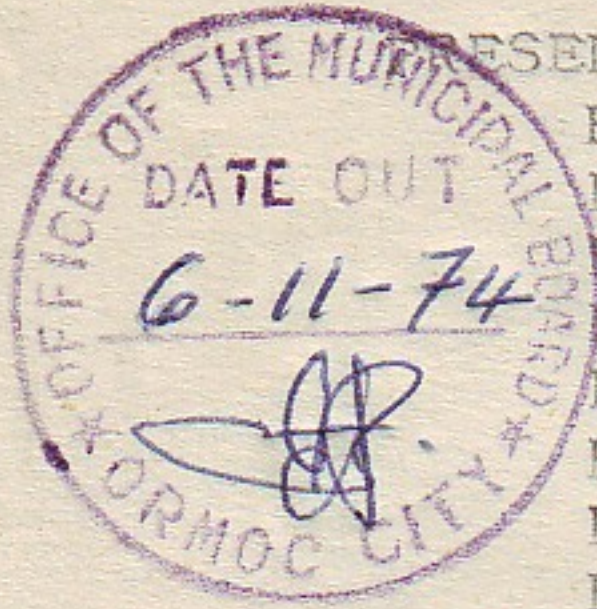


REPUBLIC OF THE PHILIPPINES
MUNICIPAL BOARD
OFFICE OF THE SECRETARY
ORMOC CITY

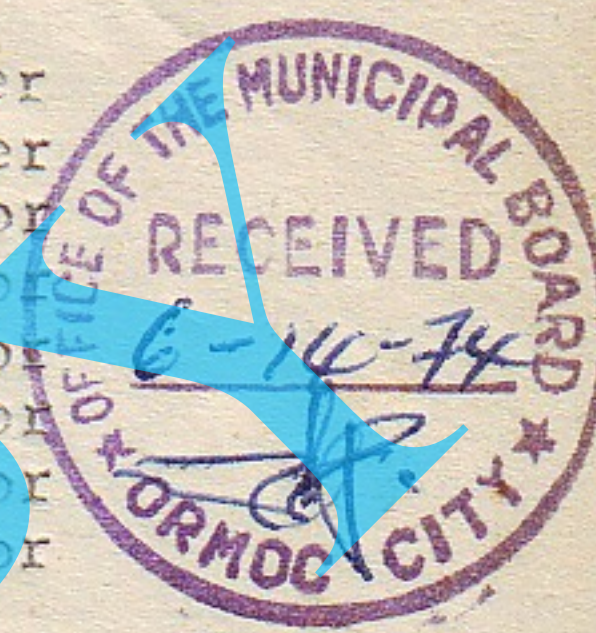


EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE
SEVENTH MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD
AT ITS SESSION HALL ON JUNE 10, 1974



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. 95-A

"The Board, on motion of Councilor Tan, seconded by
Councilor Mendola and the Floor Leader;

"RESOLVED, to adopt:

ORDINANCE NO. 8

AN ORDINANCE AMENDING ORDINANCE NO. 14, SERIES OF
1973, OTHERWISE KNOWN AS THE "ORMOC CITY TAX
CODE OF 1973", IN PURSUANCE OF PRESIDENTIAL
DECREE NO. 426 DATED MARCH 30, 1974

BE IT ORDAINED, by the Municipal Board of Ormoc City,
That: Certain provisions of Ordinance No. 14, series of 1973,
otherwise known as the "Ormoc City Tax Code of 1973", are
hereby amended and/or modified in pursuance of Presidential
Decree No. 426 dated March 30, 1974, to wit:

SECTION 1. On Definition of Terms. - Paragraphs 1, 5,
12, 20, 35, 41, 64, 67, 68, 69, 81 and 88 of Section 1 un-
der Article 3 of Chapter I of this Code shall read as fol-
lows:

"1. Agricultural product includes the yield of
the soil such as corn, rice, wheat, rye, hay, coco-
nuts, sugar cane, tobacco, root crops, vegetables,
fruits, flowers, etc., and their by-products; ordi-
nary salt; all kinds of fish; poultry; and livestock
and animal products, whether in their original form
or when preserved in a more convenient and marketa-
ble form through the simple processes of freezing,
drying, salting, smoking, and stripping.

"x x x x x.

