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Presiding Officer

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Hon. FRANKIE C. AYUSON
Hon. JOSEPH B. BANZON
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Hon. ELMER B. NEPOMUCENO
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Hon. MARIO M. DE LEON

City Councilor
City Councilor

Ordinance No.27
Series of 2013

ORDINANCE ADOPTING THE 2013 REVENUE CODE OF MARIKNA CITY

Introduced by: Councilor ANNA B. DAYAO

Co-Sponsored by: Councilor RONNIE S. ACUÑA Councilor FRANKIE AYUSON
Councilor ARIEL CUARESMA Councilor ERNESTO FLORES

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BE IT ORDAINED, AS IT IS HEREBY ORDAINED by the SANGGUNIANG
PANLUNGSOD of MARIKINA, in session duly assembled, that:

CHAPTER 1

GENERAL PROVISIONS

SECTION 1. TITLE. This Code shall be known as the Marikina Revenue Code of 2013.

SECTION 2. SCOPE. This Code shall govern the taxing powers of the City of Marikina.

SECTION 3. DEFINITION OF TERMS.

1. Actual Use- the purpose for which the real property is principally or predominantly utilized by the person in possession thereof.
2. Amusement Places- are establishments devoted to pleasurable diversion and entertainment. They include places of recreation, relaxation, avocation, pastime and fun.
3. Assessed Value- the fair market value of the real property multiplied by the assessment level. It is synonymous with taxable value.
4. Assessment- the act or process of determining the value of a real property, or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of property.
5. Assessment level- the percentage applied to the market value of real property to determine its assessed or taxable value.
6. Building- all kinds of structure more or less permanently attached to a piece of land excluding those which are merely super imposed on the soil.
7. Business- trade or commercial activity regarding regularly engaged in as a means of livelihood or for profit.
8. Charges- income derived by the City Government in its proprietary functions such as market stall rentals, hospital charges, waste collection and disposal fees, transportation fares and sale of goods.
9. Civil Remedies- remedies in the collection of delinquent taxes either by distraint of personal property, levy on real property, cancellation of business permits or by judicial actions.
10. Contractor- any person, natural, or judicial, not subject to professional tax whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this definition, the term “contractor” shall include general engineering, general building and especially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors of mine drilling apparatus; persons engaged in the installation of water system, and gas or electric light, heat or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or

operators of establishments for repairing, repainting, upholstering washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators furniture shops and establishments for planning and surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments; steam laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of tailor shops, dress shops, milliners and hatters. Beauty parlors, barber shops, massage clinics, Turkish and Swedish baths, slenderizing and body building saloons and similar establishments, photographic studios, funeral parlors, proprietors or operators of arrastre and stevedoring, warehousing or forwarding establishments, master plumbers, smiths, and house or sign painters, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals, with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; bookbinders and lithographers; business agents, private detective or watchman agencies, commercial and immigration brokers and cinematographic film owners; lessors and distributors or operators of establishments or lots for parking purposes indentors, proprietors or operators of hotels, motels, lodging houses, pension inns, apartelles, townhouses condominium and boarding houses; lessors of real property; and private hospitals.

11. Dealer- one whose business is to buy and sell any commodity of value.
12. Economic Life- the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.
13. Fair Market Value- the price at which real property or commodity may be sold by seller who is not compelled to sell and be bought by a buyer who is not compelled to buy.
14. Fee- a charged fixed by law or ordinance for the regulation or inspection of a business activity or the services of a public office.
15. Franchise- a special privilege affecting public interest which is conferred upon private persons or corporations by the Congress of the Philippines, national franchising offices or the Sangguniang Panlungsod under such terms and conditions as the granting authority may impose in the interest of public welfare, security, and safety.
16. Gross Receipts or Sales- the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged on materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax and value added tax.
17. Improvement- a valuable addition made to a real property or an amelioration in its condition, amounting, to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to protect or enhance its value, beauty or utility or to adapt it for new or further purposes.

18. Lien- a charged upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.
19. Machinery- machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary for its manufacturing, mining, logging, commercials, industrial or agricultural purposes. It includes machinery in residential property.
20. Manufacturer- any person who, by physical or chemical process, alters the exterior texture or form or inner substance or any raw material or manufactured or partially manufactured product in such a manner as to prepare it for special use or uses, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured so as to reduce it to marketable shape or prepare it for any for special use or uses, or who by any such process, combines any raw materials or manufacture or partially manufactured products with other materials or products of the same or different kinds in such a manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.
21. Motor Vehicle- any vehicle including its attachments propelled by any power other than muscular designed to run on public roads and used mainly for transportation.
22. Occupation- one's regular business or employment, or an activity that principally takes up one's time, thought and energy. It includes any calling, business, trade, or vocation but excludes profession requiring government examination.
23. Operator- the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
24. Peddler- any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Chapter.
25. Profession- a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.

26. Public Market- a place where fresh foods or items for food or other commodities are sold. It may be established or operated by the City Government or by a franchise granted by the Sangguniang Panlungsod to private persons. The Public market area may include stalls where goods may be sold to the public, loading and unloading spaces and parking areas for vehicles.
27. Public Utility- electric power generating and distributing systems, road, rail, air and water transport; postal, telegraph and radio communications, and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
28. Real Property- land, building, machinery and other improvements temporarily or permanently attached to the real property which forms part of the land.
29. Residential Property- real property principally devoted to habitation.
30. Retail- sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
31. Replacement or Reproduction Cost- the cost that would be incurred on the basis of current pieces, in acquiring an equally desirable substitute property or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.
32. Secretary's Fees- fees collected for services rendered for verification and/or issuance of records and documents on file in the various offices of the City Government.
33. Shopping Centers- business establishments which may include groceries, appliances, refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparel, home furnishing, etc., housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.
34. Warehouse- any building or portion thereof where goods, wares, merchandise, articles or other personal property are received and stored. **Strictly a place for the storage of merchandise or commodities and using an approximation of half a kilo waste generation per person.** A warehouse that accept orders or issues sales invoices shall be considered a branch or sales office.
35. Wholesale- sale where the purchaser buys the commodities for re-sale, regardless of the quantity for the transaction.

SECTION 4. GENERAL RULES. In construing the provisions of this Code, the following rules of construction shall be observed unless otherwise inconsistent with the manifest intent of the said provisions, or when applied would lead to absurd or highly improbable results.

1. **COMMON AND TECHNICAL WORDS-** All words and phrases shall be construed and understood according to the common and approved usage of the language. But technical words and phrases and such other words which may have acquired a peculiar, or appropriate meaning or that which is defined in this Code shall be construed and understood according to such technical, peculiar, appropriate meaning or as defined.
2. **GENDER AND NUMBER-** Every word in this Code importing the masculine gender shall extend to both a male and female. Every word importing the singular number shall likewise be applicable to several persons or things and every word importing the plural number shall likewise apply to one person or thing.
3. **PERSON-** The word “person” shall extend and be applied to firms, corporations, or voluntary associations, as well as to individuals, unless plainly inapplicable.
4. **COMPUTATION OF TIME-** The time in which any act is to be done as provided in this Code or in any rule regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday in which case the same shall be excluded from the computation, and the next business day shall be considered the last day.
5. **REFERENCES-** All references to chapters, articles, sections are to chapters, articles, sections in this Code, unless otherwise specified.
6. **CONFLICTING PROVISIONS OF CHAPTERS OR ARTICLES-** If the provisions of different chapters or articles contravene each other, the provisions of each chapter or article shall prevail as to specific matters and questions involved therein.
7. **CONFLICTING PROVISIONS OF SECTIONS-** If conflicting provisions are found in different sections of the same chapter the provisions of the section which is last in numerical order shall prevail unless the construction is consistent with the meaning of that chapter.

CHAPTER 4- TAX ON BUSINESS

SECTION 25. IMPOSITION OF BUSINESS TAX- There is hereby levied an annual tax on business mentioned in this Chapter of rates prescribed herein.

- a. On manufacturers, assemblers, re-packers, processors, brewer, distillers rectifiers and compounder of liquor distilled spirit and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

Gross Sales/Receipts For the preceding Calendar Year:	Amount of Tax per Annum
Less than P10, 000.00	P181.50
P10, 000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	26,812.50
6,500,000.00 or more	41 ¼ % of 1%

The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquor, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated in paragraph (C) of this Section.

- *The rates herein shall be increased by 10% every five (5) years thereafter*

b. On wholesalers, distributors, dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year:		Amount of Tax per Annum
Less than P1,000.00		P19.80
P1,000.00	or more but less than 2,000.00	36.30
2,000.00	or more but less than 3,000.00	55.00
3,000.00	or more but less than 4,000.00	79.20
4,000.00	or more but less than 5,000.00	110.00
5,000.00	or more but less than 6,000.00	133.10
6,000.00	or more but less than 7,000.00	157.30
7,000.00	or more but less than 8,000.00	181.50
8,000.00	or more but less than 10,000.00	205.70
10,000.00	or more but less than 15,000.00	242.00
15,000.00	or more but less than 20,000.00	302.50
20,000.00	or more but less than 30,000.00	363.00
30,000.00	or more but less than 40,000.00	484.00
40,000.00	or more but less than 50,000.00	726.00
50,000.00	or more but less than 75,000.00	1,089.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,057.00
150,000.00	or more but less than 200,000.00	2,662.00
200,000.00	or more but less than 300,000.00	3,630.00
300,000.00	or more but less than 500,000.00	4,840.00
500,000.00	or more but less than 750,000.00	7,260.00
750,000.00	or more but less than 1,000,000.00	9,680.00
1,000,000.00	or more but less than 2,000,000.00	11,000.00
2,000,000.00	or more	55% of 1%

- *The rates herein shall be increased by 50% as allowed under Section 151 of the Local Government Code to be imposed on a staggered basis of 10% every five (5) years until its full implementation*

The business enumerated in paragraph (a.) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this Section.

c. On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder shall be the rate of one half (1/2) of the rates prescribed under Subsections a), b) and d) of this Section:

1. Rice and Corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured processed or preserved food, sugar, salt and other agricultural, marine, and fresh water products, whether in their original state or not;
3. Cooking oil and cooking gas (**LPG / Kerosene**);
4. Laundry soap, detergents, and medicine;
5. Agricultural implements, equipment and post harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other farm inputs;
6. Poultry feeds and other animal feeds;
7. School supplies; and
8. Cements.

