



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 99-096**

**AN ORDINANCE PROVIDING PENALTIES ON BUSINESS ESTABLISHMENTS FOUND OPERATING THEIR BUSINESSES WITHOUT FIRST SECURING THE NECESSARY LICENSES/PERMITS:-**

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

**SECTION 1.** - This ordinance shall govern the imposition of penalty on business owners/proprietors, found starting to operate or operating their businesses without first securing the necessary permits and licenses.

**SECTION 2.** - The following fees and charges shall be imposed:

1. Penalty of 50% of the business tax and other permit fees payable by the Business owners/proprietors found starting to operate or operating their business without first securing the necessary permits/licenses;
2. 50% of 1% of Transfer Tax on the invested capital or the total consideration involved, in case of transfer or acquisition of existing business, whichever is higher.

**SECTION 3.** - REPEALING CLAUSE. - Any ordinances, rules and regulations found inconsistent with any of the foregoing provisions, the same are hereby repealed.

**SECTION 4.** - This ordinance shall take effect upon its approval and after publication in a newspaper of general circulation.

**ENACTED:** December 16, 1999.

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

**LILIAN O. PASCUAL**  
Local Leg. Staff Officer III  
& Secretary-Designate

**GABRIEL H. BORDADO, JR.**  
City Councilor & Acting Presiding Officer

APPROVED:

**SULPICIO S. ROCO, JR.**  
City Mayor