"5. Boarding house includes any house where
boarders are accepted for compensation by the week
or by the month, and where meals are served to
boarders only.

"x x x x x.

"12. Carinderia refers to any public eating place
where foods already cooked are served at a price.

"x x x x x.

"20. Cabaret/Dance hall includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid on, before or after the dancing, and where professional hostesses or dancers are employed.

"x x x x x.

"35. Hotel includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transients or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.

"x x x x x.

"41. License or permit is a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.

"x x x x x.

"64. Public market refers to any place, building, or structure of any kind designated as such by the Municipal Board, except public streets, plazas, parks and the like.

"x x x x x.

"67. Real estate broker includes any person, other than a real estate salesman as hereinafter defined, who for another, and for a compensation or in the expectation or promise of receiving compensation: (1) sells or offers for sale, buys or offers to buy, lists, or solicits for prospective purchasers, or negotiates the purchase, sale or exchange of real estate or interests therein; (2) or negotiates loans on real estate; (3) or leases or offers to lease or negotiates the sale, purchase or exchange of a lease, or rents or places for rent or collects rent from real estate or improvements thereon; (4) or shall be employed by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary, on commission, or otherwise, to sell such real estate or any parts thereof in lots or parcels.

"68. Real estate dealer includes any person engaged in the business of buying, selling, exchanging, leasing, or renting property as principal and holding himself out as a full or part-time dealer in real estate or as an owner of rental property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sublessor of property rented or offered to rent for an aggregate amount of one thousand pesos or more a year: Provided, however, That an owner of sugar

lands subject to tax under Commonwealth Act Numbered Five Hundred Sixty-Seven shall not be considered as a real estate dealer under this definition.

"69. Real estate salesman means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of a real estate broker. One act of a character embraced within the above definition shall constitute the person performing or attempting to perform the same real estate broker. But the foregoing definitions do not include a person who shall directly perform any of the acts aforesaid with reference to his own property, where such acts are performed in the regular course of or as an incident to the management of such property; nor shall they apply to persons acting pursuant to a duly executed power of attorney from the owner authorizing final consummation by performance of a contract conveying real estate by sale, mortgage or lease; nor shall they apply to any receiver, trustee or assignee in bankruptcy or insolvency, or to any person acting pursuant to the order of any court; nor to a trustee selling under a deed of trust.

"x x x x x.

"81. Services means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

"x x x x x.

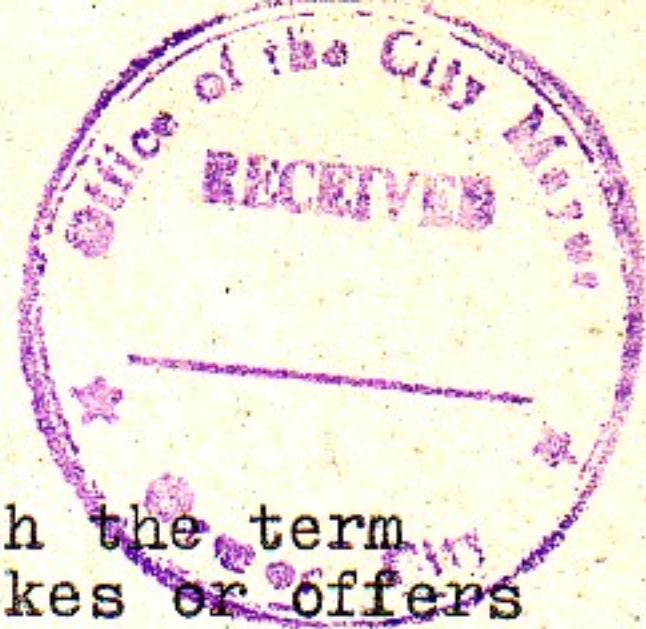
"88. Wharfage means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on the quantity, weight or measure received and/or discharged by such vessel."

SECTION 1-A. The following definitions of terms are hereby adopted for inclusion in Section 1 of Article 3 under Chapter I:

91. Business agent (Agente de negocios) includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

92. Collecting agency includes any person other than a practising Attorney-at-Law engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefor; while a "Mercantile agency" is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in business, and reporting the same to subscribers or to customers applying and paying therefor.

93. Compounder comprises every person who, without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits, wine, or other liquor with any materials except water, manufacture any intoxicating beverage whatsoever.



