

AN ORDINANCE IMPOSING AN ANNUAL TAX COLLECTIBLE QUARTERLY ON DIFFERENT BUSINESSES IN THE CITY OF MANILA; PROVIDING FOR THE MANNER OF COLLECTION THEREOF; PRESCRIBING PENALTY FOR VIOLATION THEREOF; AND FOR OTHER PURPOSES.

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

SECTION 1. Business tax. - There is hereby imposed on the following businesses in the City of Manila an annual tax collectible quarterly except on those for which fixed taxes are already provided for, as follows:

A. On manufacturers, importers, or producers of any article of commerce of whatever kind or nature, including brewers, distillers, rectifiers, repackers, and compounders of liquors, distilled spirits and/or wines in accordance with the following schedule:

<u>With gross sales for the preceding calendar year in the amount of:</u>	<u>Amount of Tax per annum</u>
P Less than P10,000.00 -----	P 225.00
P 10,000.00 or more but less than P15,000.00 -----	300.00
P 15,000.00 or more but less than P20,000.00 -----	412.50
P 20,000.00 or more but less than P30,000.00 -----	600.00
P 30,000.00 or more but less than P40,000.00 -----	900.00
P 40,000.00 or more but less than P50,000.00 -----	1,125.00
P 50,000.00 or more but less than P75,000.00 -----	1,800.00
P 75,000.00 or more but less than P100,000.00 -----	2,250.00
P 100,000.00 or more but less than P150,000.00 -----	3,000.00
P 150,000.00 or more but less than P200,000.00 -----	3,750.00
P 200,000.00 or more but less than P300,000.00 -----	5,250.00
P 300,000.00 or more but less than P500,000.00 -----	7,500.00
P 500,000.00 or more but less than P750,000.00 -----	11,250.00
P 750,000.00 or more but less than P1,000,000.00 -----	15,000.00
P 1,000,000.00 or more but less than P2,000,000.00 -----	18,750.00

Recd. Jajing
6/20/74
as per letter of the Mayor

₱ 2,000,000 or more but less than ₱3,000,000	---	₱22,500.00
3,000,000 " " " " " 4,000,000	---	27,000.00
4,000,000 " " " " " 5,000,000	---	31,500.00
5,000,000 " " " " " 7,000,000	---	36,000.00
7,000,000 " " " " " 9,000,000	---	40,500.00
9,000,000 " " " " " 12,000,000	---	45,000.00
12,000,000 " " " " " 15,000,000	---	49,500.00
15,000,000 " " " " " 18,000,000	---	54,000.00
18,000,000 " " " " " 20,000,000	---	60,000.00

For every ₱500,000.00 in excess of
 ₱20,000,000.00 but not more than
 ₱50,000,000.00 ----- 750.00

For every ₱500,000.00 in excess of
 ₱50,000,000.00 ----- 375.00

A-1. On Retailers, Independent Wholesalers
 and Distributors in accordance with the follow-
 ing schedule:

With gross sales for the preceding Amount of Tax
calendar year in the amount of: per annum

Less than ₱1,000.00	-----	₱	22.50
₱ 1,000 or more but less than ₱ 2,000	-----		45.00
2,000 " " " " " 3,000	-----		67.50
3,000 " " " " " 4,000	-----		97.50
4,000 " " " " " 5,000	-----		135.00
5,000 " " " " " 6,000	-----		165.00
6,000 " " " " " 7,000	-----		195.00
7,000 " " " " " 8,000	-----		225.00
8,000 " " " " " 10,000	-----		255.00
10,000 " " " " " 15,000	-----		300.00
15,000 " " " " " 20,000	-----		375.00
20,000 " " " " " 30,000	-----		450.00
30,000 " " " " " 40,000	-----		600.00
40,000 " " " " " 50,000	-----		900.00
50,000 " " " " " 75,000	-----		1,350.00
75,000 " " " " " 100,000	-----		1,800.00
100,000 " " " " " 150,000	-----		2,550.00
150,000 " " " " " 200,000	-----		3,300.00
200,000 " " " " " 300,000	-----		4,500.00
300,000 " " " " " 500,000	-----		6,000.00
500,000 " " " " " 750,000	-----		9,000.00
750,000 " " " " " 1,000,000	-----		12,000.00

For every ₱100,000 in excess of ₱1 Million ----- 150.00

As used herein, the term Independent Wholesaler
 means a person, other than a manufacturer, producer or
 importer, who buys commodities for resale to persons
 other than the end-users regardless of the quantity of
 the transaction.

A-2. On all exporters in accordance with the following schedule:

<u>With gross sales for the preceding calendar year in the amount of:</u>	<u>Amount of Tax per annum</u>
Below P1 Million -----	P 1,500.00
P 1 M or more but less than P 5 M -----	3,000.00
5 M " " " " " 10 M -----	4,500.00
10 M " " " " " 20 M -----	7,500.00
20 M " " " " " 30 M -----	10,500.00
30 M " " " " " 50 M -----	15,000.00
50 M " " " " " 75 M -----	22,500.00
75 M " " " " " 100 M -----	30,000.00
For every P1 M over P100 M -----	300.00

A-3. Rice and corn. - The tax on the business of importing, wholesaling, or retailing of, or dealing in, rice and corn, including rice and corn millers also engaged in the wholesaling or retailing of said cereals, shall be one-fourth of the maximum rates prescribed under paragraph A-1 above:

PROVIDED, HOWEVER, That for purposes of collection of this tax, manufacturers and producers maintaining or operating branch or sales offices elsewhere shall record the sale in the branch or sales office making the sale, and the tax thereon shall accrue to the City of Manila if the branch or sales office is in Manila. In cases where there is no such branch or sales office in the city the sale shall be duly recorded in the principal office along with the sales made in said principal office. Sixty per cent of all sales recorded in the principal office shall be taxable by the City of Manila if the principal office is in Manila, while the remaining forty per cent shall be deemed as sales made in the factory and shall be taxable by the local government where the factory is located.

