



SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG BAYAN OF BUSTOS BULACAN HELD THIS 7TH DAY OF APRIL
2014 IN THE AMADO RAYMUNDO SESSION HALL

PRESENT:

Honorable Leonida L. Rivera *Municipal Vice Mayor and
Presiding Officer of the Sangguniang Bayan*

Sangguniang Bayan Members

Honorable Orlando L. De Guzman
(Majority Floor Leader)

Honorable Felicisimo DR. Ramos
(Minority Floor Leader)

Honorable Aprille Keith M. Lazaro Honorable Wilfredo C. Cruz
Honorable Rodrigo M. Santos Honorable Antonio L. Punongbayan, Sr.
Honorable Leo T. Santos Honorable Willie S. Leoncio
Honorable Edwin N. De Guzman

(ABC President)
ALL PRESENT.

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MUNICIPAL ORDINANCE No. 2014-04

AN ORDINANCE ESTABLISHING A NEW REVENUE CODE FOR BUSTOS, BULACAN, PROVIDING INCENTIVES TO INVESTMENTS, AND FOR OTHER PURPOSES

Sponsored by the Committee on Finance, Budget,
Appropriations, Ways and Means

BE IT ENACTED by the Sangguniang Bayan of the Municipality of Bustos,
Province of Bulacan, in session assembled:

ARTICLE I

General Provisions

Section 1. Short Title.—This Ordinance shall be cited as the “Revenue and Investment Code of Bustos, Bulacan” hereinafter referred to as the “Code.”

Section 2. Scope and Application.—This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Municipality, and the provision of incentives in addition to any incentive granted by the National Government to a registered enterprise.

Section 3. Purposes.—This Code is enacted for the following purposes:

1. Improve the revenue performance of the Municipal Government by broadening the tax base and adjusting the rates in consideration of the value of currency and inflation;
2. Enable the local government to expand its social services and invest in the human capital of the people to pull themselves out of poverty; thus, making them productive citizens in the future contributory to development, cutting expenditures and deficits in the long run;

3. Establish a more rationalized classification of industries for a more rationalized taxation system, cutting loopholes in the process and instituting fairness in the tax code; and
4. Provide tax incentives to investors to create more jobs for the people towards inclusive economic growth.

Section 4. Words and Phrases Not Herein Expressly Defined.—Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in Republic Act No. 7160, otherwise known as the “Local Government Code of 1991.”

Section 5. Rules of Construction.—In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions:

1. *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
2. *Number.* Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
3. *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
4. *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
5. *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
6. *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
7. *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Section 6. Currency.—All rates and fees prescribed in this Code, whether or not a currency symbol is indicated, are in Philippine pesos (PhP).

ARTICLE II

Institutional Mechanisms

Section 7. Task Force Asenso; Creation and Composition.—To enforce the provisions of this Code, there is hereby created a “Task Force Asenso” to be established by the Municipal Mayor within twenty (20) calendar days after the enactment of this Code to be composed of the following members:

Chairperson	The Municipal Mayor or his/her representative
Vice Chairperson	The <i>Program Cluster Coordinator</i> of the <i>Economic Development Cluster</i> appointed by virtue of Executive Order No. 36
Executive Officer	Business Permit and Licensing Officer
Deputy Officer	Municipal Cooperative Development Officer
Members	1. Municipal Treasurer

2. Chairperson of the *Committee on Tourism Industry* of the *Bustos Council for Tourism, Culture and the Arts*
3. Municipal Planning and Development Coordinator
4. Representative of the *Municipal Cooperative Development Council*
5. Public Employment Service Officer
6. A representative of the league of barangay treasurers in the Municipality
7. A representative of a business sector association in Bustos or, in case of none, any person engaging in business in the Municipality designated by the Municipal Mayor
8. A person with a degree in economics or any related course, or who has expertise in the field of economics designated by the Municipal Mayor
9. A member of the academe with expertise in research and statistics designated by the Municipal Mayor

Section 8. Duties and Responsibilities of the Task Force Asenso.—The Task Force Asenso shall:

1. Issue guidelines, rules and regulations by virtue of a resolution to enforce the provisions of this Code;
2. Establish revenue targets and economic indicators and conduct performance evaluation and assessment to ensure these targets are met;
3. Establish the design of all forms and contents of permits and licenses;
4. Establish rules and procedures to streamline the application of business permits;
5. Establish policies and create programs and projects that will generate private sector investments in the Municipality;
6. Conduct a preliminary review of any application of a person engaging in business who proposes to avail of the tax incentives provided in this Code;
7. Ensure compliance of business receiving tax incentives with the provisions of this Code particularly with regards to the hiring of local residents, adherence to labor laws, rules and regulations; and the protection of the environment;
8. In coordination with the Office of the Municipal Treasurer or with appropriate agencies of the National Government, periodically check and verify, by inspection of the books and premises of the business receiving tax incentives or by requiring periodic reports, compliance with this Code, with the implementing rules and regulations promulgated under this Code, and with the terms and conditions of registration;
9. After due notice, cancel the registration or suspend the enjoyment of incentives of any business receiving tax incentives and/or require refund of incentives enjoyed by such business including interests and monetary penalties, for failure to maintain the qualification required by this Code for registration, for violation of any provision of this Code, of the implementing rules and regulations issued under this Code, or of the terms and conditions of registration: PROVIDED, That the business receiving tax incentives whose project timetable, as approved by the Sangguniang Bayan, is delayed by one (1) year, shall be considered automatically cancelled unless otherwise reinstated upon its renewal of application to the Sangguniang Bayan;
10. Extend the period of availment of incentives; PROVIDED, That the total period of availment shall not exceed ten (10) years, subject to any of the following criteria:
 - a) The registered enterprise has suffered operational force majeure that has impaired its viability; or
 - b) The project of the registered enterprise has a gestation period which goes beyond the period of availment of incentives.

