



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod Mandaluyong

ORDINANCE NO. 750, S-2019

**AN ORDINANCE AMENDING SECTIONS 32, 37, 90,
116 AND 121 OF ORDINANCE NO. 484, S-2011,
OTHERWISE KNOWN AS "THE REVENUE CODE OF
THE CITY OF MANDALUYONG"**

BE IT ORDAINED by the Sangguniang Panlungsod of Mandaluyong, Metro Manila, in session assembled:

SECTION 1. Sections 32, 37, 90, 116 and 121 of Ordinance No. 484, S-2011, otherwise known as "THE REVENUE CODE OF THE CITY OF MANDALUYONG" are hereby amended to read as follows:

TITLE THREE

BUSINESS TAXATION

CHAPTER 7

TAXES ON BUSINESS

ARTICLE I

GRADUATED TAX ON BUSINESS

SECTION 32. **IMPOSITION AND TIME OF PAYMENT.** There is hereby levied an annual tax on the following business undertakings/activities at the rates prescribed herein.

A. ON MANUFACTURERS, IMPORTERS, ASSEMBLERS, REPACKERS OR PROCESSORS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	30,000.00	707.00
30,000.00	40,000.00	1,061.00
40,000.00	50,000.00	1,325.00
50,000.00	75,000.00	2,121.00
75,000.00	100,000.00	2,650.00
100,000.00	150,000.00	3,534.00
150,000.00	200,000.00	4,417.00
200,000.00	300,000.00	6,185.00
300,000.00	500,000.00	8,836.00
500,000.00	750,000.00	12,853.00

750,000.00	1,000,000.00	16,066.00
1,000,000.00	2,000,000.00	22,090.00
2,000,000.00	3,000,000.00	26,508.00
3,000,000.00	4,000,000.00	31,810.00
4,000,000.00	5,000,000.00	37,112.00
5,000,000.00	6,500,000.00	39,161.00
6,500,000.00	7,500,000.00	41,571.00
7,500,000.00	8,500,000.00	46,390.00
8,500,000.00	9,500,000.00	51,210.00
9,500,000.00	50,000,000.00	P 51,210.00 + 51.98% OF 1.00%
50,000,000.00 and above		P 261,708.00 + 28.88% OF 1.00%

B. WHOLESALERS, DISTRIBUTORS, OR DEALERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND AND NATURE, SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	300.00
10,000.00	15,000.00	353.00
15,000.00	20,000.00	441.00
20,000.00	30,000.00	529.00
30,000.00	40,000.00	707.00
40,000.00	50,000.00	1,059.00
50,000.00	75,000.00	1,544.00
75,000.00	100,000.00	2,120.00
100,000.00	150,000.00	3,004.00
150,000.00	200,000.00	3,887.00
200,000.00	300,000.00	5,301.00
300,000.00	500,000.00	7,069.00
500,000.00	750,000.00	10,603.00
750,000.00	1,000,000.00	14,137.00
1,000,000.00	2,000,000.00	16,066.00
In excess of 2,000,000.00		P 16,066.00 + 57.75% of 1.00%
C. ON RETAILERS:		
Gross sales of the preceding calendar year		
		(TAX PER ANNUM)
	400,000.00 or less	3.15% OF THE GROSS SALES
	In excess of 400,000.00	P 12,600.00 + 46.20% OF 1.00%

D. ESSENTIAL COMMODITIES:		
	On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate of one-half (1/2) of the rates prescribed under sub-SECTIONS (A), (B), and (C) of this SECTION.	
1.	Rice and corn;	½ OF THE PRESCRIBED RATE
2.	Wheat or cassava flour, meat dairy products, locally manufactured, processed or preserved food, sugar, salt, and other agricultural, marine, and fresh water products;	
3.	Cooking oil and cooking gas;	
4.	Laundry soap, detergents, and medicines;	
5.	Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other farm inputs;	
6.	Poultry feds and other animal feeds;	
7.	School supplies; and	
8.	Cement.	

E. CONTRACTORS AND OTHER INDEPENDENT CONTRACTORS AND OWNERS/OPERATORS OF BUSINESS ESTABLISHMENTS RENDERING OR OFFERING SERVICES SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	20,000.00	265.00
20,000.00	30,000.00	441.00
30,000.00	40,000.00	618.00
40,000.00	50,000.00	883.00
50,000.00	75,000.00	1,413.00
75,000.00	100,000.00	2,120.00
100,000.00	200,000.00	4,241.00
200,000.00	250,000.00	5,832.00
250,000.00	300,000.00	7,422.00
300,000.00	400,000.00	9,896.00
400,000.00	500,000.00	13,254.00
500,000.00	750,000.00	14,861.00
750,000.00	1,000,000.00	16,467.00
1,000,000.00	2,000,000.00	18,476.00
In excess of 2,000,000.00		P 18,476.00 + 86.10% of 1.00%

F. EXPORTERS, OTHER THAN THOSE COVERED BY OTHER PROVISIONS, SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	100,000.00	1,236.00
100,000.00	150,000.00	1,767.00
150,000.00	200,000.00	2,208.00
200,000.00	300,000.00	3,091.00
300,000.00	500,000.00	4,417.00
500,000.00	750,000.00	6,426.00
750,000.00	1,000,000.00	8,033.00
1,000,000.00	2,000,000.00	11,045.00
2,000,000.00	3,000,000.00	13,254.00
3,000,000.00	4,000,000.00	15,904.00
4,000,000.00	5,000,000.00	18,556.00
5,000,000.00	6,500,000.00	19,580.00
6,500,000.00	7,500,000.00	20,785.00
7,500,000.00	8,500,000.00	23,195.00
8,500,000.00	9,500,000.00	25,604.00
9,500,000.00	50,000,000.00	P25,604.25 + 28.88% OF 1%
IN EXCESS OF 50,000,000.00		P142,548.00 + 17.33% OF 1%

