

Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Zamboanga

ORDINANCE NO. 98-079

AN ORDINANCE AMENDING CERTAIN SECTIONS OF CITY ORDINANCE NO. 92-008, AS AMENDED, ENTITLED: "REVENUE ORDINANCE OF THE CITY OF ZAMBOANGA AND PROVIDING PENALTY THEREOF."

Be it ordained by the Sangguniang Panlungsod of the City of Zamboanga, that:

SECTION 1.- An Ordinance Amending Certain Sections of City Ordinance No. 92-008, as Amended, Entitled: "Revenue Ordinance of the City of Zamboanga and Providing Penalty Thereof."

SECTION 2.- Section 24 (a) of City Ordinance No. 92-008, as amended, is hereby further amended to read as follows:

SECTION 24 (a).- On Manufacturers, Assemblers, Repackers, Processors, Brewers, Distillers, Rectifiers and Companies of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature with the following schedules:

		<u>Regulatory Fee</u>	<u>Annual Tax</u>
Less than -P- 10,000.00	P	50.00	259.88
P 10,000.00 or more but less than 15,000.00		60.00	346.50
15,000.00 or more but less than 20,000.00		70.00	475.65
20,000.00 or more but less than 30,000.00		80.00	693.00
30,000.00 or more but less than 40,000.00		90.00	1,039.50
40,000.00 " " " " "	50,000.00	100.00	1,299.37
50,000.00 " " " " "	75,000.00	200.00	2,079.00
75,000.00 " " " " "	100,000.00	300.00	2,598.75
100,000.00 " " " " "	150,000.00	400.00	3,465.00
150,000.00 " " " " "	200,000.00	500.00	4,335.75
200,000.00 " " " " "	300,000.00	600.00	6,063.75
300,000.00 " " " " "	500,000.00	750.00	8,662.50
500,000.00 " " " " "	750,000.00	900.00	12,600.00
750,000.00 " " " " "	1,000,000.00	1,000.00	15,750.00
1,000,000.00 " " " " "	2,000,000.00	1,000.00	21,656.25
2,000,000.00 " " " " "	3,000,000.00	1,200.00	25,987.50
3,000,000.00 " " " " "	4,000,000.00	1,300.00	31,185.00
4,000,000.00 " " " " "	5,000,000.00	1,000.00	36,382.50
5,000,000.00 " " " " "	6,500,000.00	1,500.00	38,390.62
6,500,000.00 and more at the rate of 61.85% of one percent.			

In case of a newly started business, the tax shall be at the rate of One-Twentieth of one percent of its capital investment but in no case shall it be less than -P- 259.86

SECTION 3. Section 24 (b) of City Ordinance No. 92-008 is hereby amended to read as follows:

SECTION 24 (b) On Wholesaler, Dealer and Distributor of any article of commerce of whatever kind or nature in accordance with the following schedules:

With Gross Sales for the preceeding
Calendar Year in the amount of:

	<u>Regulatory Fee</u>	<u>Annual Tax</u>
Less than - P - 1,000.00	P 10.00	
P 1,000.00 or more but less than P 2,000.00	20.00	P 29.70

2,000.00 or more but less than	3,000.00	20.00	54.45
3,000.00 or more but less than	4,000.00	30.00	82.50
4,000.00 or more but less than	5,000.00	30.00	118.80
5,000.00 " " " " "	6,000.00	40.00	165.00
6,000.00 " " " " "	7,000.00	40.00	199.65
7,000.00 " " " " "	8,000.00	45.00	235.95
8,000.00 " " " " "	10,000.00	50.00	272.25
10,000.00 " " " " "	15,000.00	60.00	308.55
15,000.00 " " " " "	20,000.00	70.00	363.00
20,000.00 " " " " "	30,000.00	80.00	453.75
30,000.00 " " " " "	40,000.00	90.00	544.50
40,000.00 " " " " "	50,000.00	100.00	726.00
50,000.00 " " " " "	75,000.00	200.00	1,089.00
75,000.00 " " " " "	100,000.00	300.00	1,633.50
100,000.00 " " " " "	150,000.00	400.00	2,178.00
150,000.00 " " " " "	200,000.00	500.00	3,085.50
200,000.00 " " " " "	300,000.00	600.00	5,445.00
300,000.00 " " " " "	500,000.00	750.00	7,260.00
500,000.00 " " " " "	750,000.00	900.00	10,890.00
750,000.00 " " " " "	1,000,000.00	1,000.00	14,500.00
1,000,000.00 " " " " "	2,000,000.00	1,000.00	16,500.00
2,000,000.00 or more at the rate of 82.5% of one percent.			

