

AN ORDINANCE AMENDING SECTION ONE OF ORDINANCE NUMBERED ONE THOUSAND NINE HUNDRED TWENTY-FIVE AS AMENDED BY ORDINANCES NUMBERED TWO THOUSAND FIVE HUNDRED TWENTY-NINE, TWO THOUSAND SEVEN HUNDRED SEVENTY-NINE, AND TWO THOUSAND EIGHT HUNDRED TWENTY-ONE.

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

SECTION 1. Section 1 of Ordinance No. 1925, as amended by Ordinances Nos. 2529, 2779 and 2821, is hereby further amended to read as follows:

"SECTION 1. Fees. - Subject to the provisions of Section 578 of the Revised Ordinances of the City of Manila, as amended, there shall be paid to the City Treasurer for engaging in any of the businesses or occupations below enumerated, quarterly license fees based on gross sales or receipts realized during the preceding quarter, in accordance with the rates herein prescribed: PROVIDED, HOWEVER, That a person engaging in any business or occupation for the first time shall pay the initial license fee based on the probable gross sales or receipts for the first quarter beginning from the date of the opening of the business as indicated herein for the corresponding business or occupation:

2% ✓ Group 1. - Dealers in jewelry, radio receiving sets or accessories, phonographs, or phonograph records, arms, or ammunitions:

CLASS	QUARTERLY GROSS SALES		QUARTERLY LICENSE FEE
1	O v e r	P40,000.00	P450.00
2	P35,300.00	to 40,000.00	400.00
3	33,300.00	" 36,299.99	363.00
4	30,000.00	" 33,299.99	333.00
5	27,500.00	" 29,999.99	300.00
6	25,000.00	" 27,499.99	275.00
7	24,000.00	" 24,999.99	250.00
8	20,500.00	" 23,999.99	240.00
9	18,500.00	" 20,499.99	205.00
10	17,000.00	" 18,499.99	185.00
11	15,000.00	" 16,999.99	170.00
12	14,000.00	" 14,999.99	150.00
13	12,800.00	" 13,999.99	140.00
14	11,500.00	" 12,799.99	129.00
15	10,500.00	" 11,499.99	115.00
16	9,500.00	" 10,499.99	105.00
17	8,500.00	" 9,499.99	95.00
18	7,800.00	" 8,499.99	85.00
19	7,000.00	" 7,799.99	78.00
20	6,000.00	" 6,999.99	70.00
21	5,000.00	" 5,999.99	60.00
22	4,000.00	" 4,999.99	50.00
23	Less than	4,000.00	40.00

Group 2. - Retail dealers in new (not yet used) merchandise, which dealers are not yet subject to the payment of any municipal tax, such as: (1) retail dealers in general merchandise, and (2) retail dealers exclusively engaged in the sale of electrical supplies; sporting goods; office

equipments and materials; rice; textile including knitted wares; hardware, including glasswares; cooking utensils and construction materials; papers; books, including stationary;

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CLASS	QUARTERLY GROSS SALES			QUARTERLY LICENSE FEE
1	O v e r		P40,000.00	P450.00
2	P36,000.00	to	40,000.00	400.00
3	33,000.00	"	35,999.99	360.00
4	30,000.00	"	32,999.99	330.00
5	27,500.00	"	29,999.99	300.00
6	25,000.00	"	27,499.99	275.00
7	22,500.00	"	24,999.99	250.00
8	20,500.00	"	22,499.99	225.00
9	18,700.00	"	20,499.99	205.00
10	17,200.00	"	18,699.99	187.00
11	15,500.00	"	17,199.99	172.00
12	14,100.00	"	15,499.99	155.00
13	12,700.00	"	14,099.99	141.00
14	11,500.00	"	12,699.99	127.00
15	10,500.00	"	11,499.99	115.00
16	9,500.00	"	10,499.99	105.00
17	8,700.00	"	9,499.99	95.00
18	8,000.00	"	8,699.99	87.00
19	7,200.00	"	7,999.99	80.00
20	6,300.00	"	7,199.99	72.00
21	5,500.00	"	6,299.99	63.00
22	5,000.00	"	5,499.99	55.00
23	4,500.00	"	4,999.99	50.00
24	4,000.00	"	4,499.99	45.00
25	3,500.00	"	3,999.99	40.00
26	Less than		3,500.00	35.00

Amended

Group 3. - Drugs, medicines, perfumeries and other toilet articles;

1	O v e r		P33,000.00	P375.00
2	P30,000.00	to	33,000.00	330.00
3	27,000.00	"	29,999.99	300.00
4	24,500.00	"	26,999.99	270.00
5	22,500.00	"	24,499.99	245.00
6	20,500.00	"	22,499.99	225.00
7	18,200.00	"	20,499.99	205.00
8	17,000.00	"	18,199.99	182.00
9	15,700.00	"	16,999.99	170.00
10	14,500.00	"	15,699.99	157.00
11	13,500.00	"	14,499.99	145.00
12	12,600.00	"	13,499.99	135.00
13	11,800.00	"	12,599.99	126.00
14	11,100.00	"	11,799.99	118.00
15	10,400.00	"	11,099.99	111.00
16	9,750.00	"	10,399.99	104.00
17	9,000.00	"	9,749.99	97.50
18	8,300.00	"	8,999.99	90.00
19	7,700.00	"	8,299.99	83.00
20	7,000.00	"	7,699.99	77.00
21	6,400.00	"	6,999.99	70.00
22	5,800.00	"	6,399.99	64.00
23	5,250.00	"	5,799.99	58.00
24	4,650.00	"	5,249.99	52.50
25	4,050.00	"	4,649.99	46.50
26	3,300.00	"	4,049.99	40.50

