



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 86-030**

**AN ORDINANCE AMENDING ARTICLE K, SECTION 2k. 02 OF ORDINANCE NO. 543, S. 1976, OTHERWISE KNOWN AS "THE REVENUE CODE OF NAGA CITY."**

Be it ordained by the Sangguniang Panlungsod of the City of Naga, that:

**SECTION 1.** - Article K, Section 2k.02 of Ordinance No. 543, S. 1976, otherwise known as "The Revenue Code of Naga City", is hereby amended to read as follows:

"SECTION 2K.02. - IMPOSITION OF TAX. - There is hereby levied all persons engaged in the exercise or practice of their profession or calling within Naga city, an annual occupation tax as follows:

a. Seventy Five (P75.00) Pesos:

Lawyers, medical practitioners, architects, interior decorators, certified public accountants, civil, electrical, chemical, mechanical, mining, sanitary, industrial agricultural or geodetic engineers, electronics and communication engineers, chief motor engineers, pharmacists, medical, food or sugar technologists, nutritionists, insurance agents and sub-agents, customs brokers, real estate brokers, stock brokers, marine surveyors, actuaries, registered master plumbers, registered electricians, registered radio-t.v. technicians, veterinarians, dentists, optometrists, opticians, commercial aviators, professional appraisers or connoisseurs of tobacco and other domestic or foreign products, licensed ship masters, master mariners, marine chief engineers, naval architects and professional consultants.

b. Fifty (P50.00) Pesos

Land surveyors, chief mates, marine second engineers, registered nurses, chiropodists, tattoers, masseurs, pelotaris, jockeys, professional actors and actresses, stage performers, hostesses, statisticians, commercial stewards and stewardesses, flight attendants, insurance adjusters, hotel or restaurants chiefs, dietitians, embalmers, certified morticians, club floor managers, sales supervisors/managers, professional printers, television and stage models, couturiers, professors, or instructors, of private universities, colleges and vocational schools, radio t.v. newscasters/announcers, radio t.v. movie-stage directors, t.v. – movie-stage production designers, registered tourist guides, foreign exchange dealers/money changers, professional basketball players, golfers, boxers, tennis players, bowlers, chess players and other players or professional games supervised by the games and amusement board, professional athletic coaches and assistant coaches, professional athletic trainers, professional animal trainers, second mates, third mates, third marine engineers, x-ray technicians, foresters and geologists, midwives, chemists,

associate and assistant electrical engineers, marine officers, and therapists: Provided that, midwives and therapists who have already paid the corresponding occupation tax for nurses if they are at the same time registered nurses, shall no longer be required to pay the occupation tax for midwives and therapists, respectively, and chemists, associate and assistant electrical engineers and marine officers who have already paid the corresponding occupation tax for chemical engineers, electrical engineers and marine or second electrical engineers, respectively, should likewise be no longer required to pay the occupation tax for chemists, associate or assistant electrical engineers and marine officers, respectively.

**SECTION 2.** - This ordinance shall take effect two months after publication in a newspaper of general circulation in the City of Naga.

**ENACTED:** December 10, 1986.

**WE HEREBY CERTIFY** to the correctness of the foregoing ordinance.

**J. ANTONIO A. AMPARADO**  
City Secretary

**SIEGFREDO D. OBIAS**  
City Vice Mayor & Presiding Officer

APPROVED:

**CARLOS G. DEL CASTILLO**  
City Mayor

ATTESTED:

**ERIBERTO C. SERVIDAD**  
Secretary to the Mayor