

AN ORDINANCE IMPOSING LICENSE FEES ON DEALERS OF SECOND HAND MOTOR VEHICLES, AND FOR OTHER PURPOSES.

Be it ordained by the Municipal Board of the City of Manila, that:

SECTION 1. Fees. - No person shall engage in, exercise, or carry on the trade or business of a dealer in second hand motor vehicles, (jeeps, automobiles and trucks, and other kinds of machines, such as tractors, roadrollers, bulldozers, trailers, cranes, plowing machines, fork-lift and/or its accessories) without first having obtained a license to do so. Such license shall be issued by the City Treasurer, who is authorized to charge and receive therefor as license fee the following amounts based on the actual gross sales of the business during a calendar quarter on the last day thereof or as soon thereafter as possible but not later than the 25th day of the first month of the quarter next immediately following, as indicated below:

<u>Class</u>		<u>Quarterly Gross Sales</u>	<u>Quarterly License Fee</u>
A	over	₱50,000.00	500.00
B	25,000.00 to	50,000.00	300.00
C	12,500.00 to	24,999.99	150.00
D	6,250.00 to	12,499.99	100.00
E	3,125.00 to	6,249.99	75.00
F	Less than	3,125.00	50.00

PROVIDED, HOWEVER, That dealers of second hand motor vehicles who shall engage in said business after the passage of this ordinance shall pay the quarterly license fee equivalent to Class 'F'.

SEC. 2. Duty of the tax-payer. - It shall be the duty of every person engaged in the business of selling second hand motor vehicles to submit a sworn statement of the number of vehicles acquired and sold by him at the end of every calendar quarter.

SEC. 3. Penalty. - Any person who shall violate any of the provisions of this ordinance shall be punished by a fine of not more than two hundred pesos or by imprisonment for not more than six months, or by both such fine and imprisonment in the discretion of the Court.

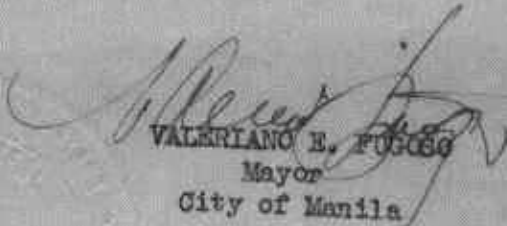
SEC. 4. Repealing Clause. - All ordinances or parts thereof inconsistent with the provisions of this ordinance are hereby repealed.


SEC. 5. Effectivity. - This ordinance shall take effect upon its approval.

Enacted, September 30, 1946.


Approved, *October 3, 1946*


APPROVED:


VALERIANO E. FUGOSO
Mayor
City of Manila


MANUEL DE LA FUENTE
President
Municipal Board

ATTESTED:


CESAR MIRAFLOR
Secretary to the Mayor


JOSE V. IMUTAN
Secretary, Municipal Board