



ORDINANCE 13-032

AN ORDINANCE AMENDING ORDINANCE 11-036 OF THE REVENUE CODE OF MUNTINLUPA PARTICULARLY SECTION 5(F) THEREOF.

Sponsored by:

- Hon. Coun. Luvi P. Constantino
Hon. Coun. Atty. Raul R. Corro
Hon. Coun. Atty. Patricio L. Boncayao, Jr.
Hon. Coun. Bal Niefes
Hon. Coun. Stephanie G. Teves
Hon. Coun. Louisito A. Arciaga
Hon. Coun. Ringo A. Teves
Hon. Coun. Margarita Amythyst Patdu-Labios, MD
Hon. Coun. Alexander B. Diaz
Hon. Coun. Ma. Dhesiree G. Arevalo
Hon. Coun. Engr. Neptali S. Santiago
Hon. Coun. Rafael T. Sevilla
Hon. Coun. Vergel C. Ulanday
Hon. Coun. Robert A. Abas
Hon. Coun. Robert P. Baes

WHEREAS, Section 129 of the Republic Act 7160, otherwise known as the New Local Government Code of 1991 and Section 5, Article X of the 1987 Philippine 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 Congress may provide consistent with the basic policy of local autonomy;

WHEREAS, the Sangguniang Panlungsod of Muntinlupa enacted Ordinance No. 02-076 amending Ordinance No. 93-35, otherwise known as the Revenue Code of the then Municipality of Muntinlupa;

NOW THEREFORE BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the 7th Sangguniang Panlungsod of Muntinlupa in session assembled that:

SECTION 1. Title. This ordinance shall be known as "an ordinance amending ordinance 11-036 of the Revenue Code of Muntinlupa particularly Section 5(f) thereof.

SECTION 2. Section 5 of Ordinance No. 11-036 read as follows:

TITLE II CITY TAXES
CHAPTER I. TAXES OF BUSINESS
ARTICLE I. GRADUATED TAXES

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:

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[Handwritten signature]

[Handwritten signature]

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- (f) On contractors and other independent contractors defined in Section 3 of Chapter 1, Title of this Code, and on owners or operators of business establishments rendering services, such as but not limited to advertising agencies, animal hospitals, assaying laboratories, belts and buckle shops, blacksmith shops, bookbinders, booking offices for film exchange, booking offices for transportation on commission basis, breeding of game cocks and other sporting animals belonging to others, business management services, collecting agencies escort disposal contractors, gold and silver smith shops, inspection service/posting of janitors, **security agencies/posting of security guards and detectives**, job placement or recruitment consultants not subject to professional tax, medical and dental laboratories, mercantile agencies, messengerial services, operators of shoe shine stands, painting shops, perma press establishments, ret-a-plant services, polo players, school for and/or horse-back riding academies, real estate brokerages, photostatics, white blue printing, photocopying, typing and mimeographing services, rental of bicycles and/or tricycles, furniture, shoes, watches, household appliances, boats, typewriters, etc., roasting of pigs, fowls, etc., shipping agencies, vaciador shops, veterinary clinics, video rentals and/or coverage services, dancing schools/driving schools/speed reading /EDP/judo karate etc., nursery, vocational, and other schools not regulated by the Department of Education, etc.,

Gross Sales/Receipts for the proceeding calendar year	Amount of Tax per Annum
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
250,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 to 500,000.00	8,250.00
For every 10,000.00 in excess of 500,000.00	50.00

**SHALL NOW BE 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:

*Gener*

*[Handwritten mark]*

*[Handwritten mark]*

*[Handwritten signature]*

*[Handwritten signature]*



(f) On contractors and other independent contractors defined in Section 3 of Chapter 1, Title of this Code, and on owners or operators of business establishments rendering services, such as but not limited to advertising agencies, animal hospitals, assaying laboratories, belts and buckle shops, blacksmith shops, bookbinders, booking offices for film exchange, booking offices for transportation on commission basis, breeding of game cocks and other sporting animals belonging to others, business management services, collecting agencies escort disposal contractors, gold and silver smith shops, inspection service/posting of janitors, security agencies/posting of security guards and detectives, job placement or recruitment consultants not subject to professional tax, medical and dental laboratories, mercantile agencies, messengerial services, operators of shoe shine stands, painting shops, perma press establishments, ret-a-plant services, polo players, school for and/or horse-back riding academies, real estate brokerages, photostatics, white blue printing, photocopying, typing and mimeographing services, rental of bicycles and/or tricycles, furniture, shoes, watches, household appliances, boats, typewriters, etc., roasting of pigs, fowls, etc., shipping agencies, vaciador shops, veterinary clinics, video rentals and/or coverage services, dancing schools/driving schools/speed reading /EDP/judo karate etc., nursery, vocational, and other schools not regulated by the Department of Education, professionals, etc.,