G. OWNERS OR OPERATORS OF CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, SODA FOUNTAINS, CARENDERIAS AND FOOD CATERERS SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:		
Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	240.00
10,000.00	15,250.00	353.00
15,250.00	18,250.00	434.00
18,250.00	23,375.00	562.00
23,375.00	27,000.00	643.00
27,000.00	30,000.00	722.00
30,000.00	33,000.00	803.00
33,000.00	35,875.00	883.00
35,875.00	40,625.00	980.00
40,625.00	45,500.00	1,059.00
45,500.00	50,000.00	1,204.00
FOR EVERY 1,000.00 IN EXCESS OF 50,000.00		13.00

H. ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING LENDING INVESTORS, FINANCIAL AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, MONEY CHANGERS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS, DEALERS IN SECURITIES AND FOREIGN EXCHANGE DEALERS:		
FOR NEWLY STARTED BUSINESS		
	(TAX PER ANNUM)	
1.	PAWNSHOPS:	
	- Main Pawnshop	4,943.00
	- For every branch	1,853.00
2.	Money shops/money changers	247.00
3.	Individual lending investors	371.00
4.	FINANCE AND INVESTMENT COMPANIES:	
	- Principal office in the city	2,472.00
	- For every branch	741.00
5.	INSURANCE COMPANIES:	
	- Principal office in the city	3,708.00
	- For every branch	741.00
6.	COMMERCIAL BANKS:	
	- Principal office in the city	6,179.00
	- For every branch and for every ATM machine isolated outside banks	1,236.00
7.	SAVINGS OR THRIFT BANKS, SAVINGS & LOAN ASSOCIATIONS:	
	- Principal office in the city	2,472.00
	- For every branch	494.00
8.	Rural banks	741.00
9.	Dealers in securities and foreign exchange dealers	1,236.00
FOR RENEWAL OF BUSINESS		63% OF 1% OF THE GROSS SALES

I. REAL ESTATE DEALERS SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	602.00
10,000.00	50,000.00	1,204.00
50,000.00	100,000.00	1,806.00
100,000.00	200,000.00	3,614.00
200,000.00	400,000.00	5,422.00
400,000.00	700,000.00	9,639.00
700,000.00	1,000,000.00	14,459.00
1,000,000.00	1,500,000.00	21,086.00
1,500,000.00	2,000,000.00	25,304.00
2,000,000.00	3,000,000.00	33,136.00
3,000,000.00	5,000,000.00	38,558.00
5,000,000.00	6,500,000.00	48,198.00
6,500,000.00	8,000,000.00	60,247.00
8,000,000.00	10,000,000.00	75,912.00
FOR EVERY 500,000.00 IN EXCESS OF 10,000,000.00		2,780.00

J. LESSORS OR SUB-LESSORS OF REAL ESTATE INCLUDING ACCESSORIES, APARTELLS, PENSION INNS, APARTMENTS, CONDOMINIUMS, HOUSE FOR LEASE, ROOMS AND SPACES FOR RENT SHALL PAY THE TAX IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	10,000.00	120.00
10,000.00	20,000.00	361.00
20,000.00	30,000.00	722.00
30,000.00	50,000.00	1,204.00
In excess of 50,000.00:		
Commercial lessor		1.73%
Residential lessor		1.16%

K. ON OWNERS OR OPERATORS OF PRIVATELY-OWNED PUBLIC MARKETS AND SHOPPING CENTERS:

Gross sales of the preceding calendar year		
FROM	TO LESS THAN	(TAX PER ANNUM)
	50,000.00	1,966.00
50,000.00	60,000.00	2,359.00
60,000.00	70,000.00	2,752.00
70,000.00	80,000.00	3,146.00
80,000.00	90,000.00	3,539.00
90,000.00	100,000.00	3,932.00
FOR EVERY 1,000.00 IN EXCESS OF 100,000.00		33.00

L. ON ANY BUSINESS NOT OTHERWISE SPECIFIED IN THE PRECEDING PARAGRAPHS, A TAX RATE OF 3.15% OF THE GROSS SALES IS IMPOSED FOR THE RENEWAL OF BUSINESS. FOR NEW BUSINESS, THE INITIAL TAX IS FIXED AT 1,000.00

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ARTICLE 2

FIXED TAX RATES ON BUSINESS

SECTION 37. IMPOSITION OF TAX. A fixed tax is hereby imposed on business specified below when applying as new

A. DEALERS IN FERMENTED LIQUORS, DISTILLED SPIRITS INCLUDING BEER:		
1.	Wholesale dealers in foreign liquors	1,733.00
2.	Wholesale dealers in domestic liquors	866.00
3.	Retail dealers in foreign liquors	520.00
4.	Retail dealers in domestic liquors	260.00
B. ON DEALERS OF TOBACCO (CIGARETTES)		
1.	Wholesale tobacco dealers	520.00
2.	Retail tobacco dealers	173.00
FOR RENEWAL OF BUSINESS: 3.15% of the gross sales		
C. ON OWNERS OR OPERATORS OF AMUSEMENT/VENDING DEVICES		
Gross sales of the preceding calendar year		
1.	Each machine or apparatus for visual entertainment	87.00
2.	Each apparatus for weighing	104.00
	1. Each machine or apparatus for printing letters or numbers	139.00
	2. Each similar device for vending games or skill in amusement	173.00
	3. For each token or coin operated amusement machine or apparatus	520.00
FOR RENEWAL OF BUSINESS: 3.15% of the gross sales		
D. EACH MACHINE FOR DISPENCING OR VENDING SOFTDRINKS & OTHER FOOD BEVERAGES		520.00
FOR RENEWAL OF BUSINESS: 3.15% of the gross sales		
E. ON OWNERS OR OPERATORS OF AMUSEMENT PLACES:		
1.	Night and day clubs (A)	17,325.00

