

d) Large scale enterprise	2,500.00
2. Annual sanitary inspection fee on aquafarm, fish breeding farm and nursery, fish tank, pens and hatchery, and frog farm	
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

ARTICLE VI

Mining and Quarrying

Section 54. Coverage. – This article covers all businesses engaging in the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining, etc. This also includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels.

Section 55. Guidelines. --(a) Prior to engaging in mining or quarrying, the person who proposes to engage in such business shall submit the following to the Sangguniang Bayan for its consideration:

1. Letter of intent;
2. A resolution of concurrence adopted by the Sangguniang Barangay wherein the proposed mining or quarrying will be conducted;
3. Detailed description of the mining or quarrying activity, a projected amount of resources to be extracted, location map and photographs of the area where the mining or quarrying is proposed to be undertaken;
4. Other documents or requirements as prescribed by the Provincial Environment and Natural Resources and the Department of Environment and Natural Resources; and
5. Such documents and requirements that the Sangguniang Bayan may require.

(b) Should the Sangguniang Bayan concur, it shall adopt a resolution allowing the operation of such activity; however, no mining or quarrying shall be undertaken within the one (1) kilometre radius of any water pumping station intended to supply potable water among the residents of Bustos, Bulacan; within the one (1) kilometre radius of Bustos Dam, bridges and rivers; within the 200-meter radius of a residential area; or within the one (1) kilometer radius of any tourist destination, heritage or cultural resource so designated by the Municipal Government.

Section 56. Mining of Coal and Lignite. – The following business tax, permit fees and other charges shall be imposed on businesses engaging in the extraction of solid mineral fuels includes through underground or open-cast mining and includes operations (e.g. grading, cleaning, compressing and other steps necessary for transportation etc.) leading to a marketable product.

Business tax

The amount of tax per annum is 2% of the gross receipts for the preceding calendar year. Payment of the tax shall be made to this Municipality which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.

Permit, license and service fees

1. Mayor's Permit
 - a) Micro scale enterprise 3,000.00
 - b) Small scale enterprise 5,000.00

c) Medium scale enterprise	10,000.00
d) Large scale enterprise	15,000.00
2. Annual sanitary inspection fee, per hectare of land or a fraction thereof	200.00
3. Annual rental fee of public land bearing coal and lignite resources, per hectare or a fraction thereof	500.00
4. Annual conservation and environmental protection fee	
a) Public land bearing coal and lignite resources, per hectare or a fraction thereof	1,000.00
b) Private land bearing coal and lignite resources, per hectare or a fraction thereof	500.00
5. Permit fee for hauling or transporting coal and lignite, per truckload, either from the Municipality or from outside territories passing along the roads of the Municipality	
a) On each elf truck or any other vehicle	60.00
b) On each 6-wheeler truck	70.00
c) On each 10-wheeler truck	130.00
d) On each 22-wheeler truck	150.00
6. Annual Public Safety and Security Fee	100.00

Section 57. Extraction of Crude Petroleum and Natural Gas.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands, and the production of natural gas and recovery of hydrocarbon liquids, the activities of operating and/or developing oil and gas field properties such as drilling, completing and equipping wells, operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum and all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	3,000.00
b) Small scale enterprise	5,000.00
c) Medium scale enterprise	10,000.00
d) Large scale enterprise	15,000.00
2. Annual sanitary inspection fee, per hectare of land or a fraction thereof	200.00
3. Annual rental fee of public land bearing crude petroleum or natural gas resources, per hectare or a fraction thereof	500.00
4. Annual conservation and environmental protection fee	
a) Public land bearing crude petroleum or natural gas resources, per hectare or a fraction thereof	1,000.00
b) Private land bearing crude petroleum or natural gas resources, per hectare or a fraction thereof	500.00

Section 58. Mining of Metal Ores.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining etc. Also included are ore-dressing and beneficiating operations, such as crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations.

Business tax

The amount of tax per annum is 2% of the gross receipts for the preceding calendar year. Payment of the tax shall be made to this Municipality which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	3,000.00

b) Small scale enterprise	5,000.00
c) Medium scale enterprise	10,000.00
d) Large scale enterprise	15,000.00
2. Annual sanitary inspection fee, per hectare of land or a fraction thereof	200.00
3. Annual rental fee of public land bearing metal ores, per hectare or a fraction thereof	500.00
4. Annual conservation and environmental protection fee	
a) Public land bearing metal ores, per hectare or a fraction thereof	1,000.00
b) Private land bearing metal ores, per hectare or a fraction thereof	500.00
5. Permit fee for hauling or transporting metal ores, per truckload from outside territories passing along the roads of the Municipality	
a) On each elf truck or any other vehicle	50.00
b) On each 6-wheeler truck	75.00
c) On each 10-wheeler truck and above	100.00
6. Permit fee for hauling or transporting metal ores, per truckload from within the Municipality	
a) On each elf truck or any other vehicle	70.00
b) On each 6-wheeler truck	100.00
c) On each 10-wheeler truck and above	300.00
7. Annual Public Safety and Security Fee	100.00

