

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 81. Manufacture of Fabricated Metal Products; Weapons and Ammunition.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of weapons and ammunitions including but not limited to heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns); small arms (revolvers, shotguns, light machine guns); air or gas guns and pistols; war ammunition; hunting sporting or protective firearms and ammunition; and explosive devices such as bombs, mines and torpedoes.

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 5,000.00
 - c) Medium scale enterprise 7,000.00
 - d) Large scale enterprise 9,000.00
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 82. Manufacture of Computer, Electronic and Optical Products.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes herein covered are characterized by the design and use of integrated circuits and the application of highly specialized miniaturization technologies. This section also covers the manufacture of consumer electronics, measuring, testing, navigating, and control equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment and the manufacture of magnetic and optical media.

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 500.00
4. Annual Public Safety and Security Fee 100.00

Section 83. Manufacture of Electrical Equipment. -- The following taxes and fees shall be imposed on businesses engaging in manufacturing activities of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances.

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	500.00
4. Annual Public Safety and Security Fee	100.00

Section 84. Manufacture of Machinery and Equipment.—(a) The following taxes and fees shall be imposed on businesses engaging in the manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operation on materials (such as handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts.

(b) This category includes fixed and mobile or hand-held devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home use.

(c) The manufacture of special equipment for passenger or freight transport within demarcated premises also belongs within this section. This section also includes other special purpose machinery, such as fairground amusement equipment, automatic bowling alley equipment, etc.

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	1,000.00
b) Small scale enterprise	1,500.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	6,000.00
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 85. Manufacture of Motor Vehicles, Trailers and Semi-Trailers.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of motor vehicles for transporting passengers or freight; various parts and accessories, as well as the manufacture of trailers and semi-trailers; other transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, air and spacecraft and the manufacture of parts thereof.

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	1,000.00
b) Small scale enterprise	1,500.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	6,000.00
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 86. Manufacture of Furniture.—The following taxes and fees shall be imposed on businesses engaging in the manufacture of furniture and related products of any material except stone, concrete and ceramic. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components,

including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.

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 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 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 87. Other Manufacturing.—(a) This section covers businesses engaging in the manufacture of a variety of goods not covered in other parts of this Article. Production processes, input materials and the use of the produced goods can vary widely and the usual criteria for grouping classes into divisions have not been applied.

(b) The business tax shall be 2.2% of the gross sales or receipts of the preceding calendar year.

(c) The permit fees and other charges shall be as follows:

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	
4. Annual Public Safety and Security Fee	100.00

ARTICLE VIII

Electricity, Gas, Steam and Airconditioning Supply

Section 88. Coverage.—This article includes business activities covering those providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. Also included are the distribution of electricity, gas, steam, hot water and the like in industrial park or residential buildings. This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply.

Section 89. Electricity, Gas, Steam and Air Conditioning Supply.—All businesses engaging in electric power generation, transmission and distribution including but not limited to the operation of generation facilities that produce electric energy, including thermal, nuclear, hydroelectric, gas turbine, diesel and renewable, including those that operate transmission and distribution systems and sale of power; the manufacture of gas; distribution of gaseous fuels through mains; gas marketers or brokers, which arrange the sale of natural gas over distribution systems operated by others; steam, air conditioning supply; and production of ice, shall be imposed with the following taxes and fees:

