

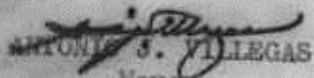
president, or person responsible for the management thereof shall be held liable for the violation.


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

Enacted by the Municipal Board of the City of Manila at its regular session today, August 8, 1968.

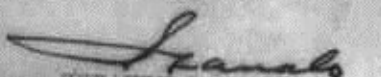
Approved by His Honor, the Mayor on *August 12, 1968.*

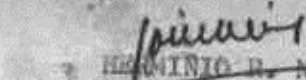
APPROVED:


ANTONIO S. VILLEGAS
Mayor
City of Manila


F. REYES SABIGAO
Vice-Mayor & Presiding Officer
Municipal Board

ATTESTED:


SERAFIN P. MANALO
Secretary to the Mayor


HERMILIO R. NORIEGA
(Asst. Secretary & Adm. Officer)
Acting as Secretary
Municipal Board

HRN/ab

AN ORDINANCE REGULATING THE BUSINESS OF UPHOLSTERER, IMPOSING
A MUNICIPAL TAX THEREON; AND FOR OTHER PURPOSES.

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

SECTION 1. Permit and License necessary. - No person, firm, or corporation shall engage in the business of upholsterer without first securing a permit from the Mayor and a license from the City Treasurer.

SEC. 2. Definition. - Upholsterer is one whose business it is to provide furniture, walls and vehicles with coverings, cushions, stuffings, and springs: PROVIDED, That this section shall not apply to persons engaged in the business of interior decoration.

SEC. 3. Fees. - For every permit issued by the Mayor under the provisions of Section 1 hereof, there shall be paid in advance to the City Treasurer an annual fee of P15.00; and for every license issued by the City Treasurer he is hereby authorized to charge and collect the corresponding municipal tax in accordance with the rates indicated below, the tax to be based on the sales realized during a calendar quarter and payable within the first twenty-five days immediately after said calendar quarter:

<u>Class</u>	<u>Quarterly Gross Sales</u>	<u>Quarterly Tax</u>
1	Over P4,500.00	P50.00 plus 1% of the amount in excess of P4,500.00
2	P4,200.00 to P4,500.00	P50.00
3	3,900.00 to 4,199.99	42.00
4	3,600.00 to 3,899.99	39.99
5	3,300.00 to 3,599.99	36.00
6	3,000.00 to 3,299.99	33.00
7	2,800.00 to 2,999.99	30.00
8	2,600.00 to 2,799.99	28.00
9	2,400.00 to 2,599.99	26.00
10	2,200.00 to 2,399.99	24.00
11	2,000.00 to 2,199.99	22.00
12	1,850.00 to 1,999.99	20.00
13	1,700.00 to 1,849.99	18.00
14	1,500.00 to 1,699.99	17.00
15	Less than 1,500.00	15.00

PROVIDED, That if no sale is realized during any quarter, the minimum tax fixed in this Ordinance shall be paid.

SEC. 4. Penalty. - Any person who shall violate any provision of this Ordinance shall, upon conviction thereof, be punished by a fine of two hundred pesos (P200.00), or by imprisonment of not more than six (6) months, at the discretion of the court; and in case of a corporation, the president, vice-