

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 109. Wholesale of Agricultural Machinery, Equipment and Supplies, Fertilizers and Agro-Chemical Products.—The following taxes and fees shall be imposed on business engaging in the wholesale of agricultural machinery, equipment and supplies, fertilizers and agro-chemical products including but not limited to ploughs, manure spreaders, seeders, harvesters, threshers, milking machines, poultry-keeping machines, bee-keeping machines, lawnmowers, and tractors used in agriculture and forestry.

Business tax

<i>With gross receipts for the preceding calendar year</i>			<i>Amount of tax per annum</i>
Less than 1,000.00			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 100.00
 - b) Small scale enterprise 200.00
 - c) Medium scale enterprise 300.00
 - d) Large scale enterprise 400.00

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| 3. Annual conservation and environmental protection fee | 300.00 |
| 4. Annual Public Safety and Security Fee | 100.00 |

Section 110. Wholesale of Other Machinery and Equipment.—The following taxes and fees shall be imposed on businesses engaging in the wholesale of other machinery and equipment including but not limited to other specialized wholesale activities not classified in this section. This includes the wholesale of intermediate products, except agricultural, typically not for household use.

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

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| 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 111. Wholesale of Solid, Liquid and Gaseous Fuels and Related Products.—The following taxes and fees shall be imposed on business engaging in the wholesale of solid, liquid and gaseous fuels and related products including but not limited to automotive fuels, greases, lubricants, oils, such as charcoal, coal, coke, fuel wood; naphtha, crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil,

kerosene, liquefied petroleum gases, butane and propane gas; lubricating oils and greases, and refined petroleum products.

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	9,630.00
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		500.00
4. Annual Public Safety and Security Fee		100.00

Section 112. Wholesale of Metals and Metal Ores.—The following taxes and fees shall be imposed on business engaging in the wholesale of metals and metal ores including but not limited to ferrous and non-ferrous metals whether or not in primary form; precious metals; construction materials, hardware, plumbing and heating equipment and supplies.

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 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 113. Wholesale of Waste, Scrap and Other Products.—The following taxes and fees shall be imposed on businesses engaging in the wholesale of waste, scrap and other products such as but not limited to industrial chemicals (aniline, printing ink, essential oils, industrial gases, chemical glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivative, etc.); plastic materials in primary forms; rubber; textile fibers, etc.; paper in bulk; precious stones; fertilizers and agro-chemical products; metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, packing and repacking, storage and delivery, but without a real transformation process. Additionally, the purchased and sold waste has a remaining value.

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 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 114. Retail Trade Defined. – Taxes and fees shall be imposed on business engaging in retail trade. Retail trade covers all businesses engaging in the retail (sale without transformation) of new and used goods mainly to the general public, for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer cooperatives, etc.

Section 115. Retail Sale in Non-Specialized Stores. – The following taxes and fees shall be imposed on business engaging in retail sale in non-specialized stores, which includes the retail sale of a variety of product lines in the same unit (non-specialized stores), such as sari-sari stores, groceries, convenience stores, flea markets or privately-owned markets, supermarkets or department stores.

Business tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00 but not over PhP3 million	1.1% of the gross sales or receipts of the preceding calendar year

Small to large scale

50% of 1% of the gross receipts
for the preceding calendar year.

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	300.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	5,000.00
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) Micro scale enterprise	100.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	1,000.00
d) Large scale enterprise	2,000.00
4. Annual Public Safety and Security Fee	100.00

Section 116. Retail Sale of Food, Beverages and Tobacco in Specialized Stores.—

The following taxes and fees shall be imposed on businesses engaging in the retail sale in stores specialized in selling food, beverage or tobacco products:

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fees

1. Mayor's permit for the retail sale of food and non-alcoholic beverage	
a) Micro scale enterprise	500.00
b) Small scale enterprise	800.00
c) Medium scale enterprise	1,000.00
d) Large scale enterprise	1,500.00
2. Mayor's permit for the retail sale of alcoholic beverage and tobacco	
a) Micro scale enterprise	800.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
3. 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
4. Annual conservation and environmental protection fee	
a) Micro scale enterprise	300.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	800.00
d) Large scale enterprise	1,000.00
5. Annual Public Safety and Security Fee	100.00

Section 117. Retail Sale of Automotive Fuel in Specialized Stores.—The following taxes and fees shall be imposed on businesses engaging in the retail sale of automotive fuel in specialized stores including the retail sale of fuel for motor vehicles and motorcycles, lubricating products and cooling products for motor vehicles:

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% of the gross sales or receipts of the preceding calendar year

Permit, license and permit 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 118. Retail Sale of Information and Communications Equipment in Specialized Stores.—The following taxes and fees shall be imposed on businesses engaging in the retail sale of information and communications equipment in specialized stores includes retail sale of information and communications equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialized stores:

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% 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 119. Retail Sale of Other Household Equipment in Specialized Stores.—The following taxes and fees shall be imposed on businesses engaging in the retail sale

of other household equipment in specialized stores including the retail sale of household equipment, such as textiles, hardware, floor coverings, electrical appliances or furniture, in specialized stores; and the retail sale of articles for lighting, household utensils and glassware, musical instruments, security systems, and other household articles and equipment:

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% 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 120. Retail Sale of Cultural and Recreation Goods in Specialized Stores. – The following taxes and fees shall be imposed on businesses engaging in the retail sale in specialized stores of cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys. It also includes retail sale of office and school supplies such as pens, pencils, paper, etc.

Business Tax

For the retail of sale of school supplies in specialized store with gross receipts for the preceding calendar year

	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	1.1% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	0.5% of the gross sales or receipts of the preceding calendar year

For the retail sale of cultural and recreation goods, excluding school supplies, in specialized store with gross receipts for the preceding calendar year

	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% 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	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 121. Retail Sale of Other Goods in Specialized Stores.— The following taxes and fees shall be imposed on businesses engaging in the retail the sale in specialized stores carrying a particular line of products not included in other parts of the classification, such as clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, weapons, flowers and pets and others. Also included is the retail sale of used goods in specialized stores:

Business Tax

For the retail of sale of soap and detergents in specialized store with gross receipts for the preceding calendar year *Amount of tax per annum*

More than PhP30,000.00 but not over PhP400,000.00	1.1% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	0.5% of the gross sales or receipts of the preceding calendar year

For the retail sale of other goods in specialized store excluding soap and detergents with gross receipts for the preceding calendar year *Amount of tax per annum*

More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fee

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 122. Retail Sale via Movable Stalls.— The following taxes and fees shall be imposed on businesses engaged in the retail sale via movable stalls including the retail sale of any kind of new or second hand product in a usually movable stall either along a public road or at a fixed marketplace, excluding mobile food vendors. Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of Republic Act No. 7160 otherwise known as the "Local Government Code of 1991" shall be exempt from the tax herein imposed. The tax and permit fee herein imposed shall be payable within the first twenty (20) days of January annually. An individual who will start to peddle merchandise or articles of

commerce after January 20 shall pay the full amount of the tax for newly-starting business and the herein imposed permit fee before engaging in such activity.

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fees

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| 1. Mayor's Permit annually per peddler or retail seller in movable stall not occupying the Bustos Public Market | 100.00 |
| 2. Annual sanitary inspection fee | 100.00 |
| 3. Annual conservation and environmental protection fee | 100.00 |

Section 123. Retail Trade Not in Stores, Stalls or Markets.—Business engaging in retail trade not in stores, stall or markets including but not limited to retail sale activities by mail order houses, over the internet, through door-to-door sales, vending machines, and the like, shall be imposed with the following taxes and fees:

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhPh400,000.00	1.1% of the gross sales or receipts of the preceding calendar year