Section 59. Other Mining and Quarrying.— The following fees and other charges shall be imposed on businesses engaging in the extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (e.g. sands, stones, etc.), manufacture of materials (e.g. clay, gypsum, calcium etc.), manufacture of chemicals, etc.

Permit, license and service fees

1. Annual rental fee of public land bearing quarry resources, per hectare or a fraction thereof	1,000.00
2. Annual sanitary inspection fee, per hectare of land or a fraction thereof	300.00
3. Annual conservation and environmental protection fee	
a) Public land bearing quarry resources, per hectare or a fraction thereof	1,500.00
b) Private land quarry resources, per hectare or a fraction thereof	500.00
4. Permit fee for hauling or transporting quarry resources from outside territories passing along the roads of the Municipality	
a) On each elf truck or any other vehicle	50.00
b) On each 6-wheeler truck	75.00
c) On each 10-wheeler truck and above	100.00
5. Permit fee for hauling or transporting quarry resources from the Municipality	
a) On each elf truck or any other vehicle	100.00
b) On each 6-wheeler truck	150.00
c) On each 10-wheeler truck and above	300.00
d)	
6. Annual Public Safety and Security Fee	100.00

Section 60. Mining Support Service Activities.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in specialized

Manufacturing units may process materials or may contract with other units to process such materials. Both types of units are included in manufacturing.

Section 62. Manufacture of Food Products. — The following taxes and fees shall be imposed on businesses engaging in the processing of the products of agriculture, fishing or forestry into human or animal food and includes intermediate products. However, where the processing is minimal and does not lead to a real transformation, the same shall be classified to wholesale or retail trade. Manufacture of food products include:

1. **Slaughtering and meat packing**, including but not limited to the operation of slaughterhouses in killing, dressing or packing meat; production of by-products such as raw hides and skins; and production of pulled wool, feathers and down;
2. **Manufacture of prepared animal feeds** including but not limited to feeds for pets and farm animals including those consisting of mixtures of materials or those which are unmixed or single and those from the treatment of solid wastes to produce animal feeds;
3. **Production, processing and preserving of meat and meat products**, including but not limited to production of fresh, chilled or frozen meat or poultry; preservation and preparation of meat and meat products (such as drying, smoking, salting, immersing in brine and canning).
4. **Processing of fish**, crustaceans, molluscs, seaweeds, agar-agar or carageenan including preservation, fermentation, canning, drying, and smoking;
5. **Processing and preserving of fruits and vegetables** in any means such as freezing, drying, immersing/cooking in oil or in vinegar, sugar or sweetening matter, canning or in bottles; production of concentrates from fresh fruits or vegetables;
6. **Manufacture of vegetable and animal oils and fats** including the manufacture of margarine, melanges and similar spreads, nata de coco and refined coconut oil;
7. **Manufacture of dairy products** such as but not limited to milk, cream and ice cream, butter, yoghurt, cheese and curd, and milk-based drinks; and
8. **Manufacture of grain mill products** such as but not limited to starches and starch products and cereal breakfast foods; manufacture of rice, cassava, grain and vegetable milling; manufacture of cane and beet sugar including lactose milk.

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

Permit, license and service fees

1. Mayor's permit	
a) Micro scale enterprise	300.00
b) Small scale enterprise	800.00
c) Medium scale enterprise	1,000.00
d) Large scale enterprise	2,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate for each food handler	100.00
4. Annual conservation and environmental protection fee	300.00
5. Annual Public Safety and Security Fee	100.00

Section 63. Manufacture of Other Food Products. -- The following taxes and fees shall be imposed on businesses engaging in the manufacture of other food products including but not limited to bakery products, pastry goods and cakes; confectioneries; macaroni, noodles, couscous and similar farinaceous products; ready-made meals and dishes; food supplements from herbs and other plants; coffee roasting and processing; tea and mate; foods containing homogenized ingredients; spices, sauces and all condiments; ice; flavouring extracts and food coloring; sandwich spread and similar products.