11. Within three (3) months from the close of the calendar year, submit an annual report to the Sangguniang Bayan covering its activities in the enforcement of this Code including recommendations on investment policies;
12. Periodically review the list of priority investment areas and activities and, after due public hearing delete or add such areas or activities necessary to further advance the objectives and the declared policies of this Code; and
13. Generally, exercise all the powers ascribed it by this Code and those necessary or incidental to attain the purpose of this Code.

Section 9. Quorum and Meeting of the Task Force Asenso.—(a) Seven (7) members of the Task Force Asenso shall constitute a quorum. A simple majority of the members constituting a quorum shall be sufficient to carry its acts. If the Chairperson is not present, the Vice Chairperson shall preside; if both of them are not present, then the presiding officer shall be elected by the members present from among themselves.

(b) The regular meeting of the Task Force Asenso shall be on the fourth Friday of each month. The Chairperson shall convene a special meeting of the Task Force Asenso at any time he/she deems immediate action is necessary.

ARTICLE III

Administrative Provisions

Section 10. Engaging in Business.—(a) When a person or any juridical entity is “engaging in business” in the Municipality, this shall mean the conducting, operating, managing or carrying on of a business, whether done as owner, or by means of an officer, agent, manager, or employee. A person shall be deemed engaged in business within the Municipality if:

1. Such person or his/her employee maintains a fixed place of business within the Municipality for the benefit or partial benefit of such person;
2. Such person or his/her employee owns or leases real property within the Municipality for business purposes;
3. Such person or his/her employee regularly maintains a stock of tangible personal property in the Municipality for sale in the ordinary course of business;
4. Such person or his/her employee regularly conducts solicitation of business within the Municipality;
5. Such person or his/her employee performs work or renders services in the Municipality on a regular and continuous basis involving not less than seven (7) working days per year for all such employees; or
6. Such person or his/her employee utilizes the streets within the Municipality in connection with the operation of motor vehicles for business purposes.

(b) The foregoing specified activities shall not be a limitation on the meaning of engaging in business.

Section 11. Standard Classification of Industries and Businesses; Imposition of Business Tax.—(a) Each business shall be classified according to the standard provided for by this Code based on the “Philippine Standard Industry Classification” issued by the Standards and Classification Systems Division of the National Statistical Coordination Board in the year 2009, which is used extensively in this Code. Businesses shall be taxed based on such classification.

(b) The purpose of this standardization is to provide a detailed classification of industries prevailing in the country according to the kind of productive activities undertaken by establishments.

(c) Persons who engage in business within the Municipality shall be imposed with a business tax in the amounts hereafter prescribed based on the classification of such business or industry; however, Sangguniang Barangays shall have the exclusive power to levy taxes on businesses whose gross sales or receipts of the preceding calendar year does not exceed thirty thousand pesos (PhP30,000.00) subject to existing

laws and regulations. business taxes and fees for a micro enterprise with total assets of not more than one hundred thousand pesos (PhP100,000.00) shall be half the amount prescribed for businesses or industries falling under the same classification, excluding those businesses engaging in gambling or betting; production, manufacture, wholesale or retail sale of alcoholic or tobacco products, textile, coke and refined petroleum products, chemical and chemical products, weapons and ammunition; and mining or quarrying.

(d) All activities specified in this Code shall be construed as activities related to engaging in business and as such are for profit, unless deemed otherwise; and shall be charged with the appropriate taxes, fees and charges as herein prescribed, except such activities of not-for-profit or non-stock juridical entities registered in the Securities and Exchange Commission as charity organizations whose purpose, in accordance with its articles of incorporation, is to provide social services (organizations and institutions providing human and social services to a community or target population based on the "International Classification of Nonprofit Organizations"), unless otherwise stated.

(e) Subject to the provisions of this Code, an appropriate Mayor's permit must be obtained and a business tax and applicable fee must be paid by every person engaged in any of the businesses specified in this Code.

(f) No person shall engage in any business or occupation subject to tax under the provisions of this Code without obtaining a Mayor's permit and paying the taxes or fees required.

Section 12. Industry Scale.—Each business shall be categorized into the following industry scale or business size based on Philippine standards as promulgated by the Department of Trade and Industry. Business taxes and fees shall either be based on asset size or number of workers, whichever will yield the higher fee, to wit:

Scale	Asset Limit	Workforce
1. Micro	Below or not more than PhP3 million	Below or not more than 9 workers
2. Small scale	PhP3 million or more but less than PhP15 million	10 or more but less than 100 workers
3. Medium scale	PhP15 million or more but less than PhP100 million	100 or more but less than 200 workers
4. Large scale	PhP100 million or more	200 workers or more

Section 13. Newly-Established Business; Tax, Definition and Scope.—(a) In the case of a newly established business, the business tax shall be one percent (1%) of the capital investment. For a micro enterprise with a total capitalization at the time of registration of not more than one hundred thousand pesos (PhP100,000.00), the business tax shall be one-half (1/2) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided for in the pertinent schedules in this Code.