SECTION 4.- Section 24 (c) is hereby amended to read as follows:

Section 24 (c) Retailers with Gross Sales or Receipts for the preceding Calendar Year in accordance with the following schedules:

<u>Gross Receipt</u>	<u>Regulatory Fee</u>	<u>Rate of Tax per annum</u>
Not more than P 50,000.00	P 100.00	-----
P 50,000.00 and more	200.00	1.65%

In case of newly started business tax shall be at the rate of One-Twentieth of 1% but in no case shall be less than - P - 50.00.

SECTION 5. Section 24 (e) of City Ordinance No. 92-008 is hereby amended to read as follows:

Section 24 (e) on Restaurants, Cafes, Cafeterias, Ice Cream and other refreshment Parlors, Soda fountains, Carenderias or Food Caterers.

With Gross Sales/or Receipts for the preceeding year in the amount of:

	<u>Regulatory Fee</u>	<u>Annual Tax</u>
Less than P 2,000.00	P 20.00	P 55.00
P 2,000.00 or more but less than P 3,750.00 -	30.00	90.75
3,750.00 or more but less than 4,500.00 -	30.00	126.50
4,500.00 " " " " "	30.00	165.00
6,125.00 " " " " "	40.00	198.00
7,250.00 " " " " "	45.00	236.50
8,750.00 " " " " "	50.00	269.50
10,275.00 " " " " "	60.00	324.50
12,125.00 " " " " "	60.00	401.50

15,250.00	"	"	"	"	"	16,750.00 -	70.00	456.50
16,750.00	"	"	"	"	"	18,250.00 -	70.00	489.50
18,250.00	"	"	"	"	"	20,625.00 -	80.00	528.00
20,625.00	"	"	"	"	"	23,375.00 -	80.00	632.50
23,375.00	"	"	"	"	"	27,000.00 -	80.00	726.00
27,000.00	"	"	"	"	"	30,000.00 -	90.00	816.20
30,000.00	"	"	"	"	"	33,000.00 -	90.00	907.50
33,000.00	"	"	"	"	"	35,875.00 -	90.00	995.50
35,875.00	"	"	"	"	"	40,625.00 -	100.00	1,100.00
40,625.00	"	"	"	"	"	45,500.00 -	100.00	1,199.00
45,500.00	"	"	"	"	"	50,000.00 -	100.00	1,358.50
50,000.00 or more at the rate of 61.25% of one percent.								

In case of a newly started business the tax shall be at the rate of one-twentieth of 1% of its capital investment but in no case shall it be less than - P - 55.00.

SECTION 6. Section 24 (f) of City Ordinance No. 92-008 is hereby amended to read as follows:

SECTION 24 (f) on Contractor and other independent contractors in accordance with the following schedules:

With Gross Receipts for the preceeding Calendar Year in the amount of:

				<u>Regulatory</u>	<u>Annual</u>
				<u>Fee</u>	<u>Tax</u>
Less than P	5,000.00			P 30.00	P 45.37
P 5,000.00	or more but less than	P 10,000.00 -		40.00	100.37
10,000.00	or more but less than	15,000.00 -		60.00	171.87
15,000.00	" " " " "	20,000.00 -		70.00	272.25
20,000.00	" " " " "	30,000.00 -		80.00	415.25
30,000.00	" " " " "	40,000.00 -		90.00	453.75
40,000.00	" " " " "	50,000.00 -		100.00	907.50
50,000.00	" " " " "	75,000.00 -		200.00	1,452.00
75,000.00	" " " " "	100,000.00 -		300.00	2,178.00
100,000.00	" " " " "	150,000.00		400.00	3,267.00
150,000.00	" " " " "	200,000.00		500.00	4,356.00
200,000.00	" " " " "	250,000.00		550.00	5,989.50
250,000.00	" " " " "	300,000.00		650.00	7,623.00
300,000.00	" " " " "	400,000.00		750.00	10,164.00
400,000.00	" " " " "	500,000.00		900.00	13,612.50
500,000.00	" " " " "	750,000.00		1,000.00	15,262.50
750,000.00	" " " " "	1,000,000.00		1,000.00	16,912.50
1,000,000.00	" " " " "	2,000,000.00		1,000.00	18,975.00
2,000,000.00 or more at the rate of 82.50% of one percent.					