In cases where a manufacturer or producer has factories in Manila and in different localities, the forty per cent sales allocation mentioned in the next preceding paragraph shall be pro-rated among the City of Manila and the localities where the factories are situated in proportion to their respective volumes of production during the period for which the tax is due.

The foregoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory is situated.

B. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers:

<u>With gross annual sales and/or receipts for the preceding calendar year in the amount of:</u>	<u>Amount of Tax per annum</u>
Less than P2,000.00	P 45.00
P2,000 or more but less than P3,750	75.00
3,750 " " " " " 4,500	105.00
4,500 " " " " " 6,125	135.00
6,125 " " " " " 7,250	165.00
7,250 " " " " " 8,750	195.00
8,750 " " " " " 10,275	225.00
10,275 " " " " " 12,125	270.00
12,125 " " " " " 15,250	330.00
15,250 " " " " " 16,750	375.00
16,750 " " " " " 18,250	405.00
18,250 " " " " " 20,625	435.00
20,625 " " " " " 23,375	525.00
23,375 " " " " " 27,000	600.00
27,000 " " " " " 30,000	675.00
30,000 " " " " " 33,000	750.00
33,000 " " " " " 35,875	825.00
35,875 " " " " " 40,625	915.00
40,625 " " " " " 45,500	990.00
45,500 to 50,000	1,125.00

For every P1,000 or fraction thereof in excess of P50,000 7.50

PROVIDED, HOWEVER, That in the case of a newly started business, the tax shall be at the rate of ten per centum (10%) of one per centum (1%) of its capital investment but in no case shall it be less than forty-five pesos (P45.00) fixed above: AND PROVIDED; FURTHER, That in cases where a single person or juridical entity conducts or operates two or more of the related businesses mentioned in Sub-section (A) or in Sub-section (B) above, the computation of the tax shall be based on the combined total gross receipts of the said two or more related businesses.

C. On all business establishments principally rendering or offering to render services, such as repair and welding shops; service stations, painting shops; plastic lamination, photostatic, white/blue printing, recopying or duplicating services, photographic studies; tailor and dress shops; laundry shops; beauty parlors; battery charging shops; barber shops; assaying laboratories; advertising agencies; collecting agencies; funeral parlors; massage or therapeutic clinics; construction and/or

repair shops of motor vehicles, animal-drawn vehicles, bicycles and/or tricycles; goldsmiths and silversmiths; shops for shearing animals; lathe machine shops; vaciador shops; upholstery shops; vulcanizing shops; stables; garages; parking lots; and public warehouses and bodegas;

Shops for planing or surfacing and recutting of lumber and sawmills under contract to saw or cut logs belonging to others; dyeing establishments; milliners and hatters; blacksmiths; slenderizing and body building saloons; furniture repair shops; shoe repair shops; house and/or sign painters; escort services; gasoline, diesel fuel service stations; irrigation contractors; hemp-grading establishments; indentors and/or indent services; lighterages; plumbing installations; "permapress" establishments; photography studios;

Accounting-business management agencies; booking offices for local exchange (except imported films); brokerages; drilling apparatus; drafting services; dry cleaning or steam laundry establishments; employment agencies; private hospitals, medical and/or dental clinics; public ferries; purchasing warehouses and bodegas; purchasing agents and/or purchasing agencies; recapping plants; rental of equipments, furnitures, bicycles, vehicles, suits, skates, trucks, etc.; rent-a-car services; roasting of pigs, fowls not sold for retail; sand and gravel contractors; sculpture shops; ship chandlers; tanneries; travel agencies; vocational and/or driving schools; watch repair center and shops; wood-carving/handicraft shops;

Business agents and other independent contractors (juridical or natural) not included among individuals subject to the occupation tax and whose activity consists essentially of the sale of all kinds of services for a fee;

General engineering, general building, and specialty contractors, filling, demolition and salvage work contractors and proprietors or operators of bulldozers and other heavy equipment made available to others for considerations; persons engaged in the installation of water system, and gas or electric light heat or power; proprietors or operators of smelting plants, engraving plants and plating establishments;

Stevedoring; arrastre services;

Commercial and immigration brokers; and cinematographic film owners, lessors or distributors;

<u>With gross receipts for the preceding calendar year in the amount of:</u>	<u>Amount of tax per annum</u>
Less than ₱5,000	₱ 37.50
₱5,000 or more but less than ₱10,000	84.00
10,000 " " " " " 15,000	142.50
15,000 " " " " " 20,000	225.00
20,000 " " " " " 30,000	375.00
30,000 " " " " " 40,000	525.00
40,000 " " " " " 50,000	750.00
50,000 " " " " " 75,000	1,200.00
75,000 " " " " " 100,000	1,800.00
100,000 " " " " " 150,000	2,700.00
150,000 " " " " " 200,000	3,600.00
200,000 " " " " " 250,000	4,950.00
250,000 " " " " " 300,000	6,300.00
300,000 " " " " " 400,000	8,400.00
400,000 to 500,000	11,250.00
For every ₱10,000 in excess of ₱500,000	75.00

C-1. Should a contractor undertake to furnish the materials and labor in the construction work, the costs of such materials and labor shall be deducted from his gross receipts for the purpose of determining the tax due from him under the preceding paragraph.

