



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 91-001

AN ORDINANCE AMENDING CERTAIN ARTICLES OF ORDINANCE NO. 89-090, S. 1989 WHICH AMENDED ORDINANCE NO. 543, S. 1976, OTHERWISE KNOWN AS THE REVENUE CODE OF NAGA CITY: -

On joint and collective motion of the Members of the Sangguniang Panlungsod

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

SECTION 1. - Articles C, D, I and J of Ordinance No. 89-090, S. 1989 are hereby amended to read as follows:

- a) On manufacturers, importers, producers of any article of commerce of whatever kind of nature, including brewers, distillers, rectifiers, repackers and compounders of liquors, distilled spirits and/or wines in accordance with the following schedule:

With gross sales for the Preceding calendar year In the amount of:	Tax per annum
Less than P 10,000.00	P 300.00
10,000.00 Or more but less than	P 15,000.00 400.00
15,000.00 " " " " "	20,000.00 550.00
20,000.00 " " " " "	30,000.00 800.00
30,000.00 " " " " "	40,000.00 1,200.00
40,000.00 " " " " "	50,000.00 1,500.00
50,000.00 " " " " "	75,000.00 2,400.00
75,000.00 " " " " "	100,00.00 3,000.00
100,000.00 " " " " "	150,000.00 4,000.00
150,000.00 " " " " "	200,000.00 5,000.00
200,000.00 " " " " "	300,000.00 7,030.00
300,000.00 " " " " "	500,000.00 10,000.00
500,000.00 " " " " "	750,000.00 15,000.00
750,000.00 " " " " "	1,000,000.00 20,000.00
1,000,000.00 " " " " "	2,000,000.00 24,250.00
2,000,000.00 " " " " "	3,000,000.00 30,000.00
3,000,000.00 " " " " "	4,000,000.00 36,000.00
4,000,000.00 " " " " "	5,000,000.00 42,000.00
5,000,000.00 " " " " "	7,000,000.00 48,000.00
7,000,000.00 " " " " "	9,000,000.00 54,000.00
9,000,000.00 " " " " "	12,000,000.00 60,000.00
12,000,000.00 " " " " "	15,000,000.00 66,000.00
15,000,000.00 " " " " "	18,000,000.00 72,000.00
18,000,000.00 " " " " "	20,000,000.00 80,000.00

For every P500, 000.00 in excess of 20,000.000.00	
But not more than P 50,000,000.00	1,000.00
For every P500, 000.00 in excess of 50,000.00	500.00

b) On retailers, independent wholesalers and distributors:

With gross sales for the preceding
Calendar year in the amount of: Tax Per Annum

Less than P 1,000.00			P30.00
Less than P 1,000.00	Or more but not less than	P 2,000.00	60.00
2,000.00	“ “ “ “ “ “	3,000.00	90.00
3,000.00	“ “ “ “ “ “	4,000.00	130.00
4,000.00	“ “ “ “ “ “	5,000.00	180.00
5,000.00	“ “ “ “ “ “	6,000.00	220.00
6,000.00	“ “ “ “ “ “	7,000.00	260.00
7,000.00	“ “ “ “ “ “	8,000.00	300.00
8,000.00	“ “ “ “ “ “	10,000.00	340.00
10,000.00	“ “ “ “ “ “	15,000.00	400.00
15,000.00	“ “ “ “ “ “	20,000.00	500.00
20,000.00	“ “ “ “ “ “	30,000.00	600.00
30,000.00	“ “ “ “ “ “	40,000.00	800.00
40,000.00	“ “ “ “ “ “	50,000.00	1,200.00
50,000.00	“ “ “ “ “ “	75,000.00	1,800.00
75,000.00	“ “ “ “ “ “	100,000.00	2,400.00
100,000.00	“ “ “ “ “ “	150,000.00	3,400.00
150,000.00	“ “ “ “ “ “	200,000.00	4,400.00
200,000.00	“ “ “ “ “ “	300,000.00	6,000.00
300,000.00	“ “ “ “ “ “	500,000.00	7,750.00
500,000.00	“ “ “ “ “ “	750,000.00	11,000.00
750,000.00	“ “ “ “ “ “	1,000,000.00	15,000.00