(b) A "newly-established business" shall mean a business which was not engaged in during the immediately preceding business tax period specified for that kind of business. A business to which a valid existing permit is transferred is not a newly established business, and shall be taxed as if the ownership had not changed.

(c) The following shall not be considered newly-established businesses:

1. The business engaged in from a new location whether within or outside the Municipality when the business conducted and taxed at the location used during the preceding business tax period was discontinued at the same time or prior to commencement of business at the new location;
2. The business engaged in during the current business tax period is the same kind as that engaged in during the immediately preceding period, but not at the close thereof;

3. The business to be engaged in during the current tax period though not in fact the same kind of business, is taxed under the same section as the business engaged in during, but not necessarily throughout the immediate preceding tax period;

(d) PROVIDED, That the Business Permit and Licensing Office may, on written application by the taxpayer, and after considering all circumstances, find that a business described in this section is in fact new and not a continuation of a business engaged in during the immediately preceding business tax period.

Section 14. Mayor's Permit.—(a) Any person who shall establish, operate or conduct any business, trade or activity in this Municipality as mentioned in this Code unless otherwise prescribed shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

(b) The Municipal Treasurer shall issue an official receipt upon payment of the business tax and other fees. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this Municipality.

(c) Every person issued an official receipt for engaging in business shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he/she shall keep the official receipt in his/her person. The receipt shall be produced upon demand by the Municipal Treasurer, Business Permit and Licensing Officer, or their duly authorized representatives.

Section 15. Application for Mayor's Permit.—(a) An application for a Mayor's Permit shall be filed with the Business Permit and Licensing Office. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

(b) The following shall be submitted:

1. For newly-established business:
 - a) An application form and routing slip issued by the Business Permit and Licensing Office;
 - b) Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship;
 - c) A certificate attesting to the tax exemption if the business is tax exempt;
 - d) Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation, the picture of the senior or managing partners and that of the president or general manager; and
 - e) The following clearance or certification:
 - (1) Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations;
 - (2) Barangay clearance;
 - (3) Tax clearance showing that the operator has paid all tax obligations in the Municipality;
 - (4) Health certificate for all food handlers, and those required under this Code;
 - (5) Building Permit;
 - (6) Fire Inspection Clearance; and
 - (7) Sanitary Inspection Clearance.
2. For the renewal of Mayor's permit for an existing business:

- a) Sworn statement of gross receipts of sales of the preceding calendar year;
- b) Copy of the Mayor's permit issued previously;
- c) Copy of all receipts showing payment of fees and charges; and
- d) A certificate attesting to the tax exemption if the business is tax exempt.

(c) Upon submission of the application, it shall be the duty of the proper authorities to verify if other municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Code and other municipal tax ordinances.

Section 16. False Statement on the Application for a Mayor's Permit.—(a) Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Municipal Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Code and other laws.

(b) A Mayor's Permit shall be refused to (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the Municipality; (3) who has unsettled tax obligation, debt or other liability to the government; or (4) who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

(c) Likewise, a Mayor's Permit shall be denied any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the Municipality for the same or a closely similar type of activity or business.

Section 17. Posting of Mayor's Permit.—Every permittee shall keep his/her permit conspicuously posted at all times in his/her place of business or office or if he/she has no place of business or office, he/she shall keep the permit in his/her person. The permit shall be immediately produced upon demand by the Business Permit and Licensing Office, the Municipal Treasurer or any of their duly authorized representatives.

Section 18. Duration of Permit and Renewal.—The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

Section 19. Revocation of Permit.—When a person doing business violates any provision of this Code, refuses to pay an indebtedness or liability to the Municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or persons of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Code governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 20. Separate Mayor's Permit Required for Each Location and Each Business Tax Classification. – (a) Unless otherwise provided in this Code, every person who engages in any business within this Municipality which is subject to tax under the provisions of this Code shall be deemed to be engaged in a separate business at each branch establishment or location at which he/she engages in business and must obtain a separate Mayor's permit and pay a separate business tax for each classification of business engaged in at each location or branch establishment in the Municipality at which or from which the business activities classified and subject to tax under the provisions of this Code are carried on.

(b) Each Mayor's permit so obtained and the payment of the applicable tax for each such classification of business at each such location shall authorize the person named upon the Mayor's permit to engage only in the business specified at the location for which the Mayor's permit has been issued; PROVIDED, That where business is engaged in from one or more locations outside the Municipality, only one Mayor's permit for each classification of business need be issued to the person for engaging in that business in the Municipality from all such outside locations; PROVIDED further, That warehouses and distributing plants located in the Municipality used in connection with and incidental to a business for which a permit has been issued to an address located within the Municipality shall not be deemed to be branch establishments or separate locations.

(c) Whenever the business tax for a business imposed under the provisions of this Code is measured by the number of vehicles, devices, machines, or other pieces of equipment used, or whenever the business tax is measured by the gross receipts from the operation of coin-operated machines, the Business Permit and Licensing Office shall issue only one Mayor's permit; PROVIDED, That he/she shall issue for each tax period for which the business tax has been paid, one identifying sticker for each vehicle, device, machine or other piece of equipment included in the measure of the tax or for each coin-operated machine used in a business where the tax is measured by the gross receipts from such coin-operated machines.

Section 21. Accrual and Time of Payment. – Unless specifically provided in this Code, the taxes imposed herein shall accrue on the first day of January of each year. The tax shall be paid once within the first twenty (20) days of January unless the Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period of not more than one (1) calendar month.