Business tax		<i>Amount of tax per annum</i>
<i>With gross receipts for the preceding calendar year</i>		
Less than 1,000.00		20.00
1,000.00	or more but less than 2,000.00	36.00
2,000.00	or more but less than 3,000.00	55.00
3,000.00	or more but less than 4,000.00	79.00
4,000.00	or more but less than 5,000.00	110.00
5,000.00	or more but less than 6,000.00	137.00
6,000.00	or more but less than 7,000.00	157.00
7,000.00	or more but less than 8,000.00	181.00
8,000.00	or more but less than 10,000.00	205.00
10,000.00	or more but less than 15,000.00	242.00
15,000.00	or more but less than 20,000.00	302.00
20,000.00	or more but less than 30,000.00	363.00
30,000.00	or more but less than 40,000.00	484.00
40,000.00	or more but less than 50,000.00	726.00
50,000.00	or more but less than 75,000.00	1,089.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,057.00
150,000.00	or more but less than 200,000.00	2,662.00
200,000.00	or more but less than 300,000.00	3,630.00
300,000.00	or more but less than 500,000.00	4,840.00
500,000.00	or more but less than 750,000.00	7,260.00
750,000.00	or more but less than 1,000,000.00	9,680.00
1,000,000.00	or more but less than 2,000,000.00	11,000.00
2,000,000.00	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. 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		
a) Main power generation plant		1,250.00
b) Each branch or office		500.00
4. Annual Public Safety and Security Fee		100.00

ARTICLE IX

Water Supply, Sewerage, Waste Management and Remediation Activities

Section 90. Coverage.—This article covers business activities engaged in the management of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Activities of water supply are also included since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

Section 91. Water Collection, Treatment and Supply.—The following taxes and fees shall be imposed on businesses engaging in water collection, treatment and supply including but not limited to the collection, treatment and distribution of water for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included.

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

Permits, licenses and fees

1. Mayor's Permit Fee	
a) Micro scale enterprise	500.00
b) Small scale enterprise	100.00
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. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate for each person directly in contact with collection, treatment and distribution of water for domestic and industrial needs	100.00
4. Annual conservation and environmental protection fee	2,000.00
5. Permit fee on the use of ground water supply	
a) Artesian well with not more than 1000 ft. or 305 meters deep with well casing of not more than 10 inches or 205 mm. in diameter	2,500.00
b) Artesian well with not more than 1000 ft. or 305 meters deep with well casing of not more than 10 inches or 250 mm. in diameter	5,000.00
c) For repair of artesian well, the rate shall be 150% of the amount imposed on the construction of artesian well	7,500.00
6. Annual Public Safety and Security Fee	100.00

Section 92. Sewerage. — The following taxes and fees shall be imposed on businesses engaging in sewerage including but not limited to the operation of sewer systems or sewage treatment facilities that collect, treat, and dispose of sewage.

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

Permits, licenses and fees

1. Mayor's Permit Fee
 - a) Micro scale enterprise 500.00
 - b) Small scale enterprise 100.00
 - 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. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate for each person directly in contact with collection, treatment and distribution of water for domestic and industrial needs 100.00
4. Annual conservation and environmental protection fee 2,000.00
5. Annual Public Safety and Security Fee 100.00

Section 93. Waste Collection, Treatment, Disposal Activities.—The following taxes and fees shall be imposed on businesses engaging in waste collection, treatment, disposal activities including but not limited to the collection, treatment and disposal of waste materials. This also includes local hauling of waste materials and the operation of materials recovery facilities (i.e. those that sort recoverable materials from a waste stream).

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	13.00
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

Permits, licenses and fees

1. Mayor's Permit Fee		
a) Micro scale enterprise		500.00
b) Small scale enterprise		100.00
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. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate for each person directly in contact with collection, treatment and distribution of water for domestic and industrial needs		100.00
4. Annual conservation and environmental protection fee		2,000.00
5. Annual Public Safety and Security Fee		100.00

Section 94. Remediation Activities and Other Waste Management Activities.—

The following taxes and fees shall be imposed on businesses engaging in remediation activities and other waste management activities such as the provision of remediation services, i.e. the clean-up of contaminated buildings and sites, soil, surface or ground water.

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

Permits, licenses and fees

1. Mayor's Permit Fee	
a) Micro scale enterprise	500.00
b) Small scale enterprise	100.00
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. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate for each person directly in contact with collection, treatment and distribution of water for domestic and industrial needs	100.00
4. Annual conservation and environmental protection fee	2,000.00
5. Annual Public Safety and Security Fee	100.00

ARTICLE X

Construction

Section 95. Coverage.— (a) This article covers business activities engaged in general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

(b) General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc.

