



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 575, S-2014

**ORDINANCE AMENDING BY WAY OF ADDITION CERTAIN
SECTIONS OF ORDINANCE NO. 484, S-2011
(REVENUE CODE OF THE CITY OF MANDALUYONG)**

WHEREAS, the Sangguniang Panlungsod ng Mandaluyong has embarked on a project to publish a Book of Ordinances No. 2 in three parts (regulatory, fees and taxes and traffic management) through the Special Committee, Chaired by the Honorable Councilor CHARISSE MARIE A. ABALOS and co-chaired by the Honorable Councilor ANTONIO DS. SUVA;

WHEREAS, the Committee agreed to include in the Book of Ordinance No. 2 Ordinances which needed to be revised to consolidate some Ordinances/to-update and revisit Ordinances to include the fees which were included in the Revenue Code-(Ordinance No. 484, S-2011) or to create an Ordinance to include provisions which were in the former Revenue Code (Ordinance No. 169, S-2007) but were not included in Ordinance No. 484, S-2011;

WHEREAS, the Committee has consulted the different Revenue Generating Units of the City Government during a hearing scheduled last September 30, 2014;

BE IT ENACTED by the Sangguniang Panlungsod, in session assembled:

SECTION 1. Section 32 Letter H 4 Article 1 GRADUATED TAX ON BUSINESS (NEWLY STARTED BUSINESS) is hereby amended to include lending companies:

4.	FINANCE, INVESTMENT COMPANIES AND LENDING COMPANIES	
	Principal office in the City	2,354.00
	For every branch	706.00

SECTION 2. Section 37 Letter A 4 Article 2 FIXED TAX RATES ON BUSINESS is hereby amended to include beer:

A.	DEALERS IN FERMENTED LIQUORS, DISTILLED SPIRITS INCLUDING BEER:	
1.	Wholesale dealers in foreign liquors	1,650.00
2.	Wholesale dealers in domestic liquors	825.00
3.	Retail dealers in foreign liquors	495.00
4.	Retail dealers in domestic liquors, beer	247.50

SECTION 3. Article 3 ADMINISTRATIVE PROVISIONS is hereby amended to include additional provisions:

- a. SUPERVISION AND CONTROL OVER ESTABLISHMENTS AND PLACES. To maintain peaceful, healthful, sanitary and safe conditions in Mandaluyong, businesses and occupations shall be conducted in such manner and mode prescribed under such rules and regulations promulgated by the MMC in accordance with existing laws.
- b. APPLICATION FOR PERMIT. An application for permit shall be filed with the City Mayor or his duly authorized deputies. The form to be provided for the purpose shall set forth all necessary information, including the name and citizenship of the applicant, the description of the business, occupation or undertaking to be conducted and such other information as may be prescribed.

- c. Any false statement made by the applicant or licensee shall constitute a sufficient ground for denying or revoking the permit without prejudice to the criminal liability of the applicant or licensee.
- d. Permit may be refused to any person:
 - 1. Who had previously violated any ordinance or regulation relative to the granting of permits;
 - 2. Whose business establishment or undertaking does not conform with zoning regulations, safety, health and other requirements of the City Government of Mandaluyong or its duly authorized deputies;
 - 3. Who has an unsettled tax obligation, debt or liability to the government; or
 - 4. Who is not qualified under any provision of law or regulation to establish or operate the business applied for.
- e. **ISSUANCE OF PERMIT.** Upon approval of the application for a permit two (2) copies of the Mayor's Permit together with the application signed by the City Mayor or his duly authorized deputies as basis for the collection of the permit fee and the corresponding business tax, if any.

Every permit issued shall show the name of the applicant, his nationality, marital status, address, nature of organization, (whether sole proprietorship, partnership or corporation), location of business, date of issue and expiration of permit and such other information or data as may be necessary.

- f. **POSTING OF PERMIT.** Every licensee shall keep his permit posted at all times in a conspicuous place of the business establishment or office. If he has no fixed place of business or office, he shall keep the permit or copy thereof, in his person.

The permit shall immediately be produced upon demand by the duly authorized deputies of the City Mayor or Treasurer. Failure to post or present or display said permit shall be fined the amount of One Thousand Pesos (P1,000.00) and/or revocation of the Business Permit.