Taxpayers dealing in essential and non-essential commodities or both, shall present their separate books of accounts for essential and non-essential items for verification when paying taxes and/or fees; provided that, when the sales are not made separate or segregated in their books of accounts, the sales shall be treated as sales for non-essential commodities

d. On retailers:

<u>From Sales/Receipts for the Year</u>	<u>Rate of Tax per Annum Preceding Calendar</u>
First P400, 000.00 or less	2.2%
In excess of P400, 000.00	1.1%

- **The rates herein shall be increased by 50% as allowed under Section 151 of the Local Government Code to be imposed on a staggered basis of 10% every five (5) years until its full implementation**

The rate of (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (Php400, 000.00), while the rate of (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (Php400, 000.00)

We assessed retailers in business establishments such as, general merchandise (non-essential/essential), trading, and junkshop and sari-sari store based on the above mentioned existing rates and in conformity with the provision of the Local Government Code.

Provided however, that barangays shall have exclusive power to levy taxes on “Sari-Sari” store as provided under Section 152 hereof, on gross sales or receipts of the proceeding calendar year of Fifty Thousand Pesos (Php50, 000.00) or less, in the case of cities, except those selling cigarettes, liquor and softdrinks, which shall remain to be under the jurisdiction of the City-Business Permits and Licensing Office (BPLO).

e. Exporters/Importers

Importers or exporters shall be taxed either under manufacturer, contractor, retailer or wholesaler, depending on how the business is conduct or operated as provided in the Code.

f. On contractors and other independent contractors in accordance with the following schedule:

<u>From Sales/Receipts</u> <u>Preceding Calendar Year</u>	<u>Amount of Tax per annum For the</u>
Less than 5,000	30.25
5,000.00 or more but less than 10,000.00	67.76
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
Over 2,000,000.00	55% of 1% +12,650.00

• *The rates herein shall be increased by 10% every five (5) years thereafter*

g. On Banks and other financial institutions which include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stick markets, stock brokers and dealers in securities, **including pre-need companies** and foreign exchange shall be taxed at the rate of fifty percent (50%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property insurance premium.

Gross Sales/Receipts for the Preceding Calendar Year	55% of 1%
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- h. On any other business not otherwise specified in the preceding paragraphs, the rate of tax shall be two percent (2%) of the gross sales or receipts of the preceding calendar year. Following are certain business establishments subject to two percent (2%) tax:

Gross Sales/Receipts for the Preceding Calendar Year	2.20%
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- *The rates herein shall be increased by 50% as allowed under Section 151 of the Local Government Code to be imposed on a staggered basis of 10% every five (5) years until its full implementation*
 - a. Owners or operators of amusement/Vending Devices
 1. jukebox machine & **videoke machine**
 2. machine or apparatus for visual entertainment(**video, computer games & the like**)
 3. apparatus for weighing persons
 4. machine for dispensing or vending softdrinks and other articles
 5. machine or apparatus for printing letters or numbers
 6. device for vending games of skill or amusement
 7. card/coin-operated amusement machine or apparatus

 - b. Owners or operators of **Amusement Places / Betting Places**
 1. night and day clubs
 2. night clubs or days clubs
 3. social clubs and associations which operate/engage in any business activity
 4. super clubs, cocktail lounges or bars, beer gardens, pubhouses, disco houses and other similar establishments
 5. cabarets, dance halls, or dancing pavilions
 6. skating rinks
 7. bath houses, resorts, and the like
 8. swimming pools only
 9. billiards and pool halls
 10. circuses, carnivals, and the like
 11. side shows
 12. bowling alleys
 13. merry-go-round, roller coasters, ferris wheels, swings, shooting galleries or similar contrivances
 14. theaters and cinema houses
 15. boxing stadia, auditoriums, gymnasiums, concert or similar halls or similar contrivances
 16. Boxing, wrestling, or martial arts contest
 17. race tracks for conducting horse races
 18. race tracks for conducting dog races
 19. cockpits

- 20. gun clubs
 - 21. judo-karate clubs
 - 22. pelota/squash courts
 - 23. tennis courts / badminton courts
 - 24. off-track, off fronton betting stations
 - 25. Lotto Outlets and the like
 - 26. Online Gaming
 - 27. Jai-alai
- c. Owners or operators of Educational, Life and/or Memorial Plans
 - d. Owners or operators of stock markets
 - e. Owners or operators boarding houses
 - f. Owners or operators of golf links
 - g. Owners or operators of polo grounds
 - h. Owners or operators of driving ranges
 - i. Owners or operators of cemeteries and memorial parks
 - j. Owners or operators of fishponds, fishpens, or fish breeding grounds
 - k. Owners or operators of rice or corn mills mainly for other people
 - l. Owners or operators of cold storage and refrigeration cases
 - m. Owners or operators of lumber yards
 - n. Owners or operators of nursery, vocational and other schools

(except private schools duly accredited with the DepEd and Registered with the Securities and Exchange Commission (SEC) as non-stock and non-profit are exempted – Ord.. 17, S.2010)

- o. Owners or operators of dancing, schools, driving schools, speed reading, EDP, Judo-Karate, etc.
- p. Owners or operators of car exchange on consignment basis only
- q. Owners or operators of storages of flammable, combustible, or explosive substances
- r. Owners or operators of cafes, cafeteria, ice cream, and other refreshment parlors, restaurant, soda fountain bars, carinderia, and food caterer
- s. Real estate dealers: subdivision operators; lessor or sub-lessor of real estate including apartelle, apartment, lodging house, pension inns, condominium, house for lease, building for lease, rooms for rent, stall for rent, space for rent and lot for rent
- t. Owners or operators of private markets, shopping centers

SECTION 26. PAYMENT OF TAX. The tax shall be paid to the City Treasurer or his duly authorized deputies before any business herein specified can be lawfully began and pursued and said tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a period longer than the current quarter and business activity is abandoned, no refund of the tax corresponding to the unexpired quarters shall be made.

SECTION 27. REQUIREMENTS

a. **SECURING OF PERMIT.** Any person who shall establish or operate any business, trade, or activity within Marikina shall first obtain the necessary permit from the Business Permits and Licensing Office and shall pay the corresponding tax imposed in this Section.

a.1 NEW BUSINESS

- * Zoning Clearance
- * DTI/SEC Registration
- * Barangay Clearance
- * Homeowners Clearance
- * Community Tax Certificate
- * Occupancy Permit/Change of Use Certificate
- * Fire Inspection Certificate
- * Sanitary Permit
- * Photos of Establishment (showing signboard and sidewalk)
- * CEMO Certificate
- * SSS Clearance (Registration)
- * Occupational Permit
- * Photocopy of Lessor's Permit & Contract of Lease
- * Certificate of Authority from SEC (Lending Businesses)
- * Other (National Requirements)
 - DOT Accreditation (Travel & Tours Agency)
 - DOLE Registration (Manpower Services / Recruitment Agency)

a. 2 RENEWAL OF BUSINESS

- * Current Barangay Clearance
- * Prior Year's Business Permit/License
- * Prior Year's O.R.
- * Quarterly VAT/Monthly Tax Percentage/ITR/Financial Statement
- * Sanitary Permit
- * Engineering Inspection Certificate
- * Fire Inspection Certificate
- * CEMO Certificate
- * BIR Annual Registration
- * Valid SSS Clearance
- * PAG-IBIG Membership
- * CONTRACT OF LEASE and Lessor's Permit
- * Others (National Government Requirements)
- * MVCCI Registration
- * ICAM/MTCAM Registration
- * Meat Inspection Certificate

- b. **POSTING OF OFFICIAL RECEIPT.** Every person issued an official receipt for the conduct of business of undertaking shall keep the same conspicuously posted in plain view at the place where the business or undertaking is conducted. If he has no fixed place of business or office, he shall keep the official receipt or copy thereof in his person.
- c. **TRANSFER OF BUSINESS.** Any business for which the tax has been paid may be transferred and continued in any other place within the territorial limits of Marikina without the payment of an additional tax during the period for which the payment has been made.
- d. **DEATH OF LICENSEE.** When any individual paying a business tax dies and the business is continued by a person interested in his estate no additional payment shall be required for the residue of the term for which the tax was paid.
 - d.1 Authenticated / Certified True Copy of death Certificate
 - d.2 Extra Judicial Settlement of Estate (Notarized)
 - d.3 Official Receipt (latest-fully paid)
 - d.4 Payment Record (Certified True Copy)
- e. **ISSUANCE OF SALES INVOICES OR RECEIPTS.** All persons subject the business tax shall prepare and issue sales or commercial invoices or receipts in accordance with the requirements of the Bureau of Internal Revenue (BIR).
- f. **SUBMISSION OF SWORN STATEMENT.** Any person engaged in a business shall within the first twenty (20) days of January of each year submit a sworn statement of his gross sales and/or receipts for the preceding calendar year.
- g. **INITIAL TAX ON NEWLY ESTABLISHED BUSINESS.** In the case of a newly started business, the initial tax for the year shall be twenty five percent (25%) of one percent (1%) of the capital investment or paid up capital.

SECTION 28. TIME OF PAYMENT. All taxes, fees and charges on business shall be paid within the first twenty (20) days of January and each subsequent quarter.

SECTION 29. PAYMENT OF TAXES FOR SEVERAL BUSINESSES

- a. The tax shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and some line of business does not become exempt by being conducted with some other business for which tax has been paid.
- b. Where a person conducts or operates two or more related business in the same place mentioned in Section 19 a), b), c), d), f), g), and h), which are subject to the same rate of tax, the computation of the tax, shall be based on the combined total sales of the said two (2) or more related businesses.

SECTION 30. SURCHARGES AND INTEREST ON UNPAID TAXES, FEES, OR CHARGES.

There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees, or charges not paid on time and an interest of Two Percent (2%) per month of unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion exceed thirty six (36) months.

SECTION 31. SITUS OF THE TAX.

