



Republic of the Philippines  
**OFFICE OF THE SANGGUNIANG PANLUNGSOD**  
CITY OF ZAMBOANGA

**ORDINANCE NO. 99-080**

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."

Authors: Hon. Luis M. Climaco  
Hon. Gerasimo V. Acuña  
Hon. Edmundo S. Rodriguez  
Hon. Erico Basilio A. Fabian  
Hon. Jaime U. Cabato  
Hon. Elias S. Enriquez  
Hon. Charlie M. Mariano  
Hon. Ma. Isabelle G. Climaco  
Hon. Faizal V. Nuño II  
Hon. Juanito A. Bruno

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 compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature with the following schedules:

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



For Year 1999 – 26% of 1% in excess of –P-6,500,000.00 plus –P-38,390.62  
 For Year 2000 – 28% of 1% in excess of –P-6,500,000.00 plus –P-38,390.62  
 For Year 2001 – 30% of 1% in excess of –P-6,500,000.00 plus –P-38,390.62  
 For Year 2002 – 32.5% of 1% in excess of –P-6,500,000.00 plus –P-38,390.62  
 For Year 2003 and thereafter-40.5% of 1% in excess of –P-6,500,000.00 plus  
 –P-38,390.62

In case of a newly started business, the tax shall be at the rate of One-Twentieth of one percent (1/20 of 1%) of its capital investment but in no case shall it be less than –P- 259.86.

SECTION 2 – There is hereby added Section 24 (a) 1 of City Ordinance No. 92-008 as amended to be read as follows:

SECTION 24 (a) 1 On Exporter of any article of commerce of whatever kind or nature with the following schedule:

	<u>Regulatory Fee</u>	<u>Annual Tax</u>
Less than – P - 10,000.00	P 50.00	P259.88
10,000.00 “ “ “ “ “ 15,000.00	60.00	346.50
15,000.00 “ “ “ “ “ 20,000.00	70.00	475.65
20,000.00 “ “ “ “ “ 30,000.00	80.00	693.00
30,000.00 “ “ “ “ “ 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	1,500.00	36,382.50
5,000,000.00 “ “ “ “ “ 6,500,000.00	1,500.00	38,390.62
6,500,000.00 or more		

For Year 1999 – 5.6% of 1% in excess of –P-6,500,000.00  
 For Year 2000 – 7.6% of 1% in excess of –P-6,500,000.00  
 For Year 2001 – 11% of 1% in excess of –P-6,500,000.00  
 For Year 2002 and beyond – 14% of 1% in excess of –P-6,500,000.00

In case of a newly started business the tax shall be at the rate of one-twentieth of one percent (1/20 of 1%) of its capital investment but in no case shall it be less –P-259.88.

SECTION 3 – Section 24 (b) is hereby amended to read as follows:

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

X X X X

With Gross Sales for the preceeding calendar year in the amount of:

	Regulatory Fee	Tax Per Annum
X X X X		
1,000,000.00 or more but less than 2,000,000.00	-P-1,000.00	-P-16,500.00
2,000,000.00 or more at the rate of seventy five percent (75%) of one percent (1%)		

SECTION 4. Section 24 © of the City Ordinance 92-008 is hereby further amended to read as follows:

SECTION 24 © Retailer with Gross Sales or Receipts for the proceeding Calendar Year in accordance with the following schedule:

	Regulatory Fee	Tax Per Annum
Gross Receipts		
Not more than 50,000.00	P 50.00	-0.00-
P50,000.01 to 400,000.00	200.00-3.3% on Gross Receipt	
P400,000.01 or more	200.00 1999 – 1.5% in excess of P400,000.00	

SECTION 5. Section 24 (d) is hereby amended to read as follows:

SECTION 24 (d) On Manufacturers, millers, producers wholesalers, distributors, dealers or retailers of essential commodities enumerated here-under at a rate not exceeding one half (1/2) of the rate prescribed under subsection (a), (b) and (c) of this section.

X X X X

SECTION 6. EFFECTIVITY.- This Ordinance shall take effect upon its approval.

ENACTED: March 26, 1999.

*Jaime U. Cabato*  
JAIME U. CABATO  
Temporary Presiding Officer

ATTESTED:

*Zenaida C. Jayme*  
ZENAIDA C. JAYME  
City Secretary

APPROVED:

*Maria Clara L. Lobregat*  
MARIA CLARA L. LOBREGAT  
City Mayor  
3/29/99

j.3-26-99