(c) This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out. A unit that carries the overall responsibility for a construction project is classified here.

(d) Also included is the repair of buildings and engineering works.

(e) This article includes the complete construction of buildings, the complete construction of civil engineering works as well as specialized construction activities, if carried out only as a part of the construction process. The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

(f) This article also includes the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realize the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be included herein, but according to its operational activity, i.e. real estate, manufacturing etc.

Section 96. Tax and Fees to be Imposed on a Contractor, Operator or Owner of a Business Engaged in Construction.— The following business tax, permit fees and other

charges shall be imposed upon a contractor or independent contractor or owner or operator of the business engaged in construction:

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 5,000.00	30.00
5,000.00 or more but less than 10,000.00	67.50
10,000.00 or more but less than 15,000.00	115.00
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 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 1,000.00
 - b) Small scale enterprise 2,000.00
 - c) Medium scale enterprise 3,000.00
 - d) Large scale enterprise 4,000.00
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 97. Tax and Permit Fee to be Imposed on a Subcontractor.—The rate of business tax and Mayor' permit fee for a subcontractor engaged in construction shall be one-half (1/2) of the rate prescribed for a contractor, owner, or operator of a business engaged in construction.

Section 98. Terms of Payment for Multi-Year Construction Projects.—(a) For purposes of this section, the tax on multi-year projects undertaken for general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual instalments within the project term.

(b) Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code.

(c) In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

ARTICLE XI

Wholesale and Retail Trade

Section 99. Coverage.— (a) This article covers business activities engaged in wholesale and retail sale (i.e. sale without transformation) of any type of goods and the rendering services incidental to the sale of these goods. Wholesaling and retailing are the final steps in the distribution of goods. Goods bought and sold are also referred to as merchandise.

(b) Sale without transformation is considered to include the usual operations or manipulations associated with trade, for example, sorting, grading and assembling of goods, mixing (blending) of goods (for example, sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fibreboards or metal sheets as secondary activities.

Section 100. Wholesale Trade Defined.—(a) Wholesale activities refer to the resale (sale without transformation) of new and used goods to retailers, business-to-business trade, such as to industrial, commercial, institutional or professional users, or resale to other wholesalers, or involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies.

(b) Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Section 101. Wholesale on a Fee or Contract Basis.—The following taxes and fees shall be imposed on business engaging in wholesale on a fee or contract basis, which includes activities of commission agents, commodity brokers and all other wholesalers who trade on behalf and on the accounts of others activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including in the Internet.

Business tax			<i>Amount of tax per annum</i>
<i>With gross receipts for the preceding calendar year</i>			
Less than 1,000.00			20.00
1,000.00	or more but less than	2,000.00	36.00
2,000.00	or more but less than	3,000.00	55.00
3,000.00	or more but less than	4,000.00	79.00
4,000.00	or more but less than	5,000.00	110.00
5,000.00	or more but less than	6,000.00	137.00
6,000.00	or more but less than	7,000.00	157.00
7,000.00	or more but less than	8,000.00	181.00
8,000.00	or more but less than	10,000.00	205.00
10,000.00	or more but less than	15,000.00	242.00
15,000.00	or more but less than	20,000.00	302.00
20,000.00	or more but less than	30,000.00	363.00
30,000.00	or more but less than	40,000.00	484.00
40,000.00	or more but less than	50,000.00	726.00
50,000.00	or more but less than	75,000.00	1,089.00
75,000.00	or more but less than	100,000.00	1,452.00
100,000.00	or more but less than	150,000.00	2,057.00
150,000.00	or more but less than	200,000.00	2,662.00
200,000.00	or more but less than	300,000.00	3,630.00
300,000.00	or more but less than	500,000.00	4,840.00
500,000.00	or more but less than	750,000.00	7,260.00
750,000.00	or more but less than	1,000,000.00	9,680.00

1,000,000.00	or more but less than	2,000,000.00	11,000.00
2,000,000.00	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. 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	100.0

Section 102. Wholesale of Agricultural Raw Materials and Live Animals. — The following taxes and fees shall be imposed on businesses engaging in the wholesale of agricultural raw materials and live animals including but not limited to grains and seeds, oleaginous fruits, unmanufactured tobacco; live animals; hides, skins, and leather; agricultural material, waste, residues and byproducts used for animal feeds.