For every P 100,000.00		
In excess of	1,000,000.00	225.00

c) On all exporters:

With gross sales for the Tax Per Annum
Preceding calendar year
In the amount of:

Below P 1 million		P 2,000.00
1 million	Or more but less than	P 5 M
5 million	“ “ “ “ “	10 M
10 million	“ “ “ “ “	20 M
20 million	“ “ “ “ “	30 M
30 million	“ “ “ “ “	50 M
50 million	“ “ “ “ “	75 M
75 million	“ “ “ “ “	100 M

For every P 1 million in excess	
Of 100 million	300.00

d) This paragraph is repealed.

e) The same rate of tax to protect the interest of end users.

- f) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carenderias, food caterers or other similar establishments.

With gross Annual Sales
And/or Receipts for the
Preceding calendar year
In the amount of:

Tax Per Annum

Less than P 2,000.00				P 67.50
2,000.00	Or more but not less than		P 3,750.00	112.00
3,750.00	“ “ “ “ “ “		4,500.00	157.50
4,500.00	“ “ “ “ “ “		6,125.00	202.50
6,125.00	“ “ “ “ “ “		7,250.00	247.50
7,250.00	“ “ “ “ “ “		8,750.00	270.00
8,750.00	“ “ “ “ “ “		10,275.00	337.50
10,275.00	“ “ “ “ “ “		12,125.00	405.00
12,125.00	“ “ “ “ “ “		15,250.00	495.00
15,250.00	“ “ “ “ “ “		16,750.00	562.50
16,750.00	“ “ “ “ “ “		18,250.00	607.50
18,250.00	“ “ “ “ “ “		20,265.00	652.50
20,625.00	“ “ “ “ “ “		23,375.00	787.50
23,375.00	“ “ “ “ “ “		27,000.00	900.00
27,000.00	“ “ “ “ “ “		30,000.00	940.00
30,000.00	“ “ “ “ “ “		33,000.00	1,125.00
33,000.00	“ “ “ “ “ “		35,875.00	1,237.50
35,875.00	“ “ “ “ “ “		40,625.00	1,372.50
40,625.00	“ “ “ “ “ “		45,500.00	1,485.00
45,500.00	“ “ “ “ “ “		50,000.00	1,687.50
For every P 1,000.00 or fraction Thereof in excess of			P 50,000.00	11.25

- g) On all business establishments principally rendering or offering to render services such as those listed above:

With gross receipts for
The preceding calendar year
In the amount of:

Tax Per Annum

Less than P 5,000.00				P 50.00
5,000.00	Or more but not less than		P 10,000.00	112.50
10,000.00	“ “ “ “ “ “		15,000.00	190.00
15,000.00	“ “ “ “ “ “		20,000.00	300.00
20,000.00	“ “ “ “ “ “		30,000.00	400.00
30,000.00	“ “ “ “ “ “		40,000.00	700.00
40,000.00	“ “ “ “ “ “		50,000.00	1,000.00
50,000.00	“ “ “ “ “ “		75,000.00	1,600.00
75,000.00	“ “ “ “ “ “		100,000.00	2,400.00
100,000.00	“ “ “ “ “ “		150,000.00	3,600.00
150,000.00	“ “ “ “ “ “		200,000.00	4,800.00
200,000.00	“ “ “ “ “ “		250,000.00	6,600.00
250,000.00	“ “ “ “ “ “		300,000.00	8,400.00
300,000.00	“ “ “ “ “ “		400,000.00	11,200.00
400,000.00	“ “ “ “ “ “		500,000.00	15,000.00

For every P 10,000.00 in Excess of	P 500,000.00	100.00
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h) On Real Estate Dealers:

1. Subdivision Operators per sq. m.	9.00
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The tax shall be based on the total area of the remaining lots titled in the name of the subdivision operator.