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

41.25% 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 300.00
 - b) Small scale enterprise 800.00
 - c) Medium scale enterprise 1,000.00
 - d) Large scale enterprise 2,000.00
- 2. Annual sanitary inspection fee
 - a) Micro scale enterprise 100.00
 - b) Small scale enterprise 200.00
 - c) Medium scale enterprise 300.00
 - d) Large scale enterprise 400.00
- 3. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate for each food handler 100.00
- 4. Annual conservation and environmental protection fee 300.00
- 5. Annual Public Safety and Security Fee 100.00

Section 64. Manufacture of Beverages.—The following taxes and fees shall be imposed on businesses engaging in the manufacture and blending of alcoholic beverage such as whisky, brandy, gin, distilled spirits and neutral spirits; wines, fermented but not distilled; alcoholic beverage, malt liquors such as beer and ale; and the manufacture of low-alcohol, and non-alcoholic beverage such as soft drinks, distilled or purified or mineral water and other bottled waters.

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	41.25% of 1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fees

1. Mayor's permit for manufacturer of liquor and alcoholic beverages	
a) Micro scale enterprise	2,000.00
b) Small scale enterprise	4,000.00
c) Medium scale enterprise	6,000.00
d) Large scale enterprise	8,000.00
2. Mayor's permit for manufacturer of non-alcoholic beverages	
a) Micro scale enterprise	300.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	800.00
d) Large scale enterprise	1,300.00
3. Annual sanitary inspection fee	
a) Micro scale enterprise	200.00
b) Small scale enterprise	400.00
c) Medium scale enterprise	800.00
d) Large scale enterprise	1,600.00
4. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate for each beverage handler	100.00
5. Annual conservation and environmental protection fee	300.00
6. Annual Public Safety and Security Fee	100.00

Section 65. Manufacture of Tobacco Products.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of all tobacco products including but not limited to cigarettes, cigars, pipe tobacco, cigarette tobacco and snuff.

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		41.25% 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	4,000.00
c) Medium scale enterprise	6,000.00
d) Large scale enterprise	8,000.00
2. Annual sanitary inspection fee	
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	500.00
4. Annual Public Safety and Security Fee	100.00

Section 66. Manufacture of Textile.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of textile including but not limited to preparation and spinning of textile fibers; weaving, finishing of textile and wearing apparel and manufacture of made-up textile articles; products produced from textiles such as knitted, crocheted fabrics, carpets, rugs; cordage, rope twine and netting; coated fabrics; narrow, woven fabrics; trimmings, curtains, blinds, tents, camping goods, sails and loose covers of cars, flags, life jackets and chutes.

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	15,000.00	242.00
15,000.00 or more but less than 20,000.00	20,000.00	332.00
20,000.00 or more but less than 30,000.00	30,000.00	484.00
30,000.00 or more but less than 40,000.00	40,000.00	726.00
40,000.00 or more but less than 50,000.00	50,000.00	907.00
50,000.00 or more but less than 75,000.00	75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	14,300.00
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	5,000,000.00	25,780.00
5,000,000.00 or more but less than 6,500,000.00	6,500,000.00	26,813.00
6,500,000.00 or more		41.25% 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. Annual sanitary inspection fee	
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	1,000.00
4. Annual Public Safety and Security Fee	100.00

Section 67. Manufacture of Wearing Apparel.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of wearing apparel including but not limited to all tailoring (ready-to-wear or made-to-measure) of all items of clothing; and clothing accessories.

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		41.25% 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 | | 300.00 |
| b) Small scale enterprise | | 500.00 |
| c) Medium scale enterprise | | 1,500.00 |
| d) Large scale enterprise | | 2,000.00 |
| 2. Annual sanitary inspection fee | | |
| a) Micro scale enterprise | | 100.00 |
| b) Small scale enterprise | | 200.00 |
| c) Medium scale enterprise | | 300.00 |
| d) Large scale enterprise | | 400.00 |
| 3. Annual conservation and environmental protection fee | | 500.00 |
| 4. Annual Public Safety and Security Fee | | 100.00 |

Section 68. Manufacture of Leather and Related Products.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of leather and its related products including but not limited to the transformation of hides and leather by tanning or curing; fabricating leather into products for final consumption such as for footwear, wallets, belts, bags and luggage, watch straps and the like; and the manufacture of imitation leathers or leather substitutes such as rubber footwear and textile luggage.

Business tax			
<i>With gross receipts for the preceding calendar year</i>			<i>Amount of tax per annum</i>
Less than 10,000.00			131.00
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		

41.25% 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		300.00
b) Small scale enterprise		500.00
c) Medium scale enterprise		1,500.00
d) Large scale enterprise		2,000.00
2. Annual sanitary inspection fee		
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		500.00
4. Annual Public Safety and Security Fee		100.00

Section 69. Manufacture of Wood and of Products of Wood and Cork. – The following taxes and fees shall be imposed on businesses engaging in the manufacture of wood and of products of wood and cork including but not limited to articles of bamboo, crane, rattan and the like; manufacture of articles of straw and planting materials.