Permit, license and service fees

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|---|----------|
| 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 | 100.00 |
| 4. Annual Public Safety and Security Fee | 100.00 |

Section 124. Wholesale and Retail Trade and Repair of Motor Vehicles.—Taxes and fees shall be imposed on the wholesale, retail and repair of motor vehicles, which include all activities (except manufacture and renting) related to motor vehicles and motorcycles, including lorries and trucks, such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail sale of parts and accessories for motor vehicles and motorcycles. Also included are activities of commission agents involved in wholesale or retail sale of vehicles. For the purposes of this section, repair of vehicles also includes activities such as washing, polishing, painting and spraying of vehicles, etc. This section, however, does not include the retail sale of automotive fuel and lubricating or cooling products or the renting of motor vehicles or motorcycles.

Section 125. Wholesale Trade of Motor Vehicles.—On the wholesale trade of motor vehicles, the following taxes and fees shall apply:

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 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 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 126. Retail Trade of Motor Vehicles.—On the retail trade of motor vehicles, the following taxes and fees shall apply:

Business tax	<i>Amount of tax per annum</i>
<i>With gross receipts for the preceding calendar year</i>	
More than PhP30,000.00 but not over PhP400,000.00	2.2% of the gross sales or receipts of the preceding calendar year
Over PhP400,000.00	1.1% 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	3,000.00
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 127. Repair of Motor Vehicles.—On the repair of motor vehicles, the following taxes and fees shall apply:

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	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	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

ARTICLE XII

Transportation and Storage

Section 128. Coverage. – This article covers all business activities engaged in the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities, such as terminal and parking facilities, cargo handling, storage etc. Also included in this article are the renting of transport equipment with driver or operator, and the postal and courier activities.

Section 129. Transport via Buses. – The following business tax, permit fees and other charges shall cover business activities engaged in the transport via buses including but not limited to transport of scheduled buses at short or long distances; tourism and sightseeing buses, which are scheduled or chartered; and operation of school and employee buses.

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 fee

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. Non-refundable processing fee for the application of permit for the operation of bus line to be paid by the operator or owner 3,000.00
3. Other Fees:
 - a) Municipal Public Vehicle Permit fee per bus to be paid upon application of franchise and every two years thereafter 200.00
 - b) Conduction sticker per bus per annum 75.00
 - c) Safety inspection fee per bus per annum 50.00
 - d) Regulatory fee per bus per annum 50.00

4. Regulatory transit fee for every bus passing through the Municipality but not operationally based herein for purposes of regulating traffic per annum 500.00
5. Annual sanitary inspection fee for bus terminal, garage and the like
 - a) Micro scale enterprise 200.00
 - b) Small scale enterprise 300.00
 - c) Medium scale enterprise 400.00
 - d) Large scale enterprise 500.00
6. Annual conservation and environmental protection fee 1,000.00
7. Annual Public Safety and Security Fee 100.00

Section 130. Other Land Transport; Excluding Tricycles and Pedicabs.—The following business tax, permit fees and other charges shall cover business activities engaged in all land-based transport activities other than rail and bus transport, such as charters, excursions and other occasional coach services; taxi operations; airport shuttles; rental of cars and trucks with driver; passenger transport by man-or animal-drawn vehicles; Jeepney and Asian Utility Vehicle (AUV) operation; and freight transport by road.

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	131.50
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 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 for terminal, garage and the like
 - 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 for
4. Annual Public Safety and Security Fee

100.00

Section 131. Other Land Transport; Tricycles and Pedicabs.—The following business tax, permit fees and other charges shall be imposed on tricycles and pedicabs operation:

Business tax, permit, license and service fees		
1. For a new franchisee of affiliated with an accredited transport operators and drivers association in Bustos, Bulacan	<i>For tricycle franchisee</i>	<i>For pedicab franchisee</i>
a) Annual Mayor's permit fee	100.00	50.00
b) Municipal Public Vehicle Permit fee (to be paid upon application of franchise and every two years thereafter)	150.00	100.00
c) Annual business tax	20.00	20.00
d) Franchise plate with conduction sticker	125.00	125.00
e) Regulatory fee	20.00	10.00
2. Annual fees for a franchisee affiliated with a transport operators and drivers association accredited in Bustos, Bulacan	<i>For tricycle franchisee</i>	<i>For pedicab franchisee</i>
a) Annual Mayor's permit fee	100.00	50.00
b) Annual business tax	20.00	20.00
c) Conduction sticker	50.00	50.00
d) Regulatory fee	20.00	10.00
3. For the renewal of franchise of a person affiliated with a transport operators and drivers association accredited in Bustos, Bulacan	<i>For tricycle franchisee</i>	<i>For pedicab franchisee</i>
a) Annual Mayor's permit fee	100.00	50.00
b) Municipal Public Vehicle Permit fee (to be paid upon application of franchise and every two years thereafter)	150.00	100.00
c) Annual business tax	20.00	20.00
d) Conduction sticker	50.00	50.00
e) Regulatory fee	20.00	10.00
4. For new and renewal of franchise for franchisee affiliated with an accredited transport operators and drivers association accredited other than in Bustos, Bulacan	<i>For tricycle franchisee</i>	<i>For pedicab franchisee</i>
a) Annual Mayor's permit fee	100.00	50.00
b) Municipal Public Vehicle Permit fee (to be paid upon application of franchise and every two years thereafter)	200.00	150.00
c) Annual business tax	80.00	80.00
d) Franchise plate with conduction sticker	150.00	150.00
e) Regulatory fee	20.00	10.00
5. For new and renewal of franchise for franchisee affiliated with an accredited transport operators and drivers association accredited other than in Bustos, Bulacan	<i>For tricycle franchisee</i>	<i>For pedicab franchisee</i>
a) Annual Mayor's permit fee	100.00	50.00

b) Annual business tax	80.00	80.00
c) Conduction sticker	75.00	75.00
d) Regulatory fee	20.00	10.00

Section 132. Water Transport.—The following business tax, permit fees and other charges shall cover business activities engaged in the transport of passengers or freight over water, whether scheduled or not. Also included are the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis and the like:

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 200.00
 - b) Small scale enterprise 500.00
 - c) Medium scale enterprise 1,000.00
 - d) Large scale enterprise 2,000.00
2. Berthing fee per day of berthing of any motorized water transport 20.00
3. Inspection fee for motorized water transport per annum 100.00
4. Inspection fee for non-motorized water transport per annum 50.00
5. Annual port fee on the operation of ports, docks and the like 500.00
6. Annual sanitary inspection fee for each port, dock, terminal and the like
 - a) Micro scale enterprise 200.00
 - b) Small scale enterprise 300.00
 - c) Medium scale enterprise 400.00
 - d) Large scale enterprise 500.00
7. Annual conservation and environmental protection fee on port, dock, terminal and the like 1,000.00
8. Annual Public Safety and Security Fee 100.00

Section 133. Warehousing.—(a) The following business tax, permit fees and other charges shall cover business activities engaged in warehousing and warehousing storage which includes the operation of storage and warehouse facilities for all kinds of

goods such as but not limited to grain silos, general merchandise warehouses, refrigerated warehouses, and storage.

(b) Warehouses and storage facilities operated as incidental to any business activity (such as agriculture, wholesale or retail trade) and not independently operated for the sole purpose of warehouse storage business shall be exempt from the following business tax excluding Mayor's permit fees and other fees and charges; otherwise, the business tax hereunder shall be imposed:

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 500.00
 - b) Small scale enterprise 1,000.00
 - c) Medium scale enterprise 2,000.00
 - d) Large scale enterprise 3,000.00
2. Annual license fee on refrigerated warehouse or cold storage warehouse with the following capacities:
 - a) Not exceeding 5 cubic meters 500.00
 - b) Over 5 to 15 cubic meters 600.00
 - c) Over 15 to 25 cubic meters 750.00
 - d) Over 25 to 35 cubic meters 1,000.00
 - e) Over 35 to 50 cubic meters 1,200.00
 - f) Over 50 cu .m. 1,500.00
3. Annual license fee on refrigerating cases with the following capacities:
 - a) Less than 5 cubic meters 150.00
 - b) Over 5 cubic meters 300.00
4. Annual license fee on warehouse with the following capacities:
 - a) Less than 50 square meters 500.00
 - b) 50 sq.m. or more but not less than 100 sq.m. 1,000.00
 - c) 100 sq.m. or more but not less than 200 sq.m. 1,500.00
 - d) 200 sq.m. or more but not less than 300 sq.m. 2,000.00
 - e) 300 sq.m. or more but not less than 400 sq.m. 2,500.00

f) 400 sq.m. or above	3,000.00
5. 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
6. Annual conservation and environmental protection fee	500.00
7. Annual Public Safety and Security Fee	100.00

Section 134. Service Activities Incidental to Land Transportation.—The following taxes and fees shall be imposed on business engaging in service activities incidental to land transportation which includes activities supporting the transport of passengers or freight, such as operation of parts of the transport infrastructure or activities related to handling freight immediately before or after transport or between transport segments. Also covered is the operation and maintenance of all transport facilities such as but not limited to the operation of terminal facilities such as railway stations, bus stations, and stations for the handling of goods; and the operation of roads, bridges, tunnels, car parks or garages, including bicycle parking. Transport facilities operated as incidental to any business activity as established (such as agriculture, wholesale or retail trade) shall be exempt from the following business tax excluding Mayor's permit fees and other fees and charges; otherwise, the business tax hereunder shall be imposed.

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	200.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	1,000.00
d) Large scale enterprise	2,000.00
2. Annual license fee for each transport terminal and the like	200.00
3. Annual license fee for private pay parking	
a) With an area of 500 sq.m or less	500.00
b) Over 500 to 1,000 sq.m	700.00

c) Over 1,000 to 1,500 sq.m	900.00
d) Over 1,500 to 2,000 sq.m	1,100.00
e) Over 2,000 to 5,000 sq.m	1,300.00
4. 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
5. Annual conservation and environmental protection fee for each transport terminal	1,000.00
6. Annual Public Safety and Security Fee	100.00

Section 135. Postal and Courier Services. – The following business tax, permit fees and other charges shall cover business activities engaged in postal and courier activities, such as pick-up, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.

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

ARTICLE XIII

Accommodation and Food Service Activities

Section 136. Coverage.—This article includes business activities covering the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption.

Section 137. Short Term Accommodation.—The following business tax, permit fees and other charges shall cover business activities engaged in the provision of accommodation, typically on a daily or weekly basis, principally for short stay by visitors. This includes the provision of furnished accommodation in guest rooms and suites or complete self-contained units with kitchens, with or without daily or other regular housekeeping services, and may often include a range of additional services such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities and conference and convention facilities. This includes accommodation provided by hotels; motels; resort hotels; suite/apartment hotels; condotels; inns; guesthouses; youth hostels; pensions; visitor flats and bungalows; chalets, housekeeping cottages and cabins; holiday homes; and time-share units.

Business tax

The amount of tax per annum is 2.5% of the gross receipts for 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	2,000.00
d) Large scale enterprise	2,500.00
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 Public Safety and Security Fee	100.00

Section 138. Other Accommodation.—The following tax, permit fees and other charges shall cover business activities engaged in the provision of temporary or long-term lodging in single or shared rooms or dormitories for students, migrant (seasonal) workers and other individuals:

Business tax

The amount of tax per annum is 2.5% of the gross receipts for 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	2,000.00
d) Large scale enterprise	2,500.00
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	
a) Micro scale enterprise	100.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	550.00