2.	Super clubs, cocktail lounges (B)	13,913.00
3.	Beers gardens, videoke bars, KTV (C)	8,663.00
4.	Eateries and/or other establishments with videoke or Karaoke machine	3,150.00
5.	Swimming pool only	693.00
6.	Steam baths, sauna baths, and massage parlors per cubicle	578.00
FOR RENEWAL OF BUSINESS: 3.15% of the gross sales		
7.	BILLIARD HALL AND POOL TABLES:	
	For the first table	173.00
	For each additional table	69.00
8.	CIRCUSES, CARNIVAL AND THE LIKE (perya):	
	For the first 10 days	139.00
	For each day thereafter	7.00
9.	SIDESHOWS PER BOOTH:	
	For the first 10 days	35.00
	For each day thereafter	7.00
10.	MERRY GO ROUNDS, ROLLER COASTERS, FERRIS WHEEL, SWING, SHOOTING GALLERIES OR SIMILAR CONTRIVANCE:	
	For the first 10 days of contrivance	35.00
	For each day thereafter	7.00
FOR RENEWAL OF BUSINESS: 3.15% of the gross sales		
11.	THEATERS AND CINEMA HOUSES:	
	a. With seating capacity less than 500 persons	1,040.00
	b. With seating capacity less than 900 persons	1,386.00
	c. With seating capacity less than 1,000 persons	1,733.00
An additional tax of 100% of the amount prescribed is hereby imposed on air-conditioned cinema houses.		
FOR RENEWAL OF BUSINESS:		
		First 30 M
		3.15% OF THE GROSS SALES
		in excess of 30 M
		1.58% OF THE GROSS SALES
12.	Video, computers, family computers and similar devices per unit	116.00
13.	Boxing stadia, coliseums, auditoriums, concert halls or similar establishments	1,040.00
14.	Boxing wrestling or martial arts contest per exhibition match	347.00
15.	Cockpits (per annum)	10,395.00
	- Ordinary cockfights per sultada	10.00
	- Derby cockfights per sultada	35.00
	- International derby cockfight per day	6,930.00
	- International derby cockfoght per sultada	347.00
	- Local derby cockfights per day	3,465.00
16.	Race tracks for horse racing	6,930.00
17.	Gun clubs	693.00
18.	Judo, karate, martial arts clubs	347.00

19.	Pelota, squash, badminton, tennis per court	347.00
20.	Jai-alai frontons and/or coliseums with	
	-more than 25,000 seating capacity	25,988.00
	- with 15,000 to less 25,000 seats	18,191.00
	- with 5,000 to less 15,000 seats	12,994.00
	- per gaming day of jai-alai	259.00
21.	Off-track, off-fronton betting stations	2,599.00
22.	Bowling lanes per lane	259.00
23.	Ice skating	1,733.00
FOR RENEWAL OF BUSINESS: 3.15% of the gross sales		
F. ON OWNERS OR OPERATORS OF THE FOLLOWING ESTABLISHMENTS:		
1.	Educational life plan/memorial plan establishments:	
	Principal office in Mandaluyong City	7,796.00
	For each branch	1,559.00
2.	Boarding house with accommodation for:	
	less than 10 boarders	52.00
	with 10 to 19 boarders	78.00
	with 20 to 39 boarders	87.00
	more than 40 boarders	130.00
3.	Lodging house with accommodation for:	
	less than 15 lodgers	1,559.00
	with 15 to 24 lodgers	2,339.00
	with more than 25 lodgers	3,119.00
4.	Security posting per guard	173.00
5.	Golf links	
	mini golf links less than 9 holes	866.00
6.	Driving ranges:	
	with 30 slots or more	780.00
	with 16 to 29 slots	520.00
7.	Polo grounds	10,395.00
8.	Private cemeteries & memorial parks	
	less than 2 hectares	1,299.00
	2 to 5 hectares	1,938.00
	more than 5 hectares	2,599.00
FOR RENEWAL OF BUSINESS: 3.15% of the gross sales		
9.	Cold storage and refrigeration cases:	
	a. With total cold storage capacity of:	
	- 5 cubic meters	260.00
	- more than 5 cu. M. to 15 cu. M.	390.00
	- more than 15 cu. M. to 25 cu. M.	650.00
	- more than 25 cu. M. to 35 cu. M.	1,299.00
	- more than 35 cu. M. to 50 cu. M.	1,949.00
	- more than 50 cu. M.	2,599.00
	b. Refrigerating cases:	
	- less than 5 cu. M.	17.00
	- more than 5 cu. M.	35.00
10.	Lumberyards:	
	with an area less than 500 sq. m.	1,040.00
	more than 500 sr. m. to 1,000 sq. m.	1,299.00

	more than 1,000 sq. m. to 1,500 sq. m.	1,559.00
	more than 1,500 sq. m. to 2,000 sq. m.	2,079.00
	more than 2,000 sq. m.	2,599.00
11.	Private warehouse or bodega	1,733.00
12.	Nursery, vocational & other schools not regulated by Department of Education	
	with less than 5 students	173.00
	more than 5 but less than 20 students	347.00
	more than 20 students	520.00
13.	Dancing schools, driving schools, EDP, Judo-karate, etc.	
	with more than 100 students	1,040.00
	with 50 to 99 students	693.00
	with 25 to 49 students	520.00
	with less than 25 students	347.00
14.	Peddler	116.00
15.	STORAGE OF FLAMMABLE, COMBUSTIBLE OR EXPLOSIVE SUBSTANCE	
	A. FLAMMABLE LIQUIDS	
	Flammable liquids with flash point at 20 degrees F or below, such as gasoline and other carbon besolphide, naphta, benzol allodin and acetone:	
	Over 5 to 25 gals.	9.00
	Over 25 to 50 gals.	23.00
	Over 50 to 100 gals.	46.00
	Over 100 to 500 gals.	93.00
	Over 500 to 1,000 gals.	139.00
	Over 1000 to 1,500 gals.	185.00
	Over 1,500 to 2,000 gals.	231.00
	Over 2,000 to 2,500 gals.	277.00
	Over 2,500 to 3,000 gals.	370.00
	Over 3,000 to 3,500 gals.	462.00
	Over 3,500 to 4,000 gals.	554.00
	Over 4,000 to 8,000 gals.	693.00
	Over 8,000 to 10,000 gals.	953.00
	Over 10,000 to 50,000 gals.	1,386.00
	Over 50,000 to 200,000 gals.	2,079.00
	Over 200,000 to 500,000 gals.	2,772.00
	Over 500,000 to 1,500,000 gals.	3,696.00
	Over 1,500,000 gals.	4,620.00
	Flammable liquids with flash point at above 20 degrees F and below 70 degrees F such as alcohol, amyl-acetate, toluol, ethyl acetate:	
	Over 5 to 25 gals.	17.00
	Over 25 to 50 gals.	23.00
	Over 50 to 100 gals.	35.00
	Over 100 to 500 gals.	58.00
	Over 500 to 1,000 gals.	93.00
	Over 1000 to 500 gals.	231.00
	Over 5000 to 25,000 gals.	462.00
	Over 25,000 to 50,000 gals.	953.00

