

(A). ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS & COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS AND WINES OF MANUFACTURERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OF NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 10,000.00	214.00
10,000 OR MORE BUT LESS THAN 15,000	286.00
15,000 OR MORE BUT LESS THAN 20,000	392.40
20,000 OR MORE BUT LESS THAN 30,000	572.00
30,000 OR MORE BUT LESS THAN 40,000	858.00
40,000 OR MORE BUT LESS THAN 50,000	1,072.00
50,000 OR MORE BUT LESS THAN 75,000	1,716.00
75,000 OR MORE BUT LESS THAN 100,000	2,145.00
100,000 OR MORE BUT LESS THAN 150,000	2,860.00
150,000 OR MORE BUT LESS THAN 200,000	3,575.00
200,000 OR MORE BUT LESS THAN 300,000	5,005.00
300,000 OR MORE BUT LESS THAN 500,000	7,150.00
500,000 OR MORE BUT LESS THAN 750,000	10,400.00
750,000 OR MORE BUT LESS THAN 1,000,000	13,000.00
1,000,000 OR MORE BUT LESS THAN 2,000,000	17,875.00
2,000,000 OR MORE BUT LESS THAN 3,000,000	21,450.00
3,000,000 OR MORE BUT LESS THAN 4,000,000	25,740.00
4,000,000 OR MORE BUT LESS THAN 5,000,000	30,030.00
5,000,000 OR MORE BUT LESS THAN 6,500,000	31,687.50
6,500,000 OR MORE	48.75% of 1%

PROVIDED, THAT 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 CLASSIFIED AS "ESSENTIAL COMMODITIES" AS ENUMERATED UNDER SECTION 2A.01 (ITEM C) OF THIS ARTICLE.

PROVIDED FURTHER, THAT THE BUSINESS ENUMERATED IN SECTION 2A.01 (ITEM SHALL NO LONGER BE SUBJECTED TO THE TAX ON WHOLESALERS, DISTRIBUTORS OR DEALERS AS PROVIDED UNDER SECTION 2A.01 (ITEM B) OF THIS ARTICLE.

(B). ON WHOLESALERS, DISTRIBUTORS, EXPORTERS OF OR DEALER IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 1,000.00	23.40
1,000 OR MORE BUT LESS THAN 2,000	4290.00
2,000 OR MORE BUT LESS THAN 3,000	65.00
3,000 OR MORE BUT LESS THAN 4,000	93.60
4,000 OR MORE BUT LESS THAN 5,000	130.00
5,000 OR MORE BUT LESS THAN 6,000	157.30
6,000 OR MORE BUT LESS THAN 7,000	185.90
7,000 OR MORE BUT LESS THAN 8,000	214.50
8,000 OR MORE BUT LESS THAN 9,000	243.10
9,000 OR MORE BUT LESS THAN 10,000	286.00
10,000 OR MORE BUT LESS THAN 15,000	357.50
15,000 OR MORE BUT LESS THAN 20,000	429.00
20,000 OR MORE BUT LESS THAN 30,000	572.00
30,000 OR MORE BUT LESS THAN 40,000	858.00
40,000 OR MORE BUT LESS THAN 50,000	1,287.00
50,000 OR MORE BUT LESS THAN 75,000	1,716.00
75,000 OR MORE BUT LESS THAN 100,000	2,431.00
100,000 OR MORE BUT LESS THAN 150,000	3,213.60
150,000 OR MORE BUT LESS THAN 200,000	4,290.00
200,000 OR MORE BUT LESS THAN 300,000	5,720.00
300,000 OR MORE BUT LESS THAN 500,000	8,580.00
500,000 OR MORE BUT LESS THAN 1,000,000	11,440.00
1,000,000 OR MORE BUT LESS THAN 2,000,000	13,000.00
2,000,000 OR MORE	65% of 1%

PROVIDED, THAT THE PRECEDING IMPOSITION SHALL NO LONGER BE APPLIED TO THE ALREADY SUBJECT TO THE TAX 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.

(C). ON EXPORTERS AND ON MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

1. RICE AND CORN;
2. WHEAT OR CASSAVA FLOUR, MEAT, DAIRY PRODUCTS, LOCALLY MANUFACTURED, PROCESSED OR PRESERVED FOODS, SUGAR, SALTS AND OTHER AGRICULTURAL MARINE AND FRESH WATER PRODUCTS WHETHER IN THEIR ORIGINAL STATE OR NOT;
3. COOKING OIL AND COOKING GAS;
4. LAUNDRY SHOP, DETERGENTS AND MEDICINES;
5. AGRICULTURAL IMPLEMENTS, EQUIPMENTS AND POST HARVEST FACILITIES, FERTILIZERS, PESTICIDES, INSECTICIDES AND FARM INPUTS;
6. POULTRY FEEDS AND OTHER FARM INPUTS;
7. SCHOOL SUPPLIES;
8. CEMENT

WITH GROSS SALES OR RECEIPTS FOR
THE PRECEDING CALENDAR YEAR IN
THE AMOUNT OF:

AMOUNT OF TAX
PER ANNUM

LESS THAN 10,000.00	99.80
10,000 OR MORE BUT LESS THAN 15,000	133.10
15,000 OR MORE BUT LESS THAN 20,000	182.60
20,000 OR MORE BUT LESS THAN 30,000	266.20
30,000 OR MORE BUT LESS THAN 40,000	399.30
40,000 OR MORE BUT LESS THAN 50,000	547.80
50,000 OR MORE BUT LESS THAN 75,000	798.60
75,000 OR MORE BUT LESS THAN 100,000	998.25
100,000 OR MORE BUT LESS THAN 150,000	1,331.00
150,000 OR MORE BUT LESS THAN 200,000	1,663.75
200,000 OR MORE BUT LESS THAN 300,000	2,329.25
300,000 OR MORE BUT LESS THAN 500,000	3,327.50
500,000 OR MORE BUT LESS THAN 750,000	4,840.00
750,000 OR MORE BUT LESS THAN 1,000,000	5,500.00
1,000,000 OR MORE BUT LESS THAN 2,000,000	8,322.05
2,000,000 OR MORE BUT LESS THAN 3,000,000	9,982.50
3,000,000 OR MORE BUT LESS THAN 4,000,000	11,979.00
4,000,000 OR MORE BUT LESS THAN 5,000,000	13,975.50
5,000,000 OR MORE BUT LESS THAN 6,500,000	14,746.88
6,500,000 OR MORE	22.38% of 1%

FOR PURPOSES OF THIS SECTION, 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.

(D). ON WHOLESALERS, DISTRIBUTORS OR DEALER OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.01 (ITEM C) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 1,000.00	10.98
1,000 OR MORE BUT LESS THAN 2,000	20.35
2,000 OR MORE BUT LESS THAN 3,000	30.25
3,000 OR MORE BUT LESS THAN 4,000	43.56
4,000 OR MORE BUT LESS THAN 5,000	60.50
5,000 OR MORE BUT LESS THAN 6,000	73.21
6,000 OR MORE BUT LESS THAN 7,000	86.86
7,000 OR MORE BUT LESS THAN 8,000	99.83
8,000 OR MORE BUT LESS THAN 9,000	113.14
9,000 OR MORE BUT LESS THAN 10,000	133.10
10,000 OR MORE BUT LESS THAN 15,000	165.77
15,000 OR MORE BUT LESS THAN 20,000	199.65
20,000 OR MORE BUT LESS THAN 30,000	266.20
30,000 OR MORE BUT LESS THAN 40,000	399.30
40,000 OR MORE BUT LESS THAN 50,000	653.40
50,000 OR MORE BUT LESS THAN 75,000	798.60
75,000 OR MORE BUT LESS THAN 100,000	1,131.35
100,000 OR MORE BUT LESS THAN 150,000	1,464.10
150,000 OR MORE BUT LESS THAN 200,000	1,996.50
200,000 OR MORE BUT LESS THAN 300,000	2,662.00
300,000 OR MORE BUT LESS THAN 500,000	3,993.00
500,000 OR MORE BUT LESS THAN 1,000,000	5,324.00
1,000,000 OR MORE BUT LESS THAN 2,000,000	7,355.00
2,000,000 OR MORE	30.25% of 1%

(E). ON RETAILERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.01 (ITEM C) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
P400,000 OR LESS	1.33%
IN EXCESS OF P400,000	60.50% of 1%

PROVIDED, THAT IF RETAIL BUSINESS IS LOCATED IN A LEGALLY CONSTITUTED BARANGAY AND THE AMOUNT OF GROSS SALES OR RECEIPT DOES NOT EXCEED THIRTY THOUSAND PESOS (Php 30,000.00) THE BARANGAY SHALL HAVE EXCLUSIVE POWER TO LEVY THE CORRESPONDING BUSINESS TAX AT THE RATE PRESCRIBED IN A BARANGAY ORDINANCE DULY ENACTED FOR THAT PURPOSE.