All business establishments, factories, assembly plants, plantations, farms and project offices which are found in Marikina shall be subject to the following sales allocations and situs of tax:

- a. Thirty percent (30%) of all sales or receipts recorded in the principal office shall be taxable by the locality where it is located while seventy (70%) percent thereof shall be taxable by the locality where the factory, plant, plantation, farm or project is actually located.
- b. In case the production of finished goods and services is not completely done in Marikina, the seventy percent (70%) sales allocation shall be prorated based on the cost of inputs and final sales allocation agreed upon between and among the representative of the principal office of the producer or contractor and the local government units where the factories, plants, farms or project offices are located.
- c. In cases the production of finished goods require the use of factory in Marikina and plantation elsewhere or vice-versa, the seventy percent (70%) of sales allocations shall be divided as follows:
 - 1) Sixty percent (60%) where the factory is located, and
 - 2) Forty percent (40%) where the plantation is located

SECTION 32. RETIREMENT OF BUSINESS- Any person who discontinues or closes his business operations shall within twenty (20) days upon closure of the business apply for the retirement/surrender of his permit to the BPLO in prescribed form. No business shall be retired or terminated unless all the past and current year shall be presented to the BPLO and the corresponding taxes shall be collected.

CHAPTER 5. TAX ON BUSINESS OF PRINTING AND PUBLICATION

SECTION 33. IMPOSITION OF TAX- Any person engaged in the business of printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature, shall pay a tax of **Fifty Five Percent (55%)** of one percent (1%) of the gross receipts derived from the operation of the business for the preceding calendar year.

Presumptive Income Level – In determining the basis of collecting the tax imposed under this Article and to arrive at the correct amount of tax due thereon, in the absence of a duly certified and declared gross receipts, the Business Permit & Licensing Office is authorized to apply the Presumptive Income Level to approximate the gross receipts of each business classification by an estimated earnings per day multiplied by 360 days, and multiplied by the rate of tax.

SECTION 34. EXEMPTION- The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed. For this purpose, the taxpayer shall submit a certificate of exemption issued by the Local School Board.

SECTION 35. TIME OF PAYMENT- The tax shall be due and payable in full to the City Treasurer on or before the twentieth (20th) day of January of each year or in four (4) equal installments payable within the twentieth (20th) day of the first (1st) month of each quarter.

CHAPTER 6. FRANCHISE TAX

SECTION 36. IMPOSITION TAX- A franchise tax of **Seventy Five Percent (75%)** of one percent (1%) the gross annual receipts, which shall include both cash sales on account realized during the preceding calendar year within the City, shall be collected on any person operating a business enjoying a franchise. The term business enjoying franchise shall not include holders of public utility vehicles for the reason that such certificates are not considered as franchise. **(As per Ordinance No. 103, S.2002)**

In the case of newly started business under this section, the tax shall be One Twentieth (1/20) of One Percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the receipt for the preceding calendar year or any fraction thereof, as provided in this section.

The capital investment to be used as basis of the tax of newly started business as herein provided shall be determined in the following manner:

- a. In the locality where the principal office of the business is located, the paid-up capital stated in the articles of incorporation, in case of corporations, or in any similar document in case of other types of business organizations or enterprises, shall be considered as the capital investment.
- b. Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another municipality or city, the paid-up capital referred to above shall be reduced by the amount of the capital investments made for the said branch or sales office.
- c. Where the newly stated business is a branch or sales office commencing business operations at a year later than of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

SECTION 37. COVERAGE- The following establishments shall be subject to this levy and other city regulatory measures:

- a. All business enjoying a franchise either granted by the Congress of the Philippines, national franchising offices, of the Sangguniang Panlungsod when operating within the territorial jurisdiction of Marikina shall be subject to the levy and other City regulatory measures.
- b. All government-owned-or-controlled corporations engaged in public utility, public service and regulated amusements operating in Marikina.
- c. Any activity which the City Government is authorized by law to provide, establish, maintain, operate or grant establishments in operation thereof through franchise to private persons such as but not limited to communication and transportation facilities, pay parking spaces, public transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, municipal pound, slaughter houses, livestock markets, public markets, talipapa, electric supply generation and distribution, public cemeteries, sewerage system, waste collection and disposal and other similar public utility.

SECTION 38. SITUS OF THE TAX

- a. All income / franchise income realized from the operation in Marikina of any establishment the franchisor and franchisee shall be taxable by the City at the rate provided herein regardless of where it is recorded.
- b. Those with branches, outlets, warehouse, plants and factories in Marikina but whose goods and services are sold and recorded outside the City shall allocate seventy percent (70%) of the total receipt as taxable by Marikina.

SECTION 39. ADMINISTRATIVE PROVISIONS- any franchise holder who intends to operate his business in Marikina shall file and supplication with the office of the City Mayor and the City Administrator and attaching the following documents/information:

- a. Copy of the franchise, contract agreement, retailer franchise agreement.
- b. Certificate of registration from the Securities and Exchange Commission.
- c. Current year plan of operation in the City.
- d. Last year's gross receipt from operation in the City, if applicable.

SECTION 40. TIME OF PAYMENT- The tax shall be paid to the City Treasurer within the first twenty (20) days of January, or of each subsequent quarter.

CHAPTER 7. TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

SECTION 41. IMPOSITION OF TAX- A tax of Eleven Percent (11%) of the fair market value in the locality per cubic meter or ordinary stones, sand, gravel, earth and other quarry resources, such as but not limited to marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from public lands or from the bed of seas, lakes, rivers, streams, creeks, and other public waters within this city.

The corresponding permit to extract the above-mentioned quarry resources shall be issued exclusively by the Office of the City Mayor. No renewal or corresponding permit shall be issued for the current year unless proof of the payment of this tax is first presented.

SECTION 42. TIME OF PAYMENT- The tax shall be paid before the quarry resources are moved out from the place where they are extracted.

SECTION 43. DISTRIBUTION OF PROCEEDS- The proceeds of the tax on quarry resources shall be distributed as follows:

- a. Sixty percent (60%) to the City.
- b. Forty percent (40%) to the barangay from where the quarry resources are extracted.

CHAPTER 8. AMUSEMENT TAX ON ADMISSION FEES

SECTION 44. IMPOSITION OF TAX- An amusement tax shall be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of Ten Percent (10%) of the gross receipt from admission fees. (As per Ordinance No. 120, S2009)

In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the city treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films

- a. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations except, pop, rock or similar concerts shall be exempted from the payment of amusement tax, subject to be guidelines issued by the DOF.
- b. For the purpose of collecting this tax, the proprietor, lessee or operator concerned shall be issued by the city treasurer a separate color coded admission ticket to be patrons or customers numbered ticket a tub subject to inspection and audit by municipal treasurer or his duly authorized agent.

SECTION 45. PAYMENT OF TAX- The tax shall be due and payable within the first twenty (20) days of the month following that for which it is due by the proprietor, lessee, or operator concerned; the tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month

SECTION 46. ADMINISTRATIVE PROVISIONS

- a. Provision on administrative ticket- The proprietor, lessee or operator of amusement place where fees are required to be paid for admission, shall provide himself the admission tickets which shall evidence payment of fees. The tickets shall be serially numbered and shall indicate the name of the place of amusement, the admission fee and the amount of tax. Serial number be printed on both ends of tickets such that when delivered into two (2) upon being presented for admission, the serial number shall appear on both parts. Registered admission tickets wherein the amusement taxes are printed or included in the price thereof shall not be used for show which have been or are granted tax exemption, otherwise the proprietor of the amusement place or the sponsor of the show shall remit or pay the corresponding tax collected to the City Treasurer as if no exemption has been granted.
- b. Manner of disposing the admission tickets- The gatekeepers shall drop one-half (1/2) of the torn ticket in a locked box and the other half should be returned to the customer. The box shall only be opened in the presence of a representative from the office of the City Treasurer. Under no circumstances shall the recycling of tickets be allowed by the owner, proprietor or lessor of amusement places. Any ticket found to have been recycled or re-used shall subject the operator, owner or lessor of amusement places to the penalties prescribed under this Article.
- c. Registration of admission ticket- The proprietors, lessees or operators of amusement places shall register their admission tickets to the Office of the City Treasurer before selling the same to the public. The proprietors, lessees or operators of the stock tickets, indicating the total number of registered tickets and the serial number of tickets sold from day to day. It shall be unlawful for any proprietor, lessee or operator of an amusement place to keep any unregistered ticket in his amusement place. In cases of premier exhibition of films, road shows or similar shows, where admission price is increased, separate sets of tickets shall be registered and used therefore. Separate sets of tickets without the amusement tax printed or included in the price shall also be registered in the case of tax exempted shows.
- d. Authority to Inspect- The City Mayor and City Treasurer or their duly authorized representatives shall be allowed to inspect ticket dispenser machines or to verify whether the tickets are registered or not. They are also authorized to confiscate any unregistered and/or recycled tickets.
- e. Other entertainment places- Entertainment places which do not issue admission tickets but require admission fees from their customers shall be charged the same tax rates based on their gross receipts on admission fees.

CHAPTER 9. PROFESSIONAL TAX

SECTION 47. IMPOSITION OF TAX- Every person engaged in the exercise or practice of his profession within the city requiring government examination shall pay an annual Professional Tax of Three Hundred Pesos (P300.00), regardless of the location of his principal office; provided, however, that such persons who has paid the corresponding annual professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any national or local tax, license or fee, for the practice of such profession.

In addition, it is worth mentioning that professionals, who are paying the professional tax like doctors and dentists, may be considered exempt from the Mayor's Permit fee. However, if they maintain a clinic the operation of such clinic shall be subject to the payment of Mayor's permit fee, the business tax based on gross receipts, as well as the regulatory fees or service charges imposed under a duly enacted tax ordinance of the City.

Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.

SECTION 48. TIME OF PAYMENT- The professional tax shall be payable annually on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

SECTION 49. ADMINISTRATIVE PROVISIONS

- a. Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans, and designs, surveys, and maps, as the case may be, the number of the official receipt issued to him.
- b. The professionals subject to tax herein imposed are only those who have passed the bar examinations, or any board or other examinations conducted by Professional Regulation Commission (PRC). For example, a lawyer who is also a Certified Public Accountant (CPA) must pay the professional tax imposed on lawyers and that fixed for CPAs, if he is to practice both professions.
- c. For the purpose of collecting the tax, the city treasurer or his duly authorized representative shall require from such professionals their current annual registration cards for the current year.