	Over 50,000 gals.	1,155.00
	Flammable liquids with flash point at 70 degrees F to 200 degrees F such as turpentine, thinner, prepared paints, diesel oil, fuel oil, kerosene, varnish, cleansing solvent, polishing liquids:	
	Over 5 to 25 gals.	9.00
	Over 25 to 50 gals.	14.00
	Over 50 to 100 gals.	23.00
	Over 100 to 1,000 gals.	58.00
	Over 1000 to 5,000 gals.	115.00
	Over 5000 to 10,000 gals.	231.00
	Over 10,000 to 50,000 gals.	347.00
	Over 50,000 to 100,000 gals.	578.00
	Over 100,000 to 500,000 gals.	953.00
	Over 500,000 to 900,000 gals.	1,733.00
	Over 900,000 gals.	2,310.00
	Flammable liquids with flash point of over 200 degrees F when subject to spontaneous ignition or is artificially heated to a temperature equal or higher than its flash point such as petroleum oil, crude oil, others:	
	Over 5 to 25 gals.	9.00
	Over 25 to 50 gals.	14.00
	Over 50 to 100 gals.	23.00
	Over 100 to 1,000 gals.	69.00
	Over 1000 to 5,000 gals.	139.00
	Over 5000 to 10,000 gals.	347.00
	Over 10,000 to 50,000 gals.	693.00
	Over 50,000 to 100,000 gals.	1,040.00
	Over 100,000 gals.	1,733.00
	B. FLAMMABLE GASES	
	Acetylene, hydrogen, coal gas, and other flammables in gaseous form, except liquefied petroleum gas and other compressed gases:	
	Over 15 to 25 gals.	9.00
	Over 25 to 50 gals.	14.00
	Over 50 to 100 gals.	23.00
	Over 100 to 500 gals.	69.00
	Over 500 to 2,000 gals.	139.00
	Over 2,000 to 10,000 gals.	347.00
	Over 10,000 to 50,000 gals.	693.00
	Over 50,000 to 100,000 gals.	1,040.00
	Over 100,000 gals.	1,733.00
	C. COMBUSTIBLE SOLIDS	
	I. CALCIUM CARBIDE	
	Over 10 but not more than 20 kg.	26.00
	Over 20 but not more than 50 kg.	35.00
	Over 50 but not more than 500 kg.	69.00
	Over 500 but not more than 1,000 kg.	104.00
	Over 1,000 but not more than 5,000 kg.	139.00
	Over 5,000 but not more than 10,000 kg.	173.00
	Over 10,000 but not more than 50,000 kg.	260.00

	Over 50,000 kg.	347.00
	II. PYROLYXIN	
	Over 10 to 50 kg.	23.00
	Over 50 to 200 kg.	46.00
	Over 200 to 500 kg.	93.00
	Over 500 to 1,000 kg.	173.00
	Over 1,000 to 3,000 kg.	347.00
	Over 3,000 to 10,000 kg.	578.00
	Over 10,000 kg.	1,155.00
	III. MATCHES	
	Over 25 to 100 kg.	23.00
	Over 100 to 500 kg.	115.00
	Over 500 to 1,000 kg.	260.00
	Over 1,000 to 5,000 kg.	462.00
	Over 5,000 kg.	693.00
	IV. NITRATE, PHOSPOROUS, BROMINE, SODIUM, PICRIC ACID, AND OTHER HAZARDOUS, EXPLOSIVE, CORROSIVE, OXIDIZING AND LACHRYMATORY PROPERTIES	
	Over 5 to 25 kg.	23.00
	Over 25 to 100 kg.	35.00
	Over 100 to 500 kg.	87.00
	Over 500 to 1,000 kg.	173.00
	Over 1,000 to 5,000 kg.	260.00
	Over 5,000 kg.	347.00
	V. SHREDDED COMBUSTIBLE MATERIALS SUCH AS WOOD SHAVINGS (KUSOT), WASTE (ESTOPA), SISAL, OAKUM, AND OTHER SIMILAR COMBUSTIBLE SHAVINGS AND FINE MATERIALS.	
	Over 9 to 100 cu. Ft.	23.00
	Over 100 to 500 cu. Ft.	69.00
	Over 500 to 1,000 cu. Ft.	104.00
	Over 1,000 to 2,500 cu. Ft.	173.00
	Over 2,500 cu. ft.	260.00
	VI. TAR, RESIN, WAXES, COPRA, RUBBER, COAL, BITUMINOUS COAL AND SIMILAR COMBUSTIBLE MATERIALS	
	Over 50 to 100 kg.	26.00
	Over 100 to 1,000 kg.	52.00
	Over 1,000 to 5,000 kg.	104.00
	Over 5,000 kg.	173.00

