

ORDINANCE NO.

RECEIVED
OCT 12 1974
No:

AN ORDINANCE IMPOSING AND LEVYING AN ANNUAL OCCUPATION TAX ON ALL PERSONS ENGAGED IN THE EXERCISE OR PRACTICE OF THEIR PROFESSION IN THE CITY OF MANILA; PROVIDING FOR THE MANNER OF PAYMENT THEREOF; AND FOR OTHER PURPOSE.

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

SECTION 1. There is hereby imposed an annual occupation tax on all persons engaged in the exercise or practice of their profession or calling in the City of Manila, as follows:

a. Lawyers, medical practitioners, architects, interior decorators, certified public accountants, civil, electrical, chemical, mechanical, mining or sanitary engineers, pharmacists, medical technologists, insurance agents and sub-agents, customs brokers, marine surveyors, actuaries, registered master plumbers, registered electricians, veterinarians, dentists, optometrists, opticians, commercial aviators, professional appraisers or connoisseurs of tobacco and other domestic or foreign products, licensed ship masters and marine chief engineers P 75.00

b. Land surveyors, chief mates, marine second engineers, registered nurses, chiropodists, tattooers, masseurs, pelotaris, jockeys, professional actors and actresses, stage performers, hostesses, statisticians, commercial stewards and stewardesses, flight attendants, insurance adjusters, dieticians and embalmers 50.00

PROVIDED, HOWEVER, That the annual occupation tax indicated above shall be imposed and collected upon a person who maintains his principal office in the City of Manila although he practices his profession or calling in several places.

SEC. 2. Any individual or corporation employing a person shall require payment by that person of the privilege tax on occupation before employment and annually thereafter.

SEC. 3. The occupation tax above indicated shall be payable annually to the City Treasurer on or before the thirty-first day of January. Any person first beginning an occupation or calling after the month of January must, however, pay the full tax before engaging therein. One line of occupation or calling does not become exempt by being conducted with some other occupation or calling for which the tax is being paid: PROVIDED, HOWEVER, That professionals exclusively employed in the government shall be exempt from the payment of this tax.

SEC. 4. Failure on the part of the persons herein subject to tax to pay the taxes due within the time prescribed in the next preceding section, a surcharge of not

exceeding twenty-five percent (25%) of the tax due hereunder plus an interest upon the unpaid amount at the rate of fourteen percent (14%) per annum from the date until the tax is fully paid shall be imposed, without prejudice to the penal provisions under Sec. 6 hereunder.

SEC. 5. Persons subject to the annual occupation tax above indicated shall first write or print in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.


SEC. 6. Any person violating the provisions of this ordinance shall, upon conviction thereof, be punished by a fine of not less than fifty pesos (P50.00) nor more than two hundred pesos (P200.00), or by imprisonment for not less than five (5) days nor more than thirty (30) days.


SEC. 7. This ordinance shall take effect upon its approval.

Enacted by the Municipal Board of Manila at its special session held on October 5, 1973.

Approved by His Honor, the Mayor, on *Oct. 15, 1973*

APPROVED:


RAMON D. BAGATSIING
Mayor
City of Manila


MARTIN B. ISIPAO
Vice-Mayor and
Presiding Officer, Municipal Board

ATTESTED:


ROMAN G. GARGANTIEL
Secretary to the Mayor


RODOLFO S. MARINO
Secretary, Municipal Board

HRN/46