Section 22. Prompt Payment. – Persons engaging in existing business who shall pay the business tax on or before the 20th day in January in each year for the taxable period of the preceding calendar year shall receive a ten per cent (10%) discount in the business tax.

Section 23. Surcharge for Late Payment. – Failure to pay the business tax or any fee prescribed in this Code within the time prescribed shall subject a taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the tax or fee due. Such surcharge shall be paid at the same time and in the same manner as the tax or fee due.

Section 24. Unlawful Business Not Authorized. – No Mayor's permit or permit issued under this Code, or the payment of any tax required under this Code shall be construed as authorizing the conduct or continuance of any illegal business or of a legal business in an illegal manner.

Section 25. Issuance of Certification if Original Receipt is Lost. – The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt of the business tax and corresponding fees has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of fifty pesos (PhP50.00).

Section 26. Issuance of Official Receipt or Invoice by Persons Engaging in Business. – (a) All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at twenty-five pesos (PhP25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address.

(b) The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his/her place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

Section 27. Submission of Sworn Statement of Gross Receipts or Sales. – (a) Persons engaging in business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and before the application for a Mayor's permit to operate the business in each year.

(b) Upon payment of the tax levied in this Code, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his/her gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Business Permit and Licensing Office.

(c) Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his/her failure to have a book of accounts, records or subsidiaries for his/her business, the Municipal Treasurer or the Business Permit and Licensing Officer or his/her authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

Section 28. Submission of Certified Copy of Income Tax Return. – (a) All persons who are granted a permit to engage in business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year.

(b) The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit or the declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

Section 29. Transfer of Business to Other Location. – Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

Section 30. Retirement or Termination of Business. – (a) Any person, natural or juridical, subject to the tax on business under this Code shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

(b) For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the Business Permit

and Licensing Office for record purposes in the course of the renewal of the permit or license to operate the business.

(c) The Business Permit and Licensing Office shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose, the following procedural guidelines shall be strictly followed:

1. The Business Permit and Licensing Office shall assign every application for the termination or retirement of business to an authorized representative or inspector of his/her office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Business Permit and Licensing Office shall disapprove the application of the termination or retirement of said business;
2. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
3. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.
4. In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year shall be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
5. (d) The permit issued to a business retiring or terminating its operation shall be surrendered to the Business Permit and Licensing Office who shall forthwith cancel the same and record such cancellation in his/her books.

Section 31. Death of Licensee.—When any individual paying a business tax dies, and the business is continued by a person interested in his/her estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Section 32. Community Tax.—There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of one peso (PhP1.00).

Section 33. Individuals Liable to Community Tax. - (a) Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of one thousand pesos (PhP1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of five pesos (PhP5.00) Pesos and an annual additional tax of One Peso (P1.00) for every one thousand pesos (PhP1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed five thousand pesos (PhP5,000.00).

(b) In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 34. Juridical Persons Liable to Community Tax.—(a) Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual community tax of five hundred pesos (PhP500.00) and an additional tax, which in no case, shall exceed ten thousand pesos (PhP10,000.00) in accordance with the following schedule:

1. For every five thousand pesos (PhP5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated, two pesos (PhP2.00); and
2. For every five thousand pesos (PhP5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year, two pesos (PhP2.00).
3. (b) The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Section 35. Exemption from Community Tax. — The following are exempted from the Community Tax:

1. Diplomatic and consular representatives; and
2. Transient visitors when their stay in the Philippines does not exceed three (3) calendar months.

Section 36. Community Tax; Date and Place of Payment; Penalties for Delinquency. — (a) The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

(b) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.

(c) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he/she shall be liable for the community tax on the day he/she reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he/she shall have twenty (20) days to pay Community Tax without becoming delinquent.

(d) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.

(e) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year; however, corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

(f) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

ARTICLE IV

Investment Incentives

Section 37. Types of Incentives. — The Municipal Government through the Sangguniang Bayan may provide the following incentives to qualified businesses:

1. **Tax abatement** or exemption for a number of years for new businesses included in the Preferred Areas of Investment; and
2. **Tax deduction** for new or existing businesses not included in the Preferred Areas of Investment but have complied with the requirements to this incentive.

Section 38. Tax Abatement. — (a) A business that will be established after the effectivity of this Code may receive the following tax abatement incentives:

1. Exemption from business tax imposed by the Municipal Government;

2. Exemption from the payment of Mayor's Permit; however, a copy thereof should be obtained regardless if it is free of charge; and
 3. Exemption from the payment of all applicable permit and inspection fees.
- (b) For the following years:
1. For micro enterprises, 2 years;
 2. For small scale enterprise, 4 years;
 3. For medium scale enterprises, 6 years; and
 4. For large scale enterprises, 8 years.
- (c) Under the following conditions:
1. That the business is included in the Preferred Areas of Investment;
 2. That not less than sixty percent (60%) of its employees or workers are residents of Bustos, Bulacan within at least six (6) months prior to hiring and accorded with wages and benefits not less than those provided under the Labor Code and other relevant laws, issuances, rules and regulations of the Department of Labor and Employment and the Regional Wage Board;
 3. That in case of an industrial or manufacturing facility, it must have proper solid and wastewater disposal facilities; and
 4. That it will comply with the rules, regulations and conditions set forth in this Article.