94. Contractor is deemed synonymous with the term "builder" and, hence, any person who undertakes or offers to undertake or purports to have the capacity to undertake or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck or demolish by building highway, road, railroad, excavation or other structure, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structures or works in connection therewith. The term "contractor" includes sub-contractor and specialty contractor.

94-a. A "General Engineering Contractor" is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skill, including the following divisions or subjects: irrigation, drainage, water power, water supply, flood control, inland waterways, harbors, docks and wharves, shipyards and ports, dams, hydroelectric projects, levees, river control and reclamation works, railroads, highways, streets and roads, tunnels, airports and airways, waste reduction plants, bridges, overpasses, underpasses and other similar works, pipelines and other system for the transmission of petroleum and other liquid or gaseous substances, land leveling and earth moving projects, excavating, grading, trenching, paving and surgacing work.

94-b. A "General Building Contractor" is a person whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or superintend the whole or any part thereof. Such structure includes sewers and sewerage disposal plants and systems, parks, playgrounds and other recreational works, refineries, chemical plants, and similar industrial plants requiring specialized engineering knowledge and skill, powerhouses, power plants and other utility plants and installations, mines and metallurgical plants, cement and concrete works in connection with the above-mentioned fixed works. (A person who merely furnishes materials or supplies without fabricating them into, or consuming them in the performance of, the work of the general building contractor does not necessarily fall within this definition.)

94-c. A "Specialty Contractor" is a person whose operations pertain to the performance of construction work requiring special skill and whose principal contracting business involves the use of specialized building trades or crafts.

95. Distillers of spirits comprises all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap, or syrup through a continuous closed vessels and pipes until the manufacture thereof is complete.

96. Manufacturers of cigars or cigarettes includes those whose business is to make or manufacture cigars or cigarettes or both for sale or who employ others to make or manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and cigarettes.

97. Manufacturer of tobacco includes every person whose business is to manufacture tobacco, or snuff, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco and snuff, or putting up for consumption scraps, refuses, or stems of tobacco resulting from any process.

98. Money shop is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposit and extend short-term loans for specific purposes.

99. Rectifier comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

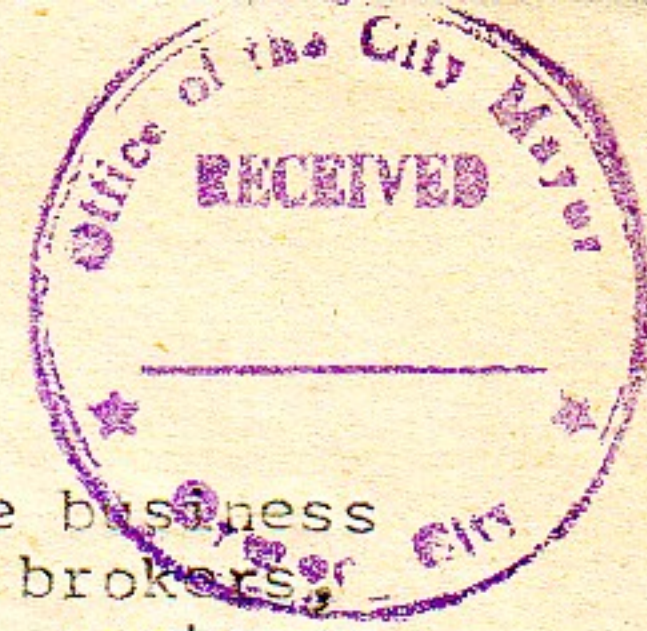
100. Repacker of wines or distilled spirits includes any person who removes wines or distilled spirits from the original container for repacking and selling the same at wholesale.

101. Retail dealer in fermented liquor includes every person, except retail dealers in tuba, basi and tapuy, who for himself or on commission sells or offers for sale fermented liquors in quantities of five liters or less at any one time and not for resale.

102. Retail leaf tobacco dealer includes every person who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes, or manufactured tobacco; but the term does not include a planter or producer so far as concerns the sale of leaf tobacco of his own production.

103. Retail liquor dealer includes every person, except a retail vino dealer, who for himself or on commission sells or offers for sale wine or distilled spirits (other than denatured alcohol) in quantities of five liters or less at any one time and not for resale.

