

AN ORDINANCE IMPOSING A MUNICIPAL OCCUPATION TAX ON LAWYERS, MEDICAL PRACTITIONERS AND OTHER PROFESSIONALS FOR THE EXERCISE OR PURSUIT OF THEIR PROFESSIONS OR OCCUPATIONS, AND FOR OTHER PURPOSES.

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

SECTION 1.- There shall be paid by every person exercising his profession or pursuing any of the occupations hereinbelow enumerated the municipal occupation tax in the respective amount prescribed therefor, which tax shall be paid when he begins exercising his profession, calling or occupation and annually or semi-annually thereafter as he may prefer on or before the 25th day of January and July of each year: PROVIDED, That persons exercising their profession or occupation only as salaried employees and not as independent practitioners shall be exempt from the occupation tax herein prescribed: PROVIDED, FURTHER, That as regards persons subject to the payment of the municipal occupation tax at the time of the approval of this ordinance shall have thirty (30) days from the date of such approval within which to pay their initial tax.

- (a) Lawyers, medical practitioners, land surveyors, architects, public accountants, civil, electrical, chemical, mechanical or mining engineers, radio engineers, dental surgeons, pharmacists, veterinarians, commercial and customs brokers, building contractors and electrical contractors ₱24.00 per annum
- (b) Insurance agents and sub-agents, business agents and business consultants, opticians and optometrists, professional appraisers or connoisseurs of tobacco or other domestic or foreign products, auctioneers, money changers, music teachers, nurses and midwives, physical culture instructors, chiropodists, massagists, master plumbers, piano tuners ₱18.00 per annum

Failure to pay the tax within the prescribed time shall subject the taxpayer to a surcharge of twenty per centum of the tax due.

SEC. 2.- Within thirty days after approval of this Ordinance, every person subject to the municipal occupation tax shall register with the City Treasurer, on a form to be provided therefor, in which he shall set forth his name or business style, place of residence, his profession or occupation, and his office or business establishment. Any changes in residence and location of office or business establishment shall be reported to the City Treasurer upon renewal of the license. All other persons paying the tax for the first time shall register with the City Treasurer's Office on or before the date they begin to exercise their profession, calling or occupation.

SEC. 3.- Existing ordinances, or parts thereof, inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly: PROVIDED, That nothing herein contained shall be construed as requiring any person subject to the payment of an occupation tax under the National Internal Revenue Code to secure a Mayor's permit under the provisions of Ordinance No. 3000, as amended, to engage in his profession or occupation.

SEC. 4- Any violation of the provisions of this Ordinance shall be punished by a fine of not more than two hundred pesos or by imprisonment for not more than six months, or 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 thereof shall be criminally responsible.

SEC. 5. This Ordinance shall take effect upon its approval.

Enacted, July 14, 1950.

Approved, *July 25, 1950*

APPROVED:

Manuel de la Fuente
MANUEL DE LA FUENTE
Mayor, City of Manila

Pedro R. Arenas
PEDRO R. ARENAS
President, Municipal Board

ATTESTED:

Carmelo S. Mendoza
CARMELO S. MENDOZA
Secretary to the Mayor

Rodolfo S. Nobles
RODOLFO S. NOBLES
Secretary, Municipal Board