- d. Every individual, association, partnership, and corporation within the territorial jurisdiction of Marikina shall prepare and submit a certified list of professionals, under their employ to the City Treasurer on or before the last day of March of every year.

Such list of professionals shall include the following information:

- Name of Professional;
- 1) Profession
- 2) Amount of tax paid;
- 3) Date and number of official receipt;
- 4) Year covered
- 5) Place of payment

SECTION 50. EXEMPTION- Professionals exclusively employed in the government shall be exempt from the payment of this tax.

**CHAPTER 10. ANNUAL FIXED TAX ON DELIVERY AND SERVICE
MOTOR VEHICLES MANUFACTURERS OR PRODUCERS,
WHOLESALEERS OR DEALERS OR RETAILERS OF CERTAIN
PRODUCTS**

SECTION 51. IMPOSITION OF TAX- An annual fixed tax of Five Hundred Fifty Pesos (P550.00) shall be paid for every truck, van or any motor vehicles used by manufacturers, producers, wholesalers, dealers or retailers in the delivery of distribution of distilled spirits, fermented liquors, softdrinks, cigars and cigarettes, and other products which may hereafter be determined by the sanggunian to sales outlets, or consumers, whether directly or indirectly within the City.

SECTION 52. PAYMENT OF TAX- The tax prescribed herein shall be paid to the City Treasurer or his duly authorized deputies on or before the twentieth (20th) day of January each year. In case of new delivery vans or trucks entering into or used in the business after January 31, the applicable tax shall be prorated by the quarter.

CHAPTER 11. TAX ON TRANSPORTATION BUSINESS

SECTION 53. IMPOSITION OF TAX- Operators of motor vehicles for hire with garage or terminal in Marikina shall pay an annual fixed tax based on the following:

- a) Buses, Cargo Trucks Vans and Shuttle, FX..... P600.00 per unit
- b) Taxis..... P300.00 per unit

- c) Jeepneys..... P150.00 per unit
- d) Other vehicles for hire..... P150.00 per unit

Operators of taxis, jeepneys and other vehicles for hire, with less than three (3) units, except buses, cargo and vans, shall be exempted from the above imposition; provided that all motorized tricycles for hire and utility tricycle shall not be subject to the above imposition.

SECTION 54. PAYMENT OF TAX- Owners and operators of motor vehicles for hire shall pay the corresponding tax within the first twenty (20) days of January. Any person who just started the business shall pay the tax within the first twenty (20) days of the month when he actually operated the business.

SECTION 55. All Business Regulatory and/or Administrative Fees, Taxes and Fees imposed for traffic violations shall be in accordance with the Traffic Management Code of Marikina (Ordinance No. 133, Series of 2006)

REGULATORY AND SERVICE FEES

CHAPTER 13. MAYOR’S PERMIT FEES ON BUSINESS

SECTION 64. RATE OF FEES.

The following Mayor’s Permit fees shall be collected for the issuance of City permit to operate a business, pursue an occupation or calling, or undertake any other similar activities:

a. On the operation of business

1. Dealers in fermented liquors, distilled spirits and/or wines: **FEES**

- 1.a Wholesale of foreign liquors P600.00
- 1.b Retail of foreign liquors P300.00
- 1.c Wholesale of domestic liquors P225.00
- 1.d Retail of domestic liquors P150.00
- 1.e Wholesale of fermented liquors P225.00
- 1.f Retail of fermented liquors P150.00
- 1.g Wholesale of Vino liquors P150.00
- 1.h Retail of Vino Liquors P150.00
- 1.i Retail tuba, basi, and/or tapuy P75.00

2. Dealers in Tobacco:

- 2.a Wholesale of leaf tobacco P600.00
- 2.b Retail of leaf tobacco P300.00
- 2.c Wholesale tobacco dealers P300.00
- 2.d Retail tobacco dealers P240.00

	<u>FEES</u>
3. <i>Owners or operators of amusement places/devices:</i>	
3. a Nights Clubs/day clubs	P7,000.00
3. b Cocktail lounges, bars, bar & grill, discohouse KTV, live band, sing-along with restaurant And other similar establishments	P3,000.00
3. c Social clubs, voluntary associations or org.	P1, 500.00
3. d Skating Rinks	P1,500.00
3. e Resorts, Swimming Pools, Reception Halls	P1,500.00
3. f Spa, massage therapy & the like per establishment	P4,800.00
3. g Billiard/Pool Halls, per table	P75.00
3. h Bowling establishments	P6,000.00
3. i Circuses, Carnivals, fun houses and the like	P3,000.00
3. j Merry-go rounds, ferris wheels and similar contrivances, per device	P150.00
3. k Theaters, cinemas	P6,000.00
3. l Boxing stadia, auditorium, gymasia, concert halls, or similar halls or establishments	P6,000.00
3. m Tennis, Pelota, Squash, Badminton per court	P150.00
3. n Coliseums, cockpit per establishments	P6,000.00
3. o Off-tracks/betting station per station Lotto, Bingo, Jai-Alai off fronton & similar establishments	P1,500.00
3. p Amusement devices per device	P120.00
4. <i>Financial Institution/Lending Institutions</i>	
4. a Main Office	P4,800.00
4. b Per Branch	P2,400.00
4. c Money shops, per establish	P1,200.00
4. d ATM Machine	P750.00
5. Dealers in Securities Including Foreign Exchange dealers	P1, 200.00
6. <i>Educational Life/Memorial Plan</i>	
6. a Principal Office	P3,000.00
6. b Per branch/agency	P1,600.00
7. Subdivision Operators	P1, 500.00
8. Private Cemeteries/Memorial Parks	P3, 000.00

9. Boarding/Lodging Houses, Hotels, Motels, apartels, pension inns, drive-ins, dormitories, Dwellings and other space for lease or rent	P750.00
10. Dancing schools, driving schools, judo/ Karate schools, reading schools, EDP, etc.	P750.00
11. Institution of learning including Learning Institution College, High School, Elementary, Nursery registered by DepEd	P1,200.00
12. Vocational & Other school not regulated by DepEd per establishment	P900.00
13. Medical Clinic	P375.00
14. <i>Detective/Security agencies:</i>	
14.a Principal Office	P750.00
14.b For every locality where security Guards are posted	P120.00
15. <i>Recruitment/employment agencies:</i>	
15.a For abroad	P300.00
15.b For domestic	P150.00
16. Private Hospitals	P1, 100.00
17. Media Facilities	P900.00
18. Telegraph, Teletypes Cable and Wireless Communication Components	P5, 000.00
19. Terminal garage for bus, taxi and other Public Utility Vehicles except those used for Home garage	P1, 500.00
b. <u>On other activities:</u>	
1. Use of delivery trucks/vans of dealers Any product regardless of the number of trucks/vans	P150.00
2. Maintaining window/display office	P300.00
3. Promoters, sponsors, or talent scouts	P750.00
4. Holding stage shows, etc. which is payable by the operator	P600.00
5. Law, Accounting, Architectural Office & Office of Professionals	P1, 500.00
6. Operation of bodega / warehouse An area as follows:	
6. a 400 sq. m. or more	P3,000.00
6. b 300 or more but less than 400	P2,500.00
6. c 200 or more but less than 300	P2,000.00
6. d 100 or more but less than 200	P1,500.00
6. e 50 or more less than	P1,300.00
6. f Less than 50 sq. m.	P1, 200.00
7. Printing Press / Publisher	P1, 500.00
8. Common Carrier	P1, 500.00
9. Non-Stock / Non-Profit	P2, 000.00

10. Cold Storages	
10. a Dept. Stores, Supermarkets, Hotels, Groceries	P1,000.00
10. b Cold Storage in Restaurants	P500.00
11. Refrigerating Cases	P120.00
12. Lumberyards	P600.00
13. Car exchange on consignment basis	P1, 200.00
14. Storage/sale of flammable or explosive substances	P150.00
15. Peddlers	P150.00
16. Billboards, signboards and other forms of advertisements	P150.00
17. Film shooting, per day	P150.00
18. Gun Clubs	P750.00
19. Judo-Karate Clubs	P150.00

c. **All other business not specifically mentioned herein (based on areas).**

	<u>FEES</u>
1. Based on area:	
1.a Less than 50 sq. m.	P120.00
1.b 50 sq. m. or more less than 100	P150.00
1.c 100 sq. m. or more less than 200	P300.00
1.d 200 sq. m. or more less than 300	P450.00
1.e 300 sq. m. or more less than 400	P750.00
1.f 400 sq. m. or more less than 500	P1,050.00
1.g 500 sq. m. or more less than 600	P1,200.00
1.h 600 sq. m. or more less than 700	P1,350.00
1.i 700 sq. m. or more less than 800	P1,500.00
1.j 800 sq. m. or more less than 900	P1,650.00
1.k 900 sq. m. or more less than 1,000	P1,800.00
1.l 1,000 sq. m, or more less than 1,100	P1,950.00
1.m 1,100 sq.m. or more less than 1,200	P2,250.00
1.n 1,200 sq. mor more less than 1,300	P3,000.00
1.o 1,300 sq. m. or more	P6,000.00

PROVIDED, HOWEVER, that on business maintaining or operating branch or sales offices the following permits fees per branch shall be imposed:

a. With area of 500 sq. m. or less and/or with 500 workers, whichever is higher:

	<u>FEES</u>
1) With principal office within the City	P150.00/branch
2) With principal office outside the City	P300.00/branch

b. With area or more than 500 sq. m. but less than 1,000 sq. m. and/or with 1,000 workers, whichever is higher:

- 1) With principal office with the City P300.00/branch
- 2) With principal office outside the City P600.00/branch

c. With area of 1,000 sq. m. or more and/or 1,000 or more workers, whichever is higher:

- 1) With principal office within the City P720.00 /branch
- 2) With principal office outside the City P1, 440.00 /branch

d. All occupations or callings subject to periodic inspection, surveillance and/or regulation by the Office of the City Mayor such as but not limited to:

- 1) Animal trainer, auctioneer, barber, floor managers, shoe makers, bartender, beautician, bondsman, butcher, expect, fortune teller, hair stylist, handwriting expert, hospital attendant, life guard, make-up artist, manicurist, masseuse-attendant, mechanic, photographer (itinerant), private ballistic expert, rig driver (kutsero), taxi dancer, waiter, etc. P60.00

One business, occupation or calling does not become exempt from the payment of the preceding schedule of fees by being conducted jointly or together with some other business, occupations or callings for which the permit fee has been paid.