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		500.00
c) Medium scale enterprise		1,000.00
d) Large scale enterprise		1,500.00
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 103. Wholesale of Food and Non-Alcoholic Beverages.—The following taxes and fees shall be imposed on business engaging in the wholesale of food and non-alcoholic beverages including but not limited to fruit and vegetables; dairy products; eggs and egg products; edible oils and fats of animal or vegetable origin; meat and meat products; fishery products; sugar, chocolate and sugar confectionery; bakery products; beverages such as coffee, tea, cocoa; spices; and feeds for pet animals.

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		500.00
c) Medium scale enterprise		1,000.00
d) Large scale enterprise		1,500.00

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. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker directly in contact with food and beverage 100.00
4. Annual conservation and environmental protection fee 300.00
5. Annual Public Safety and Security Fee 100.00

Section 104. Wholesale of Alcoholic Beverages and Tobacco Products.— The following taxes and fees shall be imposed on businesses engaging in the wholesale of alcoholic beverages and tobacco products including buying of wine in bulk and bottling without transformation.

Business tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 1,000.00	20.00
1,000.00 or more but less than 2,000.00	36.00
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.00
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	137.00
6,000.00 or more but less than 7,000.00	157.00
7,000.00 or more but less than 8,000.00	181.00
8,000.00 or more but less than 10,000.00	205.00
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.00
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,840.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 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 2,000.00
 - d) Large scale enterprise 4,000.00
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 105. Wholesale of Household Goods.—The following taxes and fees shall be imposed on businesses engaging in the wholesale of household goods such as but not limited to textiles and clothing, yarn, fabrics, household linen and the like; haberdashery such as needles, sewing thread and the like; clothing, including sports clothes; clothing accessories such as gloves, ties and braces; fur articles; and umbrellas.

Business tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 1,000.00	20.00
1,000.00 or more but less than 2,000.00	36.00
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.00
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	137.00
6,000.00 or more but less than 7,000.00	157.00
7,000.00 or more but less than 8,000.00	181.00
8,000.00 or more but less than 10,000.00	205.00
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.00
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,840.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 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. Annual conservation and environmental protection fee | 300.00 |
| 3. Annual Public Safety and Security Fee | 100.00 |

Section 106. Wholesale of Other Household Goods.—The following taxes and fees shall be imposed on businesses engaging in the wholesale of other household goods including but not limited to household-type appliances; household furniture, furnishing and fixtures; recorded audio and video tapes, CDs, DVDs; chinaware, glassware, earthenware, woodenware, wickerware, corkware, plasticware, cutlery and utensils; handicraft products; and lighting equipment.

Business tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 1,000.00	20.00

1,000.00	or more but less than	2,000.00	36.00
2,000.00	or more but less than	3,000.00	55.00
3,000.00	or more but less than	4,000.00	79.00
4,000.00	or more but less than	5,000.00	110.00
5,000.00	or more but less than	6,000.00	137.00
6,000.00	or more but less than	7,000.00	157.00
7,000.00	or more but less than	8,000.00	181.00
8,000.00	or more but less than	10,000.00	205.00
10,000.00	or more but less than	15,000.00	242.00
15,000.00	or more but less than	20,000.00	302.00
20,000.00	or more but less than	30,000.00	363.00
30,000.00	or more but less than	40,000.00	484.00
40,000.00	or more but less than	50,000.00	726.00
50,000.00	or more but less than	75,000.00	1,089.00
75,000.00	or more but less than	100,000.00	1,452.00
100,000.00	or more but less than	150,000.00	2,057.00
150,000.00	or more but less than	200,000.00	2,662.00
200,000.00	or more but less than	300,000.00	3,630.00
300,000.00	or more but less than	500,000.00	4,840.00
500,000.00	or more but less than	750,000.00	7,260.00
750,000.00	or more but less than	1,000,000.00	9,680.00
1,000,000.00	or more but less than	2,000,000.00	11,000.00
2,000,000.00	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. Annual conservation and environmental protection fee 300.00
3. Annual Public Safety and Security Fee 100.00