104. Retail vino dealer includes every person who for himself or on commission sells or offers for sale only domestic distilled spirits in quantities of five liters or less at any one time and not for resale.



105. Stockbroker includes all persons whose business is, for themselves as such brokers or for other brokers, to negotiate purchases or sales of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities but does not include underwriters for one or more investment companies as defined in the Investment Company Act;

"Dealer in securities" includes all persons who for their own account are engaged in the sale of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities.

106. Wholesale dealer in fermented liquors means any one who for himself or on commission sells or offers for sale fermented liquors in larger quantities than five liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

107. Wholesale dealer in distilled spirits and wines comprehends every person who for himself or on commission sells or offers for sale wines or distilled spirits in larger quantities than five liters at any one time, or who sells or offers the same for sale for the purpose of resale irrespective of quantity.

108. Wholesale tobacco dealer comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any one time, or who sells or offers the same for the purpose of resale, regardless of quantity;

"Retail tobacco dealer" comprehends every person who for himself or on commission sells or offers for sale not more than two hundred cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for resale.

SECTION 2. Section 1 of Article 4 under Chapter II of this Code shall read as follows:

*SECTION 1. Sand and gravel tax. - There is hereby levied a tax of twenty-five centavos per cubic meter of ordinary stones, sand, gravel, earth and other materials extracted from public and private lands of the government or from the beds of seas, lakes, rivers, streams, creeks, and other public waters within the territorial jurisdiction of Ormoc City.

"The permit to extract the materials shall be issued by the Director of Mines or his duly authorized representative and the extraction thereof shall be governed by regulations issued by the Director of Mines."



SECTION 3. There is hereby added a new section to Article 7 under Chapter II of this Code to be known as Section 12 which shall read as follows:

"SECTION 12. Compromise penalty. - The City Treasurer is authorized to settle an offense not involving the commission of fraud before a case therefor is filed in court upon payment of a compromise penalty of not less than two hundred pesos or more than five hundred pesos."

SECTION 4. Sub-paragraphs (m)E and (m)F under Section 1 of Article 11 under Chapter II of this Code shall read as follows:

"x x x x x."

"(m) Slaughter fees:

"x x x x x."

"E. Permit fee to slaughter. - Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the City Health Officer or his duly authorized representative through the City Treasurer and the corresponding fee collected at the rate of ten pesos per head of large cattle and one peso per head of hogs and other animals, except fowls.

"F. Requirements for the issuance of a permit for the slaughter of large cattle. - Upon issuance of the permit required in sub-paragraph E of this Section, large cattle shall be slaughtered at the city slaughterhouse or in any other place as may be authorized by the Municipal Board. Before the issuance of the permit for the slaughter of large cattle, the City Treasurer shall require for branded cattle the production of the certificate of ownership if the owner is the applicant, or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner."

SECTION 5. On Article 12 - Tax on Business. - Sections 1, 3, 4, 7, 8, 13, 15 and 17 of Article 12 under Chapter II are hereby modified to read as follows:

"ARTICLE 12. TAX ON BUSINESS

"SECTION 1. Tax on business. - There shall be imposed taxes on business except those for which fixed taxes are provided in this Code:

"(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:

With gross sales for the preceding
calendar year in the amount of:

Amount of Tax
per annum

Less than ₱10,000.00		₱	150.00
₱ 10,000.00 or more but less than ₱	15,000.00		200.00
15,000.00 " " " " "	20,000.00		275.00
20,000.00 " " " " "	30,000.00		400.00
30,000.00 " " " " "	40,000.00		600.00
40,000.00 " " " " "	50,000.00		750.00
50,000.00 " " " " "	75,000.00		1,200.00
75,000.00 " " " " "	100,000.00		1,500.00
100,000.00 " " " " "	150,000.00		2,000.00
150,000.00 " " " " "	200,000.00		2,500.00
200,000.00 " " " " "	300,000.00		3,500.00
300,000.00 " " " " "	500,000.00		5,000.00
500,000.00 " " " " "	750,000.00		7,500.00
750,000.00 " " " " "	1,000,000.00		10,000.00
1,000,000.00 " " " " "	2,000,000.00		12,500.00
2,000,000.00 " " " " "	3,000,000.00		15,000.00
3,000,000.00 " " " " "	4,000,000.00		18,000.00
4,000,000.00 " " " " "	5,000,000.00		21,000.00
5,000,000.00 " " " " "	7,000,000.00		24,000.00
7,000,000.00 " " " " "	9,000,000.00		27,000.00
9,000,000.00 " " " " "	12,000,000.00		30,000.00
12,000,000.00 " " " " "	15,000,000.00		33,000.00
15,000,000.00 " " " " "	18,000,000.00		36,000.00
18,000,000.00 " up to	20,000,000.00		40,000.00
For every ₱500,000.00 in excess of ₱20,000,000.00			
but not more than ₱50,000,000.00 - - - - -			500.00
For every ₱500,000.00 in excess of ₱50,000,000.00 -			250.00

