



REPUBLIKA NG PILIPINAS
PAMAHALAANG LUNGSOD NG MUNTINLUPA
KALAKHANG MAYNILA



Sangguniang Panglungsod

ORDINANCE NO. 10-018

AN ORDINANCE ADOPTING THE PRESUMPTIVE INCOME LEVEL APPROACH (PILA) TOWARDS ESTABLISHING A MINIMUM GROSS SALES/RECEIPTS FOR VARIOUS TYPES OF BUSINESS ESTABLISHMENTS IN THE CITY OF MUNTINLUPA.

- Hon. Coun. Luvi P. Constantino*
- Hon. Coun. Atty. Raul R. Corro*
- Hon. Coun. Margarita Amythyst Patdu-Labios, MD*
- Hon. Coun. Bal Niefes*
- Hon. Coun. Alexander B. Diaz*
- Hon. Coun. Ringo A. Teves*
- Hon. Coun. Engr. Neptali S. Santiago*
- Hon. Coun. Joselito V. Arevalo*
- Hon. Coun. Robert P. Baes*
- Hon. Coun. Rafael T. Sevilla*
- Hon. Coun. Vergel C. Ulanday*
- Hon. Coun. Adorado P. San Pedro*

WHEREAS, Section 129 of the Local Government Code of 1991 and Section 5, Article X of the 1987 Constitution state and declare that each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees and charges, subject to such limitations and guidelines as the Congress may provide consistent with the basic policy of local autonomy;

WHEREAS, in the exercise of the above power, the Sangguniang Panlungsod 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, there are types of business establishments in the City of Muntinlupa that do not issue sales invoice or official receipts in their respective business operations;

WHEREAS, some business operators of such types of business generally adopt the lowest sales or receipts level they could get away with, thereby depriving the City of the rightful taxes due it;

WHEREAS, in order to prevent such scheme there is a need to adopt a presumptive income level approach (PILA) which means establishing a the presumptive level of tax for various types of business establishments, the objective of which is to establish a benchmark level of gross sales and receipts on which to base the computation of business tax for those types of business establishments;

NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the 6th Sangguniang Panlungsod of Muntinlupa in session assembled that:

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SECTION 1. Title. This ordinance shall be known as "An Ordinance adopting the Presumptive Income Level Approach (PILA) towards establishing a minimum gross sales/receipts for various types of business establishments in the City of Muntinlupa.

SECTION 3. Definition of Terms.

- a) **Presumptive Income Level Approach (PILA)** – shall mean the presumption that is more realistic and current minimum level of annual gross sales or receipts of a particular business or enterprise on which the business tax assessment shall be based. It is the result of a thorough study and analysis in the context of actual business operations; sales records and/or receipts collected by a particular business or enterprise.
- b) **Minimum Gross Sales Receipts** – shall mean the established benchmark of gross sales and/or receipts of a particular business or enterprise on which to base the computation of its business tax.

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SECTION 3. Schedule of Minimum Gross Sales/Receipts. The following table shall be the schedule of Minimum Gross Sales/Receipts for the stated business establishments which shall be the basis for computation of the presumptive tax for those types of business establishments:

LINE OF BUSINESS	MINIMUM GROSS	ANNUAL TAX	QUARTERLY TAX
1. Rice Dealer	800,000.00		
2. Meat/Pork Vendor	800,000.00		
3. Carinderias	550,000.00		
4. Groceries/Sari-sari store	325,000.00		
5. Eateries/Refreshments	450,000.00		
6. Glass/Plastic wares/native	325,000.00		
7. Jewelries	325,000.00		
8. Dry Goods/Textile	325,000.00		
9. Footwear	325,000.00		
10. Fish/Dried Fish	325,000.00		
11. Fruits/Vegetables	500,000.00		

Provided, that the BPLO and/or the City Treasury, after thorough study, may recommend to the Sangguniang Panlungsod the inclusion of any other business in the above schedule which, according to its study and discretion, shall be subject to a Minimum Gross Sales/Receipts.

SECTION 4. Imposition of Tax. The amount of tax provided in the Revised Revenue Code shall be imposed on all the businesses herein stated.

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SECTION 5. Penalty. Any violation of the provision of this article shall be punished by a fine of not less than **One Thousand Pesos (Php1,000.00)** nor more than **Five Thousand Pesos (Php5,000.00)** or imprisonment of not less than **one (1) month** nor more than **six (6) months**, or both, at the discretion of the Court.

