



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 92- 057

AN ORDINANCE REQUIRING ANY PERSON, INDIVIDUAL, PARTNERSHIP OR CORPORATION TO SECURE A CERTIFICATE OF TAX CLEARANCE FROM THE OFFICE OF THE CITY TREASURER BEFORE THE ISSUANCE OF THE LICENSE TO ENGAGE AND/OR OPERATE BUSINESS WITHIN THE TERRITORIAL JURISDICTION OF THE CITY OF NAGA AND PRESCRIBING PENALTIES THEREOF:

Author: Hon. Rodolfo Fortuno

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

SECTION 1. – No person, individual, partnership or corporation shall be allowed to engage in or operate any business within the territorial jurisdiction of the City of Naga without first securing a certificate of Tax Clearance from the office of the City Treasurer.

SECTION 2. – Tax Clearance for Partnership shall be for the senior partnership only.

SECTION 3. – Tax Clearance for corporation shall be for the Chairman of the Board and simple majority of the incumbent members of the Board and president of said corporation.

SECTION 4. – PENALTY CLAUSE. – Violation of any provision of this ordinance shall be penalized with:

- a) A fine of less than P1, 000.00 nor more than P 3,000.00 for the first offense;
- b) An imprisonment of not less than six (6) months nor more than one (1) year for the second offense;
- c) Both fine and imprisonment at the discretion of the court of competent jurisdiction.

SECTION 5. – REPEALING CLAUSE. – Any ordinance and regulation or part or parts thereof which are inconsistent with any provisions of this ordinance are hereby repealed amended, and/or modified accordingly.

SECTION 6. – EFFECTIVITY. – This ordinance shall take effect immediately upon its approval.

ENACTED: December 16, 1992.

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

J. ANTONIO A. AMPARADO
City Secretary

LOURDES V. ASENCE, M.D.
City Vice Mayor & Presiding Officer

APPROVED:

JESSE M. ROBREDO
City Mayor