PROVIDED, HOWEVER, That in the case of a newly started business falling under paragraphs A, A-1, A-2, B or C provided hereinabove, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall not exceed one-fourth of one-tenth of one per cent of the capital investment. However, in the succeeding quarter or quarters, in case the business opens before the last quarter of the year, the tax shall be based on the gross sales for the preceding quarter at three-eighths (3/8) of the rate fixed therefor by the pertinent schedule as may be applied in relation with paragraph A-3 above. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales for the preceding calendar year, or any fraction thereof, as provided by the same schedule.

In cases where a person conducts or operates two or more of the related businesses mentioned in any one of said paragraphs A, A-1, A-2, B or C, which are subject to the same rate of imposition, the computation of the tax shall be based on the combined total gross sales of the said two or more related businesses.

In cases where a person operates any of the businesses mentioned in any one of paragraphs A, A-1, A-2, B or C above together with any of the businesses for which fixed taxes are already provided for, the sales or receipts of the latter shall not be included in the sales or receipts of the former for the purpose of computing the taxes due under said paragraphs.

A business subject to the graduated fixed tax based on gross sales and/or receipts shall, upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year. If the tax paid

during the year be less than the tax due on said current year gross sales and/or receipts, the difference shall be paid before the business is considered officially retired.

AND PROVIDED, FURTHER, That in cases where the tax imposed on any business exceeded 70% of the maximum rate prescribed therefor, tax credit shall be granted to the taxpayer who has paid at least the full amount of the first quarter installment for the calendar year 1974. The tax credit herein granted shall be applied to future business tax obligation of the same taxpayer in not more than four equal quarterly installments as may be judiciously determined by the Secretary of Finance.

In no case, however, shall tax credit be given to a taxpayer if the amount of the annual or quarterly tax paid by him during the first quarter of calendar year 1974 is equal to, or less than, the annual tax or the highest quarterly tax, as the case may be, paid by him for the same business in calendar year 1973.

Any remaining portion of the tax credit herein granted shall be forfeited in favor of the city in the event the business terminates operations in Manila. As soon as the total amount credited to the taxpayer pursuant hereto shall have been fully applied, this provision shall no longer apply.

For purposes hereof, the taxpayer shall file with the city treasurer a claim in writing duly supported by evidence of payment on or before June 30, 1974, after which date no claim for tax credit shall be entertained.

D. On the business of brewers, rectifiers, distillers, and repackers of liquors, distilled spirits and/or wines:

	<u>Amount of tax</u> <u>per annum</u>
(1) Wholesale dealers in foreign liquors	P1,200.00
(2) Wholesale dealers in domestic liquors	600.00
(3) Retail dealers in foreign liquors	300.00
(4) Retail dealers in domestic liquors	150.00
(5) Brewers	3,000.00
(6) Distillers of spirits	2,250.00
(7) Rectifiers of distilled spirits	2,250.00
(8) Repackers of wines and distilled spirits..	75.00
(9) Retail dealers in vino liquors	75.00
(10) Retail dealers in fermented liquors	120.00
(11) Wholesale dealers in fermented liquors....	300.00
(12) Retail peddlers of distilled, manufac- tured or fermented liquors	240.00
(13) Wholesale peddlers of distilled,manufac- tured or fermented liquors	300.00
(14) Retail dealers in tuba, basi and/or tapuy.	75.00

E. Liquor distributors (under Ord. 7148) Distributors of intoxicating liquors or alcoholic beverages in accordance with the schedule of which are as follows:

	<u>Amount of tax</u> <u>per annum</u>
(1) For every bottle of intoxicating liquor, distilled or fermented, with net contents over 375 cc.	P 1.50
(2) For every bottle of imported intoxicating liquor, distilled or fermented, with net contents not exceeding 375 cc.	1.00
(3) For every bottle of locally manufactured intoxicating liquor, distilled or fermented, with net contents over 375 cc.	0.04
(4) For every bottle of locally manufactured intoxicating liquor, distilled or fermented, with net contents not exceeding 375 cc.	0.02
(5) For every bottle of imported alcoholic beverages other than beer, with net contents over 375 cc.	0.15
(6) For every bottle of imported alcoholic beverages other than beer, with net contents not exceeding 375 cc.	0.08
(7) For every bottle of locally manufactured alcoholic beverages other than beer, with net contents over 375 cc.	0.03
(8) For every bottle of locally manufactured alcoholic beverages other than beer, with net contents not exceeding 375 cc.	0.02
(9) For every bottle or can of locally manufactured beer (malt, lager or bock) with net contents not exceeding 320 cc.	0.01
(10) For every bottle or can of locally manufactured beer (malt, lager or bock) with net contents exceeding 320 cc.	0.02
(11) For every one (1) keg (container an equivalent of 372 bottles of 320 cc. per bottle) of locally manufactured beer (draught)	10.00
(12) For every bottle of imported beer (malt, lager or bock) with net contents not exceeding 320 cc.	0.12
(13) For every bottle or can of imported beer (malt, lager or bock) with net contents exceeding 320 cc.	0.24
(14) For every sale in bulk, in containers other than keg (the standard measure of which is less or more than the equivalent of 372 bottles of 320 cc. per bottle), the fee shall be based on the measure and amount specified or provided for in subsections (9) and (10) or (12) and (13), as the case may be.	