(A-1) On Retailers, Independent wholesalers and Distributors in Accordance with the following Schedule:

With gross sales for the preceding
calendar year in the amount of:

Amount of Tax
per annum.

Less than ₱1,000.00		₱	15.00
₱ 1,000.00 or more but less than ₱	2,000.00		30.00
2,000.00 " " " " "	3,000.00		45.00
3,000.00 " " " " "	4,000.00		65.00
4,000.00 " " " " "	5,000.00		90.00
5,000.00 " " " " "	6,000.00		110.00
6,000.00 " " " " "	7,000.00		130.00
7,000.00 " " " " "	8,000.00		150.00
8,000.00 " " " " "	10,000.00		170.00
10,000.00 " " " " "	15,000.00		200.00
15,000.00 " " " " "	20,000.00		250.00
20,000.00 " " " " "	30,000.00		300.00
30,000.00 " " " " "	40,000.00		400.00
40,000.00 " " " " "	50,000.00		600.00
50,000.00 " " " " "	75,000.00		900.00
75,000.00 " " " " "	100,000.00		1,200.00
100,000.00 " " " " "	150,000.00		1,700.00
150,000.00 " " " " "	200,000.00		2,200.00
200,000.00 " " " " "	300,000.00		3,000.00
300,000.00 " " " " "	500,000.00		4,000.00
500,000.00 " " " " "	750,000.00		6,000.00
750,000.00 " up to	1,000,000.00		8,000.00
For every ₱100,000.00 in excess of ₱1,000,000.00			100.00

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</u> <u>calendar year in the amount of:</u>	<u>Amount of Tax</u> <u>per annum</u>
Below P1 Million - - - - -	P 1,000.00
P 1 M or more but less than P 5 M - - - - -	2,000.00
P 5 M " " " " " " P 10 M - - - - -	3,000.00
P 10 M " " " " " " P 20 M - - - - -	5,000.00
P 20 M " " " " " " P 30 M - - - - -	7,000.00
P 30 M " " " " " " P 50 M - - - - -	10,000.00
P 50 M " " " " " " P 75 M - - - - -	15,000.00
P 75 M up to P 100 M - - - - -	20,000.00
For every P1M in excess of P100 M - - - - -	200.00

(A-3) Tax ceilings. - The imposition of the graduated fixed taxes prescribed in paragraphs A, A-1 and A-2 above shall not exceed the ceilings prescribed hereunder:

Initial Years of Implementation Up to -
December 31, 1975 - - - - - 70% of the maximum
Third and Fourth Calendar Years - - - 85% of the maximum
Fifth Calendar Year and Thereafter - - 100% of the maximum

(A-4) Essential commodities. - The tax on the business of manufacturing, producing, importing, exporting, wholesaling, or retailing of the essential commodities enumerated hereunder shall be one-half of the rates that may be prescribed by the Municipal Board under paragraphs A, A-1, and A-2 in relation with paragraph A-3 for other businesses.

For purposes of this tax, the following shall be considered as essential commodities:

1. Wheat flour, meat, milk, dairy products, locally-manufactured canned goods and other preserved foodstuffs, sugar, salt and other agricultural, marine and fresh-water products;

2. Cooking oil, cooking gas, and firewood;

3. Laundry soap, medicine and household remedies;

4. Locally-manufactured ordinary fabrics;

5. Agricultural implements, fertilizers, and insecticides;

6. Poultry feeds and other animal feeds; and

7. Other commodities covered by the Price Control Law, provided, however, that should any commodity mentioned above be no longer subject to price control, the same shall be taxable at the rates prescribed in paragraphs A, A-1, and A-2 in relation with paragraph A-3 above.