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		

41.25% 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 300.00
 - b) Small scale enterprise 500.00
 - c) Medium scale enterprise 1,000.00
 - d) Large scale enterprise 2,000.00
2. Annual sanitary inspection fee
 - 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 70. Manufacture of Paper and Paper Products.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of paper and paper products including but not limited to pulp, paper and converted paper products.

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		

41.25% 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 300.00
 - b) Small scale enterprise 500.00
 - c) Medium scale enterprise 1,000.00

d) Large scale enterprise	2,000.00
2. Annual sanitary inspection fee	
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 71. Printing and Reproduction of Recorded Media.—The following fees shall be imposed on businesses engaging in printing and reproduction of recorded media including but not limited to printing of products, such as newspapers, books, periodicals, cards and the like; and associated support activities such as bookbinding, plate-making and data imaging.

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. Annual sanitary inspection fee	
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	100.00
4. Annual Public Safety and Security Fee	100.00

Section 72. Manufacture of Coke and Refined Petroleum Products.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of coke and refined petroleum products including but not limited to the transformation of crude petroleum and coal into usable products; and the manufacture of gases such as ethane, propane and butane as products of petroleum refineries.

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	15,000.00	242.00
15,000.00 or more but less than 20,000.00	20,000.00	332.00
20,000.00 or more but less than 30,000.00	30,000.00	484.00
30,000.00 or more but less than 40,000.00	40,000.00	726.00
40,000.00 or more but less than 50,000.00	50,000.00	907.00
50,000.00 or more but less than 75,000.00	75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	14,300.00
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	5,000,000.00	25,780.00
5,000,000.00 or more but less than 6,500,000.00	6,500,000.00	26,813.00

6,500,000.00 or more

41.25% 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	4,000.00
c) Medium scale enterprise	6,000.00
d) Large scale enterprise	8,000.00
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	1,000.00
4. Annual Public Safety and Security Fee	100.00

Section 73. Manufacture of Chemical and Chemical Products, Man-Made Fibers.—(a) The following taxes and fees shall be imposed on businesses engaging in the manufacture of chemical and chemical products, which refer to the transformation of organic and inorganic raw materials by a chemical process and the formation of products. These include basic chemicals, other chemical products and man-made fibers.

(b) Basic chemicals shall refer to items such as but not limited to liquefied or compressed industrial or medical gases; dyes, pigments; acids and bases; and such basic organic chemicals including alcohol, oxygen-function compounds, fluorescent brightening agents, ethanol, and the like.

(c) Other chemical products shall refer to items such as but not limited to propellant powders, explosive and pyrotechnic products, glues, adhesives, photographic plates and films, chemical substances for photographic uses, inks and matches, paints, varnish, cleaning and polishing products, waxes, and perfume.

(d) Man-made fibers shall refer to items such as but not limited to synthetic or artificial filament tow, and staple fibers.

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

41.25% 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 2,000.00
 - b) Small scale enterprise 4,000.00
 - c) Medium scale enterprise 6,000.00
 - d) Large scale enterprise 8,000.00
2. Annual sanitary inspection fee
 - 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 1,000.00
4. Annual Public Safety and Security Fee 100.00

Section 74. Manufacture of Fertilizers and Agro-Chemical Products.— The following taxes and fees shall be imposed on businesses engaging in the manufacture of pesticides and other agro-organic chemical products including but not limited to insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulator, and agricultural disinfectants, fertilizers, and nitrogen compounds.

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

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	2000.00
2. Annual sanitary inspection fee	
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 75. Manufacture of Soap and Detergents. – The following taxes and fees shall be imposed on businesses engaging in the manufacture of soap and detergents including toilet preparations; organic surface-active agents; paper, wadding, felt etc., coated or covered with soap or detergent; crude glycerol; surface-active preparations; washing powders in solid or liquid form and detergents.

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

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. Annual sanitary inspection fee	
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 76. Manufacture of Basic Pharmaceutical Products and Pharmaceutical Preparations. – The following taxes and fees shall be imposed on businesses engaging in the manufacture of basic pharmaceutical products and pharmaceutical preparations. It also includes the manufacture of medicinal chemical and botanical products including but not limited to medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments: antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids, etc.; medicaments: antisera and other blood fractions, vaccines and diverse medicaments, including homeopathic preparations; chemical contraceptive products for external use and hormonal contraceptive medicaments; radioactive in-vivo diagnostic substances; biotech pharmaceuticals; medical diagnostic preparations, including pregnancy tests; medical impregnated wadding, gauze, bandages, dressings, surgical gut string, etc.; botanical products (grinding, grading, milling) for pharmaceutical use.