(F). ON RETAILERS OF ALL COMMODITIES NOT CLASSIFIED AS "ESSENTIAL COMMODITIES" EXCLUDING RETAIL DEALERS IN LIQUORS OR WINES AND CIGAR OR CIGARETTES THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
P400,000 OR LESS	2.66%
IN EXCESS OF P400,000	1.33%

PROVIDED, THAT IF THE RETAIL BUSINESS IS LOCATED IN A LEGALLY CONSTITUTED BARANGAY AND THE AMOUNT OF GROSS SALES OR RECEIPT DOES NOT EXCEED THIRTY THOUSAND PESOS (Php 30,000.00) THE BARANGAY SHALL HAVE EXCLUSIVE POWER TO LEVY THE CORRESPONDING BUSINESS TAX AT THE RATE PRESCRIBED IN A BARANGAY ORDINANCE DULY ENACTED FOR THAT PURPOSE.

(G). ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

- Dry cleaning or dyeing establishment, steam laundries and laundries using washing machine;
- Arrastre and stevedoring services;
- Barber shops;
- Beauty parlor;
- Business agents;
- Cinematography firm owners, lessors and distributors;
- Commercial and immigration brokers;
- Engraving, plating and plastic lamination establishment;
- General engineering, general building and specialty contractor as defined under applicable laws;
- House and/or sign painters;
- Massage clinics/sauna, Turkish and Swedish baths;
- Master plumbers;
- Parking lots or establishments for parking purposes;
- Persons engaged in the installation of water system and gas or electric light, heat or power;
- Photographic studios;
- Printers, bookbinders and lithographers;
- Private detectives and watchman agencies;
- Proprietors or operators of hotels, motels and lodging houses;
- Proprietors or operators of mine drilling apparatus;
- Proprietors or operators of smelting plants;
- 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 are not devoted principally to the publication of advertisements;
- Recapping shops;

- Repainting shop or motor vehicle and heavy equipment;
- Repair/welding shops of motor vehicle and heavy equipment;
- Repair shops of any kind of mechanical and electrical devices;
- Sawmills under contract to saw or cut logs belonging to others;
- Shoe repair shops;
- Shops from planing or surfing and recutting of lumber;
- Slendering and body building saloons;
- Smiths (blacksmiths, goldsmiths, silversmiths, key smiths, locksmiths or tin smith)s;
- Tailor or dress shops;
- Transportation contractor/sub-contractor;
- Upholstery shops;
- Warehousing or forwarding services, washing and greasing shops;
- Vulcanizing shops; and
- Other similar establishments

THE RATE OF TAX SHALL BE ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	99.80
5,000 OR MORE BUT LESS THAN 10,000	133.10
10,000 OR MORE BUT LESS THAN 15,000	182.60
15,000 OR MORE BUT LESS THAN 20,000	266.20
20,000 OR MORE BUT LESS THAN 30,000	399.30
30,000 OR MORE BUT LESS THAN 40,000	547.80
40,000 OR MORE BUT LESS THAN 50,000	798.60
50,000 OR MORE BUT LESS THAN 75,000	1,144.00
75,000 OR MORE BUT LESS THAN 100,000	1,716.00
100,000 OR MORE BUT LESS THAN 150,000	2,574.00
150,000 OR MORE BUT LESS THAN 200,000	3,432.00
200,000 OR MORE BUT LESS THAN 250,000	4,719.00
250,000 OR MORE BUT LESS THAN 300,000	6,006.00
300,000 OR MORE BUT LESS THAN 400,000	8,008.00
400,000 OR MORE BUT LESS THAN 500,000	10,725.00
500,000 OR MORE BUT LESS THAN 750,000	12,025.00
750,000 OR MORE BUT LESS THAN 1,000,000	13,325.00
1,000,000 OR MORE BUT LESS THAN 2,000,000	14,950.00
2,000,000 OR MORE	65% of 1%

SHOULD A GENERAL ENGINEERING, GENERAL BUILDING SPECIALTY CONTRACTOR MENTIONED IN THIS SUB-SECTION (ITEM G) UNDERTAKE TO FINISH THE MATERIALS AND LABOR SHALL BE DEDUCTED FROM THIS GROSS RECEIPT FOR THE PURPOSE OF DETERMINING THE TAX DUE FROM HIM.

(H). ON OTHER KINDS OF CONTRACTORS AND INDEPENDENT CONTRACTORS OR PERSONS (NATURAL OR JURIDICAL) RENDERING OR OFFERING TO RENDER SERVICE FOR FEE INCLUDING BUT NOT LIMITED, TO THE FOLLOWING:

- Accounting firms or offices rendering accounting or bookkeeping services;
- Actuarial or appraising services;
- Advertising agencies;
- Belt and buckle shops;
- Brokering offices (real brokers, custom brokers, and similar ones);
- Business management firms/offices;
- Carpentry shops;
- Communication or wire services (radio, telegraph, telefax, etc.)
- Computer service provider;
- Consultancy firms/offices;
- Drafting or fine arts shops, painting or sign shops;
- Electric services provider;
- Employment agencies;
- Engineering offices rendering services on architectural, civil, chemical, electrical, mechanical, mining, sanitary, agricultural, geodetic, electronics, communication and the like;
- Flower shops not engaged in wholesale or retail but rendering services upon order of customers;
- Freight services, trucking services;
- House painting shops/house wiring shops;
- Ice and cold storage for a fee;
- Interior decorator offices and shops;
- Judo-karate gyms for a fee;
- Landscaping contracting offices or shops;
- Lathe machine shops;
- Law offices rendering legal or notarial services;
- Medical clinics, dental clinics, optical clinics and similar clinics;
- Operators of dancing, driving, driving, judo-karate schools;
- Perma press shops;
- Private hospital and private educational institution except those non-profit and non-stock;
- Promotion offices or agencies, promoters of shows, games or performances;
- Recopying or duplicating, xerox machine copying or mimeographing services;
- Rental agencies/offices/shops renting out for a fee machines, apparatuses, equipments, contrivances, bicycles, trucks, cars, farm tractors, heavy equipments, electronic devices, tapes, furniture, and similar kinds;
- Repair centers/shops for home appliances;
- Rental agencies/offices/shops;
- Repair centers/shops for medical equipments;
- Repair shops for computer and other electronic equipment;
- Sculpture shops;
- Service stations for motor vehicles;
- Surveying offices (private land surveying or geodetic)
- Transportation terminals for a fee;
- Video coverage services;
- Watch repair center or shops;
- Water service provider;
- Other similar establishment rendering or offering to render service for a fee