Section 39. Preferred Areas of Investment Qualified for Tax Abatement.— A business established after effectivity of this Code engaging in the following activities may be qualified for a tax abatement incentive as stipulated in this Code:

1. Agro-processing complexes utilizing locally produced farm products;
2. Eco-cultural tourism facilities such as water transport, water sports, concert or theatre halls, and recreational transport facilities or investments resulting in the development of the Municipality's eco-cultural or heritage resources for tourism purposes, or the construction of infrastructure, or the operation of service facilities, or the production of souvenir items, all catering to tourists and of a type, class or category that will boost the Municipality's attractiveness as a tourist destination;
3. Short term accommodation particularly hotels of Class AA or better;
4. Amusement or theme parks, excluding those that are itinerant or ambulant;
5. Commercial banks;
6. Supermarket or department stores;
7. Restaurants and fast food restaurants provided that they utilize locally sourced plant or animal products for food preparation; and
8. Manufacturing plants excluding those that will manufacture tobacco products, rubber and plastic products, textile, coke and refined petroleum products, chemical and chemical products, weapons and ammunition.

Section 40. Application for Availment of Tax Abatement Incentive.—(a) Any person, partnership, cooperative, corporation, or any other form of business organization intending to engage in an economic activity qualified for incentive under this Code may apply for registration provided the applicant is a Filipino national.

(b) Enterprises intending to avail of the incentives granted under this Code shall register with the Task Force Asenso submitting the following documents to the Business Permit and Licensing Office:

1. Project feasibility study of the proposed investment;
2. Certified true copies of the article of incorporation, bylaws, and certificate of registration issued by the Securities and Exchange Commission, the Cooperative Development Authority, the Department of Trade and Industry and Board of Investment, whichever is applicable;
3. Letter of application from the owner or proprietor of the enterprise or resolution of the applicant's board of directors authorizing the filing of the application;

4. List of directors, principal officers, their respective nationalities and current addresses as certified by the corporate secretary.
5. Information on the applicant's technical, financial, marketing and management capability and competence to undertake the proposed project or business, including promotional company brochures if any, and photographs of products;
6. Environmental clearance from the Department of Environment and Natural Resources for projects requiring such clearance and such other permits and clearances required and issued by other agencies of the national government; and
7. Such other documents the Task Force Asenso may require.

(c) An applicant shall pay a registration fee in accordance with the following rates: none for micro; PhP1,000.00 for small scale; PhP2,000.00 for medium scale; and PhP3,000.00 for large scale enterprises.

(d) Completed application for registration shall be filed with the Business Permit and Licensing Office, and recorded in a registration book. The date appearing in the book and stamped on the application shall be considered as the date of official acceptance.

(e) The Task Force Asenso shall conduct a preliminary review of individual applications for tax incentives. If the Task Force Asenso finds the application valid and sufficient, it shall be forwarded to the Sangguniang Bayan for final review and consent. Otherwise, it shall be disapproved. Applications filed shall be considered automatically approved if not acted upon by the Sangguniang Bayan within fifteen (15) working days from official acceptance.

Section 41. Registration and Qualification to Avail Tax Abatement Incentive:—

Upon approval of an application by the Sangguniang Bayan, the Task Force Asenso shall issue a Certificate of Registration which shall entitle the enterprise to the applicable incentives set forth in this Code.

Section 42. Confidentiality of Applications.—All applications and their supporting documents filed under this Code shall be confidential and shall not be disclosed to any person, except with the consent of the applicant or on orders of a court of competent jurisdiction.

Section 43. Tax Deduction Incentive.—(a) Any business established in Bustos, Bulacan not included in the Preferred Areas of Investment may receive a tax deduction tax for the following conditions:

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. If twenty percent (20%) of its workforce are persons with special needs who are residents of Bustos, Bulacan at least six (6) months prior to employment and duly certified by the Municipal Social Welfare and Development Office as members of a registered organization of persons with special needs | <p>10% deduction from the total annual taxes and fees imposed by the Municipal Government</p> |
| <ol style="list-style-type: none"> 2. If more than twenty percent (20%) of its workforce are persons with special needs who are residents of Bustos, Bulacan at least six (6) months prior to employment and duly certified by the Municipal Social Welfare and Development Office as members of a registered organization of persons with special needs | <p>20% deduction from annual taxes and fees imposed by the Municipal Government</p> |
| <ol style="list-style-type: none"> 3. If ten percent (10%) of its workforce are solo parents who are residents of Bustos, Bulacan at least six (6) months prior to employment and duly certified by the Municipal Social Welfare and Development Office as members of a registered organization of solo parents | <p>10% deduction from the total annual taxes and fees imposed by the Municipal Government</p> |

4. If more than ten percent (10%) of its workforce are solo parents who are residents of Bustos, Bulacan at least six (6) months prior to employment and duly certified by the Municipal Social Welfare and Development Office as members of a registered organization of solo parents 20% deduction from the total annual taxes and fees imposed by the Municipal Government

(b) The Task Force Asenso shall develop and promulgate the guidelines for the implementation of this section.

Section 44. Refund and Penalties. – In case of cancellation of the Certificate of Registration, the Task Force Asenso shall require the refund of incentives availed of and impose corresponding fines and penalties.

Section 45. Rules of Procedure and Issuance of Guidelines. – Within sixty (60) calendar days after the creation of the Task Force Asenso, it shall promulgate its rules of procedure for the conduct of its business. The Task Force Asenso is hereby empowered to enact guidelines for the effective implementation of this Code from time to time as it may deem proper.