Amended

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
27	P 2,600.00	to P 3,299.99	P 33.00
28	1,900.00	" 2,599.99	26.00
29	1,200.00	" 1,899.99	19.00
30	Less than	1,200.00	12.00

✓ Group 4. - The following manufacturers likewise are subject to the payment of the municipal license fees in accordance with the rates as indicated herein below:

Manufacturers of embroideries; ropes; papers; harness or valises, bags or any of them; textiles; shell lamps or lamp shades or both; sacks; men's shirts; bottles or glass-ware or both; buttons; nails and fertilizers;

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
1	O v e r	P4,500.00	P50.00
2	P4,200.00	to 4,500.00	45.00
3	3,900.00	" 4,199.99	42.00
4	3,650.00	" 3,899.99	39.00
5	3,400.00	" 3,649.99	36.50
6	3,100.00	" 3,399.99	34.00
7	2,850.00	" 3,099.99	31.00
8	2,600.00	" 2,849.99	28.50
9	2,400.00	" 2,599.99	26.00
10	2,200.00	" 2,399.99	24.00
11	2,020.00	" 2,199.99	22.00
12	1,840.00	" 2,019.99	20.20
13	1,670.00	" 1,839.99	18.40
14	1,500.00	" 1,669.99	16.70
15	1,350.00	" 1,499.99	15.00
16	1,200.00	" 1,349.99	13.50
17	1,000.00	" 1,199.99	12.00
18	Less than	1,000.00	10.00

✓ Group 5. - Printers, including the sale of printing materials or bookbinders, or both:

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
1	O v e r	P4,500.00	P50.00
2	P4,200.00	to 4,500.00	45.00
3	3,900.00	" 4,199.99	42.00
4	3,650.00	" 3,899.99	39.00
5	3,400.00	" 3,649.99	36.50
6	3,100.00	" 3,399.99	34.00
7	2,850.00	" 3,099.99	31.00
8	2,600.00	" 2,849.99	28.50
9	2,400.00	" 2,599.99	26.00
10	2,200.00	" 2,399.99	24.00
11	2,020.00	" 2,199.99	22.00
12	1,840.00	" 2,019.99	20.20
13	1,670.00	" 1,839.99	18.40
14	1,500.00	" 1,669.99	16.70
15	1,350.00	" 1,499.99	15.00
16	1,200.00	" 1,349.99	13.50
17	1,000.00	" 1,199.99	12.00
18	800.00	" 999.99	10.00
19	500.00	" 799.99	8.00
20	Less than	500.00	5.00

✓ Group 6. - Manufacturers of sails or awnings or both; statuettes or tombstones or both; eyeglasses or optical goods

or both; or grinding glasses:

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
1	O v e r	P4,500.00	P50.00
2	P 4,200.00	to 4,500.00	45.00
3	3,900.00	" 4,199.99	42.00
4	3,600.00	" 3,899.99	39.00
5	3,300.00	" 3,599.99	36.00
6	3,000.00	" 3,299.99	33.00
7	2,800.00	" 2,999.99	30.00
8	2,600.00	" 2,799.99	28.00
9	2,400.00	" 2,599.99	26.00
10	2,200.00	" 2,399.99	24.00
11	2,000.00	" 2,199.99	22.00
12	1,850.00	" 1,999.99	20.00
13	1,700.00	" 1,849.99	18.50
14	1,500.00	" 1,699.99	17.00
15	less than	1,500.00	15.00

✓ Group 7. - Milliners or dressmakers:

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
1	O v e r	P4,500.00	P50.00
2	P 4,200.00	to 4,500.00	45.00
3	3,900.00	" 4,199.99	42.00
4	3,650.00	" 3,899.99	39.00
5	3,400.00	" 3,649.99	36.50
6	3,150.00	" 3,399.99	34.00
7	2,900.00	" 3,149.99	31.50
8	2,700.00	" 2,899.99	29.00
9	2,500.00	" 2,699.99	27.00
10	2,300.00	" 2,499.99	25.00
11	2,100.00	" 2,299.99	23.00
12	1,950.00	" 2,099.99	21.00
13	1,800.00	" 1,949.99	19.50
14	1,650.00	" 1,799.99	18.00
15	1,500.00	" 1,649.99	16.50
16	1,200.00	" 1,499.99	15.00
17	900.00	" 1,199.99	12.00
18	700.00	" 899.99	9.00
19	500.00	" 699.99	7.00
20	less than	500.00	5.00

