



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG BAYAN NG MANDALUYONG
MANDALUYONG, METRO MANILA

ORDINANCE NO. 62, S-1989

**AN ORDINANCE AMENDING ORDINANCE NO. 11, S-1988
PRESCRIBING CERTAIN REQUIREMENTS IN APPLICATION
FOR MAYOR'S PERMIT AND/OR LICENSE RENEWALS
THEREOF, AND FOR OTHER PURPOSES.**

BE IT ENACTED by the Municipal Council of Mandaluyong, Metro Manila in session assembled;

SECTION 1. Scope and Coverage - This Ordinance shall govern the levy, assessment, collection and payment of permit fees, municipal license taxes and other charges and impositions, whether for revenue or regulatory purposes. It shall also govern all acts or transactions performed, or to be carried within its territorial jurisdiction regardless of whether such acts or transactions performed, or to be carried are temporary, transitory or partly being done in another jurisdiction, upon which taxes, licenses or fees are levied.

SECTION 2. Definitions. - As used in this Ordinance, the following shall mean:

1. Tax is a financial obligation imposed on persons, whether natural or juridical, for property owned, income earned, business or profession engaged in, or any such activity analogous in character for the purpose of raising the necessary revenues.
2. Mayor's Permit is a police measure designed for regulatory purposes granted only upon approval of an application to pursue a business activity within the territorial jurisdiction of the Municipality of Mandaluyong, Metro Manila.
3. License tax is a monetary imposition by the Municipal Government for properties within its territory or for business or occupation being carried within its jurisdiction for the purpose raising revenues.
4. Surcharge is an additional amount being imposed as a charge or burden by way of penalty.

SECTION 3. Application for Mayor's Permit - All application for Mayor's Permit or renewals thereof shall be in writing and to be accomplished in the Form provided for by existing Ordinance and shall contain the name, citizenship and address of the applicant, the business, trade or activity he desires to engage in, the particular place where such business, trade or activity shall be conducted such other pertinent information as may be required.

SECTION 4. Additional Requirements - In addition to the requirements prescribed by existing Ordinance, all applications for Mayor's Permit or renewals thereof shall be accompanied by a copy of the applicant's latest Income Tax Returns together with copies each of documents filed with the Bureau of Internal Revenue in support of said returns.

SECTION 5. Requirements for New Applicants - If an applicant shall engage in business, trade or activity for the first time and has not filed any Income Tax Returns prior to the filing of the application for Mayor's Permit, a financial statement duly audited by a Certified Public Accountant shall accompany the application in lieu of the Income Tax Returns.

- SECTION 6.** Examination of the Books of Accounts of the Applicant. - If there is a reasonable ground to believe that the applicant has made a deliberate misrepresentation or underdeclaration in the application to avoid the payment of the correct amount of taxes, fees or other impositions the Chief, Business License and Permit Division may conduct an examination of the book of accounts and other financial records of the applicant; provided, however, that such examination shall be conducted only upon prior written authority of the Municipal Mayor and during regular business hours and not oftener than once a year.
- SECTION 7.** The books of accounts required under existing Ordinance shall truly reflect the business, trade or activity of the taxpayer and shall be kept for a period of five (5) years from the date of the last entry thereof.
- SECTION 8.** Any person engaged in business, trade or activity who fails to maintain and keep regular books of accounts or who refuses or fails to submit the same for examination when required shall be punished with a fine of not less than P500.00 ~~not~~ more than P1,000.00 or imprisonment of not less than two (2) months ~~not~~ more than six (6) months, or both, at the discretion of the court.
- SECTION 9.** Any person found to have made any false statement in his application for Mayor's permit or renewal thereof shall, in addition to the cancellation and revocation of the permit issued, be punished with a fine of not less than P500.00 ~~not~~ more than P1,000.00 or imprisonment of not less than Two (2) months ~~not~~ more than six (6) months, or both, at the discretion of the court.
- SECTION 10.** If the offender is a corporation or partnership, the penalties provided above shall be imposed upon the President and/or General Manager or Managing Partner and/or General Manager, respectively.
- SECTION 11. Repealing** - Any Ordinance inconsistent with the provisions of this Ordinance are hereby repealed.
- SECTION 12.** This amended Ordinance shall take effect upon approval.

ENACTED on this 16th day of August, 1989 at Mandaluyong, Metro Manila.

I HEREBY CERTIFY THAT THE FOREGOING
ORDINANCE WAS ADOPTED AND APPROVED BY
THE SANGGUNIANG BAYAN OF MANDALUYONG,
METRO MANILA IN REGULAR SESSION HELD
ON AUGUST 16, 1989.

ROMAN S. DELOS SANTOS
Municipal Secretary

ATTESTED:

BENJAMIN S. ABALOS
Municipal Mayor