2. Lessors of Real Estate. . In case of newly started business of lessors of real estate the tax shall be P 30.00	45.00
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With gross receipts For the preceding Calendar year in the Amount of:	Tax Per Annum
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Less than P1,000.00		
1,000.00 Or more but not less than	P 4,000.00	P 45.00
4,000.00 " " " " " "	10,000.00	112.00
10,000.00 " " " " " "	20,000.00	337.50
20,000.00 " " " " " "	30,000.00	675.00
30,000.00 " " " " " "	50,000.00	1,125.00

For every P 1,000.00 in excess Of	P 50,000.00	10.00
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For real property use
For purposes other than
Residential

For every P 5,000.00 In excess of	P 50,000.00	10.00
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i) On Hotels and Motels:

With gross receipts for The preceding quarter in The amount of:	Tax Per Quarter
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Less than P 2,500.00 Or more but not less than		P 33,75
2,500.00 " " " " " "	P 5,000.00	51.75
5,000.00 " " " " " "	7,500.00	72.00
7,500.00 " " " " " "	10,000.00	90.00
10,000.00 " " " " " "	12,500.00	108.00
12,500.00 " " " " " "	15,000.00	126.00
15,000.00 " " " " " "	17,500.00	144.00
17,500.00 " " " " " "	20,000.00	162.00
20,000.00 " " " " " "	22,500.00	180.00
22,500.00 " " " " " "	25,000.00	198.00
25,000.00 " " " " " "	30,000.00	240.00

30,000.00	“	“	“	“	“	“	35,000.00	283.50
35,000.00	“	“	“	“	“	“	40,000.00	326.25
40,000.00	“	“	“	“	“	“	45,000.00	369.50
45,000.00	“	“	“	“	“	“	50,000.00	411.25
50,000.00	“	“	“	“	“	“	55,000.00	454.25
55,000.00	“	“	“	“	“	“	60,000.00	497.25
60,000.00	“	“	“	“	“	“	65,000.00	540.00
65,000.00	“	“	“	“	“	“	70,000.00	582.75
70,000.00	“	“	“	“	“	“	75,000.00	625.50
75,000.00	“	“	“	“	“	“	82,500.00	666.00
82,500.00	“	“	“	“	“	“	90,000.00	706.50
90,000.00	“	“	“	“	“	“	97,500.00	747.00
97,500.00	“	“	“	“	“	“	105,000.00	787.50
105,000.00	“	“	“	“	“	“	112,500.00	828.00
112,000.00	“	“	“	“	“	“	120,000.00	868.50
120,000.00	“	“	“	“	“	“	127,500.00	909.00
127,500.00	“	“	“	“	“	“	135,000.00	949.50
135,000.00	“	“	“	“	“	“	142,500.00	990.00
142,500.00	“	“	“	“	“	“	150,000.00	1,023.00
150,000.00	“	“	“	“	“	“	160,000.00	1,075.00
160,000.00	“	“	“	“	“	“	170,000.00	1,120.00
170,000.00	“	“	“	“	“	“	180,000.00	1,165.00
180,000.00	“	“	“	“	“	“	190,000.00	1,210.00
190,000.00	“	“	“	“	“	“	200,000.00	1,255.00
200,000.00	“	“	“	“	“	“	210,000.00	1,300.00
210,000.00	“	“	“	“	“	“	220,000.00	1,345.50
220,000.00	“	“	“	“	“	“	230,000.00	1,372.50
230,000.00	“	“	“	“	“	“	240,000.00	1,465.00
240,000.00	“	“	“	“	“	“	250,000.00	1,480.50
250,000.00	“	“	“	“	“	“	275,000.00	1,575.50
275,000.00	“	“	“	“	“	“	300,000.00	1,669.50
300,000.00	“	“	“	“	“	“	325,000.00	1,761.50
325,000.00	“	“	“	“	“	“	350,000.00	1,860.00
350,000.00	“	“	“	“	“	“	375,000.00	1,995.00
375,000.00	“	“	“	“	“	“	400,000.00	2,049.75
400,000.00	“	“	“	“	“	“	425,000.00	2,144.25
425,000.00	“	“	“	“	“	“	450,000.00	2,238.75
450,000.00	“	“	“	“	“	“	475,000.00	2,332.50
475,000.00	“	“	“	“	“	“	500,000.00	2,427.75

