

Annex 1

PERMIT AND REGULATORY FEES

A. MAYOR'S PERMIT FEE ON BUSINESS

There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

Classification		Asset Size
Micro	Micro (A)	a. P1,000 to P100,000.00
	Micro (B)	b. P100,001 to P200,000.00
	Micro (C)	c. P200,001.00 to 500,000.00
Small	Small(A)	a. P500,001 to 1,000,000
	Small (B)	b. P1,000,001 to 3,000,000
	Small (C)	c. P3,000,001 to 5,000,000
Medium	Medium(A)	a. P5,000,001 to 10,000,000
	Medium(B)	b. P10,000,001 to 15,000,000
	Medium(C)	c. P15,000,001 to 20,000,000
Large	Large(A)	a. P20,000,001 to 26,000,000
	Large(B)	b. P26,000,001 to 33,000,000
	Large(C)	c. P33,000,001 to 40,000,000
Extra Large	Extra Large(A)	a. P40,000,001 to 60,000,000
	Extra Large(B)	b. P60,000,001 to 80,000,000
	Extra Large(C)	c. P80,000,001 to 100,000,000.00
Mega Large		P100,000,001.00 and above

a.1. On business subject to graduated fixed taxes.

1. On Manufacturers/ Importers/ Producers, Contractors/Service Establishments, Wholesalers/Retailers/Dealers or Distributors, Transporting Operations	Mayor's Permit Fee (in Philippine Peso)
Micro (A)	200.00

Micro (B)	400.00
Micro (C)	600.00
Small(A)	800.00
Small (B)	1,200.00
Small (C)	1,600.00
Medium(A)	2,400.00
Medium(B)	3,200.00
Medium(C)	4,000.00
Large(A)	5,000.00
Large(B)	6,000.00
Large(C)	7,000.00
Extra Large(A)	8,000.00
Extra Large(B)	9,500.00
Extra Large(C)	11,000.00
Mega Large	13,200.00
2. On Banks	Mayor's Permit Fee (in Philippine Peso)
Rural, Thrift and Savings Banks	3,300.00
Commercial, Industrial and Development Banks	5,500.00
Universal Banks	7,700.00
Lending institutions from other places	2,200.00
Transient lenders	1,650.00
3. On Peddlers	Mayor's Permit Fee (in Philippine Peso)
Hand Carried	70.00
Carried in PUJs	250.00
Carried on trucks/vans	415.00
Motorcycles	125.00
Jeeps	250.00
Trucks	415.00
Vans	415.00
4. Other Businesses	Mayor's Permit Fee (in Philippine Peso)
Micro (A)	200.00
Micro (B)	400.00
Micro (C)	600.00
Small(A)	800.00

Small (B)	1,200.00
Small (C)	1,600.00
Medium(A)	2,400.00
Medium(B)	3,200.00
Medium(C)	4,000.00
Large(A)	5,000.00
Large(B)	6,000.00
Large(C)	7,000.00
Extra Large(A)	8,000.00
Extra Large(B)	9,500.00
Extra Large(C)	11,000.00
Mega Large	13,200.00
4.a.(1) On karaoke bars, disco houses, music lounge pubs, bars and similar establishments	Mayor's Permit Fee (in Philippine Peso)
Micro (A)	200.00
Micro (B)	400.00
Micro (C)	600.00
Small(A)	800.00
Small (B)	1,200.00
Small (C)	1,600.00
Medium(A)	2,400.00
Medium(B)	3,200.00
Medium(C)	4,000.00
Large(A)	5,000.00
Large(B)	6,000.00
Large(C)	7,000.00
Extra Large(A)	8,000.00
Extra Large(B)	9,500.00
Extra Large(C)	11,000.00
Mega Large	13,200.00
b.(2) Coin operated video machines and similar contrivance	825.00 per contrivance

B. PERMIT FEE FOR COCKPITS OWNERS/OPERATORS/LICENSEES/PROMOTERS AND COCKPIT PERSONNEL

There shall be collected a fee for the issuance of Mayor's Permit for cockpit operators/owners/licenseses and cockpit personnel.

b.1. From the owner/operator/licensees of the cockpit:

	Amount of Fee
1. Annual Cockpit Permit Fee	25,000.00

b.2. From cockpit personnel

	Amount of Fee
1. Bet Taker/ "Masyador"	500.00
2. Cock Doctor "Mananambal"	500.00
3. Gaffer "Mananari"	500.00

C. Special Permit Fee for Cockfighting

There shall be collected a fee for every cockfight.