A. Rules and Regulations Governing this ordinance. -

(1) Every distributor of intoxicating liquors or alcoholic beverages under this Ordinance shall file with the City Treasurer not later than the 25th day of every month a sworn statement in duplicate, setting forth therein the true and correct number of cases or cartons of intoxicating liquors or alcoholic beverages distributed, sold or dispensed by him during the preceding month.

When the public interest so demands, however, the City Treasurer may require the distributor to furnish him with any other true and correct data necessary in the enforcement of this Ordinance.

(2) It shall be the duty of every buyer of intoxicating liquors or alcoholic beverages, be a wholesaler or retailer, to keep a true and correct record of the quantity of intoxicating or alcoholic beverages distributed, sold, or dispensed to him by the distributor every month, said record to be supported by the delivery and/or sales invoices issued to him by the distributor.

B. Time of payments; surcharge for late payment. -

The municipal license tax herein provided for shall be paid by the distributor on or before the 25th day of every month following the distributor, sale or disposition of intoxicating liquors or alcoholic beverages and failure to comply with the provisions hereof shall subject the distributor to a surcharge of ten per centum (10%) of the unpaid tax: PROVIDED, HOWEVER, That at least fifty per centum (50%) of the amount collectible under this ordinance shall be utilized for the payment of salaries and salary differential of principals, teachers, guidance counselors, guards and janitors in the Division of City Schools.

F. Shopping Centers. - Shopping centers where the stores are leased to at least ten (10) different persons, based on their annual gross receipts for the preceding year:

<u>Gross receipts for preceding year:</u>	<u>Amount of tax per annum</u>
P2,000 or below	P 37.50
Over P2,000 but not exceeding P5,000	75.00

Over P5,000 but not exceeding P7,000	P150.00
Over P7,000 but not exceeding P12,500	250.00
Over P12,500	350.00
For every P1,000 over P12,500	5.00

The minimum rate provided above shall be paid for a newly established shopping center.

G. Rice and Corn Mills. - Operators of rice and corn mills engaged mainly in the milling of rice and corn belonging to other persons based upon total capacity per machine, in accordance with the following schedule:

	<u>Amount of tax</u> <u>per quarter</u>
Corn mill, not exceeding one hundred cavans per twelve hour capacity	P 22.50
Corn mill, exceeding one hundred cavans per twelve hour capacity	33.75
"Kiskisan" type, exceeding one hundred cavans of palay per twelve hour capacity	56.25
"Kiskisan" type, not exceeding one hundred cavans of palay per twelve hour capacity	37.50
"Cono" of not exceeding one hundred cavans of palay per twelve hour capacity	150.00
"Cono" of not exceeding two hundred cavans of palay per twelve hour capacity	300.00
"Cono" of not exceeding three hundred cavans of palay per twelve hour capacity	450.00
"Cono" of not exceeding four hundred cavans of palay per twelve hour capacity	575.00
"Cono" of not exceeding five hundred cavans of palay per twelve hour capacity	975.00
"Cono" of not exceeding six hundred cavans of palay per twelve hour capacity	1,350.00
"Cono" of not exceeding seven hundred cavans of palay per twelve hour capacity	1,875.00
"Cono" of not exceeding eight hundred cavans of palay per twelve hour capacity	2,400.00
"Cono" of not exceeding nine hundred cavans of palay per twelve hour capacity	3,000.00
"Cono" of not exceeding one thousand cavans of palay per twelve hour capacity	3,600.00
"Cono" of over one thousand cavans of palay per twelve hour capacity	4,200.00

H. Cold Storage and Refrigeration Cases:

<u>As to storage capacity</u>	<u>Amount of tax</u> <u>per annum</u>
Over 50 cu. m.	P1,000.00
Over 35 but not exceeding 50 cu. m.	750.00
Over 25 but not exceeding 35 cu. m.	500.00
Over 15 but not exceeding 25 cu. m.	250.00
Over 5 but not exceeding 15 cu. m.	150.00
5 cu. m. or less	100.00
Refrigerating cases with a total storage capacity of 4 cu. m. or more	10.00
Refrigerating cases with a total storage capacity of less than 4 cu. m.	5.00

The term "Total cold storage capacity" in this sub-article should be understood to comprise the capacities

of the proper cold storage rooms, ice boxes, refrigerating cases, such as "kelvinators", refrigerators, and other similar cold storage devices all taken together in an establishment. (Ord. 2421-1; Ord. 2080-1; 2139; 1607).

