 kgs.....		135.00
Over 1,000 to 5,000 kgs.....		180.00
Over 5,000 to 10,000 kgs.....		225.00
Over 10,000 to 50,000 kgs.....		337.50
Over 50,000 kgs.....		450.00

2. Pyrolyxin:

Over 10 to 50 kgs.....	P	30.00
Over 50 to 200 kgs.....		60.00
Over 200 to 500 kgs.....		120.00
Over 500 to 1,000 kgs.....		225.00
Over 1,000 to 3,000 kgs.....		450.00
Over 3,000 to 10,000 kgs.....		750.00
Over 10,000 kgs.....		1,500.00

3. Matches

Over 25 to 100 kgs.....	P	30.00
Over 100 to 500 kgs.....		150.00
Over 500 to 1,000 kgs.....		300.00
Over 1,000 to 5,000 kgs.....		600.00
Over 5,000 kgs.....		1,200.00

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

Over 5 to 25 kgs.....	P	30.00
Over 25 to 100 kgs.....		45.00
Over 100 to 500 kgs.....		112.50
Over 500 to 1,000 kgs.....		225.00

Over 1,000 to 5,000 kgs.....	337.50
Over 5,000 kgs.....	450.00

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.....P	30.00
Over 100 to 500 cu. ft.....	80.00
Over 500 to 1,000 cu. ft.....	135.00
Over 1,000 to 2,500 cu. ft.....	225.00
Over 2,500 cu. ft.....	337.50

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

Over 50 to 100 kgs.....P	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

I) Section 23 shall read as follows:

"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 per cent (1%);
2. The sale of beer, wines and other liquor at three per cent (3%);
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."

J) Section 24 shall read as follows:

"Section 24. - Tax on Real Estate Developers, Dealers and Lessors - On real estate developers, dealers, lessors or sublessors 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."

K) Section 25 shall read as follows:

"Section 25. - Tax on 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 public markets and shopping centers.

For newly started privately-owned public markets and shopping centers the tax shall be one-half (1/2) of one percent (1%) of the capital investment."

L) Section 26 shall read as follows:

"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 tax on the gross receipts during the preceding calendar year derived from room occupancy at the following rates: TWENTY PERCENT (20%) OF ONE PERCENT (1%) for the year 1993; THIRTY PERCENT (30%) OF ONE PERCENT (1%) for the year 1994; AND FIFTY PERCENT (50%) OF ONE PERCENT (1%) for 1995 and the years thereafter."

M) Section 29 shall read as follows:

"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."

N) Section 32, A, A-13, A-29-a, A-36 and A-37 shall read as follows:

"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.

x x x

13) Golf links..... P 4,000.00

29) x x x

a) House to house promotional sales
per salesman per day..... P 10.00

36) Night Parking (sticker) for using street, sidewalk or public place or in front of their houses and places of business as a private garage or parking space, from 10:00 p.m. to 5:00 a.m. the next day.

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

Each barangay shall assist the city government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a THIRTY PERCENT (30%) share of the fees collected from its area of jurisdiction.

37) 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 (P 1,000.00), or the business declared no sales or failed to operate, for whatever reason, which should be duly certified by the Barangay Chairman."

O) Section 79 and 79 (B), shall read as follows:

"Section 79. - Collection and Distribution of Proceeds. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in Article 271 (b) of R. A. 7160 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 said Article, shall be distributed as follows:

(B) Barangay Share. - Thirty percent (30%) which shall be

distributed among the component barangays of the City in the following manner:

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 need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose: Provided, however, that pending the effectivity of the Revised Real Property valuation resulting from the general revision of property assessments mandated by Section 219 of R.A. 7160, Section 6, Sub-paragraph b. of MMC Ordinance 77-04 shall continue to govern the distribution of proceeds of the real property tax.

P) Section 83 A and B shall read as follows:

"Section 83. - 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 Secs. 81 and 82 of this Ordinance refuses or fails for any reason to make such declaration within the time prescribed, the City Assessor shall himself declare the property in the name of the defaulting owner, and shall assess the property for taxation in accordance with the provisions of Section 204 of R. A. 7160;

(B) In the case of real property discovered whose owner or owners are unknown, the City Assessor shall likewise declare the same in the name of the unknown owner until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either Sec. 81 or Sec. 82 of this ordinance, as the case may be."

Q) Section 87 (B) shall read as follows:

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

(B) In addition to the notice of transfer, the previous property owner shall likewise surrender to the City Assessor the tax declaration covering the subject property in order that the same may be canceled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day (60) period, file with the City Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of Secs. 81 and 82 of this ordinance."

R) Section 160 shall read as follows:

"Section 160. - Tax Incentive or Relief - Pursuant to Sections 192 and 458 of R.A. 7160, there is hereby granted, as an incentive, a tax relief on the business taxes imposed and levied under MMC Ord. 82-03 for taxpayers who voluntarily offer to pay deficiency tax in accordance with the following schedule:

Below 1 million pesos.....	P 10,000.00
1 million but less than 50 million.....	25,000.00
50 million but less than 100 million....	50,000.00
100 million but less than 500 million...	75,000.00
500 million but less than 1 billion.....	150,000.00
1 billion and above.....	200,000.00

The relief period shall be from October 1 to December 15, 1993 and shall cover tax deficiencies for 1992 and prior years, computed on the basis of gross sales for 1992.

In return for the said payment the taxpayer shall be considered to have paid all his deficiencies for the previous years and shall be exempted from the examination of his books of accounts and other business records for 1992 and previous years."

Section 2. Separability clause. - If any clause, sentence, paragraph, section, or part of this ordinance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of said ordinance, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy.

Section 3. Repealing clause. - All ordinances, rules and regulations or parts thereof in conflict or inconsistent with the provisions of this ordinance are hereby repealed, amended, or modified accordingly.


Section 4. Effectivity. - This ordinance shall take effect on September 30, 1993.

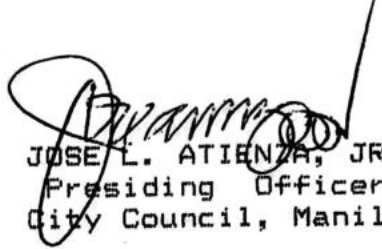
Enacted by the City Council of Manila at its special session today, September 27, 1993

Approved by His Honor, the Mayor, on

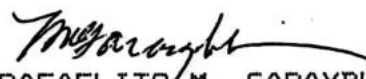
APPROVED: September 29, 1993


VETOED*


ALFREDO S. LIM
Mayor
City of Manila


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

ATTESTED BY:


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Secretary to the Mayor


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- *Section 13 - which imposes an annual fixed tax for every delivery truck or van of manufacturers, producers, wholesalers or dealers or retailers of all goods to sales outlets at the rate of P750.00 per truck/van - is excessive or oppressive in the context of their counterpart tax in other cities or municipalities. The rate should be reduced to P500.00 per truck/van.
- *Section 22 - tax provisions on gasoline and other petroleum products therein, since these businesses are already tax burdened by the National Government.
- *Section 26 - occupancy tax on hotels and lodging houses, since this will discourage the promotion and development of tourist-oriented establishments and tourism in general .