Special Derby Assessment from Promoters of:	Amount of Fees
Three-Cock Derby	8,000.00
Four –Cock Derby	10,000.00
Five-Cock Derby	12,000.00

D. PERMIT FEE ON CARAVANS, MOTORCADES AND OTHER PARADES

There shall be collected a Mayor's Permit Fee of Five Hundred Pesos (P500.00) per day on every caravans, motorcades and other parades carried on in this municipality.

E. FEE FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

	Amount of Fee
1. For sealing linear metric measures:	
Not over one (1) meter	P 25.00
Measure over one (1) meter	35.00
2. For sealing metric measures of capacity:	
Not over ten (10) liters	35.00
Over ten (10) liters	50.00
3. For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	50.00

With capacity of more than 30 kg. But not more than 300 kg	85.00
With capacity of more than 300 kg but not more than 3,000 kg.	125.00
With capacity of more than 3,000 kg.	165.00
4. Truck Scale per unit	25.00/ton
5. For sealing apothecary balances of precision	330.00
6. For sealing scale or balance with complete set of weights:	
a. For each scale or balances or other Balances with complete set of weights for use therewith	85.00
b. For each extra weight	120.00
7. For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P200.00 for each instrument shall be collected.	
8. Calibration Fee – Nozzle	200.00 each

F. PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS

	Amount of Fee
a. Storage of gasoline, diesel, fuel, kerosene and similar products	
500to2,000 liters	P 850.00/tank
2,001to5,000 liters	1,650.00/tank
5,001 to 20,0000 liters	2,750.00/tank
20,001 to 50,000 liters	4,950.00/tank
50,0001 to 100,000 liters	6,600.00/tank
Over 100,000 liters	8,000.00/tank
b. Storage of cinematographic film	1,650.00
c. Storage of celluloid	1650.00
d. Storage of Calcium carbide	
1) Less than 50 cases	1,650.00
2) 50 to 99 cases	5,000.00
3) 100 or more cases	8,000.00
e. Storage of tar, resin and similar materials	
1) Less than 1,000kls.	3,500.00
2) 1,000 to 2,500 kls.	5,000.00
3) 2,500 to 5,000 kls.	7,000.00
4) Over 5,000 kls.	

f. Storage of coal deposits	
1) Below 100 tons	5,000.00
2) 100 tons or above	10,000.00
g. Storage of explosives	15,000.00

G. PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's permit for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

	Amount of Fee
1. Rallies and demonstration in outdoor, in parks, plazas, roads/streets	P550.00/day
2. Dances	200.00
3. Coronation and ball	200.00
5. Other Group Activities	200.00

H. PERMIT ON CELLULAR TOWERS

There shall be collected permit fees to all owners/operators of all cellular towers located in the Municipality of Manolo Fortich in the amount of Three Thousand Five Hundred Pesos (P3, 500.00) per annum for each tower and other fees such as, but not limited to, fire safety inspection fee and police clearance.

I. SANITARY INSPECTION FEE

For the purpose of supervision and enforcement of existing rules and regulations and safety of the public, the following annual schedule of fees shall be collected from each business establishment operating in this municipality:

Type of Establishment	Amount of Fee
a. Manufactures, producers, laundry shops, laboratories, private markets, shopping centers. <i>Talipapas</i> , teneries, warehouse and private school	500.00
b. Amusement places such as theaters, sauna bath, race track, operator of golf courses, cockpit and polo club establishment, etc.	500.00
c. Importers, exporters and wholesalers	250.00
d. Public eating place such as:	
1. Restaurants	350.00
2. Refreshment parlors, <i>carenderia</i> & eatery	250.00
e. Retailer such as:	250.00

1. On establishments included and not included in the above; for each outlet	
2. Fruits and vegetables sold in the market sold by the transient vendors	150.00

J. SERVICE FEES FOR HEALTH EXAMINATION

Purpose	Amount of Fee
a) Employment Abroad	150.00
b) Local Employment	100.00
c) Drivers' License Application/renewal	100.00
d) Sick Leave (Non-Government Employees)	60.00
e) Family Planning Certification	60.00
f) Gender Change	150.00
g) Other Purpose	60.00