In case of a newly started business, the tax shall be One-Twentieth (1/20) of one percent (1%) but not less than - P - 45.37.

SECTION 7. Section 24 (g) of City Ordinance No. 92-008 is hereby amended to read as follows:

Section 24 (g) other amusement places:

	<u>Regulatory</u>	<u>Annual</u>
	<u>Fee</u>	<u>Tax</u>
1. Night and Day Clubs -	P 1,500.00	P 12,000.00
2. Night Clubs or Day Clubs	1,000.00	6,000.00

	<u>Regulatory Fee</u>	<u>Annual Tax</u>
3. Disco Houses - P -	1,000.00	- P - 8,000.00
4. Cocktail Lounges or Bars	1,000.00	4,000.00
5. Dancehalls	500.00	2,000.00
6. Skating Rinks	200.00	1,000.00
7. Billiard and pool halls:		
1 st Table	50.00	200.00
additional per table		100.00
8. Bowling Alleys		
Automatic, per lane -	100.00	500.00
Non-automatic, per lane	50.00	200.00
9. Circuses, carnivals, and the like	100.00	
P 200.00 per day for the first two (2) days and P50.00 per day thereafter		
10. Merry-go-rounds, roller coaster, ferris wheels shooting galleries, and similar	100.00 per day each	
11. Theaters and cinema houses:		
with orchestra only with seating capacity of less than 500 persons -	200.00	1,500.00
with balcony and orchestra with seating capacity of less than 500 persons -	300.00	2,000.00
with balcony and orchestra with seating capacity of from 500 to 999 persons -	400.00	2,200.00
with balcony and orchestra with capacity of 1000 persons and above-	500.00	2,500.00
with lodge, balcony and orchestra -	500.00	3,000.00
An additional tax of One hundred (100%) per- cent of the rates herein above fixed shall imposed on theaters and cinemato- graphs which air-condi- tioned:		
12. Boxing Stadium	100.00	1,000.00
13. Boxing contest, each Night/Day	100.00	400.00
14. Wrestling, judo or karate sparring contest, each Night/ Day -	100.00	400.00

15. Cockpits –		
within fifteen (15)		
kilometers radius from		
City Hall	500.00	8,000.00
Beyond fifteen (15)		
Kilometers radius from		
City Hall -	300.00	3,000.00
Beyond ten (10)		
Kilometers from any		
Main road or highways	150.00	1,000.00
Per Cockfight:		
Ordinary -	10.00	
Derby	20.00	
International Derby		
Cockfight per day	P 5,000.00	
Per Cockfight,		
International Derby -	200.00	

SECTION 8. Section 24 (h) of City Ordinance No. 92-008 is hereby amended to read as follows:

SECTION 24. (h). Tax on pawnshops, money shops, lending investors, finance and investment companies, insurance companies, banks, stock markets, stock brokers and dealers in securities and foreign exchange and other financial institutions, except the Bangko Central Ng Pilipinas, at the rate of Eighty Two (82%) percent of one percent on the gross receipt of the preceeding calendar year derived from interests, commissions and discounts from lending activities, income from financial leasing, dividend, rentals on property and profit from exchange or sale of properties and insurance premiums.

SECTION 9. Section 24 (i) is hereby amended to read as follows:

SECTION 24 (i). Real State Lessee and Lessor of Movable Property. – Lessor of Real Estate and Movable Lessor of Real Property based on 3.03% of the Gross Receipts of the preceeding year.

SECTION 10. Section 24 (j) is hereby amended to read as follows:

	<u>Regulatory</u> <u>Fee</u>	<u>Annual</u> <u>Tax</u>
Section 24 (j). On Golf Links -	P 100.00	P 7,000.00

SECTION 11.- Section 24 (k) of City Ordinance No. 92-008 is hereby amended to read as follows:

SECTION 24 (k) Tax on Private Cemeteries and Memorial Parks.