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(A-5) 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 and shall be in accordance with the following schedule:

<u>With gross sales for the preceding</u> <u>calendar year in the amount of:</u>						<u>Amount of Tax</u> <u>per annum</u>
Less than P1,000.00 - - - - -						P 3.75
P 1,000.00	or more	but less than	P	2,000.00		7.50
2,000.00	"	"	"	3,000.00		11.25
3,000.00	"	"	"	4,000.00		16.25
4,000.00	"	"	"	5,000.00		22.50
5,000.00	"	"	"	6,000.00		27.50
6,000.00	"	"	"	7,000.00		32.50
7,000.00	"	"	"	8,000.00		37.50
8,000.00	"	"	"	10,000.00		42.50
10,000.00	"	"	"	15,000.00		50.00
15,000.00	"	"	"	20,000.00		62.50
20,000.00	"	"	"	30,000.00		75.00
30,000.00	"	"	"	40,000.00		100.00
40,000.00	"	"	"	50,000.00		150.00
50,000.00	"	"	"	75,000.00		225.00
75,000.00	"	"	"	100,000.00		300.00
100,000.00	"	"	"	150,000.00		425.00
150,000.00	"	"	"	200,000.00		550.00
200,000.00	"	"	"	300,000.00		750.00
300,000.00	"	"	"	500,000.00		1,000.00
500,000.00	"	"	"	750,000.00		1,500.00
750,000.00	up	to		1,000,000.00		2,000.00
For every P100,000.00 in excess of P1,000,000.00						25.00

(A-6) Situs of the tax. - For purposes of collection of this tax, manufacturers and producers maintaining or operating branch or sales office elsewhere shall record the sale in the branch or sales office making the sale and the tax thereon shall accrue to the city or locality where the branch or sales office is located. In cases where there is no such branch or sales office in the locality where the sale is effected, the sale shall be duly recorded in the principal office along with the sales made in said principal office. Sixty percent of all sales recorded in the principal office shall be taxable by the locality where the principal office is located, while the remaining forty percent shall be deemed as sales made in the factory and shall be taxable by the locality where the factory is located.

In cases where a manufacturer or producer has two or more factories situated in different localities, the forty percent sales allocation mentioned in the next preceding paragraph shall be pro-rated among 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.

"x x x x x.

"SECTION 3. Tax on business establishments, etc. -
x x x x x x x x :

"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; slendering 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; "perma-press" establishments; photography studios;

"Accounting-business managements 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, furniture, 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 under Article 5 of Chapter II of this Code, 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;

"And any other businesses or services not specifically mentioned and provided for herein but similar to, comparable or classifiable with any of these herein specified shall pay the tax at the same rate as the particular subject businesses herein specified to which it is similar to, comparable or classifiable with."

4

"With gross receipts for the preceding
calendar year in the amount of:

Amount of Tax
per annum

"Less than ₱5,000.00 - - - - -	₱ 25.00
₱ 5,000.00 or more but less than ₱ 10,000.00	56.00
10,000.00 " " " " " 15,000.00	95.00
15,000.00 " " " " " 20,000.00	150.00
20,000.00 " " " " " 30,000.00	250.00
30,000.00 " " " " " 40,000.00	350.00
40,000.00 " " " " " 50,000.00	500.00
50,000.00 " " " " " 75,000.00	800.00
75,000.00 " " " " " 100,000.00	1,200.00
100,000.00 " " " " " 150,000.00	1,800.00
150,000.00 " " " " " 200,000.00	2,400.00
200,000.00 " " " " " 250,000.00	3,300.00
250,000.00 " " " " " 300,000.00	4,200.00
300,000.00 " " " " " 400,000.00	5,600.00
400,000.00 up to 500,000.00	7,500.00
For every ₱10,000.00 in excess of ₱500,000.00	50.00

"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 this Section.

"General Provisions. - In the case of a newly started business, 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 percent 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 one-fourth of the rate fixed therefor by the pertinent schedule as may be applied in relation with paragraphs A-3, A-4 and A-5 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, or this section, 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, or this section, together with any of the businesses for which fixed taxes are provided in this Code, 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."

