

*About Restaurants, etc.*  
ORDINANCE NO. 2993

AN ORDINANCE AMENDING SECTION SEVEN HUNDRED FORTY-NINE OF ORDINANCE NUMBERED SIXTEEN HUNDRED, KNOWN AS THE REVISED ORDINANCES OF THE CITY OF MANILA, AS AMENDED, FOR THE RECLASSIFICATION OF THE KINDS AND RATES OF LICENSE FEES OF RESTAURANTS, CAFES, CAFETERIAS, PANCIETERIAS, CARINDERIAS, FOOD CATERERS, AND FOOD CONTRACTORS; AND INSERTING BETWEEN SECTIONS SEVEN HUNDRED FORTY-NINE AND SEVEN HUNDRED FIFTY OF SAID ORDINANCE NUMBERED SIXTEEN HUNDRED TWO OTHER SECTIONS TO BE KNOWN AS SECTIONS SEVEN HUNDRED FORTY-NINE "A" AND SEVEN HUNDRED FORTY-NINE "B"

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

SECTION 1. Section 749 of Ordinance Numbered 1600 as lastly amended by Ordinance No. 2439, is hereby further amended to read as follows:

SEC. 1. Classes, fees. - For the purpose of this section, restaurants, cafes, cafeterias, panciterias, carinderias, and other public eating place shall be divided into the following classes, and for each such classes, there shall be paid in advance in the following quarterly license fee as indicated below, which fee shall be based upon the gross sales or receipts realized by the business concerned in the previous quarter.

FOR RESTAURANTS, CAFES, CAFETERIAS, PANCIETERIAS  
OR ANY OTHER PUBLIC EATING PLACES

CLASSES	QUARTERLY GROSS SALE		QUARTERLY LICENSE FEE
A	Over	P 40,625.00	P 468.75
B	P35,875.00	To 40,625.00	406.25
C	35,000.00	" 35,847.99	385.75
D	30,000.00	" 32,999.99	330.00
E	27,000.00	" 29,999.99	300.00
F	23,375.00	" 26,999.99	270.00
G	20,625.00	" 23,374.99	233.75
H	18,250.00	" 20,624.99	206.25
I	16,750.00	" 18,249.99	182.50
J	15,250.00	" 16,749.99	169.50
K	12,125.00	" 15,249.99	152.50
L	10,275.00	" 12,124.99	121.25
M	8,750.00	" 10,274.99	102.75
N	7,250.00	" 8,749.99	87.50
O	6,125.00	" 7,249.99	72.50
P	4,500.00	" 6,124.99	61.25
Q	3,750.00	" 4,499.99	45.00
R	2,000.00	" 3,749.99	37.50
S	Less Than	2,000.00	20.00

PROVIDED, That when any restaurant or any public eating place is conducted with a dancing pavillion or hall there shall be paid an additional license fee of two hundred and fifty pesos per annum for every restaurant so conducted; AND PROVIDED, FURTHER, That for the purpose this section, it shall be required that the dancing pavillion or hall shall be separated from the dining room or place where food is served.

FOR CARINDERIAS

<u>CLASSES</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
A	O V E R	3,750.00	F 50.00
B	2,375.00	To 3,749.99	37.50
C	2,125.00	" 2,374.99	25.00
D	1,625.00	" 2,124.99	18.75
E	1,625.00	" 1,624.99	12.50
F	Less Than	1,200.00	6.25

PROVIDED, That food contractors and food caterers operating with or without connection with restaurants and other public eating place shall pay license fees as provided below:

FOOD CATERERS

Quarterly License Fee

- A- Those operating in connection with any public eating place . . . . . P 20.00
- B - Those that are not connected with any public eating place . . . . . 10.00

FOR CONTRACTORS

- A- Those operating in connection with public eating places . . . . . 40.00
- B- Those that are not connected with any public eating place . . . . . 20.00

SEC. 2. Two other sections to be known as Sections 749-A and 749-B are hereby inserted between Sections 749 and 750 of said ordinance No. 1600, to read as follows:

Sec. 749-A Definitions - For the purpose of this Ordinance, the following terms shall be construed to mean:

- (a) Public eating place- A restaurant, cafe cafeteria, pan-criteria or any public eating place including carinderia.
- (b) Food Contractor - One who contracts to furnish banquets and other gatherings with meals and who has no establishment of his own for serving or selling such meals, but instead serves or furnishes the meals at the place of his customers.
- (c) Food caterer - One who caters to individuals, usually in dinner-pails (fiambreras) and who has no establishment of his own for serving his meals but instead takes the meals at the place of his customers.

SEC. 749-B Gross sales- For the purpose of fixing the rate of license fee on the business specified in Section seven hundred forty-nine hereof, the owner or manager thereof or their representative are required to render a complete return of their quarterly gross sales and receipt 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 or receipts made by the taxpayer concerned, fix the amount of the tax to be collected for the business, require from the owner or manager or their representatives the payment of the corresponding quarter tax thereon as scheduled in Section seven hundred fortyone hereof; 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 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 after the closing of the business with a statement of the gross sales or receipts realized by the business from the first day of the calendar quarter up to the date of the closing which has not been reported in his previous return of sales or receipts."

SEC. 34 This Ordinance shall take effect on October 1, 1946.

Enacted, November 29, 1946

Approved, December 7, 1946

APPROVED:

(SGD). VALERIANO E. FUJOSO  
Mayor, City of Manila

(SGD). MANUEL DE LA FUENTE  
President, Municipal Board

ATTESTED:

(SGD). CESAR MIRALOR  
Secretary to the Mayor

(SGD). JOSE V. IMUTAN  
Secretary, Municipal Board