ARTICLE V

Agriculture, Forestry and Fishing

Section 46. Coverage. – This article includes business activities covering the exploitation of vegetable and animal resources, comprising the activities of growing crops, raising and breeding animals, harvesting of timber and other plants, animals or animal products from a farm or their natural habitats.

Section 47. Crop and Animal Production, Hunting and Related Service Activities. – Taxes and fees shall be imposed on businesses engaging in the production of food and non-food crops; livestock and poultry production; hunting and trapping of animals and related support activities. This includes production for the market or for own subsistence use; organically and genetically modified crops and livestock.

Section 48. Crop Production. – The following taxes and fees shall be imposed on businesses engaging in crop production, such as:

1. **Production of non-perennial crops or plants** that do not last for more than two (2) growing seasons including for the purpose of seed production, such as cereals (except rice and corn); leguminous crops and oil seeds; sugarcane; tobacco (excluding those transformed into cigarettes and other tobacco products); fibre crops; leafy and fruit bearing vegetables; other vegetables, melons, roots; and other non-perennial crops (includes growing of flowers, including production of cut flowers and flower buds);
2. **Production of perennial crops** that last for more than two (2) growing seasons, either each season or growing continuously including growing of these plants for the purpose of seed production, such as banana; pineapple; citrus fruits; mango; papaya; beverage crops (coffee, cocoa, tea and the like); spices, aromatic, drugs and pharmaceutical crops; other fruits and perennial crops; and
3. **Plant propagation** including production of vegetative material including cutting, suckers and seedlings for direct plant propagation or to create plant grafting stock into which selected scion is grafter for eventual planting to produce crops.

Business tax		<i>Amount of tax per annum</i>
<i>With gross receipts for the preceding calendar year</i>		
Less than 10,000.00		181.00
10,000.00 or more but less than	15,000.00	242.00

15,000.00	or more but less than	20,000.00	332.00
20,000.00	or more but less than	30,000.00	484.00
30,000.00	or more but less than	40,000.00	726.00
40,000.00	or more but less than	50,000.00	907.00
50,000.00	or more but less than	75,000.00	1,452.00
75,000.00	or more but less than	100,000.00	1,815.00
100,000.00	or more but less than	150,000.00	2,420.00
150,000.00	or more but less than	200,000.00	3,025.00
200,000.00	or more but less than	300,000.00	4,235.00
300,000.00	or more but less than	500,000.00	6,050.00
500,000.00	or more but less than	750,000.00	8,800.00
750,000.00	or more but less than	1,000,000.00	11,000.00
1,000,000.00	or more but less than	2,000,000.00	14,300.00
2,000,000.00	or more but less than	3,000,000.00	18,150.00
3,000,000.00	or more but less than	4,000,000.00	21,780.00
4,000,000.00	or more but less than	5,000,000.00	25,780.00
5,000,000.00	or more but less than	6,500,000.00	26,813.00
6,500,000.00	or more		55% of 1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	1,500.00
d) Large scale enterprise	2,000.00
2. Issuance of certification on damage on crops for claim insurance	50.00
3. Annual conservation and environmental protection fee	300.00
4. Annual sanitary inspection fee for:	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
5. Annual Public Safety and Security Fee	100.00

Section 49. - Animal Production.—The following taxes and fees shall be imposed on businesses engaging in animal production including raising, farming and breeding of all animals, except aquatic animals including raising of cattle and buffaloes; beef cattle farming (including feed lot flattening) and carabao farming; raising of horses and other equines; dairy farming; raising of sheep and goats; hog farming; chicken production including operation of chicken hatcheries; raising of poultry; egg production; raising of other animals such as sericulture, apiary, vermiculture, crocodile and animal farming, rabbit farming, raising of domesticated wild animals including birds, reptiles and insects, raising and breeding of dogs, game propagation and breeding activities and the like.

Business tax

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 10,000.00		181.00
10,000.00	or more but less than 15,000.00	242.00
15,000.00	or more but less than 20,000.00	332.00
20,000.00	or more but less than 30,000.00	484.00
30,000.00	or more but less than 40,000.00	726.00
40,000.00	or more but less than 50,000.00	907.00
50,000.00	or more but less than 75,000.00	1,452.00

75,000.00	or more but less than	100,000.00	1,815.00
100,000.00	or more but less than	150,000.00	2,420.00
150,000.00	or more but less than	200,000.00	3,025.00
200,000.00	or more but less than	300,000.00	4,235.00
300,000.00	or more but less than	500,000.00	6,050.00
500,000.00	or more but less than	750,000.00	8,800.00
750,000.00	or more but less than	1,000,000.00	11,000.00
1,000,000.00	or more but less than	2,000,000.00	14,300.00
2,000,000.00	or more but less than	3,000,000.00	18,150.00
3,000,000.00	or more but less than	4,000,000.00	21,780.00
4,000,000.00	or more but less than	5,000,000.00	25,780.00
5,000,000.00	or more but less than	6,500,000.00	26,813.00
6,500,000.00	or more		