"SECTION 4. Tax on the business of dealers in fermented liquors, distilled spirits and/or wines. - There shall be levied an annual tax on the business of dealers in fermented liquors, distilled spirits and/or wines, as follows:

1. Wholesale dealers in foreign liquors	₱800.00
2. Wholesale dealers in domestic liquors	400.00
3. Retail dealers in foreign liquors	200.00
4. Retail dealers in domestic liquors	100.00
5. Retail dealers in vino liquors	50.00
6. Wholesale dealers in fermented liquors	200.00
7. Retail dealers in fermented liquors	80.00
8. Retail dealers in tuba, basi and/or tapuy	50.00

"X X x x x.

"SECTION 7. x x x x x x

"13. Theaters and cinema houses:

"x x x x x x."

x x x

"With balcony and orchestra with seating capacity of less than 500 persons

90.00

"x x x x x"

"plus: Amusement tax of ₱0.05 per admission payable to the City Treasurer within twenty days next following the month for which the tax is due as regards operators with fixed establishment and within ten days next following business day with respect to itinerant operators."

"SECTION 8. Tax on pawnshops, money shops, etc. - There shall be imposed an annual 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, as follows:

1. Pawnshops:

With a capital of -

Less than ₱50,000.00 - - - - -	₱ 500.00
₱50,000.00 or more but less than ₱100,000.00	1,000.00
₱100,000.00 or more but less than ₱200,000.00	1,500.00
₱200,000.00 or more - - - - -	2,000.00

2. Money shops

200.00

3. Lending investors

300.00

4. Finance and investment companies:

Principal office

2,000.00

For each branch, payable to the locality where the branch is located

400.00

5. Insurance companies:

Principal office

3,000.00

For each branch, payable to the locality where the branch is located

600.00



6. Commercial banks:
Principal office ₱5,000.00
For each branch, payable to the locality
where the branch is located 1,000.00
7. Savings banks:
Principal office 2,000.00
For each branch, payable to the locality
where the branch is located 400.00
8. Rural banks 600.00

"x x x x x x x."

"SECTION 13. Tax on real estate dealers. - x x x
x x x x x:

"x x x x x;

"(b) Lessors of real estates based on gross
receipts for the preceding year, at
the following rates:

"Less than ₱1,000.00 ₱ Exempt

"x x x x x;

"For every ₱1,000.00 in excess of
₱50,000.00 for real property used
for purposes other than residential 5.00

"For every ₱5,000.00 in excess of
₱50,000.00 for real property used
for residential purposes 5.00

"SECTION 15. Tax on fishponds, fishpens, or fish
breeding grounds. - There shall be imposed an annual
tax on fishponds, fishpens, or fish breeding grounds
at the rate of five pesos (₱5.00) per hectare or frac-
tion thereof.

"Fishponds or fishpens or fish breeding grounds
operated for home consumption of the owners are exempt
from this imposition if the area is not more than one-
half hectare.

"x x x x x"

"SECTION 17. Taxes on billboards, signboards, and
advertisements. - x x x x x.

"x x x x x"

"In addition to the taxes provided above under Items
(a) to (e), inclusive, for the use of electric or neon
lights in billboards, per square meter or fraction
thereof - - - - - ₱10.00

"x x x x x"

4

SECTION 6. There are hereby inserted new sections after Section 17 of Article 12 under Chapter II of this Code to be known as Sections 17-A and 17-B which shall read as follows:

"SECTION 17-A. Tax on the business of operating privately-owned public markets. - There shall be imposed a tax on the business of operating privately-owned public markets based on the gross receipts for the preceding quarter at the following rates:

<u>Gross Quarterly Receipts</u>	<u>Amount of Tax per quarter</u>
Less than ₱5,000.00	₱ 125.00
₱ 5,000.00 or more but less than ₱ 10,000.00	250.00
10,000.00 " " " " " 20,000.00	500.00
20,000.00 " " " " " 30,000.00	750.00
30,000.00 " " " " " 40,000.00	1,000.00
40,000.00 " " " " " 50,000.00	1,250.00
50,000.00 " " " " " 60,000.00	1,500.00
60,000.00 " " " " " 70,000.00	1,750.00
70,000.00 " " " " " 80,000.00	2,000.00
80,000.00 " " " " " 90,000.00	2,250.00
90,000.00 up to 100,000.00	2,500.00
For every ₱1,000.00 in excess of ₱100,000.00	20.00

"In the case of a newly started privately-owned public market, the tax shall not be less than the minimum of ₱125.00 prescribed above for the initial quarter of operation."