I. Car Exchanges:

	<u>Amount of tax</u> <u>per annum</u>
With enclosures of more than 500 square meters.	P 250.00
With enclosures of 500 square meters or less...	150.00

J. Lumberyards:

Over 2,000 square meters	P1,000.00
Over 1,500 but not exceeding 2,000 sq.m.	800.00
Over 1,000 but not exceeding 1,500 sq.m.	600.00
Over 500 but not exceeding 1,000 sq.m.	300.00

K. Privately-owned public markets.-
Operators of privately-owned public markets based on gross receipts from the preceding quarter at the following rates:

	<u>Amount of tax</u> <u>per quarter</u>
Less than P5,000.00	P 187.50
P5,000 to P 9,999.99	375.00
10,000 to 19,999.99	750.00
20,000 to 29,999.99	1,125.00
30,000 to 39,999.99	1,500.00
40,000 to 49,999.99	1,875.00
50,000 to 59,999.99	2,250.00
60,000 to 69,999.99	2,625.00
70,000 to 79,999.99	3,000.00
80,000 to 89,999.99	3,375.00
90,000 to 99,999.99	3,750.00
For every P1,000.00 in excess of P1,000,000.00	30.00

In case of a newly-started privately-owned public market, the tax shall not be less than the minimum of P187.00 prescribed above for the initial quarter of operations.

L. Tax on tobacco dealers and peddlers:

	<u>Amount of tax</u> <u>per annum</u>
(1) Retail leaf tobacco dealers	P 75.00
(2) Wholesale leaf tobacco dealers	300.00
(3) Retail tobacco dealers	75.00
(4) Wholesale tobacco dealers	300.00
(5) Retail peddlers of manufactured tobacco ..	75.00
(6) Wholesale peddlers of manufactured tobacco	300.00

M. Tax on amusement devices:

(1) Each jukebox machine	P 150.00
(2) Each machine or apparatus for visual entertainment	75.00
(3) Each apparatus for weighing persons	45.00
(4) Each pinball machine, and other vending machine for amusement	120.00

N. On amusement places wherein the customers thereof actively participate without making bets or wagers, including but not limited to, the following:

	<u>Amount of tax</u> <u>per annum</u>
(1) Night and day clubs	P 9,000.00
(2) Night clubs or day clubs	6,000.00
(3) Cocktail lounges or bars	2,400.00
(4) Cabarets or dance halls	1,500.00
(5) Skating rinks	750.00
(6) Bath houses, swimming pools, resorts and other similar places	450.00
(7) Steam baths, saunas and other similar establishments, per cubicle	150.00
(8) Billiard and pool halls: For the first table	75.00
For each additional table	30.00
(9) Bowling alleys: Automatic, per lane	150.00
Non-automatic, per lane	120.00
(10) Circuses, carnivals, and the like - P60.00 per day for the first ten days and P7.50 per day thereafter.	
(11) Merry-go-rounds, roller-coasters, ferris wheels, swings, shooting galleries, and other similar contrivances - for each contrivance, P15.00 per day for the first ten days and P3.00 per day thereafter.	
(12) Theaters and cinematographs: Itinerant operators, P15.00 per day With orchestra only, with seating capa- city of less than 500 persons	750.00
With balcony and orchestra with seating capacity of from 500 to 999 persons ...	1,200.00
With balcony and orchestra with seating capacity of 1,000 persons and above ...	1,500.00
With loge, balcony and orchestra	2,248.00
Plus: Amusement tax of P0.05 per admission payable to the City Treasurer within twenty (20) days next following the month for which the tax is due.	
 PROVIDED, HOWEVER, That an additional tax of one hun- dred per cent of the rates hereinabove fixed shall be imposed on theaters and cinematographs which are air-conditioned.	
(13) Boxing stadium	450.00
(14) Boxing contests, P150.00 each night plus an amusement tax of P0.05 per admission ticket payable to the City Treasurer the next following business day.	
(15) Race track for conducting horse races	3,000.00
(16) Jai-Alai	5,000.00
(17) Supper Clubs: Those serving soft drinks and liquors of any kind, with music furnished by a regular orchestra or combo	2,400.00
Those serving soft drinks and fermented malt only, with music furnished by a jukebox only	1,200.00

Amount of tax
per annum

(18) Dancing Schools:	
Those with 100 or more students	P 400.00
Those with 50 to 99 students	300.00
Those with 25 to 49 students	200.00
Those with less than 25 students	150.00
(19) Dance halls or dancing pavilion	1,500.00

O. Tax on pawnshops, money shops, lending investors, finance and investment companies, insurance companies, and banks, any provision of special laws to the contrary notwithstanding, except the Central Bank of the Philippines:

(1) Pawnshops:		
With capital of -		
Less than P50,000		1,500.00
P50,000 or more but less than P100,000		2,248.00
100,000 " " " " 200,000		3,000.00
200,000 or more		6,000.00
(2) Money shops		300.00
(3) Lending investors		450.00
(4) Finance and investment companies:		
Principal office		3,000.00
For each branch, payable to the municipality where the branch is located		600.00
(5) Insurance companies:		
Principal office		4,500.00
For each branch, payable to the municipality where the branch is located		900.00
(6) Commercial banks:		
Principal office		7,500.00
For each branch, payable to the municipality where the branch is located		1,500.00
(7) Savings Banks:		
Principal office		3,000.00
For each branch, payable to the municipality where the branch is located		400.00
(8) Rural banks		900.00