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	35.75
5,000 OR MORE BUT LESS THAN 10,000	80.08
10,000 OR MORE BUT LESS THAN 15,000	135.85
15,000 OR MORE BUT LESS THAN 20,000	214.50
20,000 OR MORE BUT LESS THAN 30,000	357.50
30,000 OR MORE BUT LESS THAN 40,000	500.50
40,000 OR MORE BUT LESS THAN 50,000	715.00
50,000 OR MORE BUT LESS THAN 75,000	1,144.00
75,000 OR MORE BUT LESS THAN 100,000	1,716.00
100,000 OR MORE BUT LESS THAN 150,000	2,574.00
150,000 OR MORE BUT LESS THAN 200,000	3,432.00
200,000 OR MORE BUT LESS THAN 250,000	4,719.00
250,000 OR MORE BUT LESS THAN 300,000	6,006.00
300,000 OR MORE BUT LESS THAN 400,000	8,008.00
400,000 OR MORE BUT LESS THAN 500,000	10,725.00
500,000 OR MORE BUT LESS THAN 750,000	12,025.00
750,000 OR MORE BUT LESS THAN 1,000,000	13,325.00
1,000,000 OR MORE BUT LESS THAN 2,000,000	14,950.00
2,000,000 OR MORE	65% of 1%

(I) ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS AND DEALERS IN SECURITIES AND FOREIGN EXCHANGE PLAN AGENCIES, HEALTH PLAN AGENCIES; AND MEMORIAL OR LIFE PLAN AGENCIES, THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
P1,000,000 OR LESS	60.50% of 1%
IN EXCESS OF P1,000,000	57.2% of 1%

PROVIDED, THAT EXCEPT FOR THE GROSS RECEIPT DERIVED FROM THE INTEREST COMMISSIONS AND DISCOUNTS FROM LENDING ACTIVITIES, INCOME FROM FINANCIAL LEASING, DIVIDENDS, RENTAL ON PROPERTY AND PROFITS FROM EXCHANGE OR SALE OF PROPERTY AND INSURANCE PREMIUM OR OTHER KINDS OF INCOME AND RECEIPTS OF BANKS AND FINANCIAL INSTITUTIONS SHALL BE INCLUDED IN THE COMPUTATION OF THE TAX DUE THERETO.

(J). ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE.

	AMOUNT OF TAX PER ANNUM
PER PEDDLER	P60.50

DELIVERY TRUCKS, VANS OR MOTOR VEHICLES USED BY MANUFACTURERS, PRODUCERS, WHOLESALERS, DEALERS, RETAILERS ENUMERATED UNDER SECTION 2A.01 (ITEM "A" AND "B") ARE EXEMPTED FROM THE PEDDLERS TAX IMPOSED THEREIN.

(K). ON PRIVATELY OWNED PUBLIC MARKETS THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	151.25
5,000 OR MORE BUT LESS THAN 10,000	302.50
10,000 OR MORE BUT LESS THAN 20,000	605.00
20,000 OR MORE BUT LESS THAN 30,000	907.50
30,000 OR MORE BUT LESS THAN 40,000	1210.00
40,000 OR MORE BUT LESS THAN 50,000	1,512.50
50,000 OR MORE BUT LESS THAN 60,000	1,815.00
60,000 OR MORE BUT LESS THAN 70,000	2,117.50
70,000 OR MORE BUT LESS THAN 80,000	2,420.00
80,000 OR MORE BUT LESS THAN 90,000	2,722.50
90,000 OR MORE BUT LESS THAN 100,000	3,025.00
For every 1,000 in excess of 100,000	24.20

IN CASE OF NEWLY- STARTED PRIVATELY- OWNED PUBLIC MARKET, THE TAX SHALL NOT BE LESS THAN THE MINIMUM OF PHP 151.25 PRESCRIBED ABOVE FOR THE INITIAL QUARTER OF OPERATIONS.

(L). SUBDIVISION/REAL ESTATE DEVELOPER APPLICATION AND INSPECTION FEE TO BE PAID BEFORE FILING OF APPLICATION WITH THE ENGINEERING OFFICE FOR SB APPROVAL ARE AS FOLLOWS:

A. RESIDENTIAL

EXCEEDING	NOT EXCEEDING	SUBDIVISION TAX	MAYOR'S FEE
	2,500 sq.m.	1,100	220
2,500 sq.m.	5,000 sq.m.	2,200	440
5,000 sq.m.	1 ha	4,400	880
1 ha	2 ha	8,800	1,760
2 ha	4 ha	17,600	3,520
4 ha	8 ha	35,200	7,040
8 ha	18 ha	70,400	14,080
18 ha	32 ha	140,800	28,160
32 ha	64 ha	281,600	56,320
64 ha	128 ha	563,200	112,600
128 ha	256 ha	1,126,400	225,280
256 ha	512 ha	2,252,800	450,560
512 ha	1,024 ha	4,505,600	901,120
1,024 ha	2,048 ha	9,011,200	1,802,240
2,048 ha	4,096 ha	18,022,400	3,604,480
4,096 ha	8,192 ha	36,044,800	7,208,960
8,192 ha	16,284 ha	72,089,600	14,417,920
16,284 ha	32,786 ha	144,179,200	28,835,840
32,786 ha	more than 32,786	288,358,400	57,671,680

B. COMMERCIAL

EXCEEDING	NOT EXCEEDING	SUBDIVISION TAX	MAYOR'S FEE
	2,500 sq.m.	3,300	660
2,500 sq.m.	5,000 sq.m.	6,600	1,320
5,000 sq.m.	1 ha	13,200	2,640
1 ha	2 ha	26,400	5,280
2 ha	4 ha	52,800	10,560
4 ha	8 ha	105,600	21,120
8 ha	18 ha	211,200	42,240
18 ha	32 ha	422,400	84,480
32 ha	64 ha	844,800	168,960
64 ha	128 ha	1,689,600	337,920
128 ha	256 ha	3,379,200	675,840
256 ha	512 ha	6,758,400	1,351,680
512 ha	1,024 ha	13,516,800	2,703,360
1,024 ha	2,048 ha	27,033,600	5,406,720
2,048 ha	4,096 ha	54,067,200	10,813,440
4,096 ha	8,192 ha	108,134,400	21,626,880
8,192 ha	16,284 ha	216,268,800	43,253,760
16,284 ha	32,786 ha	432,537,600	86,507,520
32,786 ha	more than 32,786	786,432,000	173,055,040

B. INDUSTRIAL

EXCEEDING	NOT EXCEEDING	SUBDIVISION TAX	MAYOR'S FEE
	2,500 sq.m.	6,600	1,320
2,500 sq.m.	5,000 sq.m.	13,200	2,640
5,000 sq.m.	1 ha	26,400	5,280
1 ha	2 ha	52,800	10,560
2 ha	4 ha	105,600	21,120
4 ha	8 ha	211,200	42,240
8 ha	18 ha	422,400	84,480
18 ha	32 ha	844,800	168,960
32 ha	64 ha	1,689,600	337,920
64 ha	128 ha	3,379,200	675,840
128 ha	256 ha	6,758,400	1,351,680
256 ha	512 ha	13,516,800	2,703,360
512 ha	1,024 ha	27,033,600	5,406,720
1,024 ha	2,048 ha	54,067,200	10,813,440
2,048 ha	4,096 ha	108,134,400	21,568,800
4,096 ha	8,192 ha	215,688,000	43,253,760
8,192 ha	16,284 ha	432,537,600	86,507,520
16,284 ha	32,786 ha	865,075,200	173,015,040
32,786 ha	more than 32,786	1,730,150,400	346,024,800

PAYMENT OF SUBDIVISION TAX, MAYOR'S PERMIT MUST BE PAID UPON APPLICATION OF THE REAL ESTATE DEALERS/DEVELOPERS FOR DEVELOPMENT PERMIT. OPEN SPACE AND ROAD LOTS OF THE SUBDIVISION SHALL BE TAXED ANNUALLY BASED ON THE ABOVE RATES UNTIL SAID LOTS ARE DONATED TO THE MUNICIPALITY.