- g. **RENEWAL OF PERMIT.** The permit issued shall be renewed every calendar year within the prescribed period upon payment of the corresponding fee prescribed under this Chapter.
- h. **REVOCATION OF PERMIT/CLOSURE OF BUSINESS.** When a person doing business or engaging in an activity under the provisions of this Code violates any provision of this Chapter, violates any condition set forth in the permit; refuses to pay an indebtedness or liability to the Mandaluyong City Government; abuses his privilege to do business or pursues an activity within Mandaluyong to the injury of public morals or peace; when the place where such business or undertaking is conducted becomes a nuisance or is permitted to be used as a resort for disorderly characters, criminals, or women of ill repute; or when the applicant has made any false statement on any portion in his application, the City Mayor or his duly authorized deputies may, after investigation, revoke the permit and/or close the business. Such revocation shall forfeit all sums which may have been paid with respect to the right granted in addition to the penalties provided for under this Code.

In case of change of ownership of the business as well as the location thereof from one City/Municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit and pay the corresponding permit fee as though it were a new business.

- i. EXPIRATION UPON REVOCATION OR SURRENDER. Every permit shall cease to be in force upon revocation or surrender thereof. Every person holding a permit shall surrender the same upon revocation, or upon closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally closed only upon payment of all taxes, charges or fees due thereon.

SECTION 4. Section 74 Chapter 9 Other Taxes Article 4 TAXES ON PEDDLERS, DELIVERY TRUCKS OR VANS is hereby amended to show the new tax which was missed when the taxes were given a 10% increase in 2011:

SECTION 74. IMPOSITION OF TAX ON DELIVERY TRUCKS OR VANS. There is hereby imposed on the following persons an annual fixed tax per truck or van, as follows.

a.	Manufacturers or producers of, or dealers in, distilled spirits, fermented liquors, soft drinks, cigars and cigarette delivering or distributing their products to sales outlets, or selling to consumers, whether directly or indirectly within the City of Mandaluyong, per truck or van or any motor vehicle.	P 550.00
b.	Manufacturers or producers of, or dealers in products other than the above commodities delivering or distributing such commodities to sales outlets or selling to consumers, whether directly or indirectly, within the City of Mandaluyong per truck or van or any motor vehicle.	P 550.00

The manufacturers, producers, and dealers referred to in the foregoing paragraphs shall be exempt from the tax on peddlers prescribed in the preceding Section.

SECTION 5. Section 79 Article 6 AMUSEMENT TAX ON ADMISSION shall be amended to add Section 2 of Ordinance No. 413, S-2008 which was missed in the preparation of Ordinance No. 484, S-2011.

SECTION 79. IMPOSITION OF TAX. There is hereby imposed a ten (10%) percent tax on admission to theaters, cinematographs, concert halls, bowling alleys, green fees, basketball gyms, circuses and other places of amusement. There is hereby imposed a 10% tax on admission only to locally-produced films or movie shown in all theaters and moviehouses in the City of Mandaluyong, as well as the local filmmakers/film industries holding office or has relocated its business in this City. Simply put, foreign-made films distributed by local movie producers or businessmen, although shown in any or all movie theaters and cinemas in Mandaluyong, are excluded.

SECTION 6. Article 6 AMUSEMENT TAX ON ADMISSIONS is hereby amended to include additional provisions:

- a. EXEMPTION. The holding of operas, concerts, dramas, recitals, painting and art exhibitions shall be exempt from the payment of the amusement tax imposed in this Code. However, film exhibitions, pop and rock and similar concerts, launching of new records/albums are not exempted;

- b. DEDUCTION AND WITHHOLDING TAX. In the case of theaters or cinematographs and other amusement places, the amusement tax on admission shall first be deducted and withheld by the proprietor, lessee or operator of the theater or cinematograph and paid to the City Treasurer concerned before the gross receipts are divided between the proprietor, lessee or operator of the theater or cinematograph and the distributor of the cinematograph film;
- c. PENALTIES. If the tax is not paid within the time fixed hereinabove, the taxpayer shall be subject to the surcharges, interests and penalties prescribed by this Code. In case of willful neglect to file the return and pay the tax within the time required or in case a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty (50%) per cent of the correct amount of the tax due in addition to the interest and penalties provided by this Code;
- d. PROCEEDS. The revenue collected pursuant to the provisions of this Code shall inure solely to the benefit of and be subject to disposition by the City Government of Mandaluyong levying the tax, fee, charge or other imposition.