CHAPTER 10

MAYOR'S PERMIT FEES FOR BUSINESS, OCCUPATION,
AND OTHER ACTIVITIES TAXES ON BUSINESS

SECTION 90. IMPOSITION OF FEES. The following permit fees shall be collected for the issuance of a permit by the City Mayor or his duly authorized deputies to operate a business, pursue an occupation or calling, or undertake an activity within the City of Mandaluyong:

A. ON THE OPERATION OF BUSINESS:

1.DEALERS IN FERMENTED LIQUORS, DISTILLED SPIRITS AND/OR WINES:	
a. Wholesale dealers in foreign liquors	630.00
b. Retail dealers in foreign liquors	315.00
c. Wholesale dealers in local wine	263.00
d. Retail dealers in local wine	158.00
e. Wholesale and retail of all other fermented liquors, tuba, basi including beer	158.00
2. DEALERS IN TOBACCO	
a. Retail leaf tobacco dealers	315.00
b. Wholesale leaf tobacco dealers	630.00
c. Retail tobacco (cigarettes) dealers	158.00
d. Wholesale tobacco (cigarettes) dealer	263.00
3. OWNERS OR OPERATORS OF AMUSEMENT PLACES/DEVICES:	
a. Night and day clubs, super clubs (A)	17,325.00
b. Cocktail lounges (B)	13,913.00
c. Beer gardens and the like (C)	8,663.00
d. Eateries and other establishments with videoke or karaoke machine	3,150.00
e. Social clubs, voluntary associations and organizations	2,100.00
f. Non-stock, non-profit organizations including tax exempted establishments	5,250.00
g. Skating rinks	3,150.00
h. Bath houses and the like	5,250.00
i. Steam baths, sauna baths and Similar establishments	5,250.00
j. Billiard halls, computers & computer rentals per table or per unit	263.00
k. Bowling establishments	6,825.00
l. Circus, carnivals, fun houses	1,575.00
m. Merry go rounds, roller coasters, ferries wheel, swings, shooting galleries or similar contrivances sideshows per contrivance or booth	210.00
n. Theaters and cinema houses:	
Air-conditioned	6,300.00
Non-air-conditioned	3,675.00

o. boxing stadia, auditoriums, gymnasiums concert halls or similar halls or establishments	7,350.00
q. Pelota, tennis, squash, badminton courts per court	105.00
r. Jai-alai fronton and/or coliseums	10,500.00
s. Off-tracks or off-fronton betting stations	2,100.00
t. Amusement device per device	158.00
u. Cockpits	10,500.00
4.FINANCIAL INSTITUTIONS AND/OR LENDING INSTITUTIONS (PAWNSHOPS), BANKS INSURANCE COMPANIES, SAVINGS AND LOAN ASSOCIATIONS, FINANCIAL AND/OR LENDING INVESTORS PER ESTABLISHMENT:	
a. Main Office	6,300.00
b. for every branch	4,200.00
c. money shops per establishment	2,100.00
d. For each ATM machine outside banks	1,050.00
5. Dealers in Securities Including Foreign Exchange Dealer	2,625.00
6. EDUCATIONAL LIFE PLANS, MEMORIAL PLANS:	
a. principal office	2,100.00
b. per branch/agency	2,100.00
7.Subdivision Operators	2,100.00
8.Dancing schools, judo-karate schools, driving schools, speed reading, EDP, etc.	420.00
9.Nursery, vocational and other schools not regulated by the Dept. of Education	840.00
10.Driving ranges	315.00
11.Golf links	2,625.00
12.Mini golf links	1,050.00
13.Polo grounds	5,250.00
14.Security posting per guard	263
15.Private colleges, universities, high schools	8,400.00
16.Vocational schools and other schools	5,250.00

B. ON OTHER ACTIVITIES

1.	On delivery trucks regardless of number	131.00
2.	For maintaining window/display office	525.00
3.	Promoters, sponsors or talent scouts	525.00
4.	For holding stage shows, floor shows, fashion shows to be paid by the operator	525.00
5.	For holding free admission movie premiere	1,050.00

6.	For maintaining liaison office, administrative office or any similar office with an area as follows:	
a.	more than 400 sq. m.	2,100.00
b.	300 sq. m. but less than 400 sq. m.	1,575.00
c.	200 sq. m. but less than 300 sq. m.	1,260.00
d.	100 sq. m. but less than 200 sq. m.	945.00
e.	50 sq. m. but less than 100 sq. m.	630.00
f.	less than 50 sq. m.	420.00
7.	For operating private warehouse or bodega	3,150.00
8.	Cold storage	788.00
9.	Refrigeration cases	420.00
10.	Lumberyards	1,050.00
11.	Car exchange on consignment basis	2,100.00
12.	Storage, sale of flammable explosives	315.00
13.	Signboards, billboards and other forms of advertisements	315.00
14.	Film shooting on location per day	53.00
15.	Gun clubs	1,260.00
16.	Judo, karate, martial arts club	525.00
17.	Peddlers	104.00

C. OTHER BUSINESSES

A.	Manufacturers, exporters and importers	7,350.00
1.	Small scale manufacturers including bakeries with an area less than 50 sq. m.	2,100.00

B.	Service contractors	
1.	General building contractors, demolition, filling and salvaging contractors, electric, light or gas system, installer of engineering, general specialty contractors, garbage disposal contractors, proprietors and operators of heavy equipments, light bulldozers and tractors for hire, landscaping contractors, interior decorating services, recruitment or job placement services, manpower and janitorial services, sawmills under contract to cut logs belonging to others, towing services, installation of water system, trucking services, hospitals.	6,300.00