"SECTION 17-B. Operators or owners of rice or corn mills. - Operators or owners of rice or corn mills engaged mainly in the milling of rice and corn belonging to other persons shall be subject to annual graduated fixed tax based upon total capacity per machine in accordance with the following schedule:

Corn mill, not exceeding one hundred cavans per twelve-hour capacity - - - - -	₱ 15.00
Corn mill, exceeding one hundred cavans per twelve-hour capacity - - - - -	22.50
"Kiskisan" type, not exceeding one hundred cavans of palay per twelve-hour capacity - - - - -	25.00
"Kiskisan" type, 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 - - - - -	100.00
"Cono" of not exceeding two hundred cavans of palay per twelve-hour capacity - - - - -	200.00
"Cono" of not exceeding three hundred cavans of palay per twelve-hour capacity - - - - -	300.00
"Cono" of not exceeding four hundred cavans of palay per twelve-hour capacity - - - - -	450.00
"Cono" of not exceeding five hundred cavans of palay per twelve-hour capacity - - - - -	650.00
"Cono" of not exceeding six hundred cavans of palay per twelve-hour capacity - - - - -	900.00
"Cono" of not exceeding seven hundred cavans of palay per twelve-hour capacity - - - - -	1,250.00
"Cono" of not exceeding eight hundred cavans of palay per twelve-hour capacity - - - - -	1,600.00
"Cono" of not exceeding nine hundred cavans of palay per twelve-hour capacity - - - - -	2,000.00
"Cono" of not exceeding one thousand cavans of palay per twelve-hour capacity - - - - -	2,400.00
"Cono" of over one thousand cavans of palay per twelve-hour capacity - - - - -	2,800.00

SECTION 7. Section 19 of Article 12 under Chapter II of this Code shall read as follows:

"SECTION 19. Fishery rentals or fees. - There shall be imposed an annual rental or fee on fisheries as follows:

<u>1. Fish corrals erected in the sea:</u>	<u>Annual Fee</u>
Less than 3 meters deep	P 30.00
3 meters deep or more but less than 5 meters deep	60.00
5 meters deep or more but less than 8 meters deep	200.00
8 meters deep or more but less than 10 meters deep	360.00
10 meters deep or more but less than 15 meters deep	500.00
15 meters deep or more	800.00
<u>2. Fish corrals or fishpens in inland fresh waters:</u>	
With an area of:	
Less than 500 square meters	P100.00
500 square meters or more but less than 1,000 square meters	200.00
1,000 square meters or more but less than 5,000 square meters	360.00
5,000 square meters or more but less than 10,000 square meters	500.00
10,000 square meters or more	800.00"

SECTION 8. Section 5 of Article 2 under Chapter III of this Code shall read as follows:

"SECTION 5. Examination of books of accounts and pertinent records of businessmen by the City Treasurer.
- x x x x. Such examination shall be made during regular business hours, not oftener than once every year for each business establishment. x x x x x

"x x x x x x

"For this purpose, the forms to be used by the City Treasurer or his duly-authorized deputy shall be prescribed by the Secretary of Finance."

SECTION 9. Effectivity. - This Ordinance shall take effect on the fifteenth day after its approval by the Mayor.

ENACTED, June 10, 1974.

"RESOLVED, FURTHER, to furnish a copy of this Ordinance each to the Honorable Secretary of Finance, Manila, the Honorable Secretary of Local Government and Community Development, Quezon City; all department or office heads of the City Government, the Judge of the Court of First Instance, the Commanding

(ORD. NO. 8, S. 1974, Page 17)



Officer, 352nd PC Co., Camp Downes, and the general public by posting copies of this Ordinance at the bulletin boards of the City Hall, the Post Office, the Public Market, and all other public buildings in the City of Ormoc;

"CARRIED UNANIMOUSLY."

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

Laureano J. Swan
LAUREANO J. SWAN
Secretary

ATTESTED:

Jesus B. Iladoc
JESUS B. ILADOC
Vice--Mayor
Presiding Officer

APPROVED:

Inaki A. Larrazabal
INAKI A. LARRAZABAL
City Mayor

ATTESTED AS APPROVED:

Sotero M. Pepito
SOTERO M. PEPITO
Secretary to the City Mayor

