

AN ORDINANCE IMPOSING LICENSE FEE ON THE MANUFACTURE, AND/OR SALE OF MIKI, BIJON, MISUA AND OTHER KINDS OF SIMILAR PRODUCTS; AND FOR OTHER PURPOSES.

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

SECTION 1. Permit. - It shall be unlawful for any person or corporation to conduct or engage in the manufacture and/or sale of "miki", "bijon", "misua" and other kinds of similar products, without first having obtained a permit from the City Health Officer duly approved by the Mayor of the City of Manila.

SEC. 2. License fees. - For every license granted under the provisions of this ordinance, there shall be paid a quarterly license fee according to the schedule prescribed below based on the gross sales and receipts realized during each calendar quarter.

<u>Classes</u>		<u>Quarterly Gross Sales</u>	<u>Quarterly License Fee</u>
A	Over	5,000.00	100.00
B	4,000.00	to 5,000.00	75.00
C	3,000.00	" 3,999.99	50.00
D	2,000.00	" 2,999.99	35.00
E	Less than	2,000.00	25.00

PROVIDED, That for the purpose of this ordinance the words "manufacture and/or sale of "miki", "bijon", "misua" and other kinds of similar products shall mean those that manufacture and sell their finished products or those whose principal business is the sale of "miki", "bijon", "misua" and other similar products.

SEC. 3. Submission of gross sales. - For the purpose of fixing the rate of license fee on the business specified in this ordinance, the owner or manager thereof or their representatives are required to render a complete return of their quarterly gross sales and receipts without any discount whatsoever and submit the same to the City Treasurer at the end of each calendar quarter, or as soon thereafter as possible, but not later than the twenty fifth day of the first month of the following quarter. The City Treasurer shall, upon verification of the gross sales and receipts made by the taxpayer concerned, fix the amount of the tax to be collected for the business required from the owner or manager, or their representatives the payment of the corresponding quarterly tax thereon as scheduled in section two which shall be effected not later than the twenty fifth day of the first month of the following quarter: PROVIDED, That it should be understood that gross sales and receipts shall mean the actual gross sales made to any given customer and it shall not be construed to mean in any manner net sales.

In case, however, that the owner or manager of the business herein above mentioned will close his business before the end of the quarter, the license issued to him for that purpose corresponding to the immediately preceding quarter shall be surrendered

to the Office of the City Treasurer within five days immediately at the closing of the business with a statement of the gross sales and receipts realized by the business from the first day of the calendar quarter up to the date of closing which has not been reported in his previous return of sales and receipts.


SEC. 4. Repealing Clause. - That part or parts of the ordinance of the City of Manila, inconsistent with the provisions of this ordinance, are hereby repealed.

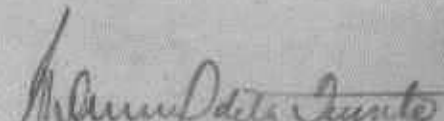
SEC. 5. Effectivity. - This ordinance shall take effect upon its approval.

Enacted, October 11, 1946


Approved, *October 24, 1946*


APPROVED:


VALERIANO E. PUGOSO
Mayor
City of Manila


MANUEL DE LA FUENTE
President
Municipal Board

ATTESTED:


CESAR MIRAFIOR
Secretary to the Mayor


JOSE V. IMUTAN
Secretary, Municipal Board