SECTION 7. Chapter 7 COMMUNITY TAX is hereby amended to include an additional provision:

- a. EXEMPTIONS. The following are exempt from the Community Tax
 - 1. Diplomatic and consular representatives; and
 - 2. Transient visitors when their stay in the Philippines does not exceed three (3) months.
- b. ADDITIONAL PROVISIONS:
 - 1. The Community Tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the Community Tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.
 - 2. Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after same date, shall not be subject to the Community Tax for that year.
 - 3. Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the community tax for that year.
 - 4. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

5. **PENALTY FOR DELINQUENCY.** If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

6. **PRESENTATION OF COMMUNITY TAX CERTIFICATE ON CERTAIN OCCASIONS.**

- a. When an individual subject to the Community Tax acknowledges any document before a Notary Public, takes the Oath of Office upon election or appointment to any position in the government service; receives any license, certificate or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

The presentation of Community Tax Certificate shall not be required in connection with the registration of a voter.

- b. When, through its authorized officers, any corporation subject to the Community Tax receives any license, certificate or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the Community Tax Certificate.
- c. The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case the certificate issued for the preceding year shall suffice.

7. **PRINTING OF COMMUNITY TAX CERTIFICATES AND DISTRIBUTION OF PROCEEDS.**

- a. The Bureau of Internal Revenue shall cause the printing of Community Tax Certificates and distribute the same to the Cities and Municipalities through the City and Municipal Treasurers in accordance with prescribed regulations.

The proceeds of the tax shall accrue to the General Funds of the Cities, Municipalities and Barangays, except a portion thereof which shall accrue to the General Fund of the National Government to cover the actual cost of printing and distribution of the forms and other related expenses. The City or Municipal Treasurer concerned shall remit to the National Treasurer the said share of the National Government in the proceeds of the tax within ten (10) days after the end of each quarter.

- b. The City or Municipal Treasurer shall deputize the Barangay Treasurer to collect the Community Tax in their respective jurisdictions: Provided, however, that said Barangays Treasurer shall be bonded in accordance with existing laws.

- c. The proceeds of the Community Tax actually and directly collected by the City or Municipal Treasurer shall accrue entirely to the General Fund of the City or Municipality concerned. However, proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:
1. Fifty (50%) percent shall accrue to the General Fund of the City or Municipal concerned; and
 2. Fifty (50%) percent shall accrue to the Barangay where the tax is collected.

SECTION 8. SECTION 90 D of Chapter 10 Mayor's Permit Fees for Businesses, Occupation and Other Activities is hereby amended to include a line of Business—Land Lessor

D. REAL ESTATE DEVELOPERS, REAL ESTATE DEALERS:		
1.	Real Estate Developer	P 5,000.00
2.	Real Estate Dealers	5,000.00
REAL ESTATE LESSORS:		
a.	commercial building less than 3 stories	3,000.00
b.	more than 3 but less than 10 stories	4,000.00
c.	more than 10 stories	6,000.00
d.	residential building less than 3 stories	2,000.00
e.	more than 3 but less than 10 stories	3,000.00
f.	more than 10 stories	5,000.00
g.	commercial apts. less than 3 doors	1,500.00
h.	more than 3 doors but less than 10 doors	3,000.00
i.	more than 10 doors	4,000.00
j.	residential apts. less than 3 doors	1,000.00
k.	more than 3 doors but less than 10 doors	2,500.00
l.	more than 10 doors	3,000.00
m.	house for rent per door	1,000.00
n.	boarding house	1,500.00
o.	lodging house	1,000.00
p.	Land lessor	1,500.00

SECTION 9. SECTION 93 of Article 11 MAYOR'S PERMIT COMMERCIAL BINGO is hereby amended by Ordinance No. 408, S-2008 entitled: AN ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 281, S-2004 OTHERWISE KNOWN AS "THE VALIDITY AND/OR EFFECTIVITY OF FRANCHISE OF COMMERCIAL BINGO IN THE CITY OF MANDALUYONG." to replace Section 1 of Ordinance No. 281, S-2004 entitled: AN ORDINANCE AMENDING SECTION 7 OF ORDINANCE NO. 189, S-1998 ENTITLED: AN ORDINANCE REGULATING THE OPERATION OF COMMERCIAL BINGO IN THE CITY OF MANDALUYONG PRESCRIBING REQUIREMENTS AND THE IMPOSITION OF TAXES AND/OR LEVIES AND PENALTIES THERETO, which was inadvertently quoted in the Ordinance No. 484, S-2011.