SECTION 65. APPLICATION FOR PERMIT- An application for permit shall be filed with the Business Permits and Licensing Office. The form sets forth all the necessary information including the name and citizenship of the applicant, the description of the business, occupation, or undertaking to be conducted.

Any false statement made by the applicant or licensee shall constitute a sufficient ground for denial or revocation of the permit without prejudice to the criminal liability of the applicant or licensee.

SECTION 66. PAYMENT OF FEES- Permit fees prescribed under Section 3 shall be paid to the City Treasurer or his duly authorized deputies before any business occupation or calling can be lawfully began or pursued. In the ensuing year, the payment of annual permit fees shall be within the first twenty (20) days of the beginning of the calendar year.

SECTION 67. POSTING OF PERMIT- Every license 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 immediately be produced upon demand by the duly authorized deputies of the City Mayor or Chief, Business Permits and Licensing Office.

SECTION 68. REVOCATION OF PERMIT- when a person doing business or engaging in an activity under the provisions of the Local Government Code violates any provision of this Ordinance; violates any condition set forth in the permit; refuses to pay an indebtedness or liability to the City of Marikina; abuses his privilege to do business or pursues an activity with the City of Marikina 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, or women of ill repute; or when the applicant has made any false statement or any portion on his application, the City Mayor or his duly authorized deputies may, after investigation, revoke the permit. Such revocation shall forfeit all sums which have been paid with respect to the right granted in addition to the penalties provided for under this Ordinance.

SECTION 69. 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 thereof.

The issuance of the permit shall not relieve the permit from the fulfillment of the requirements of the other departments in connection with the operation of business or conduct of any activity prescribed under this Code.

Failure to renew the City Permit within the prescribed period shall subject the tax payer to a twenty five percent (25%) surcharge of the permit fee.

SECTION 70. BARANGAY CLEARANCE- All business establishment applying for on renewing business permits shall secure barangay clearance from the barangay where they are located and pay barangay clearance fees, if any, before a Mayor's Permit may be issued. However, if such barangay clearance is not acted upon by the barangay within seven (7) days after filing thereof, the Mayor may issue the permit applied for.

SECTION 71. NON-ISSUANCE OF PERMIT- A Mayor's Permit may be refused on the ground that the person applying for a permit has violated and continues to violate any Ordinance or regulation relating to such a permit.

SECTION 72. REVOCATION OF PERMIT- Upon proper and written notice, the City Mayor may revoke the permit and close the establishment for any of the following reasons:

- a. Violation of any condition set forth in the permit;
 - Abuse of privilege to do business or pursue an activity to the injury of public morals and peace; and
- b. When the place of business becomes a nuisance or is allowed to be used by disorderly characters, criminals or persons of ill repute.

SECTION 73. SEPARATE PERMIT ON DIFFERENT KINDS OF BUSINESS- If a person desires to engage in more than one kind of business, he shall secure corresponding permits and pay the permit fee imposed on each separate or different business, notwithstanding the fact that he may conduct or operate all such distinct business in one establishment only.

SECTION 74. ISSUANCE OR CERTIFIED COPY AND AMENDMENT OF PERMITS-

- a) The office of the City Mayor, through the Business Permits and License Office, shall, upon presentation of the satisfactory proof that the original copy permit certificate has been lost, stolen, or destroyed, issue a certified copy upon a fee of fifty pesos (P50.00) for each certified copy issued.

b) **ISSUANCE OF AMENDED BUSINESS PERMITS AND OTHER REQUEST FOR DOCUMENTS.** A fee of Five Hundred (Php500.00) Pesos shall be imposed for the issuance and documentation of amended business permits such as change of business status, capitalization, ownership, trade name, location, nature of business and other changes including requests for records and documents from the Business Permits and Licensing Office (BPLO). (As per Ord. No. 59. S.2012)

b.1 AMENDMENTS

REQUIREMENTS

b.1 Transfer of Ownership	Affidavit/Sworn Statement
b.2 Transfer of Location	Affidavit/Sworn Statement & Bgy. Clearance Notify (Engr. Dept., Fire & Health Office)
b.3 Change of Trade Name	DTI / Sworn Statement
b.4 Change of Nature	DTI / Sworn Statement
b.5 Others (Single Prop. / Partnership/Corporation)	Board Reso. & Secretary Certificate

SECTION 75. ABANDONMENT OR CLOSURE OF BUSINESS- When a business or occupation is abandoned or closed, the person conducting the same shall submit to the City Treasurer within twenty (20) days from the date of such abandonment or closure, a sworn statement to that effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be subject to a refund for the unused term.

SECTION 76. RETIREMENT OF BUSINESS- any person who desires to retire his business may do so on or before the expiry date set forth in his permit. Full payment of the annual fee, however, must be made by the person retiring from such business, and under no circumstances shall refund be made corresponding to the unused period. Failure to surrender the permit on or before the expiration date shall be constructed to mean that the business is being continued and taxes or fees corresponding to the succeeding quarter becomes due and payable.

SECTION 77. DEATH PERMITEE- When an individual paying a permit fee dies, and the same business is continued by his heirs or persons interested in his estate, no additional payments shall be required on the unexpired term for which the fee was paid.

SECTION 78. INSPECTIONS OF BUSINESS ESTABLISHMENT- Business establishment shall be subject to inspection during their business hours by any duly authorized official with a mission order issued by the head of the department concerned, connected with public health, welfare and safety and who has technical and official authority in such matters to see to the effective compliance of the requirements of Ordinances and provisions of existing laws and of this Code.

CHAPTER 14. SPECIAL PERMIT FEES FOR THE OPERATION OF COCKPITS

SECTION 79. APPLICATION. Applicants intending to operate a cockpit shall file an application prescribed therefore with the office of the Mayor through the Business Permits and License Office. The application shall be supported by a copy of the authority granted by the City Council; provided, however, that the provisions of the Cockfighting Law shall be applicable.

SECTION 80. IMPOSITION OF FEES. The following fees shall be paid to the City Treasurer.

	<u>FEES</u>
1. Mayor’s Permit Fee.....	P12,500.00
2. Plasada.....	1%
3. Soltada:	
a) Regular/Ordinary.....	50.00 per fight
b) Special cockfight and derby not more than one (1) day.....	75.00 per fight
c) Derby with more than one (1) day.....	200.00 per fight
4. Other Permit Fees (Annual Fee)	
a) Promoter.....	P1, 250.00
b) Pit Manager.....	P500.00
c) Referee or sentenciador.....	P300.00
d) Bet Manager (kasador).....	P250.00
e) Bet Taker (kristo).....	P200.00
f) Gaffers (mananari).....	P100.00
5. Special Permit Fees for Special cockfight shall be paid:	
a) International derby.....	P12, 500.00 per fight
b) Special cockfights w/ no derby.....	P1, 250.00
c) Special cockfights w/ one (1) day derby...	P2, 500.00
d) Special cockfights w/ more than one (1) day.....	P5, 000.00

SECTION 81. TIME OF PAYMENT. The fees imposed under Item (4) above shall be paid within the period prescribed. While items (2) and (3) above shall be paid within the first twenty (20) days of the month next following.

CHAPTER 15. PERMIT FEES FOR FIRING RANGE

SECTION 82. IMPOSITION OF FEES. Every person or entity who shall establish, operates, maintain gun clubs within Marikina shall first secure a permit from the City Mayor through the Office of Public Order and Safety and pay the corresponding annual fees:

	<u>FEES</u>
1-5 firing range.....	P625.00
6-10 firing ranges.....	P1, 250.00
more than 10 firing ranges.....	P2, 500.00

SECTION 83. ADMINISTRATIVE PROVISIONS.

- a) The prerequisites of law relative to the establishment, operation, and maintenance of firing ranges should be strictly complied with before a permit shall be issued.
- b) Upon the order of the City Mayor, the Office of Public and Safety shall have the authority to inspect firing ranges to ensure that the standards specifications relative to public safety are strictly complied with.

SECTION 84. TIME OF PAYMENT. The annual fees imposed shall be paid to the City Treasurer upon order of payment given by the Office of Public Safety and Security and renewable on or before the prescribed period.

CHAPTER 16. SPECIAL PERMIT FEES FOR COLD STORAGE AND ICE PLANTS

SECTION 85. IMPOSITION OF FEES. Every person or entity who shall use cold storage units and ice plants for business within Marikina shall first secure a special permit from the City Mayor through the City Engineer and pay the corresponding annual fees:

Refrigeration or cold storage units, with the following total cold storage capacity:	
Not exceeding 5 cu. m.....	200.00
Over 5 to 15 cu. m.....	350.00
Over 15 to 25 cu. m.....	600.00
Over 25 to 35 cu. m.....	1,000.00
Over 35 to 50 cu. m.....	1,500.00
Over 50 cu. m.....	2,000.00

SECTION 86. TIME OF PAYMENT. The fees imposed shall be paid to the City Treasurer upon order of payment given by the City Engineer and renewable on or before the prescribed period.

CHAPTER 17. SPECIAL PERMIT FEES FOR LUMBERYARDS

SECTION 87. IMPOSITION OF FEES. Every person or entity who shall establish, operate and maintain lumberyards within Marikina shall first secure a special permit from the City Engineer and pay the corresponding annual fee of Five Hundred Pesos (P500.00).

SECTION 88. TIME OF PAYMENT. The fees imposed shall be paid to the City Treasurer and renewable on or before the prescribed period.