(M). ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 50,000.00	605.00
50,000 OR MORE BUT LESS THAN 75,000	968.00
75,000 OR MORE BUT LESS THAN 100,000	1,430.00
100,000 OR MORE BUT LESS THAN 150,000	2,178.00
150,000 OR MORE BUT LESS THAN 200,000	2,904.00
200,000 OR MORE BUT LESS THAN 250,000	3,993.00
250,000 OR MORE BUT LESS THAN 300,000	5,082.00
300,000 OR MORE BUT LESS THAN 500,000	9,075.00
500,000 OR MORE BUT LESS THAN 1,000,000	11,275.00
1,000,000 OR MORE BUT LESS THAN 2,000,000	12,650.00
2,000,000 OR MORE	82.5% of 1%

(N). ON LESSOR OF REAL ESTATE INCLUDING APARTMENT THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	60.50
5,000 OR MORE BUT LESS THAN 10,000	181.50
10,000 OR MORE BUT LESS THAN 20,000	363.00
20,000 OR MORE BUT LESS THAN 30,000	484.00
30,000 OR MORE BUT LESS THAN 40,000	605.00
40,000 OR MORE BUT LESS THAN 50,000	726.00
50,000 OR MORE BUT LESS THAN 60,000	847.00
60,000 OR MORE BUT LESS THAN 70,000	968.00
70,000 OR MORE BUT LESS THAN 80,000	1,089.00
80,000 OR MORE BUT LESS THAN 90,000	1,210.00
90,000 OR MORE BUT LESS THAN 100,000	1,452.00
For every 1,000 in excess of 100,000 on real property for residential purposes	12.10
For every 1,000 in excess of 100,000 on real property used for purposes other than residential	21.20

(O). ON PRIVATE CEMETERIES OR MEMORIAL PARKS TO INCLUDE COLUMBARIES THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	60.50
5,000 OR MORE BUT LESS THAN 10,000	121.00
10,000 OR MORE BUT LESS THAN 20,000	302.50
20,000 OR MORE BUT LESS THAN 30,000	605.00
30,000 OR MORE BUT LESS THAN 40,000	847.00
40,000 OR MORE BUT LESS THAN 50,000	1,210.00
50,000 OR MORE BUT LESS THAN 60,000	1,452.00
60,000 OR MORE BUT LESS THAN 70,000	1,694.00
70,000 OR MORE BUT LESS THAN 80,000	1,936.00
80,000 OR MORE BUT LESS THAN 90,000	2,178.00
90,000 OR MORE BUT LESS THAN 100,000	2,420.00
For every 5,000 in excess of 100,000	12.10

(P). ON OPERATOR OF BOARDING HOUSES THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	60.50
5,000 OR MORE BUT LESS THAN 10,000	90.75
10,000 OR MORE BUT LESS THAN 20,000	121.00
20,000 OR MORE BUT LESS THAN 30,000	150.70
30,000 OR MORE BUT LESS THAN 40,000	181.50
40,000 OR MORE BUT LESS THAN 50,000	211.75
For every 5,000 in excess of 50,000	55.00

(Q). ON OPERATORS OF RICE, CORN, COFFEE, MEAT GRINDERS OR SIMILAR DEVICES FOR A FEE, RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	60.50
5,000 OR MORE BUT LESS THAN 10,000	90.75
10,000 OR MORE BUT LESS THAN 20,000	121.00
20,000 OR MORE BUT LESS THAN 30,000	150.70
30,000 OR MORE BUT LESS THAN 40,000	181.50
40,000 OR MORE BUT LESS THAN 50,000	211.75
For every 5,000 in excess of 50,000	55.00

PROVIDED, THAT RICE AND CORN MILLERS WHO ARE ENGAGED IN THE BUSINESS OF WHOLESALING AND RETAILING OF SAID CEREALS ALSO SECURE A MAYOR'S PERMIT BEFORE ENGAGING IN RETAILING AND WHOLESALING APART FROM THE PERMIT GRANTED TO THEM AS RICE AND CORN MILLERS, OPERATOR OF RICE MILLS, THEY SHALL ALSO HAVE A SEPARATE STORE SPACE ACCESSIBLE TO THE PUBLIC WITH A SIGNBOARD ANNOUNCING THAT THEY ARE RETAILING OR WHOLESALING THE SAID CEREALS AND FINALLY, THEY SHOULD POSSESS THE NECESSARY DOCUMENTS REQUIRED BY THE NATIONAL FOOD AUTHORITY.

Kiskisan	181.50
Rice Mills	726.00

(R). ON OPERATOR OF AMUSEMENT PLACES WHEREIN THE CUSTOMERS THEREOF ACTIVELY PARTICIPATE WITHOUT MAKING BETS OR WAGERS INCLUDING BUT LIMITED TO THE FOLLOWING:

- Bar or cocktail lounge including 'beer gardens', 'beerhouses', 'disco pub', 'pub house', 'sing-along'/'videoke' and similar establishments;
- Boxing stadium, coliseum, sport arena or similar establishments; sports contest promoters;
- Billiard and pool hall;
- Bowling alley;
- Cabaret or dance hall; dance studios/dancing schools;
- Circuses; carnival; merry-go-round; roller coaster; ferris wheels; swings; shooting galleries; and other similar establishments; and/or day club or night club;
- Pelota court for a fee;
- Race track for a fee;
- Resorts;
- Skating rink for a fee;
- Swimming pool for a fee or bathhouses;
- Tennis court for a fee;
- Badminton court for a fee;
- Cottages for a fee;
- Other similar establishments and amusement places.

THE RATE OF TAX TO BE COLLECTED FROM THE AFOREMENTIONED BUSINESS OR TRADE ACTIVITIES SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	66.55
5,000 OR MORE BUT LESS THAN 10,000	181.50
10,000 OR MORE BUT LESS THAN 15,000	242.00
15,000 OR MORE BUT LESS THAN 20,000	363.00
20,000 OR MORE BUT LESS THAN 30,000	484.00
30,000 OR MORE BUT LESS THAN 40,000	653.40
40,000 OR MORE BUT LESS THAN 50,000	847.00
50,000 OR MORE BUT LESS THAN 60,000	968.00
60,000 OR MORE BUT LESS THAN 70,000	1,089.00
70,000 OR MORE BUT LESS THAN 80,000	1,331.00
80,000 OR MORE BUT LESS THAN 90,000	1,573.00
90,000 OR MORE BUT LESS THAN 100,000	1,936.00
100,000 OR MORE BUT LESS THAN 150,000	2,420.00
150,000 OR MORE BUT LESS THAN 175,000	3,024.00
175,000 OR MORE BUT LESS THAN 200,000	3,630.00
200,000 OR MORE BUT LESS THAN 250,000	4,840.00
250,000 OR MORE BUT LESS THAN 300,000	5,566.00
300,000 OR MORE BUT LESS THAN 400,000	6,050.00
400,000 OR MORE BUT LESS THAN 500,000	7,986.00
500,000 OR MORE BUT LESS THAN 600,000	8,470.00
600,000 OR MORE BUT LESS THAN 700,000	9,680.00
700,000 OR MORE BUT LESS THAN 800,000	12,100.00
800,000 OR MORE BUT LESS THAN 900,000	13,310.00
900,000 OR MORE BUT LESS THAN 1,000,000	14,462.00
1,000,000 OR MORE	61.1% of 1%

MERRY-GO-ROUND, ROLLER COASTER, FERRIES WHEEL,
SWINGS, SHOOTING GALARIES AND OTHER SIMILAR
CONTRIVANCE 24.00/day for the 1st 10 days

FOR EACH CONTRIVANCE 6.50/day after

(S). ON OPERATOR OF COCKPIT AND/OR PROMOTER OF COCKFIGHT. PLUS A TAX ON COCKFIGHT CHARGEABLE AGAINSTS THE WINNING BETTORS OR DEDUCTIBLE FROM THE WINNERS' PURSE (PRIZES PER OR WINNINGS) IN THE AMOUNT OF:

WITH GROSS SALES OR RECEIPTS FOR
THE PRECEDING CALENDAR YEAR IN
THE AMOUNT OF: AMOUNT OF TAX
PER ANNUM

TAX ON OPERATOR OF COCKPIT

1. Annual tax for the operation cockfight 18,150.00

TAX ON COCKFIGHTS

1. Per ordinary cockfights (Sultada) 20.00

2. Per cockfighting during 'pintakasi' or 'concierto' 30.00

3. From holding a cockfight, derby, pintakasi and
other as specified below

- Special Day Derby 6,050.00

- 3 day Pintakasi with Derby 6,050.00

- Legal Holiday, Non-working Holiday and Ordinary Day 605.00

SPECIAL PERMIT 1,000.00

(T). ON OPERATOR OF THEATERS AND CINEMA HOUSES; VIDEO-MOVIE HOUSES, UTILIZING BETA, VHS, JVS, LAZER DISCS PLAYERS OR SIMILAR APPARATUS AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR A FEE, RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR
THE PRECEDING CALENDAR YEAR IN
THE AMOUNT OF: AMOUNT OF TAX
PER ANNUM

LESS THAN 5,000.00	60.50
5,000 OR MORE BUT LESS THAN 10,000	90.20
10,000 OR MORE BUT LESS THAN 15,000	121.00
15,000 OR MORE BUT LESS THAN 20,000	181.50
20,000 OR MORE BUT LESS THAN 30,000	242.00
30,000 OR MORE BUT LESS THAN 40,000	326.70
40,000 OR MORE BUT LESS THAN 50,000	423.50
50,000 OR MORE BUT LESS THAN 75,000	484.00
75,000 OR MORE BUT LESS THAN 100,000	605.00
100,000 OR MORE BUT LESS THAN 150,000	968.00
150,000 OR MORE BUT LESS THAN 200,000	1,089.00
200,000 OR MORE BUT LESS THAN 250,000	1,210.00
250,000 OR MORE BUT LESS THAN 300,000	1,452.00
300,000 OR MORE BUT LESS THAN 400,000	1,815.00
400,000 OR MORE BUT LESS THAN 500,000	2,420.00
500,000 OR MORE	60.50% of 1%

(U). ON PROPRIETORS OF AMUSEMENT DEVICES FOR A FEE INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

- Jukebox machine/Videoke machine;
- Family computer;
- Game and watch devices;
- Slot machines not classified as gambling devices;
- Other amusement devices.

WITH GROSS SALES OR RECEIPTS FOR
THE PRECEDING CALENDAR YEAR IN
THE AMOUNT OF:

AMOUNT OF TAX
PER ANNUM

10,000 or less	121.00
More than 10,000	60.50% of 1%

(V). ON CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERERS THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR
THE PRECEDING CALENDAR YEAR IN
THE AMOUNT OF:

AMOUNT OF TAX
PER ANNUM

LESS THAN 2,000.00	66.55
2,000 OR MORE BUT LESS THAN 3,000	181.50
3,000 OR MORE BUT LESS THAN 4,000	242.00
4,000 OR MORE BUT LESS THAN 5,000	363.00
5,000 OR MORE BUT LESS THAN 6,000	484.00
6,000 OR MORE BUT LESS THAN 7,000	653.40
7,000 OR MORE BUT LESS THAN 8,000	847.00
8,000 OR MORE BUT LESS THAN 9,000	968.00
9,000 OR MORE BUT LESS THAN 10,000	1,089.00
10,000 OR MORE BUT LESS THAN 11,000	1,331.00
11,000 OR MORE BUT LESS THAN 12,000	1,573.00
12,000 OR MORE BUT LESS THAN 13,000	1,936.00
13,000 OR MORE BUT LESS THAN 14,000	2,420.00
14,000 OR MORE BUT LESS THAN 15,000	3,024.00
15,000 OR MORE BUT LESS THAN 17,000	3,630.00
17,000 OR MORE BUT LESS THAN 19,000	4,840.00
19,000 OR MORE BUT LESS THAN 21,000	5,566.00
21,000 OR MORE BUT LESS THAN 23,000	6,050.00
23,000 OR MORE BUT LESS THAN 25,000	7,986.00
25,000 OR MORE BUT LESS THAN 27,000	8,470.00
27,000 OR MORE BUT LESS THAN 29,000	9,680.00
29,000 OR MORE BUT LESS THAN 31,000	12,100.00
31,000 OR MORE BUT LESS THAN 33,000	13,310.00
31,000 OR MORE BUT LESS THAN 35,000	14,462.00
35,000 OR MORE BUT LESS THAN 40,000	14,462.00
40,000 OR MORE BUT LESS THAN 50,000	14,462.00
50,000 OR MORE BUT LESS THAN 60,000	14,462.00
60,000 OR MORE BUT LESS THAN 80,000	14,462.00
80,000 OR MORE BUT LESS THAN 100,000	14,462.00
1,000,000 OR MORE	60.50% of 1%

PROVIDED, THAT IF THE RETAIL BUSINESS IS LOCATED IN LEGALLY CONSTITUTED BARANGAY AND THE AMOUNT OF GROSS SALES OR RECEIPT DOES NOT EXCEED THIRTY THOUSAND PESOS (Php 30,000,000) ALL BARANGAY CONCERNED SHALL HAVE THE EXCLUSIVE POWER TO LEVY THE CORRESPONDING BUSINESS TAX AT THE RATE PRESCRIBED IN A BARANGAY ORDINANCE DULY ENACTED FOR THAT PURPOSE.

(W). ON RETAIL DEALERS OR RETAILERS IN LIQUORS OR WINES WHETHER IMPORTED FROM OTHER COUNTRIES OR LOCALLY MANUFACTURED INCLUDING FERMENTED LIQUORS (BEERS), VINO LIQUORS, "TUBA" "BASI" AND OTHER DISTILLED SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	36.61
5,000 OR MORE BUT LESS THAN 10,000	81.99
10,000 OR MORE BUT LESS THAN 15,000	139.10
15,000 OR MORE BUT LESS THAN 20,000	219.62
20,000 OR MORE BUT LESS THAN 30,000	366.03
30,000 OR MORE BUT LESS THAN 40,000	512.44
40,000 OR MORE BUT LESS THAN 50,000	732.05
50,000 OR MORE BUT LESS THAN 75,000	1,171.28
75,000 OR MORE BUT LESS THAN 100,000	1,756.92
100,000 OR MORE BUT LESS THAN 1,00,000	1.21%
1,000,000 OR MORE	61.11% of 1%

PROVIDED, THAT IF THE RETAIL BUSINESS IS LOCATED IN LEGALLY CONSTITUTED BARANGAY AND THE AMOUNT OF GROSS SALES OR RECEIPT DOES NOT EXCEED THIRTY THOUSAND PESOS (Php 30,000.00) ALL BARANGAY CONCERNED SHALL HAVE THE EXCLUSIVE POWER TO LEVY THE CORRESPONDING BUSINESS TAX AT THE RATE PRESCRIBED IN A BARANGAY ORDINANCE DULY ENACTED FOR THAT PURPOSE.

