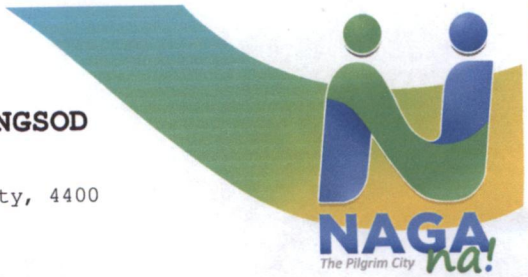









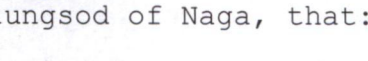
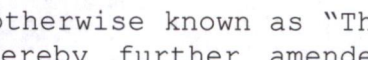
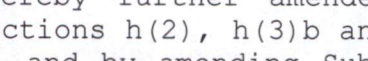
Republika ng Pilipinas
TANGGAPAN NG SANGGUNIANG PANLUNGSOD
Lungsod ng Naga

City Hall Compound, J. Miranda Avenue, Naga City, 4400
✉ www.naga.gov.ph / sp@naga.gov.ph
☎ 205-2980 local 2060



ORDINANCE NO. 2021-018
VVVVVVVVVVVVVVVVVVVVVVVVVVVVVV

AN ORDINANCE FURTHER AMENDING ORDINANCE NO. 2004-123, OTHERWISE KNOWN AS "THE REVISED REVENUE CODE OF NAGA CITY", SPECIFICALLY BY DELETING PORTIONS OF SUB-SECTIONS h(2), h(3)b AND A PHRASE UNDER SUB-SECTION h(8) AND h(11), AND BY AMENDING SUB-SECTION h(9) ALL OF SECTION 42 THEREOF:-

- Sponsors:
- Hon. Gregorio R. Abonal 
 - Hon. Vidal P. Castillo 
 - Hon. Salvador M. del Castillo 
 - Hon. Ghiel G. Rosales 
 - Hon. Jose C. Rañola 
 - Hon. Jose B. Perez 
 - Hon. Joselito S.A. del Rosario 
 - Hon. Jessie R. Albeus 

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

SECTION 1. - Ordinance No. 2004-123, otherwise known as "The Revised Revenue Code of Naga City" is hereby further amended specifically by deleting portions of Sub-Sections h(2), h(3)b and a phrase under Sub-Section h(8) and h(11), and by amending Sub-Section h(9) of Section 42 thereof, now to read as follow:

"SECTION 42. Tax on Business:

a) On Manufacturers, Assemblers and other Processors. - There is hereby levied a graduated fixed tax on manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

X X X X X X

h) On Other Businesses:

2. Caterer's Tax - On gross receipts of proprietors and operators of cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, carinderias or food caterers including clubs and caterers an annual tax of three percent (3%) on the gross sales or receipts of the preceding calendar year is hereby imposed.

The phrase: "**On newly established business a tax of fifty percent (50%) of one percent (1%) of the capital investment is hereby imposed.**", is hereby deleted.

X X X X X X

3. Tax on Real Estate Developers, Dealers and Lessors - On real estate developers/dealers, lessors or sub-lessors of real estate including accessories, apartels, pension inns, apartments, condominiums, houses for lease, rooms and spaces for rent a tax at the following rate is hereby imposed:

X X X X X X

Sub-Section h (3)b: "**On Lessors of Real Estate- In case of newly started business of lessor of real estate, the tax shall be One Tenth of One Percent (1/10 of 1%) of the total capitalization.**" is hereby deleted.