2.	Travel agencies, advertising agencies, booking offices for film exchange, booking offices for transportation on commission basis, business management services, cinematographic film owners or distributors, commercial or immigration services, insurance agencies, messengerial services, real estate appraisers, real estate brokers, real estate developers, customs broker, cargo forwarders, marketing services, clinical facility for health and beauty services, IT services, call centers, BPO services, security agencies, shipping agencies and broadcasting.	5,250.00
3.	Service stations for washing, greasing of motor vehicles, auto repair shop	3,150.00
4.	Smelting plant:	
	a. main office & plant in Mandaluyong	4,200.00
	b. main office only (Mandaluyong)	3,150.00
	c. plant only (Mandaluyong)	2,625.00
5.	Steam laundry & laundry services	1,575.00
6.	VCD, DVD sales and rentals, furniture and sound system for rent	1,575.00
7.	Parking area or parking space and terminals with an area of:	
	a. less than 500 sq. m.	1,050.00
	b. over 500 sq. m. but less 1,000 sq. m.	1,575.00
	c. over 1,000 sq. m.	2,100.00
8.	Goldsmiths/silversmiths	1,575.00
9.	Funeral services owning and maintaining private cemeteries & memorial parks	5,250.00
10.	Independent funeral parlors	2,100.00
11.	Car wash and painting shops	2,100.00
12.	Other repair shops	1,260.00
13.	Recopying or reduplicating services including lamination, photo static, white and blue printing, xerox, typing, type-setting and mimeographing services:	
	a. Photo static and blue printing machine	1,050.00
	Recopying or reduplicating machine per machine	525.00
	b.	
	c. Plastic lamination and mimeographing machine	525.00
	d. Typesetting services	840.00
	e. Typing services	420.00
	f. Xerox Machine	420.00

14.	Tailoring shops, dress shops:	
	a. for the first machine	525.00
	b. for each additional machine	315.00
15.	Beauty parlors:	
	a. Air-conditioned beauty parlors	1,575.00
	b. Beauty parlors in malls & shopping centers	2,625.00
	c. ordinary beauty parlors	1,050.00
16.	Barber shops:	
	a. for the first barber chair (air-con)	525.00
	b. for each additional chair (air-con)	315.00
	c. for the first barber chair (ordinary)	420.00
	d. for each additional chair (ordinary)	210.00
17.	Woodworks, wood carving shops	840.00
18.	Upholstery shops	525.00
19.	Vulcanizing shops	420.00
20.	Slandering and body building salons, massage & therapeutic clinics	5,250.00
21.	Animal hospitals	3,150.00
22.	Veterinary clinics	1,050.00
23.	Medical, diagnostic & laboratory clinics	3,150.00
24.	Photo studio with sophisticated equipment	3,150.00
25.	Ordinary photo studio including booths	1,050.00
26.	Others not specifically mentioned	1,050.00
C.	HOTELS	
1.	Five star hotels	6,300.00
2.	Four star hotels	5,250.00
3.	Three star hotels	4,200.00
4.	Ordinary hotel, apartelle	2,100.00
5.	Pension house	1,575.00

D. REAL ESTATE DEVELOPERS, REAL ESTATE DEALERS:		
1.	Real Estate Developer	5,250.00
2.	Real Estate Dealers	5,250.00
REAL ESTATE LESSORS:		
a.	commercial building less than 3 stories	3,150.00
b.	more than 3 but less than 10 stories	4,200.00
c.	more than 10 stories	6,300.00
d.	residential building less than 3 stories	2,100.00
e.	more than 3 but less than 10 stories	3,150.00
f.	more than 10 stories	5,250.00
g.	commercial apts. less than 3 doors	1,575.00
h.	more than 3 doors but less than 10 doors	3,150.00
i.	more than 10 doors	4,200.00
j.	residential apts. less than 3 doors	1,050.00
k.	more than 3 doors but less than 10 doors	2,625.00
l.	more than 10 doors	3,150.00
m.	house for rent per door	1,050.00
n.	boarding house	1,575.00
o.	lodging house	1,050.00
p.	land lessor	1,575.00

E. EATERIES, RESTAURANTS, CANTEENS, ETC.		
CLASS 1		
a.	restaurants offering international meals including fast food chains	5,250.00
b.	restaurants offering native meals/menu	3,675.00
c.	restaurants offering regular and special Meals including food already cooked	2,100.00
d.	other eateries, refreshment parlors, canteens, ice cream parlors, cafeterias, coffee shops with an area of more than 15 sq. m.	1,575.00

CLASS 2		
a.	Independent caterers and carinderias in public and private markets and along the streets with an area of 14 sq. m. or less	1,050.00
F. Wholesalers, Retailers, Distributors, Trading		
I.	With stores or offices located at commercial buildings, condominiums, commercial malls and shopping complex	2,100.00
II	Other Retailers:	
a.	Sari-sari stores without cigarettes & liquor	840.00
b.	Sari-sari stores with cigarettes & liquor	1,260.00
c.	Sari-sari stores at commercial areas with or without cigarettes and liquors	1,575.00
d.	Market stallholders, fish, meat, fruit and vegetable vendors and other retailers of basic good and commodities located in public or private markets	840.00

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ARTICLE 23

GARBAGE SERVICE CHARGES

SECTION 116. RATE OF CHARGES. Except as otherwise provided herein, garbage service charges shall be collected quarterly from every person (natural or juridical) engaged in business, occupation or calling or any undertaking in the City of Mandaluyong in accordance with the following schedule:

SCHEDULE A.		AIRCRAFT AND WATERCRAFT COMPANIES
	Main office	1,444.00
	For every branch	722.00