**CHAPTER 18. SPECIAL PERMIT FEES FOR STORAGE OF
FLAMMABLE, COMBUSTIBLE, OR EXPLOSIVE
SUBSTANCES**

SECTION 89. IMPOSITION OF FEES. Every person or entity who shall establish, operate and maintain storage of flammable, combustible, or explosive substances within Marikina shall first secure a permit from the City Engineer in coordination with the City Fire Marshall and pay the corresponding fees:

a) Flammable liquids:

1. with flash point at 20 degrees F or below such as gasoline and other carbon besolphide, naphtha, benzol, allodin and acetone:

Over 5 to 25 gals.....	11.25
Over 25 to 50 gals.	30.00
Over 50 to 100 gals.....	60.00
Over 100 to 500 gals.....	120.00
Over 500 to 1,000 gals.....	180.00
Over 1,000 to 1,500 gals.....	240.00
Over 1,500 to 2,000 gals.....	300.00
Over 2,000 to 2,500 gals.....	480.00
Over 2,500 to 3,000 gals.....	600.00
Over 3,500 to 4,000 gals.....	720.00
Over 4,500 to 8,000 gals.....	900.00
Over 8,000 to 10,000 gals.....	1,200.00
Over 10,000 to 50,000 gals.....	1,800.00
Over 50,000 to 200,000 gals.....	2,700.00
Over 200,000 to 500,000 gals.....	3,600.00
Over 500,000 to 1,500,000 gals.....	4,800.00
Over 1,500,000 gals.....	6,000.00

2. with flash points at above 20 degrees F and below 70 degrees F such as alcohol, amyl-acetate, tuluol, ethyl acetate:

Over 5 to 25 gals.....	22.50
Over 25 to 50 gals.....	30.00
Over 50 to 100 gals.....	45.00
Over 100 to 500 gals.....	75.00
Over 500 to 1,000 gals.....	120.00
Over 1,000 to 5,000 gals.....	300.00
Over 5,000 to 25,000 gals.....	600.00
Over 25,000 to 50,000 gals.....	1,200.00
Over 50,000 gals.....	1,500.00

3. with flash point at above 70 degrees F up to 200 degrees F such as Turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, cleansing solvent, polishing liquids:

Over 5 to 25 gals.....	11.25
Over 25 to 50 gals.....	18.00
Over 100 to 1,000 gals.....	75.00
Over 1,000 to 5,000 gals.....	150.00
Over 5,000 to 10,000 gals.....	300.00
Over 10,000 to 50,000 gals.....	450.00
Over 100,000 to 500,000 gals.....	750.00
Over 500,000 to 900,000 gals.....	1,250.00
Over 900,000 gals.....	3,000.00

4. with the flash point of over 200 degrees F when subject to spontaneous ignition or is artificially heated to a temperature equal to or higher than its flash point as petroleum oil, crude oil, others:

Over 5 to 25 gals.....	11.25
Over 25 to 50 gals.....	18.00
Over 50 to 100 gals.....	30.00
Over 100 to 500 gals.....	90.00
Over 500 to 1,000 gals.....	180.00
Over 1,000 to 20,000 gals.....	300.00

b) Flammable gases:

Over 15 to 25 gals.....	15.00
Over 25 to 100 gals.....	30.00
Over 100 to 500 gals.....	90.00
Over 500 to 2,000 gals.....	180.00
Over 2,000 to 10,000 gals.....	450.00
Over 10,000 to 50,000 gals.....	900.00
Over 50,000 to 100,000 gals.....	1,350.00
Over 100,000 gals.....	2,250.00

c) Combustible solids:

1) Calcium Carbide:

Over 10 up to 20 kg.....	33.75
Over 20 up to 50 kg.....	45.00
Over 50 up to 500 kg.....	90.00
Over 500 up to 1,000 kg.....	135.00
Over 1,000 up to 5,000 kg.....	180.00
Over 5,000 up to 10,000 kg.....	225.00
Over 10,000 up to 50,000 kg.....	337.00
Over 50,000 kg.....	450.00

2) Pyrolyxin:

Over 10 to 50 kg.....	30.00
Over 50 to 200 kg.....	60.00
Over 200 to 500 kg.....	120.00

Over 500 to 1,000 kg.....	225.00
Over 1,000 to 3,000 kg.....	450.00
Over 3,000 to 10,000 kg.....	750.00
Over 10,000 kg.....	1,500.00

3) Matches:

Over 25 to 100 kg.....	30.00
Over 100 to 500 kg.....	150.00
Over 1,000 to 5,000 kg.....	300.00
Over 5,000 kg.....	1,200.00

4) Nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous, explosive, corrosive, oxidizing and lachrymatory properties:

Over 5 to 25 kg.....	30.00
Over 25 to 100 kg.....	45.00
Over 100 to 500 kg.....	112.00
Over 500 to 1,000 kg.....	225.00
Over 1,000 to 5,000 kg.....	337.50
Over 5,000 kg.....	450.00

5) Shredded combustible, materials such as wood shavings (kusot), Waste (estopa), sisal, oakum, and other similar combustible shaving and fine materials:

Over 9 to 100 cu. ft.....	30.00
Over 100 to 500 cu. ft.....	80.00
Over 500 to 1,000 cu. ft.....	135.00
Over 1,000 to 2,500 cu. ft.....	225.00
Over 2,500 cu. ft.....	337.50

6) Tar, resin, copra, rubber coal, bluminous coal and similar combustible materials:

Over 50 to 100 kg.....	33.75
Over 100 to 1,000 kg.....	67.50
Over 1,000 to 5,000 kg.....	135.00
Over 5,000 kg.....	225.00

SECTION 90. TIME OF PAYMENT. Upon issuance of the order of payment by the City Treasurer or his authorized representative, the fees imposed shall be paid to the City Treasurer.

CHAPTER 19. OTHER REGULATORY FEES

SECTION 91. BICYCLE AND PEDICAB REGISTRATION FEE. There shall be collected from every person who shall own or possess any bicycle or pedicab the amount of Fifteen Pesos (P15.00) per bicycle and Fifty Pesos (P50.00) per pedicab to cover the cost of registration and issuance of plate number. The plat number shall be placed on a portion of the bicycle or pedicab exposed to public view. Proof of ownership shall be required prior to registration and issuance of

plate number to the owner of a bicycle or pedicab. The registration shall be renewed on or before the anniversary date thereof, and failure to renew same on time shall be subject the owner thereof to a surcharge and interest provided in this Code.

SECTION 92. HUNTING PERMITS FEE. No person hunts any available within the City without first obtaining a permit from the City Mayor, for which a fee of One Hundred Pesos (P100.00) shall be paid. Such permit shall last for ten (10) days from issuance and the same amount of fee shall be paid for every renewal thereof. Only those given special permits to possess and use air guns may apply for hunting permit fee.

SECTION 93. REGISTRATION FEE FOR ANIMAL-DRAWN VEHICLE- Every owner or operator of animal-drawn vehicle such as calesa, caretela, caromata, or the like shall register such vehicle with the City Treasurer. The latter shall issue the corresponding plate number upon payment of annual fee of fifty pesos (P50.00), and renewable every year thereafter on or before the anniversary thereof.

SECTION 94. PERMIT TO POSSESS AND CARRY AIR GUNS. No person shall possess and carry air guns without first securing a permit from the City Mayor through the Office of Public Order and Safety paying a fee of One Hundred Pesos (P100.00) to the City Treasurer. Such permit shall be renewable on or before the anniversary date thereof. Failure to renew same on time shall subject the owner thereof to a surcharge of twenty five percent (25%) of the basic imposed.

CHAPTER 20. COMMUNITY TAX

SECTION 95. IMPOSITION OF TAX- There is hereby imposed the collection of community tax as enumerated herein.

- a. Individuals liable to community tax- Every resident of Marikina, eighteen (18) years of age or over, who has been regularly employed on a wage of salary basis for at least thirty (30) consecutive working days during any calendar year, who engages in business or occupation, who owns real property with an aggregate assessed valuation of one thousand pesos (P1,000.00) or more, who is required by law to file an income tax return shall pay an annual community tax of five pesos (P5.00) and an annual additional tax of one peso (P1.00) for every one thousand pesos (P1,000.00) of income, regardless of whether from business, exercise of profession or from property which in no case shall exceed five thousand pesos (P5,000.00).
- b. Juridical persons liable to community tax- Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines with the principal office in Marikina shall pay an annual community tax of five hundred pesos (P500.00) and annual additional tax in accordance with the following schedule:

- 1) On the assessed value of real property owned by the taxpayer: Two Pesos (P2.00) for every five thousand pesos (P5,000.00);
- 2) Gross receipts or earnings derived by it from its business during the preceding year-Two pesos (P2.00) for every five thousand pesos (P5, 000.00).

Provided, however, that the dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation: Provided, further that said additional tax shall not exceed ten thousand pesos (P10,000.00).

SECTION 96. PLACE OF PAYMENT- The community tax may be paid to a duly bonded and Deputized Barangay Treasurer of the barangay where the individual resides or the City Treasurer's Office.

SECTION 97. TIME OF PAYMENT- Liability for the Community Tax 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 or otherwise lose the benefit of exemption on or before the last day of June, they shall be liable for the community tax on the day they reach such age when exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of June, they shall be liable for the community tax on the day they reach such age when exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last of March, he shall have twenty (20) days to pay the community tax without the penalty.

Persons who come to reside in the Philippines or have reached 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 the same date, shall not be subject to the community tax for that year.

Corporation established or organized on or before the thirtieth (30th) day of June shall pay the community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without penalty. Corporations established or organized on or after the first (1st) day of July shall not be subject to the community tax for that year.

SECTION 98. COMMUNITY TAX CERTIFICATE- A Community Tax Certificate shall be issued to every person or corporation upon payment of the community tax.

A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of One Peso (P1.00).

SECTION 99. DISTRIBUTION OF PROCEEDS- The proceeds of the community tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of the City. However, proceeds of the community tax collected through the Barangay Treasurer shall be divided equally between the barangay concerned and the City after deducting the cost of printing and distribution of the forms and related expenses incurred by the Bureau of Internal Revenue.

The City Treasurer shall deputize the Barangay Treasurer to collect the community tax payable by individual taxpayers in their respective jurisdiction: Provided, however, that said Barangay Treasurers shall be bonded in accordance with existing laws.

SECTION 100. ADMINISTRATIVE PROVISIONS

- a. When an individual subject to the Community tax acknowledges any document before a notary public, takes an oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority, transacts official business, or receives any salary or wage from any person or corporation, it shall be the duty of said officer, person or corporation, to require such individual to exhibit his community tax certificate.
- b. When any corporation, through its authorized officers, 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 any 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 certificate issued for the current year, except for the period from January until the fifteenth (15th) day of April of each year, in which case, the certificate issued for the preceding year shall suffice.
- d. Individual taxpayers subject to community tax may be required by the City Treasurer or his deputies to present proof of their actual income, while corporations may be required to show their books and other financial records. This provision may only be required when in individual or juridical person is claiming to pay less than the maximum amount of additional community tax.
- e. Requirements for Business Operators and Administrative Officers of Government Offices. An Operator of business establishments, as well as administrative officers of national government units, including government owners or controlled corporations found in the City are required to submit not later than the fifteenth (15th) day of May of each year a list of persons under their employ, stating therein the following:
 - 1) Name and address:
 - 2) Total salaries, wages and allowances.
 - 3) Community tax certificate number, date, place of issue and amount paid.