✓ Group 8. - Tailor shops, manufacturers of slippers or sandals or both:

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
1	O v e r	P4,500.00	P50.00
2	P4,200.00	to 4,500.00	45.00
3	3,900.00	" 4,199.99	42.00
4	3,650.00	" 3,899.99	39.00
5	3,400.00	" 3,649.99	36.50
6	3,150.00	" 3,399.99	34.00
7	2,900.00	" 3,149.99	31.50
8	2,700.00	" 2,899.99	29.00
9	2,500.00	" 2,699.99	27.00
10	2,300.00	" 2,499.99	25.00
11	2,100.00	" 2,299.99	23.00
12	1,950.00	" 2,099.99	21.00
13	1,800.00	" 1,949.99	19.50

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY LICENSE FEE</u>
14	P1,650.00	to P1,799.99	P18.00
15	1,500.00	" 1,649.99	16.50
16	1,200.00	" 1,499.99	15.00
17	1,000.00	" 1,199.99	12.00
18	Less than	1,000.00	10.00

PROVIDED, That this group shall include establishments or stores for the sale of slippers which are made in factories or their agencies located in the City of Manila or elsewhere, and the sellers of men's suits (made to order or ready made); AND PROVIDED, FURTHER, That the license fee on tailor shops shall be based on the sale of cloth that are necessarily connected with the business, but on the principal object of the business which is tailoring, so that tailor shops shall pay the license fee corresponding to tailor shop and not as dealers in cloth.

Group 9. - Dealer in large cattle.

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY FEES</u>
1	O v e r	P12,000.00	P50.00
2	P 10,000.00	12,000.00	45.00
3	8,000.00	9,999.99	40.00
4	7,000.00	7,999.99	35.00
5	6,000.00	6,999.99	30.00
6	5,000.00	5,999.99	25.00
7	4,000.00	4,999.99	20.00
8	3,000.00	3,999.99	15.00
9	Less than	3,000.00	10.00

Group 10. - Dealers in beef and pork.

<u>CLASS</u>	<u>GROSS WEIGHT IN KILOS</u>		<u>QUARTERLY LICENSE FEES</u>
1	O v e r	90,000	P50.00
2	80,000	89,999	45.00
3	70,000	79,999	40.00
4	60,000	69,999	35.00
5	50,000	59,999	30.00
6	40,000	49,999	25.00
7	30,000	39,999	20.00
8	20,000	29,999	15.00
9	10,000	19,999	10.00
10	Less than	10,000	5.00

Group 11. - Bakeries

<u>CLASS</u>	<u>QUARTERLY GROSS SALES</u>		<u>QUARTERLY FEES</u>
1	O v e r	P50,000.00	P175.00
2	P28,000.00	29,999.99	150.00
3	26,000.00	27,999.99	140.00
4	24,000.00	25,999.99	130.00
5	22,000.00	23,999.99	120.00
6	20,000.00	21,999.99	110.00
7	18,000.00	19,999.99	100.00
8	16,000.00	17,999.99	90.00
9	14,000.00	15,999.99	80.00
10	12,000.00	13,999.99	70.00

CLASSQUARTERLY GROSS SALESQUARTERLY FEES

11	P 10,000.00	P 11,999.99	P 60.00
12	8,000.00	9,999.99	50.00
13	6,000.00	7,999.99	40.00
14	Less than	6,000.00	30.00

Those engaged in the occupations as named below shall pay in advance during the first month of each calendar quarter or upon commencing their occupation, their quarterly license fee as follows:

Group 12.	- Manicurists: Each manicurist	P 1.25
Group 13.	- Chiropodists: Each chiropodist	5.00
Group 14.	- Beauty Parlor:	
Class A	- Having 12 operators or more	30.00
Class B	- Having 5 to 11 operators	20.00
Class C	- Having less than 5 operators	10.00

PROVIDED, That all licenses issued under Ordinance No. 1925, as amended by Ordinance No. 2529 retired hereafter shall be exempt from any further payment on account of adjustments authorized under Section 1 of said Ordinance: AND PROVIDED, FURTHER, That the license fees for the quarter beginning April 1, 1947, on existing businesses and occupations except those under groups 10, 12, 13 and 14 shall be based on the gross sales or receipts during the preceding quarter in accordance with the rates fixed in this Ordinance.

SEC. 2. Repealing clause.- All ordinances or parts thereof which are in conflict with the provisions of this Ordinance are hereby repealed: PROVIDED, That existing ordinance the license fees of which are higher than those fixed in this Ordinance shall prevail.

SEC. 3. Effectivity.- This Ordinance shall take effect on April 1, 1947.

Enacted, March 6, 1947.

Approved, *March 25, 1947*

APPROVED:

Valeriano E. Lucero
VALERIANO E. LUCERO
Mayor
City of Manila

Manuel de la Fuente
MANUEL DE LA FUENTE
President
Municipal Board

ATTESTED:

Cesar Miraflores
CESAR MIRAFLORES
Secretary to the Mayor

Jose V. Imutan
JOSE V. IMUTAN
Secretary, Municipal Board