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ORDINANCE NO.

7441

No:

AN ORDINANCE IMPOSING AN ANNUAL TAX ON PEDDLERS ENGAGED IN THE SALE OF MERCHANDISE OR ARTICLE OF COMMERCE IN THE CITY OF MANILA; AND PROVIDING PENALTY FOR VIOLATION THEREOF.

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

SECTION 1. In addition to permit fees, service charges and regulatory fees provided for under existing city ordinances, there shall be imposed on peddlers engaged in the sale of merchandise or article of commerce within the city an annual tax fixed as follows:

(a) Peddlers of any article or merchandise in trucks or any other motor vehicles P 45.00

(b) Peddlers of any article or merchandise carried in a motorized bicycle, tricycle or other motorized similar vehicles other than those specified in letter (a) above 22.50

(c) Peddlers of any article or merchandise carried in cart, carretela or other vehicles drawn by animals . 15.00

(d) Peddlers of any article or merchandise carried on bicycle, pedicab or other similar vehicles 7.50

(e) Peddlers of any other article or merchandise carried by person ... 3.00

In addition to the above impositions, a peddler of textiles, jewelry, perfume and other luxury articles shall pay seven pesos and fifty centavos (P7.50).

SEC. 2. The annual tax indicated in the preceding section shall be payable annually to the City Treasurer on or before the 31st day of January. Any person first beginning his occupation as peddler after the month of January must, however, pay the full tax before engaging therein.

SEC. 3. 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. 4 hereunder.

SEC. 4. Any peddler who shall engage in the sale of any merchandise or article of commerce in Manila without first paying his annual tax shall, upon conviction,


tion thereof, be punished by a fine of not less than fifty pesos (P50.00) nor more than one hundred pesos (P100.00), or by imprisonment for not less than ten (10) days nor more than thirty (30) days or by both such fine and imprisonment at the discretion of the court.

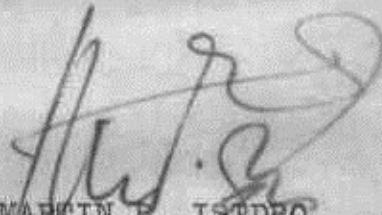
SEC. 5. This ordinance shall take effect upon its approval.

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

Approved by His Honor, the Mayor, on Dec. 5, 1973.

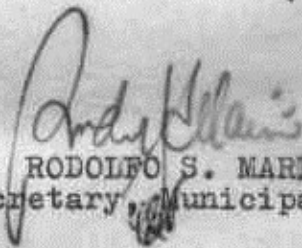
APPROVED:


RAMON D. BAGATSING
Mayor
City of Manila


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

ATTESTED:


ROMAN G. GARGANTIEL
Secretary to the Mayor


RODOLFO S. MARINO
Secretary, Municipal Board

HRN/ab