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AN ORDINANCE IMPOSING A LICENSE FEE ON THE MANUFACTURE OR SALE OF RATTAN CHAIRS, TABLES AND OTHER HOUSEHOLD ARTICLES MADE OF RATTAN AND REPEALING THAT PART OF GROUP TWO SECTION ONE OF ORDINANCE NO. 2529, REFERRING TO THE MANUFACTURE OF RATTAN GOODS

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 manufacture of rattan chairs, tables and other household articles made of rattan or the sale of the same without first having obtained a permit from the Mayor and the license from the City Treasurer.

SEC. 2. Fees. - For every license granted for the manufacture or sale of rattan goods as prescribed in Section one hereof, there shall be paid the following fees as hereinbelow provided, payable quarterly or semestraly at the option of the taxpayer.

<u>Manufacture of rattan chairs, tables, and other household articles made of rattan:</u>	<u>Annual Fee</u>
Class A - With machinery using from 15 or more h.p. ...	P 200.00
Class B - With machinery using from 7 but less than 15 h.p.	175.00
Class C - With machinery using from 3 but less than 7 h.p.	150.00
Class D - With machinery using less than 3 h.p.	125.00
Class E - Without machinery	100.00

PROVIDED, That manufacturers of rattan goods having machinery or machineries in their respective establishments or in their quarters within the city limits in connection with their business as such manufacturers of rattan goods, the horse power of such machinery or machineries shall be counted and licensed separately in accordance with the provisions hereof.

For the sale of manufactured rattan chairs, tables and other household articles made of rattan:

<u>Classes</u>	<u>Quarterly Gross Sales</u>	<u>Quarterly License fee</u>
A	O v e r P10,000.00	P50.00
B	P6,000.00 to 9,999.99	40.00
C	6,000.00 " 7,999.99	30.00
D	4,000.00 " 5,999.99	20.00
E	Less than 4,000.00	12.00

SEC. 3. Penalty. - Any person violating any of the provisions

of this ordinance shall, upon conviction thereof, be punished by a fine of not more than P200.00, or by imprisonment for not more than six months, or by both such fine and imprisonment in the discretion of the Court. If the violation is committed by a firm or corporation, the manager or managing director or person charged with the management of the business of such firm or corporation shall be criminally responsible therefor.

SEC. 4. Repealing clause. - That part of group two of Section 1 of Ordinance No. 2529, referring to the manufacture of rattan goods, is hereby repealed.


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

Enacted, February 6, 1947.

Deemed Approved, pursuant to section 2443 of the Revised Administrative Code on February 22, 1947.

APPROVED:

VALERIANO E. FUGOSO
Mayor
City of Manila


MANUEL DE LA FUENTE
President
Municipal Board

ATTESTED:

CESAR MIRAFLORES
Secretary to the Mayor


JOSE V. IMITAN
Secretary, Municipal Board

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