Gross Sales/Receipts for the proceeding calendar year	Amount of Tax per Annum
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
250,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 to 500,000.00	8,250.00
For every 10,000.00 in excess of 500,000.00	50.00

**SECTION 2.** For purposes of this ordinance, the term Professional shall mean persons who, independent of employer employee relationship, derive income from their profession, the practice or exercise of which requires an examinations and/or license from a government agency. This includes lawyers and other persons who are registered with Professional Regulation Commission such as doctors, dentists, certified public accountants and other similarly situated. The term "professionals" also refers to one who pursues an art and makes his living therefrom such as artists, athletes and others similarly situated.





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**SECTION 3. *Inscription of the Official Receipt Number.*** For monitoring purposes, the professionals herein mentioned are mandated to place or to cause the inscription of the official receipt number/s issued on all the document/s, plan/s and other proof of transactions with their clients;

**SECTION 4. *Imposition of fees.*** It is hereby imposed on all professionals who are establishing, conducting, operating and maintaining business, clinic, laboratory or office in the City of Muntinlupa to pay Business Tax based on gross receipts, Mayor's Permit fee and Regulatory Fees;

**SECTION 5. *Assessment and Collection.*** The Business Permits and Licensing Office (BPLO) is hereby authorized, to assess professionals establishing, conducting, operating and maintaining business, clinic, laboratory or office in the City of Muntinlupa in accordance with Section 5(f) and other pertinent provisions of Ordinance No. 02-076 which payment shall be collected by the City Treasurer's Office.

**SECTION 6. *Penalty.*** Any violation of the provision of this Ordinance shall be penalized by a fine of not less than **One Thousand Pesos (Php 1,000.00)** nor more than **Five Thousand Pesos (Php 5,000.00)** or *imprisonment of not less than one (1) month nor more than (6) months, or both at the discretion of the court.*

**SECTION 7. *Separability Clause.*** If any part of this Ordinance is declared as unconstitutional or unlawful by any competent court, shall declaration shall not affect parts or sections hereof that are not declared unconstitutional or unlawful.

**SECTION 8. *Supplementary Clause.*** The provisions of the Revenue Code of Muntinlupa, as amended, insofar as not inconsistent herewith shall be suppletory to this Ordinance.

**SECTION 9. *Effectivity Clause.*** This Ordinance shall take effect after **fifteen (15) days** following the completion of its publication in a newspaper of general circulation.

**ENACTED**, by the **7<sup>th</sup> Sanggunian Panlungsod of Muntinlupa** this **16<sup>th</sup>** day of **December, 2013** in its **4<sup>th</sup> Special Session**.

**CONCURRED:**


**DISTRICT I:**

**COUN. ATTY. RAUL R. CORRO**  
*Member*

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

COUN. BAL NIEFES  
Member

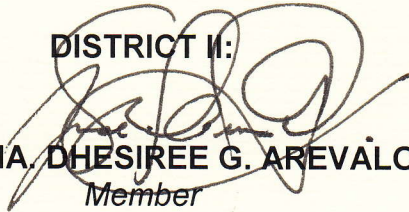
  
COUN. STEPHANIE G. TEVES  
Member

  
COUN. LOUISITO A. ARCIAGA  
Member

COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD  
Member

COUN. RINGO A. TEVES  
Member

COUN. ALEXANDER B. DIAZ  
Member

DISTRICT II:  
  
COUN. MA. DHESIREE G. AREVALO  
Member

COUN. ENGR. NEPTALI S. SANTIAGO  
Member

COUN. RAFAEL T. SEVILLA  
Member

  
COUN. VERGEL C. ULANDAY  
Member

COUN. ROBERT A. ABAS  
Member

COUN. ROBERT P. BAES  
Member

ABSENT:

  
COUN. LUVI P. CONSTANTINO  
Member

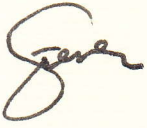
COUN. ELMER S. ESPELETA  
Member

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

  
CECILIA C. LAZARTE  
Secretary




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ATTESTED:

  
**ARTEMIO A. SIMUNDAC**  
City Vice-Mayor/Presiding Officer

APPROVED:

  
**ATTY. JAIME R. FRESNEDI**  
City Mayor  
Date: DEC 19 2013

Norie/7<sup>th</sup> SP