Failure to submit the required listing shall subject the operator of business establishments or Administrative Officers of government units, as the case may be, for a penalty of Fifty Pesos (P50.00) for every month of delay or fraction thereof.

- f. Any person securing community tax certificate shall accomplish and file a prescribed sworn declaration form to be officially provided therefore. For this particular purpose, the City Treasurer and deputy collectors of community taxes are hereby authorized to subscribe the declaration sheets filed by taxpayers.
- g. Penalty for Delinquency- If the community tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid

CHAPTER 26. SANITARY INSPECTION AND HEALTH **CERTIFICATE FEES**

SECTION 133. SANITARY PERMIT FEE. Every Owner/Operator of business entity, Industrial, Commercial, Institutional, Recreational, Accessories, Buildings or Houses for Rent and all business specified in Chapter III of Marikina Sanitation Code shall secure a Sanitary Permit to Operate from the City Health Office in accordance with the existing national and local rules and regulations. A service charge of Three Hundred (P300.00) Pesos is paid annually for all types of business. (*as per Ordinance No. 08, S. 2008*)

SECTION 134. SANITARY INSPECTION FEES. Every owner/operator of business, Industrial, Commercial, Institutional, Recreational, Agricultural establishments, Accessories, Building or Houses for Rent/Lease and all business entities securing Sanitary Permit to Operate from the City Health Office, for the purpose of supervision and enforcement of existing rules and regulations on Health, Sanitation and safety of the Public. Upon payment to the City Treasurer of an annual fee in accordance with the following schedule:

- | | |
|--|--------|
| a) Financial institutions such as banks, pawnshops, insurance companies, finance and other investment companies dealers in securities and foreign exchange dealers | |
| Main Office..... | 225.00 |
| Every branch office..... | 150.00 |
| b) Gasoline service and filling stations..... | 375.00 |
| c) Private hospitals | 600.00 |
| d) Medical clinics and dental and animal hospitals..... | 225.00 |
| e) Dwellings and other spaces for lease or rent: | |
| Hotel, motels, apartels, pension inns, drive inns: | |
| With 150 or more rooms..... | 600.00 |
| With 100 to 149 rooms..... | 450.00 |
| With 50 to 99 rooms..... | 300.00 |
| With 25 to 49 rooms..... | 150.00 |
| With less than 25 rooms..... | 112.50 |
| Apartments, per door..... | 30.00 |
| Dormitories, lodging or boarding houses with accommodation for: | |

40 or more boarders or lodgers.....	375.00
15 to 39 boarders or lodgers.....	225.00
less than 15 boarders and lodgers.....	150.00
f) Institutions of learning.....	450.00
g) Media Facilities.....	150.00
h) telegraph, teletype, cable and wireless communication companies.....	150.00
i) Telephone, electric and power companies	
Main Office.....	300.00
Every branch office.....	150.00
j) Administration, display offices, and/or offices of professionals.....	75.00
k) Peddlers.....	15.00
l) Lending investors.....	150.00
m) All other business industrial, commercial agricultural establishments not specifically mentioned above:	
less than 25 sq. m.....	300.00
25 sqm. or more but less than 50sqm.....	400.00
50 sqm. or more but less than 50sqm.....	500.00
100 sqm. or more but less than 50sqm.....	600.00
200 sqm. or more but less than 50sqm.....	700.00
500 sqm. or more but less than 50sqm.....	800.00
1000 sqm. or more but less than 50sqm.....	900.00
1500 sqm. or more but less than 50sqm.....	1,200.00
2000 sqm. or more but less than 50sqm.....	1,500.00
3000 sqm. and up.....	3,000.00
n) Manufacturers, producers, foundry shops, laboratories, privately-owned markets, shopping centers, talipapas, and warehouses.....	600.00
o) Amusement places, such as theaters, coliseums, sauna baths, massage clinics, operators of golf course, cockpit arenas, bowling alleys, stadia.....	600.00
p) Other amusement place not mentioned above.....	400.00
q) Public eating places, such as restaurant, refreshment parlor, carinderia, etc.	
Public eating places with 50 or more personnel.....	600.00
Public eating places with less than 50 personnel.....	400.00
r) establishments offering services such as welding, vulcanizing, printing, publishing, tailoring, barbering, and other similar services.....	350.00
t) Funeral parlors.....	400.00
u) Retailers and other establishments not included in the above.....	100.00

In case where a single person, partnership or corporation conducts or operates two or more businesses on one place or establishments, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

SECTION 135. HEALTH CERTIFICATE FEE. All persons employed in business establishment engaged in food, entertainment, and personal services are required to undergo regular medical and physical examination given by government hospitals, medical clinics, and those private hospitals and medical clinics that maybe accredited for the purpose. Based on the favorable results of the medical and health examination and upon payment of an annual fee of One Hundred Pesos (P100.00) to the City Treasurer, the applicant shall be issued a chronologically numbered and serialized health certificate. The City Health office shall keep a file copy of the medical and physical examination.

**CHAPTER 29. MAYOR’S PERMIT FEES FOR SIGNS,
SIGNBOARDS AND ADVERTISEMENTS**

SECTION 142. DIRECTIONAL SIGN/BILBOARDS (MINI), ADVERTISING WAITING SHEDS, ADVERTISING BILLBOARDS, COMMUNITY BILLBOARDS AUTHORIZED FOR ELASE. The City Government of Marikina hereby authorizes the lease of selected billboards, waiting sheds, and advertising billboards to commercial, business, industrial, educational and other establishments and institution operating within and outside Marikina City at the rates prescribed hereunder: *(As per Ordinance No. 15, S2011)*

- a) Directional Signs/Billboards (mini)
 - Mini-Directional Signs (1.20m x 0.30m) P7, 500.00/panel per year
- b) Waiting Sheds
 - Illuminated Panel (1.00m x 1.50m) P5, 000.00/panel for 6mos
 - Overhead (.90m x 3.00m) P5, 000.00/panel for 6mos
- c) Community Billboards (Single Face) 2.40m x2.40m P5,000.00/month
- d) Advertising Billboards four panel (3.70m x 3.70m) P7,500.00/panel/mo.
- e) Advertising Billboards (Big Single Face)4.80m x 4.80mP10,0000.00/month
- f) Advertisements by means of placards, per square meter or fraction thereof....13.50
- g) Advertisements for business or profession by means of slides in moviehouses or theaters payable by owners of moviehouses , theaters, annually.....150.00
- h) Advertisements for business or profession by means oof film exhibition payable by owners or operators of moviehouses, or theaters, annually.....1,200.00

In addition to the fees provided under items 1) and 2) of this section, for the use of electric neon lights in billboards, pr square meter or fraction thereof.....15.00

- i) Mass display of signs Tax per quarter
 - From 100 to 250 display signs.....450.00
 - From 251 to 500 display signs.....675.00
 - From 501 to 750 display signs.....825.00
 - From 751 to 1,000 display signs.....1,050.00
 - For more than 1,000 display signs.....2,250.00

j) Advertisements by means of vehicles, ballons, kites, etc.

Per day or fraction thereof.....	60.00
Per week or fraction thereof.....	90.00
Per month or fraction thereof.....	120.00

k) Advertisements by means of promotional sales (house to house), per day per person.....750.00

SECTION 143. TIME OF PAYMENT. The annual fee imposed in this Chapter shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such other times as may be determined by regulation and renewable on or before January twenty (20) of each year.

SECTION 144. REQUIREMENTS. Any person desiring to display signs, signboards, billboards, or advertisement shall file an application with the Business Permits and License Office on the required form together with the approved sign permit issued by the City Engineer.

CHAPTER 30. FIRE INSPECTION FEE

SECTION 145. IMPOSITION OF FEES. Any person, natural or juridical who uses or occupies any building or structure or who shall keep or store at his place of business or any place in Marikina, or transport or convey over the streets of Marikina any flammable, explosive, or highly combustible materials, shall first secure a permit from City Fire Marshal in coordination with the City Engineer and Chief of City Transportation Management and Development Office (CTMDO), and pay the corresponding annual fees thereof as follows:

Authority Having Jurisdiction:

- 1. Construction, Installation & Storage - City Engineer in coordination with the City Fire Marshal**
- 2. Transportation/Conveyance - CTMDO in coordination with the City Fire Marshal**

a) For the use or occupancy of buildings, structures, facilities, or their premises including the installation of fire protection and fire safety equipments:

- 1) Assembly buildings such as leisure’s, theaters, auditoriums, cockpits, grand-stands, boxing arenas, conventions halls, concert halls, race tracks, sports complexes, and the like..... P300.00
- 2) Educational/institutional buildings such as schools, universities, hospitals, nursery and kindergarten school, day care centers, civic centers, and the like.....P200.00

3) Industrial/commercial buildings or establishments, retailers/wholesalers, importers, exporters, manufacturers, producers, assemblers, distillers, and compounder, brewers.....	P300.00
4) Eateries.....	P150.00
5) Amusement places, such as night clubs, sauna and bath houses, pub houses, disco beer houses, bar, cocktail, lounges etc.....	P300.00
6) Service contractors.....	P75.00
7) Lessors of real property, per unit, and hotels, pension inns, motels, boarding houses, per unit/chamber/room.....	P75.00
8) Offices of professionals.....	P75.00
b) Storage Occupancies	
1) Lumberyards.....	P300.00
2) Warehouse (highly combustible materials).....	P225.00
3) Warehouse (low combustible materials).....	P150.00
4) Parking garage.....	P150.00
5) Cold Storage.....	P225.00
6) Grains and foods.....	P150.00
7) others.....	P75.00
c) Processing of buildings plans	
1) Residential.....	P75.00
2) Commercial.....	P150.00
3) Industrial.....	P150.00
4) Others.....	P75.00
d) For storage handling and/or use/installation and conveyance of combustible materials, flammable liquids and gases.	
d.1 For Storage of flammable liquids/liquefied Petroleum Gas and other compressed gas:	
1) over 20 to 50 gals. of water capacity.....	P60.00
2) over 50 to 100 gals. of water capacity.....	P80.00
3) over 100 to 200 gals. of water capacity.....	P100.00
4) over 200 to 300 gals. of water capacity.....	P120.00
5) over 300 to 500 gals. of water capacity.....	P160.00
6) For every additional 100 gals. of water capacity in excess of 500 gals.	60.00
d.2 For Storage of Combustible Solids	
1) 20 kg to 100 kg	P30.00
2) over 100 kg to 400 kg	P45.00
3) over 400 kg to 2,000 kg	P112.00
4) over 2,000 kg to 4,000 kg	P224.00
5) over 4,000 kg to 20,000 kg	P333.00
6) over 20,000 kg	P450.00