(X). ON RETAIL DEALERS OR RETAILERS OF MANUFACTURED TOBACCO OR SNUFF INCLUDING CIGARS AND CIGARETTES THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
LESS THAN 5,000.00	36.61
5,000 OR MORE BUT LESS THAN 10,000	81.99
10,000 OR MORE BUT LESS THAN 15,000	139.10
15,000 OR MORE BUT LESS THAN 20,000	219.62
20,000 OR MORE BUT LESS THAN 30,000	366.03
30,000 OR MORE BUT LESS THAN 40,000	512.44
40,000 OR MORE BUT LESS THAN 50,000	732.05
50,000 OR MORE BUT LESS THAN 75,000	1,171.28
75,000 OR MORE BUT LESS THAN 100,000	1,756.92
100,000 OR MORE BUT LESS THAN 1,00,000	1.21%
1,000,000 OR MORE	61.11% of 1%

MAYOR'S PERMIT FEE

	Amount
Manufacturers, Producers and Exporters	
Adhesive, Sealants, Paints (Class A)	15,000.00
Adhesive, Sealants, Paints (Class B)	7,500.00
Agricultural Products Producer/Grower	1,500.00
Arms, Ammunition and Other Defense Products	
(Class A)	10,000.00
(Class B)	5,000.00
Bags	
Class A-500,001 and above	5,000.00
Class B-500,000 and below	3,000.00
Bakery Products	
Class A-500,001 and above	3,000.00
Class B-250-001-500,000	1,500.00
Class C-50,000 below	550.00
Balloons	550.00
Beverages	
Beer	10,000.00
Soft drinks	5,000.00
Wine/Liquor	7,500.00
Bihon Manufacturing	3,000.00
Carpets	2,500.00
Cement	20,000.00
Coffee Producer	2,000.00
Concrete Products	2,000.00
Drugs and Medicines	10,000.00
Fishing Gear (nets)	2,000.00
Fish Product	
Dried	2,000.00
Fresh	1,500.00
Foam	3,000.00
Footwear	
Shoes	7,500.00
Slippers	7,500.00
Glassware	2,500.00
Handicraft	1,000.00
Home Appliances	
Electrical, Electronic, Sewing Machine, etc.	1,000.00
Home Care Products	
Chemicals	2,000.00
Oil-Based	2,000.00
Food Processing	2,000.00
Ice and other Iced Products	
Ice	1,000.00
Ice Cream	1,000.00
Lumber Products	
Furniture	2,000.00
Sash	1,000.00
Marble	7,500.00
Livestock Cattle/Piggery/Poultry	
Class A (500,001 and above)	10,000.00
Class B (500,000 and below)	5,000.00
Perfume	3,000.00
Poultry/Piggery Farm Supply	3,000.00

PVC Pipes Manufacturing	5,000.00
Quarry/Limestone Products	7,500.00
School and Office Supplies	3,000.00
Steel Craft	
Furniture/Fence	2,500.00
Motor Vehicle body (Tricycle Sidecar)	1,500.00
Body Builder (Jeep/Truck)	3,000.00
Textile	
Clothing Materials, RTW and other products	
Class A	10,000.00
Class B	5,000.00
Yarn	5,000.00

Operators/Owners of the following wholesale/retail establishment:

Agricultural (Poultry/Piggery) Supply	1,000.00
Arms, Ammunition and other defense products	3,000.00
Bag	550.00
Bakery	550.00
Battery Shop	550.00
Balloons	250.00
Bazaar (Tiangge)	550.00
Beverages	
Beer	3,000.00
Wine/Liquor	3,000.00
Soft drinks	
Class A (500,001 and above)	3,000.00
Class B (250,001 to 500,000)	2,000.00
Class C (250,000 and below)	1,000.00
Bookstore	2,000.00
Carpets	1,500.00
Cellular Phone Center	
Class A (Phone, Accessories and Loading)	2,500.00
Class B (Accessories and Loading)	1,500.00
Class C (Loading only)	550.00
Chicken House (Franchise)	1,200.00
Coffee Wholesaler/Distributor	1,000.00
Chicken House (Non-Franchise)	550.00
Cold Store	550.00
Construction Materials (5 items and up)	
Concrete Products	1,000.00
Electrical/Electronic Supplies and Spare Parts	1,000.00
Fixtures (Lighting)	1,000.00
Gravel and Sand	1,000.00
Hardware	
Class A (1,000,001 and above)	6,000.00
Class B (500,001-1,000,000)	4,000.00
Class C (below 500,000)	2,000.00
Marble	3,500.00
Paint	2,500.00
Cooking Gas/LPG Dealer	
Class A (50 tanks and above)	2,500.00
Class B (20-49 tanks)	1,500.00
Class C (19 and below tanks)	550.00
Cutlery	500.00

Doughnut Store with Franchise	1,000.00
Drugstore	
Class A (500,001 and above)	5,000.00
Class B (250,001-500,000)	2,500.00
Class C (250,000 and below)	1,500.00
Dry Goods Store	
Eateries	
Barbecue Stand	250.00
Canteen (Self-Service)	1,500.00
Canteen (Turo-turo)	700.00
Burger House (stall/Stand) Super	1,000.00
Burger House (stall/Stand) Mini	500.00
Lugawan/Mamihan/Pansitan	500.00
Refreshment Parlor	
Class A (500,000)	2,000.00
Class B (250,000)	1,000.00
Restaurants	
Class A (500,001 and above)	3,000.00
Class B (250,001-500,000)	2,000.00
Class C (250,000 and below)	1,000.00
Fast Food	500.00
Pizza Parlor	550.00
Flower Shop	550.00
Footwear	1,000.00
Fruit Stall	500.00
Furniture Shop	
Class A (500,001 and above)	2,500.00
Class B (250,001-500,000)	1,500.00
General Merchandise Store	
Class A (250,001 and above)	4,000.00
Class B (150,001-250,000)	3,000.00
Class C (50,001-150,000)	2,500.00
Class D (50,000 and below)	1,500.00
Gift Shop/Boutique	1,000.00
Glassware Store	500.00
Groceries	
Class A (10,000,001 and above)	10,000.00
Class B (1,000,001-1,000,000)	5,000.00
Class C (500,001-1,000,000)	3,000.00
Class D (500,000 and below)	2,000.00
Handicraft	1,500.00
Home Appliances	3,000.00
Home Care Products-Chemical Based	500.00
Home Care Products-Oil Based	500.00
Ice	500.00
Ice Cream	500.00
Jewelry and Watch Store	800.00
Junk Shop	
Class A (100,001 and above)	1,000.00
Class B (100,000 and below))	500.00
Meat Products	
Poultry	500.00
Livestock	500.00
Processed	500.00
Optical Shop	1,000.00

Plastic Wares Store	500.00
Plastic Bag Retailer	550.00
Private Market (dry goods only)	
101 sq.m. and above	2,500.00
100 sq.m. and below	1,000.00
Rice	
Wholesaler	1,000.00
Retailer	500.00
RTW Shop	500.00
Sari-sari Store	
50,001 and above	500.00
50,000 and below	300.00
School/Office Supply	
Class A (250,001 and above)	1,000.00
Class B (250,000 and below)	500.00
Spare Parts	
Bicycle	500.00
Motorcycle	800.00
Electronics	500.00
Auto Supply Parts	3,000.00
Sports Supply	1,000.00
Tiles	
Wholesaler	4,000.00
Retailer	3,000.00
Tire Supply	2,000.00
Ukay-ukay Store	500.00
Vegetable Stall	500.00
Wine and Liquor Store	
Local	1,500.00
Foreign	2,500.00

Operators/Owners of the following service establishments

Accounting Agency	800.00
Advertising Agency	500.00
Animal Bite Center	500.00
Arts and Sign Shop	500.00
Barber Shop (per no. of barbers)	500.00
Battery Charging/Repair Shop	500.00
Beauty Parlor	
Class A	1,200.00
Class B	600.00
Blacksmith	300.00
Breeding Gamestock (dogs and other animals)	
Imported Species	2,500.00
Local Species	500.00
Brokerage/Real Estate	2,000.00
Business agencies and other independent contractors	500.00
Cable/Internet Service	3,000.00
Car and other vehicle rentals	500.00
Car Aircon Service Center	500.00
Car Wash	
Class A	800.00
Class B	500.00

