

6815 No. _____

AN ORDINANCE IMPOSING A MUNICIPAL TAX ON THE RETAIL SALE OF GENERAL MERCHANDISE AND OTHER COMMODITIES, UNDER CERTAIN CONDITIONS; AND FOR OTHER PURPOSES.

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

SECTION 1. There shall be collected from every customer by a retail dealer as contemplated in Ordinance No. 3816, by the owner and/or operator of a restaurant, panciteria, cafe, cafeteria, or any other eating place, the owner and/or operator of a bar or other place or establishment where wines and liquors are sold and dispensed and by the owner and/or operator of such other retail establishment required by existing ordinances to issue sales invoices for each sale or transfer of merchandise, an additional municipal tax equivalent to three per centum (3%) of the value of each retail sale or transfer of commodity he is licensed to deal in, where the total purchase of such customer is at least one peso: PROVIDED, HOWEVER, That the tax collected hereunder shall be clearly indicated in the corresponding sales invoices: PROVIDED, FURTHER, That the tax herein prescribed shall not apply to retail sales of soap, sugar and cooking lard or oil, medicines, and drugs; textbooks, school supplies, sporting goods and sports equipment sold to bona fide pupils and students, educational and charitable organizations or institutions, as well as to government offices and agencies; clothing materials, textiles, shoes, slippers, wooden shoes, sporting goods and sports equipment of local manufacture and retail sales in all public markets and "talipapas": AND PROVIDED, FINALLY, That retail sales in sari-sari stores, grocery stores and supermarkets of fresh, frozen, dried or smoked foods, rice, corn, milk, vinegar, salt, vegetables, soap, sugar and cooking lard or oil of local produce and/or manufacture, and retail sales in public markets shall not also be subject to this ordinance and, in addition, shall be totally exempt from the payment of all municipal taxes collectible under existing ordinances.

SEC. 2. For purposes of this ordinance the dealer and owner and/or operator of the establishments above mentioned are required to turn over to the City Treasurer the tax thereby collected within twenty-five (25) days after the end of every quarter.

SEC. 3. Any person violating any of the provisions of this ordinance shall, upon conviction thereof, be punished by a fine of two hundred pesos, or by imprisonment of not more than six (6) months, at the discretion of the Court; and in case of corporations, the president, vice-president or person responsible for the management of the same shall be held liable therefor.

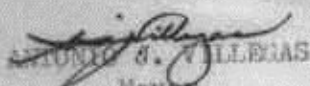
SEC. 4. All ordinances or parts thereof in conflict with the provisions of this ordinance are hereby repealed or modified accordingly.

SEC. 5. This ordinance shall take effect on January 1, 1968.

Enacted by the Municipal Board of the City of Manila at its regular session today, December 27, 1968.

Approved by His Honor, the Mayor on *January 2, 1969.*


APPROVED:


ANTONIO S. VILEGAS
Mayor
City of Manila


F. REYES CABANERO
Vice-Mayor / Presiding Officer
Municipal Board

ATTESTED:

SERAFIN P. MANALO
Secretary to the Mayor


MARCEL A. ROBLES
Secretary, Municipal Board