For every P1,000.00 per
fraction thereof
in excess of

P 500,000.00

2.25

j) On privately-owned Public
Markets;

With Gross Receipts for
the preceding quarter in
the amount of:

Tax Per Quarter

Less than P 5,000.00

P 250.00

5,000.00 Or more but less than

10,000.00

500.00

10,000.00	“	“	“	“	“	20,000.00	1,000.00
20,000.00	“	“	“	“	“	30,000.00	1,500.00
30,000.00	“	“	“	“	“	40,000.00	2,000.00
40,000.00	“	“	“	“	“	50,000.00	2,500.00
50,000.00	“	“	“	“	“	60,000.00	3,000.00
60,000.00	“	“	“	“	“	70,000.00	3,500.00
70,000.00	“	“	“	“	“	80,000.00	4,000.00
80,000.00	“	“	“	“	“	90,000.00	4,500.00
90,000.00	“	“	“	“	“	100,000.00	5,000.00

For every P 1,000.00 in excess of 100,000.00 40.00

For newly-started privately owned public market the tax shall be for the initial quarter 250.00

k) On Dealers of liquors, distilled spirits and/or wines: Tax Per Annum

- | | |
|--|------------|
| 1) Wholesale dealers in foreign liquors | P 1,600.00 |
| 2) Wholesale dealers in domestic liquors | 800.00 |
| 3) Retail dealers in foreign liquors | 400.00 |
| 4) Retail dealers in domestic liquors | 200.00 |
| 5) Retail dealers in vino-liquors | 100.00 |
| 6) Retail dealers of Fermented wines | 160.00 |
| 7) Wholesale dealers in fermented liquors | 400.00 |
| 8) Retail dealers in tuba, basi and/or tapuy | 100.00 |

L) On Tobacco Dealers: Tax Per Annum

- | | |
|-----------------------------------|----------|
| 1) Retail leaf tobacco dealers | P 100.00 |
| 2) Wholesale leaf tobacco dealers | 400.00 |
| 3) Retail tobacco dealers | 100.00 |
| 4) Wholesale tobacco dealers | 400.00 |

m) On Amusement Devices:

- | | |
|---|----------|
| 1) Each jukebox machine | P 225.00 |
| 2) Each machine or apparatus for visual entertainment | 122.50 |
| 3) Each apparatus for weighing persons | 67.60 |

n) On Amusement places wherein the customers actively participate without making bets or wagers, including but not limited to the following.

- | | |
|--|------------|
| 1) Night and Day Clubs | P 9,000.00 |
| 2) Night Clubs or Day Clubs | 6,000.00 |
| 3) Bars (including beer gardens) | 3,600.00 |
| 4) Cabarets or Dance Halls | 2,250.00 |
| 5) Steam baths, saunas and other similar establishment per cubicle | 225.00 |
| 6) Skating Rings | 1,125.00 |
| 7) Bath houses, Swimming Pools, Resort and other similar places | 675.00 |

8) Billiard and Pool Halls for the first table	112.50
For each additional table	45.00
Pools using wooden tables or discs for the first table	30.00
For each additional table	15.00
9) Bowling Alleys	
Automatic, per (alley) lane	225.00
Non-automatic per lane	180.00
10) Circuses, carnivals and the like	
for first ten days	60.00
for everyday thereafter	7.50
11) Merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries and other similar contrivances for each contrivance:	
for the first 10 days per day	15.00
For everyday thereafter	3.00
12) Theaters and Cinema Houses:	
Itinerant operators, per day	15.00
With orchestra only with seating capacity of less than 500 persons	1,125.00
With balcony and orchestra with seating capacity of less than 500 persons	1,350.00
With balcony and orchestra with seating capacity of 500-999 persons	1,800.00
With balcony and orchestra with seating capacity of 1,000 persons and above	2,250.00
With lodge, balcony and orchestra	3,375.00
13) Boxing Stadium	
14) Cockpits:	
Per cockfight-ordinary	4.50
Per cockfight-derby	15.50
Holding of International derby cockfight per day	3,000.00
Per cockfight, international derby	150.00