SCHEDULE B.		AMUSEMENT PLACES	
	1.	Amusement center and establishment with coin-operated machines, appliances, amusement rides and shooting galleries, side shows, booths and other similar establishment with contrivances for the amusement of customers.	
		Per contrivance or unit	29.00
	2.	Billiard and/or pool halls, per table	14.00
Bowling establishments			
	3.	Automatic	58.00
		Non-automatic per lane	43.00
	4.	Casinos	2,888.00
	5.	Circuses, carnivals and the like	722.00
	6.	Cockpits	1,444.00
	7.	Golf links	1,155.00
	8.	Gymnasium	144.00
Membership clubs, associations or organizations:			
	9.	Serving food and drinks with lodging	1,155.00
		Serving food and drinks without lodging	578.00
Night/day clubs, discos and other similar establishments:			
	10.	Night clubs	1,444.00
		Day clubs	866.00
		Cocktail lodges or bars, sing-along videoke, beer gardens, discos, Cabarets, dance halls	578.00
			433.00
	11.	Race tracks, Jai-alai frontons and coliseums	1,444.00
	12.	Resorts or similar establishments	289.00
	13.	Sauna baths, massage per cubicle	63.00
	14.	Skating rinks	289.00
	15.	Studio sport complex	722.00
Theaters or cinema houses with seating capacity of:			
	16.	More than 2,000 persons	866.00
		500 to less than 2,000 persons	578.00
		Less than 500 persons	289.00
	17.	Pelota, tennis courts, others	360.00
	18.	Non-stock non-profit organizations	578.00

SCHEDULE C.		ELECTRIC AND POWER COMPANIES	
	19.	Main office	4,331.00
	20.	Every branch office thereof	1,444.00
SCHEDULE D.		FINANCIAL INSTITUTIONS	
	1.	Banks:	
	a.	Commercial banks (main office)	1,444.00
		for every ATM located outside of bank's premises	144.00
	b.	Savings bank (main office)	578.00
		for every branch thereof	144.00
	c.	Rural banks	289.00
	2.	Savings—and loan associations, insurance companies, pawnshops, financial establishments, lending investors, money shops:	
	a.	main office	578.00
	b.	every branch thereof	144.00
	3.	Authorized dealers in foreign exchange and stock brokers	289.00
SCHEDULE E.		GASOLINE SERVICE/FILLING STATIONS	
	1.	with more than 1,5000 sq. m.	433.00
	2.	1.000 sq. m. but less than 1.500 sq. m.	361.00
	3.	less than 1.000 sq. m.	289.00
	4.	curb pumps and fillings stations	217.00
SCHEDULE F.		PRIVATE HOSPITAL AND MEDICAL CLINICS:	
	1.	With an area less than 100 sq. m.	289.00
	2.	more than 100 sq. m. but less than 200 sq. m.	578.00
	3.	more than 200 sq. m. but less than 500 sq. m.	1,011.00
	4.	more than 500 sq. m. but less than 1000 sq. m.	1,444.00
	5.	more than 1000 sq. m.	2,021.00
	6.	animal hospital and others	289.00

SCHEDULE G.	HOTELS, MOTELS, APARTELLS, PENSION INNS, DRIVE-INNS COMMERCIAL AND RESIDENTIALS BUILDINGS AND CONDOMINIUMS, COMMERCIALS AND RESIDENTIAL DWELLINGS AND APARTMENTS, DORMITORIES, BOARDING HOUSES, LODGING HOUSE, HOUSE AND ROOM FOR RENT:	
1.	five star hotels	1,733.00
2.	four star hotels	1,444.00
3.	three star hotels	1,155.00
4.	ordinary hotels	866.00
COMMERCIAL AND RESIDENTIAL BUILDING AND CONDOMINIUMS, COMMERCIAL AND RESIDENTIAL DWELLINGS AND APARTMENT, MOTELS, DRIVE-INNS, HOSTELS, APARTELLS PENSION INNS:		
1.	With an area less than 100 sq. m.	144.00
2.	more than 100sq. m. but less than 200 sq. m.	289.00
3.	more than 200 sq. m. but less than 500 sq. m.	578.00
4.	more than 500 sq. m. but less than 1,000 sq. m.	866.00
5.	more than 1,000 sq. m.	1,155.00
Boarding houses, lodging houses, dormitories, others		144.00
SCHEDULE H.	INSTITUTIONS OF LEARNING: PRIVATE UNIVERSITIES, COLLEGES, HIGH SCHOOLS AND EDUCATION OR VOCATIONAL SCHOOL	
1.	With an area less than 500 sq. m.	1,011.00
2.	more than 500 sq. m. but less than 1,000 sq. m.	1,444.00
3.	more than 1,000 sq. m.	1,733.00
SCHEDULE I.	LIQUIDATED PETROLEUM GAS (LPG)	
1.	Gas Marker	289.00
2.	Gas Dealer	144.00
SCHEDULE J.	MARKET STALL HOLDERS	
1.	Public and Private market per stall	39.00
SCHEDULE K.	MEDIA FACILITIES:	
1.	Newspaper publication	433.00
2.	Weekly Magazines	289.00
3.	Books and other magazines	144.00
4.	Radio Stations	289.00
5.	TV Stations	433.00

SCHEDULE L.		TELEGRAPH, TELETYPE, CABLE AND WIRELESS COMMUNICATION COMPANIES, FAX, ETC.	
1.	Main Office		866.00
2.	Every branch thereof		289.00
SCHEDULE M.		TELEPHONE COMPANIES	
1.	Main Office		4,331.00
2.	Every branch thereof		1,339.00
SCHEDULE N.		TERMINAL GARAGE FOR BUS, TAXI AND OTHER PUBLIC UTILITY VEHICLES EXCEPT THOSE USED FOR HOME GARAGE:	
1.	With an area of more than 1,000 sq. m.		722.00
2.	700 sq. m. but less than 1,000 sq. m.		578.00
3.	500 sq. m. but less than 700 sq. m.		433.00
4.	300 sq. m. but less than 500 sq. m.		289.00
5.	Less than 300 sq. m.		144.00
SCHEDULE O.		PEDDLERS AND AMBULANT VENDORS EXCEPT DELIVERY VANS OR TRUCKS.	14.00
SCHEDULE P.		ADMINISTRATION OFFICES, DISPLAY OFFICES AND/OR OFFICE OF PROFESSIONALS	58.00
SCHEDULE Q.		FILM SHOOTING PER DAY	58.00
SCHEDULE R.		IMPORTER AND EXPORTER	722.00
SCHEDULE S.		LUMBER YARDS/WAREHOUSES	1,155.00
SCHEDULE T.		ALL OTHER BUSINESS AND OTHER SERVICE AGENCIES NOT SPECIFICALLY MENTIONED ABOVE:	
1.	MANUFACTURERS, PRODUCERS AND PROCESSORS:		
a.	More than 1,000 sq. m.		3,609.00
b.	500 sq. m. but less than 1,000 sq. m.		2,454.00
c.	200 sq. m. but less than 500 sq. m.		1,733.00
d.	100 sq. m. but less than 200 sq. m.		1,299.00
e.	50 sq. m. but less than 100 sq. m.		866.00
f.	Less than 50 sq. m.		289.00