55% of 1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fees

1. Mayor's Permit		
a) Micro scale enterprise		500.00
b) Small scale enterprise		2,000.00
c) Medium scale enterprise		3,000.00
d) Large scale enterprise		5,000.00
2. Administration of anti-rabies vaccine for animal per head		20.00
3. Administration of artificial insemination for animals per head		20.00
4. Annual permit fee for butcher		100.00
5. Branding and issuance of certificate of ownership for large animal per head		75.00
6. Documentation for cattle per head		5.00
7. Annual conservation and environmental protection fee		300.00
8. Issuance of health certificate for animals		
a) Large animal per head		100.00
b) Muscovy duck and other poultry livestock for every 1,000 heads		200.00
c) Muscovy duck and other poultry livestock per 500 or less in excess of 1,000 heads		50.00
d) Small animal per head (including but not limited to swine, dogs, monkeys, cats)		20.00
9. Issuance of certificate of ownership of large cattle		100.00
10. Issuance of certificate of transfer of ownership of large cattle		50.00
11. License fee on pet ownership		50.00
12. Permit fee to transport catfish	100.00 per shipment	
13. Annual sanitary inspection fee		
a) Poultry farm		200.00
b) Commercial livestock farm		300.00
c) Dairy farm		300.00
d) Other animal farm or breeding centers or places including domestic or domesticated wild animals		200.00
e) Semi-commercial livestock farm		200.00
14. Transfer of large animal per head		50.00
15. Annual Public Safety and Security Fee		100.00

Section 50. Support Activities to Agriculture and Post-Harvest Crops Activities. – (a) The following taxes and fees shall be imposed on businesses engaging in support activities to agriculture and post-harvest crops activities, activities incidental to agricultural production and activities similar to agriculture not undertaken for production purposes, done on a fee or contract basis. Included are post-harvest crop activities aimed at preparing agricultural products for primary market, which cover irrigation systems operated by private entities or non-cooperatives, and the following:

1. **Planting, transplanting and other related activities;** services to establish crops, promote their growth and protect them from pests and diseases;
2. **Harvesting, threshing, grading, bailing and related services;** rental or leasing of farm machinery with or without drivers and crew;
3. **Support activities for animal production** such as artificial insemination services, contract animal growing services on a fee basis, egg hatching, sex determination and other poultry services, farm management and services to promote propagation, growth and output of animals; and
4. **Post-harvest crop activities** and seed processing for propagation.

Business tax

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 10,000.00		10.00
1,000.00	or more but less than 2,000.00	18.00
2,000.00	or more but less than 3,000.00	27.50
3,000.00	or more but less than 4,000.00	39.50
4,000.00	or more but less than 5,000.00	55.00
5,000.00	or more but less than 6,000.00	68.50
6,000.00	or more but less than 7,000.00	78.50
7,000.00	or more but less than 8,000.00	90.50
8,000.00	or more but less than 10,000.00	102.50
10,000.00	or more but less than 15,000.00	121.00
15,000.00	or more but less than 20,000.00	151.00
20,000.00	or more but less than 30,000.00	181.50
30,000.00	or more but less than 40,000.00	242.00
40,000.00	or more but less than 50,000.00	363.00
50,000.00	or more but less than 75,000.00	544.50
75,000.00	or more but less than 100,000.00	726.00
100,000.00	or more but less than 150,000.00	1,028.50
150,000.00	or more but less than 200,000.00	1,331.00
200,000.00	or more but less than 300,000.00	1,815.00
300,000.00	or more but less than 500,000.00	2,420.00
500,000.00	or more but less than 750,000.00	3,630.00
750,000.00	or more but less than 1,000,000.00	4,840.00
1,000,000.00	or more but less than 2,000,000.00	5,500.00
2,000,000.00	or more	27.5% of 1% of the gross sales or receipts of the preceding calendar year

Mayor's Permit fee

	<i>Micro</i>	<i>Small Scale</i>	<i>Medium Scale</i>	<i>Large Scale</i>
On <i>kiskisan</i> -type rice or corn mill	1,000.00	1,500.00	2,000.00	2,500.00
On <i>cono</i> -type rice or corn mill	700.00	1,000.00	1,300.00	1,600.00
On <i>baby cono</i> -type rice or corn mill	700.00	1,000.00	1,300.00	1,600.00
On rolling <i>baby cono</i> rice or corn mill	700.00	1,000.00	1,300.00	1,600.00

On all other businesses
engaging in support activities to
agriculture and post-harvest
crops activities

500.00 1,500.00 2,000.00 2,500.00

Permit, license and service fees

1. Annual sanitary inspection fee for:
 - a) Micro scale enterprise 100.00
 - b) Small scale enterprise 200.00
 - c) Medium scale enterprise 300.00
 - d) Large scale enterprise 400.00
2. Annual permit fee on each agricultural machinery rented out by a non-resident of this Municipality, payable prior to the renting of such machinery, based on the following standard classification:
 - a) Manually-operated (inclusive of seed/fertilizer, drill, transplanter, thresher, winnower, sprayer, duster, hand pump or other hand irrigation devices) 100.00
 - b) Machine-powered equipment
 - (1) Machines for general farm use (such as but not limited to internal combustion engine, external combustion engine, electric generator, electric motor, computer used for farm management, other electronic equipment used for farm management) 200.00
 - (2) Tractors, bulldozers and other vehicles (such as but not limited to track-laying tractor, four-wheel tractor, single-axle tractor, bulldozer, carryall, truck, boat, other vehicle, trailer) 500.00
 - (3) Land preparation and planting machinery equipment (such as but not limited to power tiller, plough, rotary tiller, rotary harrow, disk harrow, grain drill, broadcast seeder, seed/fertilizer drill, cultivator, planters, leveliers, diggers, land plane, transplanter) 500.00
 - (4) Crop maintenance machinery and equipment (such as but not limited to manure spreader, fertiliser broadcaster, sprayer, duster, water pump, sprayers and other localized irrigation devices, other irrigation equipment) 200.00
 - (5) Crop harvesting machinery and equipment (such as but not limited to mower for grass crops, hayrake, haybaler, forage harvester, forage blower, combine harvesters, corn picker, digger, potato harvester, sugar beet harvester, reaper-binder) 500.00
 - (6) Post-harvest machinery and equipment (such as but not limited to thresher, grain cleaner, sorters and graders) 200.00
3. Permit and inspection fee on installing irrigation pump near municipal waters 100.00
4. Permit and inspection fee on installing electrical or hand pump within the Municipality 100.00
5. Annual conservation and environmental protection fee 300.00
6. Annual Public Safety and Security Fee 100.00

