ORDINANCE NO. 3969

AN ORDINANCE IMPOSING A MUNICIPAL TAX ON MANUFACTURED MINERAL OILS, MOTOR FUELS, DIESEL FUEL OIL AND SIMILAR OILS OR FUELS, AND FOR OTHER PURPOSES.

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

SECTION 1. Municipal tax on manufactured mineral oils and other fuels. Pursuant to the provisions of Republic Act No. 1435, there shall be paid to, and collected by, the City Treasurer on lubricating oils; naphtha, gasoline, and all other similar products of distillation; denatured alcohol for motive power; and diesel fuel oil and all similar fuel oils a municipal tax equal to one-eight (1/8) of the rates of the specific taxes imposed by Sections 142 and 145 of the National Internal Revenue Code on the aforementioned articles sold at retail within the territorial limits of the City of Manila or removed from any storage located within the City of Manila for the consumption of its importer, producer or dealer: PROVIDED, That persons selling at retail articles subject to tax under this ordinance shall be exempt from the municipal tax imposed on retail dealers in general merchandise as regards articles sold by them on which the tax herein imposed had been paid: AND PROVIDED, FURTHER, That persons selling at retail kerosene or petroleum shall not be subject to tax under this ordinance but they shall continue to be subject to the tax imposed on retail dealers in general merchandise.

SEC. 2. Payment of tax; tax returns.- The municipal tax imposed by this ordinance shall be payable at the end of each calendar quarter in the amount lawfully due on the quantity of the articles sold or removed for consumption during each quarter; and it shall be the duty of every retail dealer of such articles, within the period of twenty-five days after the end of the calendar quarter, to make a true and complete return of the total number of unit measures of the articles, on the basis of which the tax is imposed, sold at retail during the preceding calendar quarter and pay the tax due thereon: PROVIDED, That it shall be the duty of any person retiring from business as retail dealer, to notify immediately the City Treasurer, and, within ten days after closing his business, file his return or declaration, and pay the tax due thereon, unless the City Treasurer, for reasons of preventing the nonpayment of the tax, shall require such person to file his return and pay the tax immediately or within a shorter period of time than ten days.

For purposes of this ordinance, the term "retail dealer" shall include any person whether natural or artificial who sells at retail any of the articles subject to the tax herein imposed or who sells to a person, whether natural or artificial, who shall use or consume the same, irrespective of whether the seller is an importer, producer or a person who buys for the purpose of selling to consumers. The said term shall also include an importer or producer of any of the articles subject to the tax herein imposed who shall remove from any storage located within the City of Manila any of such articles for his own use or consumption. A retail dealer who buys any of the articles subject to the tax herein imposed for the purpose of resale shall include in his return the article or articles used or consumed by him and pay thereon the tax herein imposed.

SEC. 3. Administrative Provisions.- All administrative provisions of the national internal revenue law and regulations pertaining to the articles taxable under this ordinance and to the business of selling such articles or, more specifically, those relating to the issuance of invoices, and the keeping, preservation, and examination of books of accounts and other records, are hereby adopted and made a part of the provisions of this ordinance.

Aside from the foregoing requirements, any importer or producer of, or dealer in, lubricating oils; naphtha, gasoline, and all other similar products of distillation; denatured alcohol for motive power; and diesel and similar fuel oils enumerated in Sections 142 and 145 of the National Internal Revenue Code who keeps any of such articles in storage within the City of Manila shall keep a true and correct record of his wholesale sales and retail sales and of his consumption of said articles. As a means for checking on his correct payment of the tax imposed by this ordinance, every wholesale sale of any of the said articles shall be supported by a purchase order signed by the purchaser, and showing his name, place of business, and the quantity purchased, and every sale not duly supported by such purchase order shall be deemed a retail sale, subject to the tax herein imposed.

SEC. 4. Penalty.- The following offenses or violations shall be punished by a fine not exceeding two hundred pesos or by imprisonment not exceeding six months, or both, at the discretion of the court:

(1) The failure to file the required return within the required time.
(2) The failure to pay the correct amount of tax within the required time.
(3) The filing of a false or fraudulent return.
(4) Any other violation of any of the provisions of this Ordinance.

SEC. 5. Effectivity.- This ordinance shall take effect on the day following its approval by the Mayor.

Enacted, February 4, 1958.

Approved, February 12, 1958

APPROVED:

ARSENIO H. LACSON
Mayor
City of Manila

JESUS MARCOS ROCES
Vice-Mayor
Presiding Officer, Municipal Board

ATTESTED:

JOSE M. REGALA
Secretary to the Mayor

FELIXBERTO LEYVA
Secretary, Municipal Board