2) (d-1) On cold storage and refrigerating cases	Tax Per Annum
Cold Storage	
With total cold storage capacity:	
Not exceeding 5 cu. m.	P 75.00
Over 5 to 15 cu. m.	150.00
Over 15 to 25 cu. m.	300.00
Over 25 to 35 cu. m.	450.00
Over 35 to 50 cu. m.	600.00
Over 50 cu. m.	750.00
Refrigerating Cases:	
Less than 4 cu. m.	P 15.00
Over 4 cu. m.	30.00

(e-l) On Lumberyards:	Tax Per Annum
500 sq. m. or less	P 300.00
Over 5,000 sq. m. to 1,000	450.00
Over 1,000 sq. m. to 1,500.00	750.00
Over 1,500 sq. m. to 2,000.00	975.00
Over 2,000.00 sq. m.	1,200.00

(f-l) On Dancing Schools

P 300.00 p/a

ARTICLE D. – TAX ON SIGNS, SIGNBOARDS, BILLBOARDS OR ADVERTISEMENTS

SECTION 2D-1

a) Billboards or signboards for advertisements of business, per square meter or fraction thereof:	Tax Per Annum
SINGLE FACE	P 22.50
DOUBLE FACE	45.00
b) Billboards of signs for professionals, per square meter or fraction thereof.	18.00
c) Billboards, signs, or advertisements for business and professions, painted on any building or structure or otherwise separated or detached there from, per sq. meter or fraction thereof.	P 20.25 p/a
d) Advertisement for business or Profession by means of slides in movies payable owners of movie houses.	P 225.00 p/a
In Addition to the taxes provided above under items (a) to (e) inclusive, for the use of electric or neon light in billboards, per square meter or fraction thereof.	
	P 15.00 p/a
e) Advertisement by means of promotional sales (house to house) per day per person (New prov.)	P 10.00 p/a

ARTICLE I. – TAX ON PEDDLERS

SECTION 21-02. – IMPOSITION OF TAX. -

(a) Peddlers of any particle or merchandise carried on trucks or any other motor vehicle	P 67.50 p/a
(b) Peddlers of any article or merchandise carried in motorized bicycle, tricycle or any other similar motorized vehicle other than those specified above.	P 33.75 p/a
(c) Peddlers of any article or merchandise carried in a cart, caretela or other vehicles drawn by animals.	P 22.50 p/a
(d) Peddlers of any article or merchandise carried on bicycles, pedicabs, or similar vehicles.	P 11.25 p/a
(e) Peddlers of any other articles or merchandise carried by a person, including native vegetables, fruits, fresh and dried fish hand carried by them regardless of quantity...	P 4.50 p/a
In addition to the above impositions a peddler of textiles, jewelry, perfume and other luxury items shall pay additional of.....	
	P 11. 25

ARTICLE J. – TAX ON DELIVERY TRUCKS AND VANS

SECTION 2J. 01. - IMPOSITION TAX. -

a) Manufacturers or producers of, or dealers in products other

- than distilled spirits, fermented liquors, softdrinks, cigars
and cigarettes... P 122.50 p/a
- b) Manufacturers or producers of, or dealers in products other
than distilled spirits, fermented liquors, softdrinks, cigars
and cigarettes... P 75.00 p/a

SECTION 2. - This ordinance shall take effect immediately upon its approval.

ENACTED: January 2, 1991

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

J. ANTONIO A. AMPARADO
Secretary to the
Sangguniang Panlungsod

LOURDES V. ASENCE
Vice Mayor & Presiding Officer

APPROVED:

JESSE M. ROBREDO
City Mayor

ATTESTED:

J. ANTONIO A. AMPARADO
City Secretary