2.	BREWERS, DISTILLERS, COMPOUNDERS AND PUBLIC EATING PLACES:		
	a.	More than 1,000 sq. m.	3,609.00
	b.	500 sq. m. but less than 500 sq. m.	2,454.00
	c.	200 sq. m. but less than 500 sq. m.	1,733.00
	d.	100 sq. m. but less than 200 sq. m.	866.00
	e.	50 sq. m. but less than 100 sq. m.	289.00
	f.	Less than 50 sq. m.	144.00
	g.	Carinderias	87.00
3.	CONTRACTORS AND BUSINESS ESTABLISHMENTS ENGAGED IN RENDERING SERVICES INCLUDING PRINTERS AND PUBLISHERS:		
	a.	more than 1,000 sq. m.	3,248.00
	b.	500 sq. m. but less than 1,000 sq. m.	2,166.00
	c.	200 sq. m. but less than 500 sq. m.	1,598.00
	d.	100 sq. m. but less than 200 sq. m.	1,155.00
	e.	50 sq. m. but less than 100 sq. m.	722.00
	f.	less than 50 sq. m.	289.00
4.	WHOLESALE, DEALERS, REPACKERS AND RETAILERS		DISTRIBUTORS,
	a.	more than 1,000 sq. m.	2,888.00
	b.	500 sq. m. but less than 1000 sq. m.	2,021.00
	c.	200 sq. m. but less than 500 sq. m.	1,444.00
	d.	100 sq. m. but less than 200 sq. m.	866.00
	e.	50 sq. m. but less than 100 sq. m.	433.00
	f.	less than 50 sq. m.	231.00

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ARTICLE 24

SANITARY INSPECTION & HEALTH CERTIFICATE FEES

SECTION 121. SANITARY INSPECTION FEE. Every owner/operator of business, industrial, commercial or agricultural establishments, accessoria, building or house for rent, shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public upon payment to the City Treasurer of an annual fee in accordance with the following schedule:

SANITARY PERMIT		
a.	aircraft and watercraft companies	578.00
b.	financial institutions such as; banks, pawnshops, money shops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers, lending investors:	
	1. main office	347.00
	2. every branch thereof	231.00
c.	gasoline service/filling stations	578.00
d.	private hospitals	924.00
e.	medical/dental clinics, animal hospitals	347.00
f.	dwellings and other spaces for lease or rent:	
	1. hotels, motels, apartelles, condominiums drive-inns, pension inns with more than 150 rooms	924.00
	2. with 100 to 149 rooms	693.00
	3. with 50 to 99 rooms	462.00
	4. with 25 to 49 rooms	173.00
g.	apartment per door	46.00
h.	house for rent per door	46.00
i.	dormitories, lodging or boarding houses with accommodations for:	
	1. 40 or more boarders	433.00
	2. 15 to 39 boarders	260.00
	3. less than 15 boarders	173.00
j.	institutions of learning	693.00
k.	media facilities	231.00
l.	telegraph, teletype, cable and wireless communication companies	231.00
m.	telephone, electric and water companies	
	1. main office	462.00
n.	administration offices, display offices and/ or office of professionals	116.00
o.	peddlers	23.00
p.	all other business not specifically mentioned above:	
	1. with an area of more than 1,000 sq. m.	924.00
	2. 500 sq. m. but less than 1,000 m.	693.00
	3. 200 sq. m. but less than 500 sq. m.	462.00
	4. 100 sq. m. but less than 200 sq. m.	347.00
	5. 50 sq. m. but less than 100 sq. m.	231.00
	6. less than 50 sq. m.	116.00

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SECTION 2. This Ordinance shall take effect on January 1, 2020.

ENACTED on this 9th day of December, 2019, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS
ENACTED AND APPROVED BY THE SANGGUNIANG
PANLUNGSOD OF MANDALUYONG IN A REGULAR SESSION
HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


ANTONIO DLS. SUVA
Vice Mayor &
Presiding Officer

APPROVED:


CARMELITA A. ABALOS
City Mayor

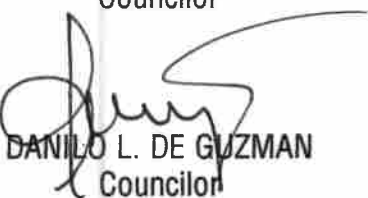
Date: 18 DEC 2019



DISTRICT I

ON MATERNITY LEAVE
CHARISSE MARIE ABALOS-VARGAS
Councilor


ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor

ABSENT
GRACE MARIE V. ANTONIO
Councilor


RODOLFO M. POSADAS
Councilor


ESTANISLAO V. ALIM III
Councilor


DARWIN A. FERNANDEZ
Liga ng mga Barangay President


AEROL SEDRICK A. MANGALIAG
SK Federation President

DISTRICT II


BENJAMIN A. ABALOS III
Councilor

CHERRY LYNN PABLO-SANTOS
Councilor


ROEHL B. BACAR
Councilor

ON OFFICIAL BUSINESS
JESUS C. CRUZ
Councilor

ABSENT
FERNANDO S. OCAMPO
Councilor


MICHAEL ERIC G. CUEJILO
Councilor