SECTION 93. VALIDITY AND/OR EFFECTIVITY OF FRANCHISE. The franchise or operator of said Commercial Bingo shall be granted authority to operate which will be valid for five (5) years from the issuance thereof. Thereafter, all Commercial Bingo operators after the approval and immediately upon the effectivity of this Ordinance shall pay a franchise tax to the City Treasurer which is payable on a yearly basis at the rate of fifty (50%) percent of one (1%) percent of the gross annual receipts which shall include both cash and sales on account realized the preceding calendar year within the territorial jurisdiction of the City of Mandaluyong pursuant to Section 4 of Ordinance No. 253, S-2002.

SECTION 10. SECTION 108 of Article 19 CIVIL REGISTRY FEES is hereby amended to include additional provisions.

- a. No entry in a civil register shall be changed or corrected without a judicial order, except for clerical or typographical errors and change of first name or nickname, the day and month in the date of birth or sex of a person where it is patently clear that there was a clerical or typographical error or mistake in the entry, which can be corrected or changed by the City Civil Registrar or Consul General in accordance with the provisions of Republic Act 10172 and its Implementing Rules and Regulations;
- b. Clerical or typographical error refers to a mistake committed in the performance of clerical work in writing, copying, transcribing or typing an entry in the civil register that is harmless and innocuous, such as misspelled name or misspelled place of birth, mistake in the entry of day and month in the date of birth or the sex of the person or the like, which is visible to the eyes or obvious to the understanding and can be corrected or changed only by reference to other existing record or records. Provided, however, that no correction must involve the change of nationality, age or status of the petitioner;
- c. The petition for correction of a clerical or typographical error, or for change of first name or nickname, as the case may be, shall be in the form of an affidavit, subscribed and sworn to before any person authorized by law to administer oaths. The affidavit shall set forth facts necessary to establish the merits of the petition and shall show affirmatively that the petitioner is competent to testify to the matters stated. The petitioner shall state the particular erroneous entry or entries, which are sought to be corrected and or the change sought to be made.

SECTION 11. SECTIONS 142 and 146 of Article 33 TRAFFIC MANAGEMENT CODE OF MANDALUYONG CITY are hereby amended as follows:

SECTION 142. TRICYCLE REGISTRATION FEES. An applicant for a Motorized Tricycle Operator's Permit (MTOP) shall pay the following fees:

TRICYCLES		
A.	REGISTRATION FEES	P 150.00/unit
B.	CITY LICENSE PLATE	425.00/pc
C.	STICKER	60.00/pc

SIZE AND FEE. The permanent license plate shall be made of 0.4 mm metal with a size of one (6" x 10") and one (10" x 18").

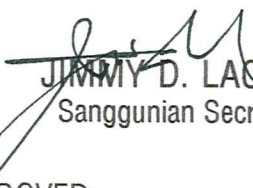
LIFE SPAN OF CITY LICENSE PLATES. The City License Plates will be acquired by an owner/operator/driver only once during the life of a duly registered motorized tricycle and will only be replaced in case of loss, mutilation or unless a compelling reason demands replacement and upon payment of the required fees.

SECTION 146. PAYMENT OF FEES. Terminal Permit Fee shall be paid at the City Treasurer's Office not later than January 20 of every year.

SECTION 12. EFFECTIVITY. This Ordinance shall take effect upon approval.

ENACTED on this 29th day of September, 2014 in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE
WAS ENACTED AND APPROVED BY THE SANGGUNIANG
PANLUNGSOD OF MANDALUYONG IN REGULAR SESSION
HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


JIMMY D. LASEBAL
Sanggunian Secretary

APPROVED:

PRESIDED BY:


EDWARD G. BARTOLOME
Vice Mayor &
Presiding Officer


BENJAMIN DC. ABALOS, JR.
City Mayor

Date: OCT 15 2014