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

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. Annual sanitary inspection fee | |
| 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 77. Manufacture of Rubber and Plastic Products.—(a) The following taxes and fees shall be imposed on businesses engaging in the manufacture of rubber and plastic products in primary forms resins, plastic materials, synthetic or natural rubber.

(b) Rubber products shall refer to items such as but not limited to rubber tires and tubes; retreading and rebuilding of rubber tires; other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened; rubber brushes; hard rubber pipe stems; hard rubber combs, hair pins, hair rollers, and similar; rubber repair materials; textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent; and the like.

(c) Plastics products shall refer to items such as but not limited to new or spent (i.e. recycled) plastic resins transformed into intermediate or final products, using such processes as compression molding, extrusion molding, injection molding, blow molding and casting; semi-manufactures of plastic products: plastic plates, sheets, blocks, films, foil, strip etc. (whether self-adhesive or not); finished plastic products: plastic tubes, pipes and hoses; hose and pipe fittings; plastic articles for the packing of goods: plastic bags, sacks, containers, boxes, cases, carboys, bottles etc.; builders' plasticware; plastic tableware, kitchenware and toilet articles; cellophane film or sheet; resilient floor coverings, such as vinyl, linoleum etc.; artificial stone (e.g. cultured marble); plastic signs (non-electrical); diverse plastic products; 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	25,730.00
5,000,000.00 or more but less than 6,500,000.00	26,813.00
6,500,000.00 or more	41.25% 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 | 4,000.00 |
| c) Medium scale enterprise | 6,000.00 |
| d) Large scale enterprise | 8,000.00 |
| 2. Annual sanitary inspection fee | |
| a) Micro scale enterprise | 300.00 |

b) Small scale enterprise	600.00
c) Medium scale enterprise	1,200.00
d) Large scale enterprise	2,400.00
3. Annual conservation and environmental protection fee	1,000.00
4. Annual Public Safety and Security Fee	100.00

Section 78. Manufacture of Other Non-Metallic Mineral Products. – The following taxes and fees shall be imposed on businesses engaging in the manufacture of other non-metallic mineral products including but not limited to those related to a single substance of mineral origin; the manufacture of glass and glass products (e.g. flat glass, hollow glass, fibres, technical glassware, etc.), ceramic products, tiles and baked clay products, and cement and plaster, from raw materials to finished articles; shaped and finished stone and other mineral products.

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	15,000.00	242.00
15,000.00 or more but less than 20,000.00	20,000.00	332.00
20,000.00 or more but less than 30,000.00	30,000.00	484.00
30,000.00 or more but less than 40,000.00	40,000.00	726.00
40,000.00 or more but less than 50,000.00	50,000.00	907.00
50,000.00 or more but less than 75,000.00	75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	14,300.00
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	5,000,000.00	25,780.00
5,000,000.00 or more but less than 6,500,000.00	6,500,000.00	26,813.00
		41.25% 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. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	300.00
4. Annual Public Safety and Security Fee	100.00

Section 79. Manufacture of Basic Metals. – The following taxes and fees shall be imposed on businesses engaging in the manufacture of basic metals including but not limited to smelting and/or refining ferrous and non-ferrous metals from ore, pig or

scrap, using electrometallurgic and other process metallurgic techniques; the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products, such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles, and in molten form to make castings and other basic metal products.

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	41.25% 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. Annual sanitary inspection fee
 - a) Micro scale enterprise 100.00
 - b) Small scale enterprise 200.00
 - c) Medium scale enterprise 300.00
 - d) Large scale enterprise 400.00
- 3. Annual conservation and environmental protection fee 300.00
- 4. Annual Public Safety and Security Fee 100.00

Section 80. Manufacture of Fabricated Metal Products; "Pure" Metal Products. -

The following taxes and fees shall be imposed on businesses engaging in the manufacture of "pure" metal products (such as parts, containers and structures), usually with a static, immovable function (as opposed to the businesses engaging in the manufacturing of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that unless they are purely electrical, electronic or optical, work with moving parts); structural metal products, tanks, reservoirs and steam generators; metal frameworks or skeletons for construction and parts thereof; industrial frameworks in metal; structural steel products and metal components of bridges, smoke stacks and buildings; other architectural and related metal work; and the like. The following taxes and fees shall be applied thereon as follows: