

REPUBLIC OF THE PHILIPPINES
MUNICIPAL BOARD
OFFICE OF THE SECRETARY
ORMOC CITY



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SEVENTH MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD
AT ITS SESSION HALL ON NOVEMBER 15, 1973

PRESENT:

Hon. Jesus B. Lladoc, Vice-Mayor, Presiding Officer
Hon. Jose C. Aviles, Floor Leader
Hon. Cristobal S. Mendola, City Councilor
Hon. Bruno T. Marquez, Jr., City Councilor
Hon. Eduardo P. Tan, City Councilor
Hon. Albino P. Porcadilla, City Councilor
Hon. Cesar S. Samson, City Councilor
Hon. Rafael M. Mejia, City Councilor

ABSENT:

None. One seat vacant.

RESOLUTION NO. 180

"The Board, on motion of Councilor Mendola, seconded
by Councilor Tan:

"RESOLVED, to adopt:

ORDINANCE NO. 12

AN ORDINANCE COMPELLING EVERY SELLER TO ISSUE INVOICE
OR RECEIPT FOR EACH SALE OR TRANSFER OF MERCHANDISE
OR FOR SERVICES RENDERED AND EVERY BUYER TO ASK,
DEMAND AND RECEIVE SAID INVOICE OR RECEIPT,
PROVIDING PENALTIES FOR VIOLATIONS THEREOF,
AND FOR OTHER PURPOSES

BE IT ORDAINED, by the Municipal Board of Ormoc City,
That:

SECTION 1. Title. - This measure shall be known as the
"Compulsory Invoice or Receipt Issuance Ordinance of Ormoc
City".

SECTION 2. Compulsory issuance of invoice or receipt.
- It shall be compulsory for any seller, for each sale or
transfer of merchandise or for services rendered valued at
two pesos, or more, to issue an invoice or receipt serially
numbered in duplicate showing, among other things, the name
and address of the establishment, the merchandise sold or
services rendered, and the price or cost. Likewise, it shall
be compulsory for every buyer to ask, demand and receive such
invoice or receipt for any payment for the purchase of mer-
chandise or services rendered. In case of a sale of fifty
pesos, or more, the invoice or receipt shall further show
the name and business address of the buyer. The original
of each invoice or receipt shall be issued to the buyer or
customer and the duplicate shall remain as file of the sell-
er for a period of five years from the date of issuance of
said invoice or receipt: PROVIDED, however, That a seller
whose gross sales, earnings or receipts during the last pre-
ceding year exceeded twenty thousand pesos shall, for each
sale or transaction, issue an invoice or receipt irrespect-
ive of the value of the articles or merchandise sold or ser-
vices rendered.

SECTION 3. Exemption. - In any event, public market vendors selling exclusively domestic meat, fruits, vegetables, ~~game~~, poultry, fish and other domestic food products are hereby exempted from the provision of Section 2 hereof.

SECTION 4. Definition of terms. - For purposes of this Ordinance, the following words and phrases are hereby defined in their alphabetical order:

a) Buyer - a purchaser or customer of merchandise sold or services rendered.

b) Compulsory - demanded, directed or designated by authority which cannot be departed from or disregarded.

c) Game - animals, wild or otherwise, or meat of said animals, hunted and used for food.

d) Invoice or receipt - an itemized statement furnished to a buyer by a seller and usually specifying the price of goods or cost of services and the terms of the sale; a consignment of merchandise; a printed form used for detailing charges.

e) Seller - any person, partnership, firm or the like offering merchandise for sale or services, subject to internal revenue tax.

f) Services rendered - the work or job performed or discharged.

SECTION 5. Approved application for invoice printing: copy for the City Treasurer. - For purposes of records, it shall be the duty of the seller to submit a copy of his application for a permit to print invoice, duly approved by the Bureau of Internal Revenue, to the City Treasurer.

SECTION 6. Penalty for violation. - Any seller who deliberately fails to issue, and any buyer who wilfully fails to ask, demand and receive, any invoice or receipt for merchandise sold or services rendered shall both, upon conviction, be punished by a fine of not exceeding two hundred pesos or an imprisonment of not exceeding three months, or both such fine and imprisonment at the discretion of the court.

SECTION 7. Repeal. - Any ordinance or sections thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 8. Separability. - If any part or section of this Ordinance shall be declared unconstitutional or ultra vires, said declaration shall not in any way invalidate the whole of this Ordinance.

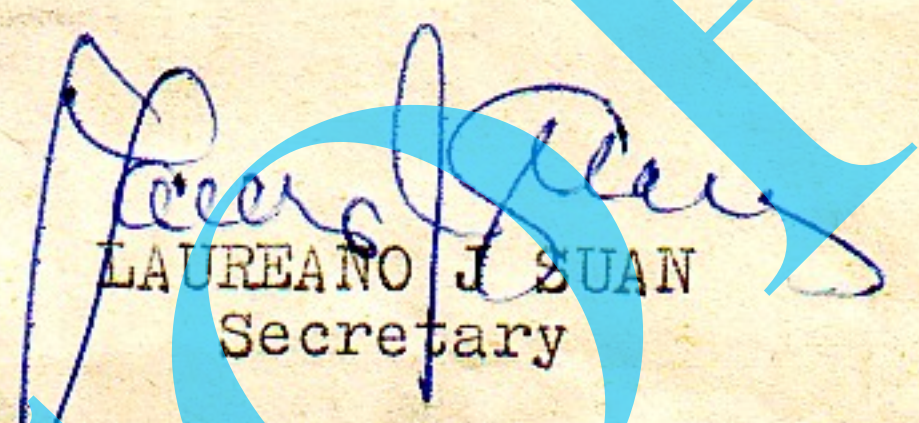
SECTION 9. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED, November 15, 1973.

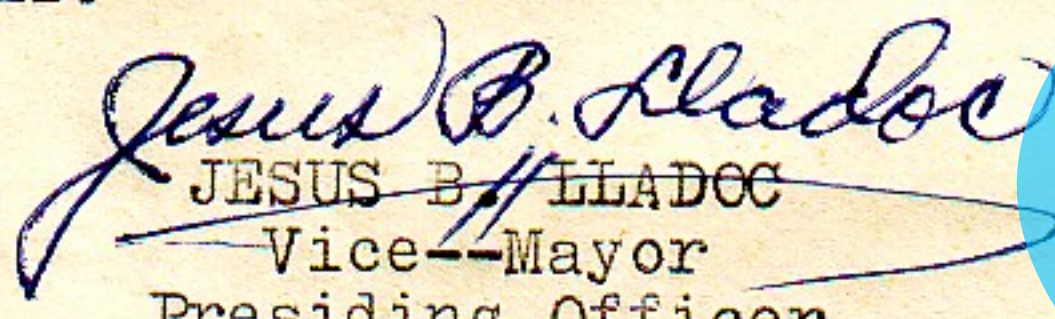
"RESOLVED, FURTHER, to furnish a copy of this resolution-ordinance each to the City Judge, the City Fiscal, the Chief of Police, the City Treasurer, the City Auditor, all store and shop operators, and the general public, in the City of Ormoc;

"CARRIED UNANIMOUSLY."

I HEREBY CERTIFY to the correctness of the above-quoted resolution-ordinance.


LAUREANO J. SUAN
Secretary

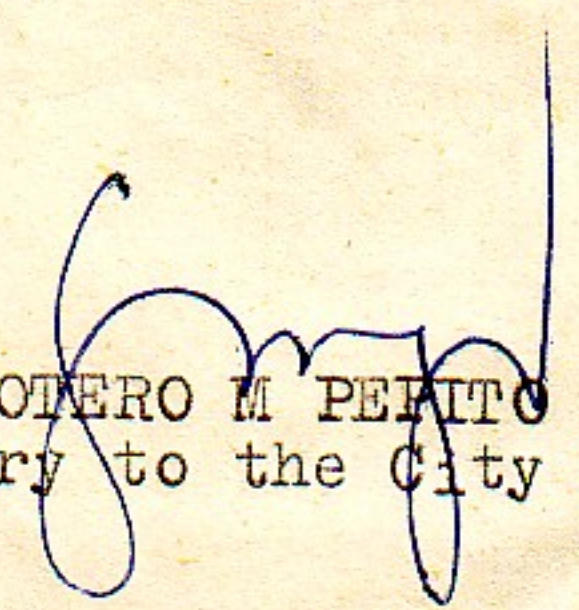
ATTESTED:


JESUS B. LLADOR
Vice-Mayor
Presiding Officer

APPROVED:


INAKI A. LARRAZABAL
City Mayor

ATTESTED AS APPROVED:


SOTERO M. PERITO
Secretary to the City Mayor

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