P. Clubs, voluntary association, or organization, except fraternal or benevolent orders not maintaining club privileges.

(a) clubs furnishing lodging, food and alcoholic or intoxicating drinks to their members	800.00
(b) clubs furnishing food or lodging but no alcoholic or intoxicating drinks to their members	400.00
(c) clubs furnishing alcoholic or intoxicating drinks but not food or lodging to their members	600.00
(d) clubs not furnishing food or alcoholic or intoxicating liquors to their members	200.00
(e) club or voluntary organization:	
(1) those admitting even non-members .	450

Q. On boarding houses with accommodations for:

Less than 10 boarders	30.00
10 to 19 boarders	45.00
20 to 39 boarders	60.00
40 or more boarders	75.00

R. Tax on lodging houses with accommodations for:

Less than 15 lodgers	900.00
15 to 24 lodgers	1,350.00
25 or more lodgers	1,800.00

S. Tax on hotels and motels based on gross receipts for the preceding quarter - 2%

Quarterly Tax

Less than P2,500.00	P 22.50
P 2,500.00 or more but less than P 5,000.00	42.50
5,000.00 " " " " "	48.00
7,500.00 " " " " "	60.00
10,000.00 " " " " "	72.00
12,500.00 " " " " "	84.00
15,000.00 " " " " "	96.00
17,500.00 " " " " "	108.00
20,000.00 " " " " "	120.00
22,500.00 " " " " "	132.00
25,000.00 " " " " "	144.00
30,000.00 " " " " "	160.00
35,000.00 " " " " "	180.00
40,000.00 " " " " "	210.00
45,000.00 " " " " "	240.00
50,000.00 " " " " "	270.00
55,000.00 " " " " "	303.00
60,000.00 " " " " "	336.00
65,000.00 " " " " "	369.00
70,000.00 " " " " "	402.00
75,000.00 " " " " "	435.00
82,500.00 " " " " "	472.50
90,000.00 " " " " "	510.00
97,500.00 " " " " "	547.50
105,000.00 " " " " "	585.00
112,500.00 " " " " "	622.50
120,000.00 " " " " "	660.00
127,500.00 " " " " "	697.50
135,000.00 " " " " "	735.00
142,500.00 " " " " "	772.50
150,000.00 " " " " "	810.00
160,000.00 " " " " "	870.00
170,000.00 " " " " "	930.00
180,000.00 " " " " "	990.00
190,000.00 " " " " "	1,050.00
200,000.00 " " " " "	1,110.00
210,000.00 " " " " "	1,170.00
220,000.00 " " " " "	1,230.00
230,000.00 " " " " "	1,290.00
240,000.00 " " " " "	1,350.00
250,000.00 " " " " "	1,410.00
275,000.00 " " " " "	1,507.50
300,000.00 " " " " "	1,605.00
325,000.00 " " " " "	1,702.50
350,000.00 " " " " "	1,800.00
375,000.00 " " " " "	1,897.50

P	375,000.00	or more but less than	P	400,000.00	1,366.00
	400,000.00	" " " " "		425,000.00	1,429.00
	425,000.00	" " " " "		450,000.00	1,492.00
	450,000.00	" " " " "		475,000.00	1,555.00
	475,000.00	" " " " "		500,000.00	1,618.00

For every P1,000.00 or fraction thereof
in excess of P500,000.00 1.50

In case of a newly-started business, the tax shall be at the rates of not exceeding the minimum prescribed above.

T. On Private Detective or Security Agency 50.00

V. On Real Estate Dealers:

1. Subdivision operators:

Per square meter 0.015

The computation of the tax on subdivision operators shall be based only on the total area of the remaining lots titled in the name of the subdivision operator.

2. Lessors of real estate based on gross receipts for the preceding year, at rates not exceeding the followings:

	<u>Amount of Tax</u> <u>Per Annum</u>
Less than P1,000	Exempt
P1,000 or more but less than P4,000	P 20.00
4,000 " " " " " 10,000	50.00
10,000 " " " " " 20,000	150.00
20,000 " " " " " 30,000	300.00
30,000 " " " " " 50,000	500.00

For every P1,000 in excess of P50,000, for real property used for purposes other than residential 5.00

For every P5,000 in excess of P50,000, for real property used for residential purposes 5.00

In case of a newly-started business of lessors of real estate, the tax shall not be less than the minimum of P30.00 fixed above.

V. Driving ranges:

- | | |
|---------------------------------------|--------|
| 1. Those with 30 or more slots | 400.00 |
| 2. Those with 16 to 20 slots | 240.00 |
| 3. Those with 15 slots and less | 160.00 |

W. Golf Links: 1,000.00

- | | |
|--------------------|--------|
| 1. Mini golf | 400.00 |
|--------------------|--------|

X. Mahjong sessions:

- | | |
|---|--------|
| 1. For the first 5 tables or less | 100.00 |
| 2. For each additional table | 10.00 |

Y. Tax on Private Cemeteries and Memorial Parks. -

(1) Less than 2 hectares	P 750.00
(2) 2 hectares to 5 hectares	1,125.00
(3) More than 5 hectares	1,500.00

Z. Taxes on billboards, signboards and advertisements:

(1) Billboards or signboards for advertisement of a business, per sq. meter or fraction thereof:	
Single face	15.00
Double face	30.00
(2) Billboards or signs for professionals, per square meter or fraction thereof	12.00
(3) Billboards, signs or advertisement for business and professions painted on any building or structure and otherwise separated or detached therefrom per square meter or fraction thereof	13.50
(4) Advertisements by means of placards, per square meter or fraction thereof	13.50
(5) Advertisements for business or profession by means of slides in movies payable by owners or movie- houses	150.00

In addition to the taxes provided, above, under items (1) to (5) inclusive, for the use of electric or neon lights in billboards, per square meter or fraction thereof 15.00

AA. Magazines and/or newspaper stands:

A - First class	100.00
Those situated in hotels and restaurants and book stores.	
B - Second class	50.00
Those situated in sidewalks.	