Catering Services	
Class A	1,000.00
Class B	550.00
Coffee Shop	1,000.00
Collection Center	800.00
Computer Shop	
5 units and below	500.00
6 units and above	800.00
Computer Repair Shop	500.00
Consultancy and other Services	1,000.00
Grower/Breeder (Poultry/Piggery)	4,000.00
Courier Service	1,000.00
Motor Vehicle Repair Shop	550.00
Dental Clinic	1,000.00
Direct Selling	500.00
Drilling and Maintenance Contractors	1,000.00
Dry Cleaning Steam Laundry Establishments	700.00
Educational Institution	
Class A (Elementary, Secondary, Tertiary)	4,000.00
Class B (Elementary and Secondary)	3,500.00
Class C (Pre-Elementary)	2,000.00
Electrical Appliances Repair Shop	500.00
Electronic Equipment and Sound System Service	500.00
Employment Agency	1,000.00
Emission Testing Center	1,000.00
Engraving Services	500.00
Event Organizing Agency	500.00
Filling/Demolition	1,500.00
Funeral Parlor	
Service with Funeral Homes	3,000.00
Service without Funeral Homes	2,000.00
Funeral Homes only	1,000.00
Furniture and Upholstery Repair Shop	500.00
Furniture Rentals (Chairs and Tables)	500.00
Garage/Parking	1,500.00
Gasoline Station	
Filling with Service	5,000.00
Filling without Service	3,000.00
General Building Contractor	
General Contractor A	10,000.00
General Contractor B	7,000.00
General Contractor C	5,000.00
General Contractor D	3,000.00
Gold and Silver Smith Shop	500.00
Gowns/Wardrobe Rentals	500.00
Heavy Equipment Rentals	2,500.00
Home and/or Sign Painter	500.00
Ink-Refilling Station	500.00
Installer of Gas, Electric Light	500.00
Irrigation Contractor	500.00
Janitorial Service	3,000.00
Job Placement and Recruitment Agency	1,000.00
Kay Smith	500.00

Lathe Machine Shop	
Class A	1,500.00
Class B	2,000.00
Wood Shop	800.00
Legal or Law Office	1,500.00
Lying-In Clinic	1,000.00
Marble Installer	500.00
Medical Clinic with Laboratory	2,000.00
Messengerial Services	500.00
Metal Works	500.00
Motorcycle Repair Shop	500.00
Motor Vehicles/Body Builder	
A-Jeepneys (Passenger Type)	5,000.00
B-Owner Type/Three Wheelers	2,500.00
C-Tricycle	1,000.00
Office Equipment & Household Appliance Repair Shop	500.00
Optical Clinic	500.00
Painting Shop	500.00
Party Needs Service	500.00
Pest Control Service	500.00
Photography Studio including Video Coverage Service	800.00
Physical Culture and Body Building Gym	500.00
Physical Hospitals, Medical Laboratories	1,000.00
Plastic Lamination Shop	500.00
Planting Establishment Plating Services	1,000.00
Plumbing Service	500.00
Printing Press	
Letter Press	500.00
Offset	500.00
Letter Press and Offset	1,000.00
Private Hospital (with Laboratory)	8,000.00
Private Hospital (without Laboratory)	5,000.00
Recopying or Duplicating Service	800.00
Recording Studio	500.00
Remittance Agent	1,000.00
Repair and Welding Shop	500.00
Security/Investigation Agency	500.00
Shoes/Footwear Repair Shop	500.00
Skin Clinic	2,000.00
Smelting Shop including Silver Smith	500.00
Spa Center	500.00
Special Contractor (others)	500.00
Sporting Equipment Repair Shop	500.00
Sub-Contractor	
Class A	1,000.00
Class B	500.00
Surveying Services	1,000.00
T-Shirt/Silk Screen Printing Shop	800.00
Tailoring/Dressmaking Shop	800.00
Tire Recapping, Rethreading Shop	500.00
Travel Agency	800.00
Vaciador Shop	500.00
Veterinary Clinic	1,000.00
Vocational Special/Technical School	1,000.00

Vulcanizing Shop	
Class A	1,000.00
Class B	500.00
Warehouse and Bodega	1,000.00
Watch Repair Shop	500.00
Water Refilling Station	1,000.00
Welding Shop	500.00
Woodcarving and Handicraft Shop	500.00

Owner/Operators of the following business establishments:

Amusement Places	
Badminton/Tennis Court	1,000.00
Billiard Hall per Table	150.00
Bowling Center	1,000.00
Circuses, Carnivals and the like for the first 10 days	5,000.00
and additional days thereafter	200.00
Cockpit Operator	6,000.00
Cocktail Lounge, Bar, Disco House, Disco Pub, Beer Garden and similar establishments	2,000.00
Dance Halls and Dance Pavilion	1,500.00
Firing Range	2,000.00
Amusement Device Rentals	
Each VCD/DVD for commercial use	125.00
Videoke Machine Per Unit	200.00
Video Games Machine per Unit	200.00
Bingo Operation	5,000.00
Aviary Farm	2,000.00
Boarding Houses	
Less than 10 border	500.00
10 or more borders	800.00
Cell site/Other Telecommunication Facilities	15,000.00
Financial Establishments	
Commercial Banks	
Principal Office	10,000.00
For each branch in the municipality	3,500.00
Finance and Investment Companies	
Principal Office	2,000.00
For each branch in the municipality	1,000.00
Insurance Companies	
Principal Office	2,000.00
For each branch in the municipality	1,000.00
Lending/Loaning Investors-Money Shop	2,500.00
Pawnshop	2,500.00
Rural Banks	
Principal Office	6,000.00
For each branch in the municipality	6,000.00
Savings Bank	
Principal Office	10,000.00
For each branch in the municipality	8,000.00
Foreign Exchange Dealer/Money Changer	800.00
Function Hall	
Hotel	5,000.00
Motel	2,500.00
Lodging House Transient	1,500.00

Private Cemeteries and Memorial Parks	
Less than 2 Hectares	8,000.00
Each Succeeding Hectares	500.00
Private Market	5,000.00
Private Detective and Security Agency	500.00
Resort	3,000.00
Trade Fair Exhibit (Sedera)	
For the First 10 days	10,000.00
Additional days thereafter	200.00
Lessor on Real Estate	
Land/Building (Commercial)	
Class A	2,500.00
Class B	1,500.00
Class C	1,000.00
Building (Residential A) per door	
Class A	500.00
Class B	400.00
Class C	200.00
Building (Commercial/Institutional) single	
Class A	2,500.00
Class B	1,500.00
Building (Commercial/Institutional) multiple	
Class A	2,500.00
Class B	1,500.00
Land/Building	3,000.00
Machineries	1,500.00
Peddlers	
With Transportation	500.00
Without Transportation	300.00
Hawkers and Ambulant Vendors	200.00
Papag	20.00/papag
Real Estate Subdivision Dealers	
Less than 1 hectare	1,500.00
10 or more hectares	3,500.00
Rice and Corn Operation engaged in the Milling of Rice and Corn Belonging to other persons	
Kiskisan (small/mobile)	500.00
Cono (big)	1,000.00

On all other business not specifically mentioned:

Capitalization	
Less than 5,000.00	200.00
5,000.00 to 9,999.00	300.00
10,000.00 to 29,999.00	400.00
30,000.00 to 49,999.00	500.00
50,000.00 to 69,999.00	600.00
70,000.00 to 99,999.00	800.00
100,000.00 to 149,999.00	1,000.00
150,000.00 to 199,999.00	1,200.00
200,000.00 to 249,999.00	1,400.00
250,000.00 to 299,999.00	1,600.00
300,000.00 to 399,999.00	1,800.00
400,000.00 to 499,999.00	2,000.00
500,000.00 to 599,999.00	2,500.00
600,000.00 to 699,999.00	3,000.00

700,000.00 to 799,999.00	3,500.00
800,000.00 to 899,999.00	4,000.00
900,000.00 to 999,999.00	5,000.00
1,000,000.00 to 9,999,999.00	7,500.00
Over 10 million pesos	10,000.00