	<u>Regulatory Fee</u>	<u>Annual Tax</u>
Less than Two (2) hectares	P- 100.00	-P- 3,000.00
Two (2) to Five (5) hectares	200.00	4,500.00
Over Five hectares	300.00	6,000.00

SECTION 12.- Section 24 (l) is hereby amended to read as follows:

	<u>Regulatory Fee</u>	<u>Annual Tax</u>
Section 24 (l). Tax on Bill boards, signboards and advertisements:		
1. Billboards or signboards for advertisement of business, or square meter or fraction thereof:		
Single Face -	P 100.00	P 50.00
Double Face	100.00	100.00
2. Billboards or signs for professionals, per square meter or fraction thereof	30.00	35.00
3. Billboards, signs or advertisements for business and professionals painted on way building or structure or otherwise separated or detached thereof from, per square meter of fraction thereof	30.00	40.00
4. Advertisement by means of placards, per square meter or fraction thereof -	30.00	35.00
5. Mass display of sign	100.00	1,000.00

SECTION 13.- Section 24 (m) is hereby amended to read as follows:

Section 24 (m). Calling or Occupation.

ONE HUNDRED PESOS

- | | | |
|--------------------------------------|----------------------------|-----------------------------|
| 1. Cheropodists | 9. Professional Printers | 18. Dispatchers |
| 2. Masseurs | 10. Tourist Guide | 19. Beauticians |
| 3. Professional Actors and Actresses | 11. Money Changer | 20. Manicurists |
| 4. Stage Performers | 12. Bet Taker | 21. Hair Stylist |
| 5. Embalmers | 13. Gaffers | 22. Disco/Night Club server |
| 6. Club Floor Managers | 14. Pit Managers | 23. Promo |
| 7. Sales Supervisors and Managers | 15. Sales lady/sale person | |
| 8. Guest Relation Officers | 16. Waiter and waitresses | |
| | 17. Barbers | |

SECTION 14. Section 24 (p) of City Ordinance No. 92-008 is hereby amended to read as follows:

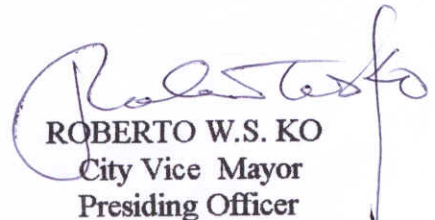
Section 24 (p). Tax on Delivery truck, or Van or any vehicle used of Manufactures, Producers, Wholesalers or Dealer/Retailers in certain products.

Manufacturers, Producers, Wholesalers, Dealers or Retailers, in the delivery or distribution of distilled spirits, fermented liquors, softdrinks, cigars and cigarettes and other products to sale outlets or consumer's whether directly or indirectly, within the city -P- 750.00 tax per annum and -P- 100.00 Regulatory Fee.

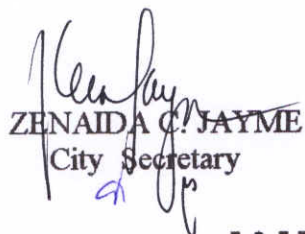
SECTION 15.- Repealing Clause. - City Ordinance No. 94-021, is hereby repealed in its entirety.

SECTION 16.- This Ordinance shall take effect on January 1, 1999.

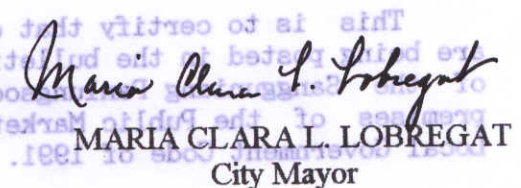
ENACTED: December 23, 1998.


ROBERTO W.S. KO
City Vice Mayor
Presiding Officer

ATTESTED:


ZENAIDA C. JAYME
City Secretary

APPROVED:


MARIA CLARA L. LOBREGAT
City Mayor

Dec 24/98

j-12-23-98

ZENaida C. JAYME
City Secretary

ZENaida C. JAYME
City Secretary