BB. Storage of Flammable, Combustible or Explosive Substances. -

Based on the degree or flash point of the same, with the exemption of gasoline or naphtha not exceeding 100 gallons used by or kept in launches and any quantity of gasoline kept in the tank of any motor vehicle shall pay an annual fee based on the following schedule:

A. Flammable liquids -

- (1) Flammable liquids with flash point at 12.5 degrees Centigrades or below, such as gasoline, carbon bisulphide, naphtha, benzon (benzine), collodion, and acetone:

<u>Quantity</u>	<u>Annual License Tax</u>
Over 25 gals. to 50 gals.P	25.00
Over 50 gals. to 100 gals.	40.00
Over 100 gals. to 500 gals.	100.00
Over 500 gals. to 1,000 gals.	175.00
Over 1,000 gals. to 1,500 gals.	250.00
Over 1,500 gals. to 2,000 gals.	300.00
Over 2,000 gals. to 2,500 gals.	350.00
Over 2,500 gals. to 3,000 gals.	400.00
Over 3,000 gals. to 3,500 gals.	450.00
Over 3,500 gals. to 4,000 gals.	500.00
Over 4,000 gals. to 8,000 gals.	750.00
Over 8,000 gals. to 10,000 gals.	1,000.00
Over 10,000 gals. to 50,000 gals.	1,600.00
Over 50,000 gals. to 200,000 gals.	2,000.00
Over 200,000 gals. to 500,000 gals.	2,500.00
Over 500,000 gals. to 1,500,000 gals.	3,500.00
Over 1,500,000 gals.	5,000.00

Provided, that in the case of a storage of gasoline for sale to the public in gasoline service stations, the license fee for such storage shall be increased by an amount equivalent to thirty per centum (30%) of the license fee provided therefor hereinabove.

- (2) Flammable liquids with flash point above 12.5 degrees Centigrades but below 21.11 degrees centigrades; such as alcohol, amyl, acetate, tutuol, ethyl acetate:

<u>Quantity</u>	<u>Annual License Tax</u>
Over 25 gals. to 50 gals. P	20.00
Over 50 gals. to 100 gals.	30.00
Over 100 gals. to 500 gals.	100.00
Over 500 gals. to 1,000 gals.	150.00
Over 1,000 gals. to 5,000 gals.	500.00
Over 5,000 gals. to 25,000 gals.	750.00
Over 25,000 gals. to 50,000 gals.	1,000.00
Over 50,000 gals.	1,500.00

- (3) Flammable liquids with flash point at 47.5 degrees centigrades to 21 degrees centigrade, such as turpentine, thinner, prepared paints, varnish, kerosene, diesel fuel, fuel oil, cleansing solvent, polishing liquids:

<u>Quantity</u>	<u>Annual License Tax</u>
Over 10 gals. to 50 gals. P	10.00
Over 50 gals. to 100 gals.	15.00
Over 100 gals. to 1,000 gals.	100.00
Over 1,000 gals. to 5,000 gals.	250.00
Over 5,000 gals. to 10,000 gals.	350.00
Over 10,000 gals. to 50,000 gals.	500.00
Over 50,000 gals. to 100,000 gals.	650.00
Over 100,000 gals. to 500,000 gals.	1,200.00
Over 500,000 gals. to 900,000 gals.	2,000.00
Over 900,000 gals.	3,000.00

The storage of any of one flammable liquids mentioned in sub-paragraph (3) above which does not exceed ten (10) gallons in

quantity destined to be used exclusively for domestic purposes, shall be exempt from the payment of the taxes prescribed therein.

- (4) Flammable liquids with a flash point of over 21 degrees Centigrades, when subjected to spontaneous ignition, or when artificially heated to a temperature equal to, higher than, its flash point:

<u>Quantity</u>	<u>Annual License Tax</u>
Over 25 gals. to 50 gals.	P 15.00
Over 50 gals. to 100 gals.	40.00
Over 100 gals. to 500 gals.	75.00
Over 500 gals. to 1,000 gals.	120.00
Over 1,000 gals. to 20,000 gals.	150.00

B. Flammable gases:-

Acetylene, hydrogen, coal gas, and other flammable gaseous forms, except liquified petroleum gas and other compressed gases:

<u>Quantity</u>	<u>Annual License Tax</u>
Over 25 gals. to 100 gals.	P 25.00
Over 100 gals. to 500 gals.	75.00
Over 500 gals. to 2,000 gals.	150.00
Over 2,000 gals. to 10,000 gals.	300.00
Over 10,000 gals. to 50,000 gals.	500.00
Over 50,000 gals. to 100,000 gals.	750.00
Over 100,000 gals.	1,000.00

C. Combustible solids: -

(1) Calcium carbide:

Over 20 kilos but not more than 50 kilos	P 10.00
Over 50 kilos but not more than 500 kilos	75.00
Over 500 kilos but not more than 1,000 kilos ...	100.00
Over 1,000 kilos but not more than 5,000 kilos	200.00
Over 5,000 kilos but not more than 10,000 kilos	300.00
Over 10,000 kilos but not more than 50,000 kilos	500.00
Over 50,000 kilos	750.00

(2) Pyrolyxins:

Over 10 kilos to 50 kilos	P 10.00
Over 50 kilos to 200 kilos	40.00
Over 200 kilos to 500 kilos	90.00
Over 500 kilos to 1,000 kilos	150.00
Over 1,000 kilos to 3,000 kilos	300.00
Over 3,000 kilos to 10,000 kilos	500.00
Over 10,000 kilos	750.00

(3) Matches:

Over 25 kilos to 100 kilos	P 25.00
Over 100 kilos to 500 kilos	50.00
Over 500 kilos to 1,000 kilos	100.00
Over 1,000 kilos to 5,000 kilos	200.00
Over 5,000 kilos	400.00

(4) Nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous chemicals or similar flammable, explosive, corrosive, oxidizing, lachrymatory properties with quantities of:

Over 5 kilos to 25 kilos	P 10.00
Over 25 kilos to 100 kilos	35.00
Over 100 kilos to 500 kilos	100.00
Over 500 kilos to 1,000 kilos	150.00
Over 1,000 kilos to 5,000 kilos	400.00
Over 5,000 kilos	600.00

(5) Shredded combustible materials, such as wood shaving (kusot), waste (estopa), straw, hay, combustible loose fibers, sisal, oakum, and other similar combustible shavings and fine materials:

Over 9 cu. ft. to 100 cu. ft.	P 25.00
Over 100 cu. ft. to 500 cu. ft.	60.00
Over 500 cu. ft. to 1,000 cu. ft.	100.00
Over 1,000 cu. ft. to 2,500 cu. ft.	150.00
Over 2,500 cu. ft.	200.00

(6) Tar resin, waxes, copra, rubber, cork, bituminous coal, and other similar combustible materials with quantities of:

Over 50 kilos to 100 kilos	10.00
Over 100 kilos to 1,000 kilos	20.00
Over 1,000 kilos to 5,000 kilos	30.00
Over 5,000 kilos	60.00

In determining the quantity of combustible or explosive substance stored in a particular premise or establishment, such specific combustible or explosive substance, and not the aggregate of all the different combustible or explosive substances found in said premise or establishment, shall be measured or weighed separately as the case may be: Provided, That the Chief of the Fire Department shall have supervision of the location and manner of storing the afore-mentioned quantities of combustible materials which are herein exempted from the payment of the license fee, and if in his judgment the location and manner of storing any of such combustible materials is dangerous he shall issue an order to the possessor, directing that the same be stored properly or removed within twenty-four hours: Provided, further, That for any permit granted by the Chief, Fire Department, to store any quantity of combustible or explosive materials exempted from the payment of license fees, there shall be collected the amount of P5 as Fire Department permit fee.

CC. Delivery Van or Truck -

(1) Manufacturers or producers of, or dealers in, distilled spirits, fermented liquors, soft drinks, cigars, and cigarettes delivery or distributing their products to sale outlet or selling to consumers, whether directly or indirectly, within the city.... P75.00 per delivery truck or van.

(2) Manufacturers or producers of, or dealers in, products other than distilled spirits fermented liquors, soft drinks, cigars and cigarettes delivery or distributing their products to sale outlets or selling to consumers, whether directly or

indirectly, within the City P 50.00

Exemption:

The manufacturers, producers, and dealers referred to in nos. (1) and (2) above shall be exempt from the tax on peddlers.

SEC. 2. Time and manner of payment. - The tax herein provided shall be due to the City Treasurer on or before the 20th day of January for the quarter ending December 31,; on or before the 20th day of April for the quarter ending March 21; on or before the 20th day of July for the quarter ending June 30; and on or before the 20th day of October for the quarter ending September 30: PROVIDED, HOWEVER, That if the business subject to the aforementioned business tax is closed within the year, the owner shall, within the thirty days of such cessation of business submit a certified statement of its gross receipts realized during the undeclared portion of the year and pay the tax due thereon: AND PROVIDED FURTHER, That in case of failure to pay the business tax within the time prescribed above, a surcharge of twenty-five per centum (25%) plus one per centum (1%) monthly interest shall be imposed.

SEC. 3. Penal provisions - Any person violating the provisions of this ordinance shall, upon conviction thereof, be punished by a fine of not less than five hundred pesos (P500.00) nor more than one thousand pesos (P1,000.00), or by imprisonment for not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court. In case of juridical persons, the President or General Manager or any person in charge of operation thereof shall be liable for violation under this ordinance.

SEC. 4. Repealing Clause. - All existing ordinances which are inconsistent with any of the provisions of this ordinance are hereby repealed or modified accordingly.

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

Originally enacted by the Municipal Board of Manila at its regular session held on June 6, 1974 and amended at its special session held on June 12, 1974.

Approved by His Honor, the Mayor, on

June 25, 1974

APPROVED:

[Signature]
RAMON D. BAGATSING
Mayor
City of Manila

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

TESTED:

[Signature]
ROMAN G. GARGANTIEL
Secretary to the Mayor

[Signature]
RODOLFO S. MARINO
Secretary, Municipal Board