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ORDINANCE CLASSIFYING ESTABLISHMENTS FOR THE MANUFACTURE OR SALE OF BEAUTY PARLOR AND HAIR WAVING EQUIPMENT, AND IMPOSING LICENSE FEES THEREFOR, AND FOR OTHER PURPOSES.

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

SECTION 1. License.- No person or entity shall conduct or engage in the business or trade of manufacturing or selling beauty parlor and hair waving equipment without first having obtained a license therefor from the City Treasurer.

SEC. 2. Fees.- For every license granted as herein required there shall be charged the following quarterly license fees based on the quarterly gross sales as per schedule below:

<u>Class</u>	<u>Quarterly gross sales</u>	<u>Quarterly License fee</u>
A	Over P10,000.00	P150.00
B	P7,500.00 to 9,999.99	100.00
C	5,000.00 to 7,499.99	75.00
D	Less than 5,000.00	50.00

SEC. 3. Submission of gross sales.- For the purpose of fixing the rate of taxation on the business or occupation herein above-mentioned, the owner or owners thereof or their representatives are required to render complete return of their quarterly sales 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 owners or their representative the payment of the corresponding quarterly tax thereon which shall be effected not later than the twenty-fifth day of the first month of the following quarter.

SEC. 4. - Repealing clause.- That portion of Section 703 of the Revised Ordinances as amended, which are inconsistent with the provisions of this ordinance, are hereby repealed.

SEC. 5. - Penalty.- Any person, company or corporation who shall violate any of the provisions of this ordinance shall, upon conviction thereof, be punished by a fine of not more than two hundred pesos or by imprisonment of not more than six months or by both such fine and imprisonment in the discretion of the Court.

SEC. 6. Effectivity.- This Ordinance shall take effect on its approval.

Enacted, October 11, 1946.

Approved, *October 24, 1946*

APPROVED:

Valeriano E. Fungco
Valeriano E. Fungco
Mayor, City of Manila

Manuel de la Fuente
Manuel de la Fuente
President, Municipal Board

ATTESTED:

Cesar Miravich
Cesar Miravich
Secretary to the Mayor

Jose V. Ilunan
Jose V. Ilunan
Secretary, Municipal Board