

AN ORDINANCE REGULATING THE BUSINESS OF SILVERSMITH AND/OR GOLDSMITH AND 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.** - No person shall engage in the business or calling of silversmith or goldsmith without first securing a permit and license to do so from the Mayor and the City Treasurer, respectively.

**SEC. 2. Fees.** - For every permit issued by the Mayor, there shall be paid in advance to the City Treasurer an annual fee of ten pesos (P10.00) and for every license issued by the City Treasurer, he shall charge and receive as license fee the following amounts based on the actual gross receipts of the business during a calendar quarter, within the first twenty-five (25) days immediately after said quarter:

<u>Class</u>	<u>Gross Quarterly Receipts</u>	<u>Quarterly License Fee</u>
A	Over P10,000.00	P100.00 plus 1% of amount in excess of P10,000.00
B	P8,000.00 to P10,000.00	P100.00
C	6,000.00 to 7,999.00	80.00
D	4,000.00 to 5,999.99	60.00
E	2,000.00 to 3,999.99	40.00
F	Less than P2,000.00	20.00

PROVIDED, HOWEVER, That silversmiths or goldsmiths who shall engage in said business or calling for the first time after the enactment of this Ordinance shall pay as initial license fee the quarterly license fee prescribed in Class F above.

**SEC. 3. Duties of Silversmith or Goldsmith.** - It shall be the duty of any person engaging in the business or calling of silversmith or goldsmith to submit to the City Treasurer at the end of every calendar quarter his gross receipts during said quarter.

**SEC. 4. Penalty.** - Any person who shall violate any of the provisions of this Ordinance shall, upon conviction thereof, be punished by a fine of P200.00 or by imprisonment of not more than six (6) months, or by both such fine and imprisonment at the discretion of the Court.

**SEC. 5. Repealing Clause.** - All ordinances, or parts thereof, in conflict or inconsistent herewith are hereby repealed.

**SEC. 6. 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:

*[Signature]*  
 ANTONIO S. VALERIAS  
 Mayor  
 City of Manila

*[Signature]*  
 F. REYES CARRILLO  
 Vice-Mayor & Presiding Officer  
 Municipal Board

ATTESTED:

*[Signature]*  
 SERAFIN P. MANALO  
 Secretary to the Mayor

*[Signature]*  
 HERMINIO R. NORIEGA  
 (Asst. Secretary & Adm. Officer)  
 Acting as Secretary  
 Municipal Board