K. ENVIRONMENT AND NATURAL RESOURCES OFFICE FEES

PARTICULARS	Amount of Fee
1. MENRO Clearance	
a. MENRO Clearance for New & Renewal (Simple Business)	60.00
b. MENRO Clearance for New & Renewal (Complex Business)	500.00
c. MENRO Clearance for New & Renewal Complex Business (History of Non-Compliance)	1,000.00

L. Tourism Clearance Certificate

There shall be collected an amount of sixty pesos (PhP 60.00) from all Primary and Secondary Tourism Establishments representing the Tourism Clearance Certificate.

M. GARBAGE FEES AT THE MUNICIPAL PUBLIC MARKETS

	Annual Business Tax	Amount of Fee
Municipal Public Markets (Based on Annual Business Tax)	<P 1,500.00	P 150.00
	>P1,500.00 but <P 3,500.00	P 300.00
	>P 3,500 but <P 5,500	P 500.00
	>P 5,500	P 700.00

Annex 2

TAXES ON BUSINESS

- (a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year:</u>	<u>Tax per Annum</u>
Less than 10,000.00	230.60
10,000.00 or more but less than 15,000.00	307.25
15,000.00 or more but less than 20,000.00	423.11
20,000.00 or more but less than 30,000.00	614.92
30,000.00 or more but less than 40,000.00	922.38
40,000.00 or more but less than 50,000.00	1,152.98
50,000.00 or more but less than 75,000.00	1,844.54
75,000.00 or more but less than 100,000.00	2,305.96
100,000.00 or more but less than 150,000.00	3,074.61
150,000.00 or more but less than 200,000.00	3,843.26
200,000.00 or more but less than 300,000.00	5,379.99
300,000.00 or more but less than 500,000.00	7,686.53
500,000.00 or more but less than 750,000.00	11,180.40
750,000.00 or more but less than 1,000,000.00	13,975.50
1,000,000.00 or more but less than 2,000,000.00	19,215.74
2,000,000.00 or more but less than 3,000,000.00	23,059.58
3,000,000.00 or more but less than 4,000,000.00	27,671.49
4,000,000.00 or more but less than 5,000,000.00	32,283.41
5,000,000.00 or more but less than 6,500,000.00	33,015.28
6,500,000.00 or more	At a rate not exceeding fifty-two and 42/100%

	(52.42%) of one percent (1%)
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The preceding rates shall apply only to the amount of domestic sales of 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 other than those enumerated under paragraph (c) of this Section.

- (b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Tax per Annum</u>
Less than 1,000.00	25.16
1,000.00 or more but less than 2,000.00	46.12
2,000.00 or more but less than 3,000.00	69.88
3,000.00 or more but less than 4,000.00	100.62
4,000.00 or more but less than 5,000.00	139.76
5,000.00 or more but less than 6,000.00	169.10
6,000.00 or more but less than 7,000.00	199.85
7,000.00 or more but less than 8,000.00	230.60
8,000.00 or more but less than 10,000.00	261.35
10,000.00 or more but less than 15,000.00	307.46
15,000.00 or more but less than 20,000.00	384.33
20,000.00 or more but less than 30,000.00	461.19
30,000.00 or more but less than 40,000.00	614.92
40,000.00 or more but less than 50,000.00	922.38
50,000.00 or more but less than 75,000.00	1,383.57
75,000.00 or more but less than 100,000.00	1,844.77
100,000.00 or more but less than 150,000.00	2,613.42
150,000.00 or more but less than 200,000.00	3,382.07

200,000.00 or more but less than 300,000.00	4,611.92
300,000.00 or more but less than 500,000.00	6,149.22
500,000.00 or more but less than 750,000.00	9,223.83
750,000.00 or more but less than 1,000,000.00	12,298.44
1,000,000.00 or more but less than 2,000,000.00	13,975.50
2,000,000.00 or more	At a rate not exceeding sixty-nine & 88/100 percent (69.88%) of one percent (1%)

- (c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;
- (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;
 - (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) Cement

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

(d) On retailers

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.80%
In excess of 400,000.00	1.40%

The rate of two point eighty percent (2.80%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one point forty percent (1.40%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