SECTION 6. Separability Clause. If any part of this Ordinance is declared as unconstitutional or unlawful by any competent court, such declaration shall not affect the other parts or sections hereof that are not declared unlawful or unconstitutional.

SECTION 7. Supplementary Clause. The provisions of Revenue Code of Muntinlupa, as amended, insofar as not inconsistent herewith shall be applied to this Ordinance.

SECTION 8. Effectivity Clause. This ordinance shall take effect ten (10) days after its complete publication for one (1) day in a newspaper of local circulations.

ENACTED, by the **6th Sangguniang Panlungsod of Muntinlupa** this **8th** day of **December, 2010**, on its **2nd Special Session**.

CONCURRED:

DISTRICT I


COUN. ATTY. RAUL R. CORRO
Member



COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD
Member


COUN. BAL NIEFES
Member


COUN. ALEXANDER B. DIAZ
Member


COUN. RINGO A. TEVES
Member

DISTRICT II:


COUN. LUVI P. CONSTANTINO
Member

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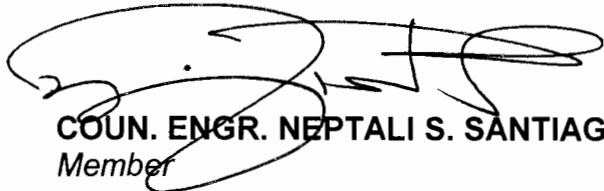


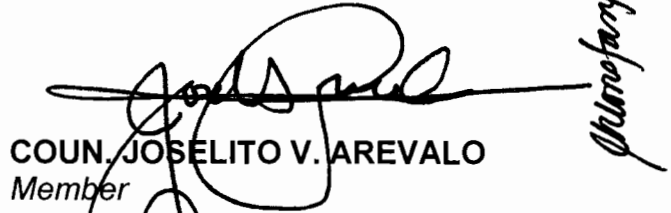
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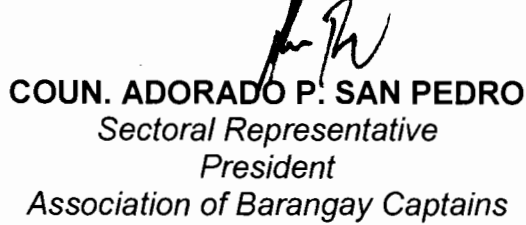

COUN. ENGR. NEPTALI S. SANTIAGO
Member


COUN. JOSELITO V. AREVALO
Member


COUN. ROBERT P. BAES
Member


COUN. RAFAEL T. SEVILLA
Member


COUN. VERGEL C. ULANDAY
Member


COUN. ADORADO P. SAN PEDRO
Sectoral Representative
President
Association of Barangay Captains

ABSENT:

COUN. ATTY. PATRICIO L. BONCAYAO, JR.
Member


COUN. DAN HUBERT A. BARLIS
Member

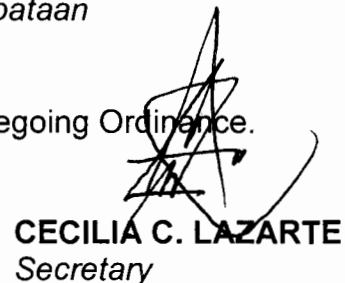
COUN. ALLEN F. AMPAYA
Member

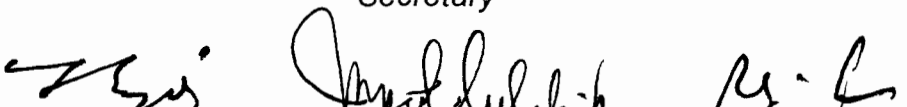
COUN. ROBERT A. ABAS
Member

COUN. ELMER S. ESPELETA
Member

COUN. DANN HENRY G. TEVES
Sectoral Representative
President
Federation of Sangguniang Kabataan

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


CECILIA C. LAZARTE
Secretary





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ATTESTED:

ARTEMIO A. SIMUNDAC
Vice Mayor/Presiding Officer

Artemio A. Simundac

APPROVED:

ALDRIN L. SAN PEDRO
City Mayor
Date: _____

Norie

Norie/6th SP

FRW

Francis R. ...