- d.3 For Installation of Flammable Liquids, LPG and Compressed Gas Systems
- a. Gases exceeding 454 liters water capacity P300.00
 - for every additional 100 liters or fraction in excess of 454 liters P75.00
 - b. Flammable liquids in above ground & underground tanks P500.00
- d.4 For Transportation and/or conveyance of flammable and/or combustible materials, explosive by means of motor or other means of transportation
- d.4.1 For every cargo trucks/other vehicle with a load P500.00
 - capacity not exceeding 500 gal. of flammable liquids
 - For every additional 100 gallons P50.00
 - d.4.2 For every cargo trucks/other vehicle with a load P300.00
 - Capacity of not exceeding 500kg of explosives and/or
 - Combustible materials including Hazardous Materials.
 - For every additional 100kg P50.00

SECTION 146. TIME OF PAYMENT. The fees imposed in this Article shall be paid to the City Treasurer within thirty (30) days after the inspection has been conducted for the purpose of securing a permit.

SECTION 147. ADMINISTRATIVE PROVISIONS. The City Fire Marshal, in coordination with the City Engineer, shall have the supervision over the location and manner of storing and transporting flammable, explosive, and combustible materials, and installing gas system or cooking appliances in Marikina, subject to the rules and regulations on fire prevention and protection. If in his judgment, the location or manner of storing such materials, and the installation of the gas system or cooking appliances are improper and would serve as fire hazards, he shall issue an order to the owner/administrator of the building so that appropriate measures can be undertaken with respect to proper storage and care within twenty four (24) hours from receipt of the order.

a. No permit shall be issued for the Storage and Conveyance and handling of Flammable liquids, explosives, gun powder and other similar Hazardous Materials without first securing a Permit/Clearance from the Office of the City Fire Marshal and other Government agencies concerned, having jurisdiction with regards to handling and conveyance of said materials.

b. Any building or structure which is declared by the City Engineer/City Fire Marshal as a fire hazard to adjoining establishments shall be removed or renovated in accordance with the applicable rules and regulations within thirty (30) days from receipt of the order from the City Engineer or City Fire. Marshal, for buildings, whose assessed value does not exceed five thousand pesos (P5, 000.00). for buildings whose assessed value exceed in the above value the order shall be carried out within sixty (60) days.

c. Unless otherwise provided by this Code and other existing ordinances the inspection shall be conducted annually before the granting of the permit therefore.

CHAPTER 33 – GARBAGE FEE

SECTION 161. RATE OF FEE. The following service charge or user charges shall be collected quarterly from every person (natural or juridical) engaged in business, occupations or calling or any undertaking in Marikina in accordance with the following schedule:

	RATES
1. Utility Companies	P600.00/yearly
2. Financial Institutions	P600.00/yearly
3. Gas Stations without store	P600.00/yearly
4. Medical Clinic without Lying-Inns	P600.00/yearly
5. LPG Dealers	P600.00/yearly
6. Market Stalls (wet & dry except carinderia)	P600.00/yearly
7. Media and Communication Facilities	P600.00/yearly
8. Warehouse	P600.00/yearly
9. Principal / Branch / Sales Offices	P600.00/yearly
10. Service Contractors	P600.00/yearly
11. Internet Shops	P600.00/yearly
12. Funeral parlors without interment	P600.00/yearly
13. Pay Parking Areas	P600.00/yearly
14. Carwash	P600.00/yearly
15. Car repair / Motor Shops	P600.00/yearly
16. Vulcanizing Shops	P600.00/yearly
17. Photo Developing	P600.00/yearly
18. Food Carts (per cart)	P600.00/yearly
19. Casinos	P60, 000.00/yearly
20. Circuses / Perya	P100.00/day
21. Cockpits	P12, 000.00/yearly
22. Race Tracks	P12, 000.00/yearly
23. Off Track Betting Station	P6, 000.00/yearly
24. Sauna / Massage / Spa	P6, 000.00/yearly
25. Online Casino	P6, 000.00/yearly
26. Gasoline Station with Store	P1, 500.00/yearly
27. Hospitals	P100.00/bed
28. Lying-Inn Clinics	P100.00/bed but not Less than P600.00
29. Learning institutions	P2.00/ per student
30. Market Stall Carinderia	P1, 500.00/yearly
31. Market – Restaurants	P3, 000.00/yearly
32. PUV Terminals / Garage	P600.00/10 units & below
Per Unit in excess of Ten (10) additional	P50.00/unit
33. Film Shootings	P100.00/day
34. Apartments	P600.00/unit
35. Builders/Building Contractors	P600.00 + P1, 000.00 Per Project w/in Marikina

36. Printers / Publishers	P12, 000.00/yearly
37. Grocery Stores	P6, 000.00/yearly
38. Supermarkets	P12, 000.00/yearly
39. Funeral Parlor with Internment	P600.00/room
40. Food Catering	P12, 000.00/yearly
41. Malls Administration	P3.00/sq.m.
42. Market/Talipapa Administration	P3, 000.00
43. Condominium Administration	P600.00/unit
44. Mobile Vending Operator	P600.00/10vendors or less
Vendor in excess of Ten (10) additional	P50.00/vendor
45. Restaurants	P3, 000.00/yearly
46. Carinderia	P1, 500.00/yearly
47. Fast Food	P6, 000.00/yearly
48. Sari-Sari Stores and Bakeries	P600.00/yearly

A PAYMENT OF P5.00 PER SQUARE METER BUT NOT LESS THAN P3, 000.00 and NOR MORE THAN P30, 000 PER ANNUM FOR THE FOLLOWING ESTABLISHMENTS:

1. Amusement Places
2. Resorts
3. Movie Theaters / Cinemas
4. Gymnasiums
5. Membership Clubs / Associations
6. Reception Halls

A PAYMENT OF P150.00 PER WORKER, PER ANNUM, PLUS P2.00/SQ./M. BUT NOT LESS THAN P3,000.00 and NOT MORE THAN P50,000.00/ANNUM FOR THE FOLLOWING MANUFACTURING:

1. Armscor
2. Confectionery
3. Cigarettes
4. Food
5. Shoes
6. Garments
7. Independent Wholesalers
8. Dealers, Distributors
9. Re-packers and Retailers

ON MANUFACTURERS

1. P150.00 per annum, per worker but not less than P3, 000.00 *and NOT MORE THAN P50,000.00/ANNUM*

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CHAPTER 39. GENERAL PROVISIONS

SECTION 185. PENALTY. Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punishable by a fine of not less than one thousand pesos (P1,000.00) nor more than five thousand pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

CHAPTER 40. FINAL PROVISIONS

SECTION 186. SEPARABILITY CLAUSE. If for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections or parts shall continue to be in force and effect.

SECTION 187. APPLICABILITY CLAUSE. All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

SECTION 188. RULES AND REGULATIONS.

- a) Upon approval of this Code, the City Mayor shall, through an executive order, designate and convene an oversight committee as herein provided for. The said committee shall formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of any and/or all provisions of this Code.
- b) The committee shall be composed of the following:
 1. City Administrator, who shall be the Chairman;
 2. Chairman, Ways and Means Committee, Sangguniang Panlungsod
 3. Majority Floor Leader, Sanggunian Panlungsod
 4. City Treasurer;
 5. City Assessor;
 6. City Secretary;
 7. Chairman, Local Finance Committee
- c) The committee shall submit its report and recommendation to the City Mayor within two (2) months after its organization.

- d) A technical staff is hereby created to be composed of heads of departments in such number as the City Mayor may designate. A secretariat shall be chosen by the Chairman of the committee from among qualified employees of the City Government.
- e) The committee shall undertake an information campaign on this Code.
- f) Funds needed by the committee shall be provided by the City Mayor from any available funds.

SECTION 189. REPEALING CLAUSE. All ordinances rules and regulations, or parts thereof, in conflict with, or consistent with any of the provisions of this Code are hereby repealed or modified accordingly.

SECTION 190. EFFECTIVITY. This Code shall take effect after publication and/or posting in conspicuous place within the City.

APPROVED by the SANGGUNIANG PANLUNGSOD of MARIKINA, this 28TH day of June, 2013.

I hereby certify to the passage of the foregoing Ordinance which was duly approved by the Sangguniang Panlungsod of Marikina during its 2nd Special Session held on June 28, 2013.

NORALYN R. TINGCUNGO
City Council Secretary

ATTESTED:

ANNA B. DAYAO
City Councilor / Proponent

RONNIE S. ACUÑA
City Councilor

ARIEL V. CUARESMA
City Councilor

FRANKIE C. AYUSON
City Councilor

JOSEPH B. BANZON
City Councilor

SERAFIN Y. BERNARDINO
City Councilor

MARK ALBERT J. DEL ROSARIO
City Councilor

CARISSA F. CARLOS
City Councilor

XYZA R. DIAZEN
City Councilor

MARIO M. DE LEON
City Councilor

ERNESTO M. FLORES
City Councilor

ELMER B. NEPOMUCENO
City Councilor

SUSANA P. MAGTUBO
City Councilor

EVA AGUIRRE-PAZ
City Councilor

ROMMEL F. ORTIZ
City Councilor

DOMINGO N. DELA PAZ
City Councilor

WILFRED S. REYES
City Councilor

PAUL DANIEL P. BELMONTE

City Councilor

JOSE FABIAN I. CADIZ, M.D.
Vice-Mayor/Presiding Officer

APPROVED by the HONORABLE MAYOR on _____

DEL R. DE GUZMAN
City Mayor