(e) On contractors and other independent contractors in accordance with the following schedule.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Tax per Annum</u>
Less than 5,000.00	38.44
5,000.00 or more but less than 10,000.00	86.09
10,000.00 or more but less than 15,000.00	146.03
15,000.00 or more but less than 20,000.00	230.60
20,000.00 or more but less than 30,000.00	384.33
30,000.00 or more but less than 40,000.00	538.06
40,000.00 or more but less than 50,000.00	768.65
50,000.00 or more but less than 75,000.00	1,229.84
75,000.00 or more but less than 100,000.00	1,841.62
100,000.00 or more but less than 150,000.00	2,766.23
150,000.00 or more but less than 200,000.00	3,689.53
200,000.00 or more but less than 250,000.00	5,073.11
250,000.00 or more but less than 300,000.00	6,456.68
300,000.00 or more but less than 400,000.00	8,608.59
400,000.00 or more but less than 500,000.00	11,529.79

500,000.00 or more but less than 750,000.00	12,937.84
750,000.00 or more but less than 1,000,000.00	14,324.89
1,000,000.00 or more but less than 2,000,000.00	16,112.25
2,000,000.00 or more	At a rate not exceeding sixty-nine & 88/100 percent (69.88%) of one percent (1%)

For purposes of this section, the tax on general engineering, general building and specialty contractors shall initially be based on the contract price payable in equal annual installments within the project term.

- (f) On banks and other financial institutions, at the rate of sixty nine & 88/100 percent of one percent (69.88% of 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. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (g) Cafes, cafeterias, refreshment parlors, restaurants, soda fountain bars, *carenderias* or food caterers at the rate of two point twenty percent (2.20%) of gross sales or receipts.
- (h) On the businesses hereunder enumerated:
 - (1) Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
 - (2) Commission agents
 - (3) Lessors, dealers, brokers of real estate;
 - (4) On travel agencies and travel agents;

- (5) On hotels, boarding houses, pension houses, motels, apartments, apartelles, condominiums, and the like;
- (6) Subdivision owners/Private Cemeteries and Memorial Parks;
- (7) Privately-owned markets;
- (8) Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
- (9) Operators of Cable Network System
- (10) Operators of computer services establishment
- (11) General consultancy services
- (12) On rice and corn millers belonging to other persons for milling services.
- (13) All other similar activities consisting essentially of the sales of services for a fee.

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Tax per Annum</u>
Less than 5,000.00	38.44
5,000.00 or more but less than 10,000.00	86.09
10,000.00 or more but less than 15,000.00	146.03
15,000.00 or more but less than 20,000.00	230.60
20,000.00 or more but less than 30,000.00	384.33
30,000.00 or more but less than 40,000.00	538.06
40,000.00 or more but less than 50,000.00	768.65
50,000.00 or more but less than 75,000.00	1,229.84
75,000.00 or more but less than 100,000.00	1,841.62
100,000.00 or more but less than 150,000.00	2,766.23
150,000.00 or more but less than 200,000.00	3,689.53
200,000.00 or more but less than 250,000.00	5,073.11
250,000.00 or more but less than 300,000.00	6,456.68

300,000.00 or more but less than 400,000.00	8,608.91
400,000.00 or more but less than 500,000.00	11,529.79
500,000.00 or more but less than 750,000.00	12,927.34
750,000.00 or more but less than 1,000,000.00	14,324.89
1,000,000.00 or more but less than 2,000,000.00	16,112.25
2,000,000.00 or more	At a rate not exceeding sixty-nine & 88/100 percent (69.88%) of one percent (1%)

- i. On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding P 55.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt from the peddlers' tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

- (j) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	550.00 per unit
Buses without air conditioning	330.00 per unit
"Mini" buses	220.00 per unit
Jeepneys/Fieras/Tamaraws	110.00 per unit
Taxis/Vans	110.00 per unit
Multi-cabs	82.50 per unit

TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS

There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

	Amount of Tax
Carnivals, or the like per day	P1,100.00 per day for the 1 st 10 days and P220.00/ day thereafter
Circuses and the like	P 44.00/day for the 1 st 10 days and P11.00 thereafter (per contrivances)
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	P22.00/day for the 1 st 10 days and P11.00/day thereafter
Sports contest/exhibitions per day	P330.00

