



REPUBLIKA NG PILIPINAS  
PAMAHALAANG LUNGSOD NG MUNTINLUPA  
KALAKHANG MAYNILA

Sangguniang Panglungsod

ORDINANCE NO. 03-092

AN ORDINANCE AMENDING SECTION 5(b), (i), AND (k) OF CHAPTER I, TITLE II OF ARTICLE I AND SECTION 8 (1) OF ARTICLE II OF ORDINANCE NO. 02-076 OTHERWISE KNOWN AS THE REVISED REVENUE CODE OF MUNTINLUPA.

Sponsored by:

*Hon. Melchor R. Teves*  
*Hon. Mario E. Bulay, Jr.*  
*Hon. Christian Glenn D. Lorica*  
*Hon. Francis Ian T. Bagatsing*  
*Hon. Atty. Patricio L. Boncayao, Jr.*  
*Hon. Bal Niefes*  
*Hon. Dr. Nicanor L. Echavez*  
*Hon. Allan Rey A. Camilon*  
*Hon. Atty. Raul R. Corro*  
*Hon. Atty. Icasiano M. Dela Rea*  
*Hon. Lucio B. Constantino*  
*Hon. Mamerto T. Sevilla, Jr.*  
*Hon. Rufino B. Joaquin*  
*Hon. Santiago V. Carlos, Jr.*  
*Hon. Artemio A. Simundac*

WHEREAS, the Sangguniang Panglungsod of Muntinlupa passed and approved Ordinance No. 02-076, otherwise known as the "Revised Revenue Code of the City of Muntinlupa", amending the prescribed rates of taxes under Ordinance No. 93-35 or the old "Muntinlupa Revenue Code";

WHEREAS, in Title II, Chapter I, Article I of Ordinance No. 02-076, a quarterly mode of assessment and collection of graduated tax on the following businesses was adopted:

- Wholesalers, distributors, or dealers of any article of commerce of whatever kind or nature (Section 5 b);
- Owners and operators of hotels and motels (Section 5 i) and
- Owners and operators of privately-owned public markets and shopping centers (Section 5 k);
- Warehouse, representative offices and other business granted special tax privileges (Section 8(1), Article II);

WHEREAS, the quarterly mode of assessment and collection of the graduated business tax has worked undue hardships upon the foregoing affected businesses, which have since been required to prepare and submit certified statements of gross sales/receipts every quarter for purposes of assessment of the City;



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WHEREAS, considering the present condition of the economy, there is a need to revert back to the *annual system of assessment and collection of the graduated business tax*;

NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED by the Members of the Sangguniang Panglungsod duly assembled the following:

SECTION 1. *Section 5(b), (i), and (k) Chapter I, Article I of Ordinance No. 02-076* is hereby amended to read as follows:

*Section 5. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective businesses within the City of Muntinlupa a Graduated Business Tax in the amounts hereafter prescribed.*

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

**AMOUNT OF TAX  
PER ANNUM**

xxx

xxx

(i). *Owners or operators of hotels and motels shall pay the tax in accordance with the following schedule:*

**AMOUNT OF TAX  
PER ANNUM**

xxx

xxx

**3 percent of total gross/ receipts**

(k). *Owners or operators of privately-owned public markets and shopping centers shall pay the tax in accordance with the following schedule:*

*Gross Sales/ Receipts for the proceeding calendar year*

**AMOUNT OF TAX  
PER ANNUM**

xxx

xxx

SECTION 2. *Section 8 (1), Article II* is hereby amended to read as follows:

*Section 8. Imposition of Tax. There is hereby imposed, as specified below, taxes on the following businesses in the City.*

1. *Warehouse, representative offices and other business granted special tax privileges:*

**AMOUNT OF TAX PER  
ANNUM**

a. *Manufacturer*

**0.25%**

b. *Exporter*

**0.50%**

c. *Dealer/ Wholesaler*

**0.75%**

d. *Services*

**0.75%**

e. *Retailer*

**1.25%**



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**SECTION 3. REPEALING CLAUSE.** Any other ordinances, resolutions or parts thereof, which are inconsistent herewith, are hereby repealed or modified accordingly.

**SECTION 4. SEPARABILITY CLAUSE.** If for any reason or reasons, any section or provision of this ordinance shall be held unconstitutional or invalid, no other section or provision thereof shall be affected thereby.

**SECTION 5. EFFECTIVITY.** This ordinance shall take effect after publication in a newspaper of general circulation in the City of Muntinlupa.

**APPROVED** by the Sangguniang Panlungsod of Muntinlupa during its 70<sup>th</sup> Regular Session on the 10<sup>th</sup> day of April 2003.

**CONCURRED:**

  
**BAL NIEFES**  
Councilor

  
**DR. NICANOR L. ECHAVEZ**  
Councilor

  
**ATTY. PATRICIO L. BONCAYAO, JR.**  
Councilor

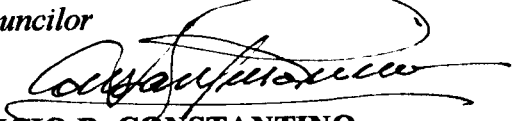
  
**ALLAN REY A. CAMILON**  
Councilor

  
**ATTY. RAUL R. CORRO**  
Councilor

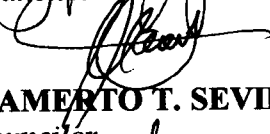
  
**MELCHOR R. TEVES**  
Councilor

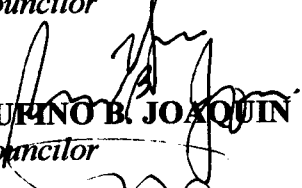
  
**ATTY. ICASIANO M. DELA REA**  
Councilor

  
**FRANCIS IAN T. BAGATSING**  
Councilor

  
**LUCIO B. CONSTANTINO**  
Councilor

  
**MARIO E. BULAY, JR.**  
Councilor

  
**MAMERTO T. SEVILLA, JR.**  
Councilor

  
**RUPINO B. JOAQUIN**  
Councilor

  
**SANTIAGO V. CARLOS, JR.**  
Councilor



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**CHRISTIAN GLENN D. LORICA**  
*Sectoral Representative*  
*President*  
*Federation of Sangguniang Kabataan*

**ARTEMIO A. SIMUNDAC**  
*Sectoral Representative*  
*President*  
*Association of Barangay Captains*

ABSTAIN:

**ALDRIN L. SAN PEDRO**  
*Councilor*

ABSENT:

**ELMER S. ESPELETA**  
*Councilor*

**RENE CARL S. CAYETANO**  
*Councilor*

I HEREBY CERTIFY, as to the correctness of the foregoing Ordinance.

**ATTY. ISIDORO L. SORIANO, JR.**  
*Secretary*  
**SANGGUNANG PANLUNGSOD**

ATTESTED:

**ATTY. JO JASON T. ALCARAZ** <sup>JEFF</sup>  
*City Vice Mayor/Presiding Officer*

APPROVED:

**ATTY. JAIME R. FRESNEDI**  
*City Mayor*

Date: \_\_\_\_\_

Jeffrey 04/09/2003