Section 51. Hunting, Trapping and Other Related Service Activities.—The following taxes and fees shall be imposed on businesses engaging in hunting and trapping on a commercial basis; production of fur skins, reptile or bird skins from hunting or trapping activities; raising of game animals on ranching operations; catching of wales; production of hides and skins.

Business tax

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 10,000.00		181.00
10,000.00 or more but less than	15,000.00	242.00
15,000.00 or more but less than	20,000.00	332.00
20,000.00 or more but less than	30,000.00	484.00
30,000.00 or more but less than	40,000.00	726.00
40,000.00 or more but less than	50,000.00	907.00
50,000.00 or more but less than	75,000.00	1,452.00
75,000.00 or more but less than	100,000.00	1,815.00
100,000.00 or more but less than	150,000.00	2,420.00
150,000.00 or more but less than	200,000.00	3,025.00
200,000.00 or more but less than	300,000.00	4,235.00
300,000.00 or more but less than	500,000.00	6,050.00
500,000.00 or more but less than	750,000.00	8,800.00
750,000.00 or more but less than	1,000,000.00	11,000.00
1,000,000.00 or more but less than	2,000,000.00	14,300.00
2,000,000.00 or more but less than	3,000,000.00	18,150.00
3,000,000.00 or more but less than	4,000,000.00	21,780.00
4,000,000.00 or more but less than	5,000,000.00	25,780.00
5,000,000.00 or more but less than	6,500,000.00	26,813.00
6,500,000.00 or more		55% of 1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	2,000.00
b) Small scale enterprise	2,500.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	3,500.00
2. Annual sanitary inspection fee for:	
a) Micro scale enterprise	200.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	400.00
d) Large scale enterprise	500.00
3. Annual conservation and environmental protection fee	300.00
4. Annual Public Safety and Security Fee	100.00

Section 52. Forestry and Logging.—The following taxes and fees shall be imposed on businesses engaging in the production of roundwood for the forest-based manufacturing industries as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry activities results in products that undergo little processing such as fire wood, charcoal, wood chips and roundwood used unprocessed. These activities can be carried out in natural or planted forests, viz.:

1. **Surviculture and other forestry activities** including but not limited to the operation of forest tree nurseries;
2. **Logging** including production of roundwood; gathering and production of wood fire; production of charcoal; and

3. **Support service to forestry** which refers to activities in support of forestry operation on a fee or for a contract basis.

Business tax

The amount of tax per annum is 2.2% of the gross receipts for the preceding calendar year.

Permit, license and service fees

- | | | | |
|----|---|--|----------|
| 1. | Mayor's Permit | | |
| | a) Micro scale enterprise | | 2,000.00 |
| | b) Small scale enterprise | | 2,500.00 |
| | c) Medium scale enterprise | | 3,000.00 |
| | d) Large scale enterprise | | 3,500.00 |
| 2. | Annual regulatory fee on suriculture and other forestry activities such as the operation of nurseries or gardens for commercial purposes, per every hectare or less | | 2,000.00 |
| 3. | Permit fee for the storage of coal deposits | | |
| | a) Less 100 tonnes | | 1,000.00 |
| | b) Per 50 tonnes or a fraction thereof in excess of 100 tonnes | | 500.00 |
| 4. | Annual sanitary inspection fee | | 200.00 |
| 5. | Annual conservation and environmental protection fee | | 300.00 |
| 6. | Annual Public Safety and Security Fee | | 100.00 |

Section 53. Fishing and Aquaculture.—The following taxes and fees shall be imposed on businesses engaging in fishing and aquaculture such as but not limited to:

1. **Freshwater fishing**, which covers fishing on a commercial basis in inland waters; taking of freshwater crustaceans and molluscs, freshwater aquatic animals and materials; and
2. **Aquaculture** or aquafarming, which covers culturing, farming, harvesting aquatic organisms; operation of fishponds, fish breeding farms and nurseries, fish tanks, pens and hatcheries; and frog farming.

Business tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 10,000.00	
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	332.75
20,000.00 or more but less than 30,000.00	399.30
30,000.00 or more but less than 40,000.00	532.40
40,000.00 or more but less than 50,000.00	798.60
50,000.00 or more but less than 75,000.00	1,197.90
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,262.70
150,000.00 or more but less than 200,000.00	2,928.20
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,324.00
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	60.50% of 1% of the gross sales or receipts of the preceding calendar year

Permits, license and service fees

- | | | | |
|----|----------------------------|--|----------|
| 1. | Mayor's Permit | | |
| | a) Micro scale enterprise | | 1,000.00 |
| | b) Small scale enterprise | | 1,500.00 |
| | c) Medium scale enterprise | | 2,000.00 |