Sanitary Inspection Fee

A. Amusement Places/Night Clubs, Discos and other Similar Recreational Business Establishments

Ferria, Circus, carnival and the like	1,200.00
Cockpits	3,500.00
Night Clubs	600.00
Beer Garden/Sing Along/Videoke Bar	600.00
Resorts/Picnic Grounds/Swimming Pools	600.00
Billiards or Pool Halls/Table	60.00/table
Computer Game Halls	450.00
Other Amusement Places	450.00

B. Electric and Power Companies 1,200.00

C. Financial Institutions such as banks, pawnshops, money shops, lending investor, insurance, companies and other similar establishments 850

D. Gasoline Service/Filling Station 600

E. Private Hospitals

F. Medical clinics and similar establishments

G. Hotels, boarding houses, apartments and other spaces for but not lease or rentals less than P200.00 60.00/door

H. Institution of Learning (Private) 1,500.00

I. Market Stallholder 300.00/stall

J. Telephone, Teletype, Cable and Wireless Communication 350

K. Peddler and Ambulant Vendors 150

L. Liquefied Petroleum (Market/Dealer) 650

M. Water Refilling Station 600

N. Car Wash/Laundry Shop 300

O. All other business, industrial, commercial and agricultural establishments not specifically mentioned above:

- With an area of more than 1,500 sq.m.	1,200.00
- 500 sq.m. or more but less than 1,000 sq.m.	1,000.00
- 200 sq.m. or more but less than 500 sq.m.	600.00
- 100 sq.m. or more but less than 200 sq.m.	500.00
- 50 sq.m. or more but less than 100 sq.m.	300.00
- Less than 50 sq.m.	100.00

Sanitary permit issued after June 30 of each year shall be charged only 50% of the prescribed annual fee for new business establishments.

A year after establishments or transfer, there shall be collected an Annual Sanitary Inspection Fee in accordance with the following:

If the amount of business tax paid in the preceding calendar year is:

	Fee
Less than P300.00	100.00
P300.00 or more but less than P400.00	125.00

P400.00 or more but less than P500.00	150.00
P500.00 or more but less than P600.00	175.00
P600.00 or more but less than P700.00	200.00
P700.00 or more but less than P800.00	250.00
P800.00 or more but less than P900.00	350.00
P900.00 or more but less than 1,000.00	400.00
P1,000.00 or more but less than P2,000.00	500.00
P2,000.00 or more but less than P3,000.00	600.00
P3,000.00 or more but less than P4,000.00	700.00
P4,000.00 or more but less than P5,000.00	800.00
P5,000.00 or more but less than P10,000.00	900.00
P10,000.00 or more but less than P15,000.00	1,000.00
P15,000.00 or more but less than P20,000.00	1,100.00
P20,000.00 or more but less than P25,000.00	1,200.00
P25,000.00 or more but less than P30,000.00	1,300.00
P30,000.00 or more but less than P40,000.00	1,400.00
P40,000.00 or more but less than P50,000.00	1,600.00
P50,000.00 or more but less than P60,000.00	1,800.00
P60,000.00 or more but less than P70,000.00	2,000.00
P70,000.00 or more but less than P80,000.00	2,500.00
P80,000.00 or more but less than P90,000.00	3,000.00
P90,000.00 or more but less than P100,000.00	3,500.00
P100,000.00 or more	4,000.00

Garbage Collection Fee

A. For newly-constructed residential house, apartment or business establishment a fee equivalent to 5% of 1% of the total cost as the garbage fee as requisite to securing an occupancy permit

B. Yearly garbage collection fee for all apartments, industrial and commercial establishments and/or any business establishments in accordance with the following rates:

1. Residential House/Apartment for rent (Residential) per door	500.00
2. Commercial/Service Establishments	
Bakery (Pugon)	500.00
Bakery (Oven)	700.00
Bank	1,500.00
Barbecue Stand	300.00
Battery Shop	1,200.00
Buko Retailer	1,650.00
Cars and other Vehicles Rental Shop	700.00
Construction Supply Store	1,650.00
Drugstore	600.00
Dry Goods Store	600.00
Sari-sari Store	300.00
Employment Agency	850.00
Flower Shop	700.00
Footwear Store	700.00
Funeral Parlor	1,650.00
Furniture Store	1,200.00
Gasoline Station	1,650.00
General Merchandise Store	600.00
Gift Shop/Boutique	600.00
Grocery	1,200.00
Hamburger/Chicken Stand	600.00

Home Appliance Store	600.00
Iron Workshop (steel craft shop)	700.00
Jewelry and watch store	600.00
Junkshop	600.00
Memorial Parks	
Permit Fee	5,000.00
Renewal	3,000.00
Optical Shop	600.00
Pawnshop	600.00
Pet Shop	700.00
Photographic Studio	700.00
Printing Press	1,500.00
Private Market	7,500.00
Recopying and duplicating Shop	300.00
Repair Shop	
Automotive	1,650.00
Bicycle	600.00
Electrical and Refrigeration	1,200.00
Furniture and upholstery	600.00
Welding Shop	1,200.00
Radio and TV	1,200.00
Watch and Jewelry	200.00
Restaurant	1,650.00
Canteen	1,350.00
Carinderia	1,200.00
Canteen (Self-Service) Carinderia (Turo-Turo)	600.00
Rice Dealer	300.00
RTW	600.00
School and Office Supplies Store	200.00
Silkscreen and T-Shirt Printing Shop	200.00
Spare Parts Supply Store	1,200.00
Tailor/Dress Shop	600.00
Bus and Jeep Terminal	1,350.00
Video Tape Store	600.00
Vulcanizing Shop	600.00
Warehouse and Bodega	1,650.00
Wine Store	600.00
And Others	1,350.00
3. Industrial Establishments	
Shoe and other footwear factory (backyard)	2,600.00
Footwear Factory (producing big volume)	2,600.00
Garments Manufacturing	
Small Scale	1,200.00
Large Scale	2,400.00
Cement Manufacturing	10,000.00
Tile Adhesive	7,500.00
Bag Manufacturing	700.00
Dry Cleaning/Steam Laundry	700.00
Food Processing/Manufacturing	2,400.00
Hollow Blocks Manufacturer	600.00
Motor Vehicle Body Builder Shop	1,200.00
Sash Factory	1,650.00

	Wood Carving/Handicraft Shop	1,650.00
	And Others	1,350.00
4.	Institutional Establishments	
	Private Hospital	2,400.00
	Clinic/Lying-In/Dental Stations	1,200.00
	Private School based on no. of Students	
	1-150	3,300.00
	51-100	4,400.00
	101-150	5,000.00
	in excess of 150, multiply by	1
	And others	1,200.00
5.	Agricultural Establishments	
	Poultry/Piggery Farm	
	Small	3,000.00
	Large	5,500.00
	Poultry/Piggery Supply Store	1,200.00
	Rice Mills	
	Small	600.00
	Large	1,200.00
	And others	1,200.00
6.	Recreational Establishments	
	Billiard Hall/Pool Hall, per Table	350.00
	Bowling Center	
	Automatic	250.00
	Non-Automatic	200.00
	Circus/Carnival, per month	2,400.00
	Cockpit	2,400.00
	Resort, Picnic Grounds, Swimming Pool)	1,200.00
	Night Clubs	2,400.00
	Beer Garden	1,650.00
	Theater/Cinema, per seating capacity	
	2000 or more persons	2,400.00
	500 to 1,999 persons	1,650.00
	less than 500 persons	1,200.00
	And Others	1,200.00
7.	Tensorial Establishments	
	Barber Shop	
	Single	350.00
	Multiple	600.00
	Beauty Parlor	600.00
	Spa	600.00
	Massage Parlor	600.00
	And Others	600.00
8.	Cable and Wireless Communication Companies	1,650.00