Section 107. Wholesale of Computers.—The following taxes and fees shall be imposed on business engaging in the wholesale of computers, computer peripheral equipment and software.

Business tax

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>	
Less than 1,000.00		20.00	
1,000.00	or more but less than	2,000.00	36.00
2,000.00	or more but less than	3,000.00	55.00
3,000.00	or more but less than	4,000.00	79.00
4,000.00	or more but less than	5,000.00	110.00
5,000.00	or more but less than	6,000.00	137.00
6,000.00	or more but less than	7,000.00	157.00
7,000.00	or more but less than	8,000.00	181.00
8,000.00	or more but less than	10,000.00	205.00
10,000.00	or more but less than	15,000.00	242.00
15,000.00	or more but less than	20,000.00	302.00
20,000.00	or more but less than	30,000.00	363.00
30,000.00	or more but less than	40,000.00	484.00
40,000.00	or more but less than	50,000.00	726.00
50,000.00	or more but less than	75,000.00	1,089.00
75,000.00	or more but less than	100,000.00	1,452.00

100,000.00	or more but less than	150,000.00	2,057.00
150,000.00	or more but less than	200,000.00	2,662.00
200,000.00	or more but less than	300,000.00	3,630.00
300,000.00	or more but less than	500,000.00	4,840.00
500,000.00	or more but less than	750,000.00	7,260.00
750,000.00	or more but less than	1,000,000.00	9,680.00
1,000,000.00	or more but less than	2,000,000.00	11,000.00
2,000,000.00	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. Annual conservation and environmental protection fee 300.00
3. Annual Public Safety and Security Fee 100.00

Section 108. Wholesale of Electronic and Telecommunications Equipment and Parts.—The following taxes and fees shall be imposed on business engaging in the wholesale of electronic and telecommunications equipment and parts including but not limited to electronic valves and tubes; semi-conductor devices; micro-chips and integrated circuits; printed circuits; blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs); telephone and communications equipment.

Business tax

<i>With gross receipts for the preceding calendar year</i>		<i>Amount of tax per annum</i>
Less than 1,000.00		20.00
1,000.00	or more but less than 2,000.00	36.00
2,000.00	or more but less than 3,000.00	55.00
3,000.00	or more but less than 4,000.00	79.00
4,000.00	or more but less than 5,000.00	110.00
5,000.00	or more but less than 6,000.00	137.00
6,000.00	or more but less than 7,000.00	157.00
7,000.00	or more but less than 8,000.00	181.00
8,000.00	or more but less than 10,000.00	205.00
10,000.00	or more but less than 15,000.00	242.00
15,000.00	or more but less than 20,000.00	302.00
20,000.00	or more but less than 30,000.00	363.00
30,000.00	or more but less than 40,000.00	484.00
40,000.00	or more but less than 50,000.00	726.00
50,000.00	or more but less than 75,000.00	1,089.00
75,000.00	or more but less than 100,000.00	1,452.00
100,000.00	or more but less than 150,000.00	2,057.00
150,000.00	or more but less than 200,000.00	2,662.00
200,000.00	or more but less than 300,000.00	3,630.00
300,000.00	or more but less than 500,000.00	4,840.00
500,000.00	or more but less than 750,000.00	7,260.00
750,000.00	or more but less than 1,000,000.00	9,680.00
1,000,000.00	or more but less than 2,000,000.00	11,000.00
2,000,000.00	or more	

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