

d) Large scale enterprise	600.00
4. Annual Public Safety and Security Fee	100.00

Section 139. Restaurants.—The following business tax, permit fees and other charges shall cover business activities engaged in the activity of providing food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered particularly the preparation and serving of meals for immediate consumption in a restaurants including but not limited to cafeterias, fast-food restaurants, pizza delivery, take-out eating places, restaurant and bar activities connected to transportation, when carried out by separate units, refreshment stands, kiosks and counters, and market stalls.

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	300.00
b) Small scale enterprise	1,000.00
c) Medium scale enterprise	2,000.00
d) Large scale enterprise	3,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	500.00
d) Large scale enterprise	700.00
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	
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 Public Safety and Security Fee	100.00

Section 140. Mobile Food Service Activities.—The following business tax, permit fees and other charges shall cover business activities engaged in mobile food services either in motorized vehicles or non-motorized carts including but not limited to ice cream truck vendors and mobile food carts. Food services refer to provision of food to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered.

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	100.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	500.00
d) Large scale enterprise	1,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	500.00
d) Large scale enterprise	700.00
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	100.00
5. Annual Public Safety and Security Fee	100.00

Section 141. Event Catering. – The following business tax, permit fees and other charges shall cover business activities engaged in the provision of food services based on contractual arrangements with the customer, at the location specified by the customer, for a specific event:

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	300.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	800.00
d) Large scale enterprise	1,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	500.00
d) Large scale enterprise	700.00
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	200.00
5. Annual Public Safety and Security Fee	100.00

Section 142. Other Food Service Activities. – The following business tax, permit fees and other charges shall cover business activities engaged in industrial catering, i.e., the provision of food services based on contractual arrangements with the customer, for a specific period of time:

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 2,000.00
 - d) Large scale enterprise 3,000.00
- 2. Annual sanitary inspection fee
 - a) Micro scale enterprise 100.00
 - b) Small scale enterprise 300.00
 - c) Medium scale enterprise 500.00
 - d) Large scale enterprise 700.00
- 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 143. Beverage Serving Activities; Alcoholic Beverages.—The following taxes and fees shall be imposed on businesses engaging in preparing and serving alcoholic beverages for immediate consumption on the premises such as but not limited to bars, taverns, cocktail lounge, discotheques (with beverage serving predominantly), night and day clubs, beer parlours and pubs:

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 3,000.00
 - d) Large scale enterprise 5,000.00
- 2. Annual sanitary inspection fee
 - a) Micro scale enterprise 100.00
 - b) Small scale enterprise 300.00
 - c) Medium scale enterprise 500.00
 - d) Large scale enterprise 700.00
- 3. Fee for the Municipal Health Office's mandatory medical examination and issuance of health certificate on each worker 100.00
- 4. Annual conservation and environmental protection fee 500.00
- 5. Annual Public Safety and Security Fee 100.00

Section 144. Beverage Serving Activities; Non-Alcoholic Beverages.—The following taxes and fees shall be imposed on businesses engaging in preparing and serving non-alcoholic beverages for immediate consumption on the premises such as but not limited to coffee shops, fruit juice bars, and mobile beverage vendors:

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	300.00
b) Small scale enterprise	500.00
c) Medium scale enterprise	800.00
d) Large scale enterprise	1,000.00
2. Annual sanitary inspection fee	
a) Micro scale enterprise	100.00
b) Small scale enterprise	300.00
c) Medium scale enterprise	500.00
d) Large scale enterprise	700.00
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

ARTICLE XIV

Information and Communication

Section 145. Coverage. – This article covers business activities engaged in the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities including business activities engaged in motion picture, video and television programme activities.

Section 146. Publishing of Books, Periodicals and Other Publishing Activities. – The following fees shall be imposed on business engaging in publishing of books, periodicals and other publishing activities including but not limited to publishing books, newspapers, magazines and other periodicals, directories and mailing lists, and other works such as photos, engravings, postcards, timetables, forms, posters and reproductions of works of art. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright.

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 147. Software Publishing.—The following taxes and fees shall be imposed on business engaging in software publishing including but not limited to publishing of ready-made (non-customized) software such as operating systems, business and other applications, and computer games for all platforms.

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 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 148. Motion Picture, Television or Radio Producer; Defined. — For the purposes of this article, a motion picture, television, or radio producer is a person or a corporation or a juridical entity who engages in the business of producing motion pictures, television programs, radio programs or advertising material for such media, including pictures or programs in which animation is used. Said businesses include, but are not limited to, the development of a story, whether based on fact or fiction, the photographing of the story or program, whether by means of photographic film, magnetic tape, or other device, the recording of the program, and the cutting, scoring, editing, and final preparation of the picture, program or commercial for release or viewing, and when performed by a person engaged in the foregoing activities.

Section 149. Motion Picture, Video and Television Programme Activities. — The following business tax, permit fees and other charges shall cover business activities

engaged in motion picture, video and television programme activities including but not limited to production of motion pictures either for theatrical or non-theatrical release, television programmes or television commercials:

Business tax for a producer holding office in the Municipality

<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 fee for a producer holding Office in the Municipality		
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. Permit fee per day for on-location filming of the following:		
		<i>Micro scale producer</i>
a)	Feature length film	100.00
b)	Documentary and long-form special	200.00
c)	Episodic television series	500.00
d)	Commercial advertisements	300.00
e)	Videos and music videos	200.00
f)	Interactive television	100.00
g)	Digital interactive media productions	100.00
		<i>Small to large scale producer</i>
		1,000.00
		1,500.00
		3,000.00
		4,500.00
		3,500.00
		1,000.00
		1,000.00
3.	Conservation and environmental protection fee for on-location filming per day	100.00
		500.00
4.	Conservation and environmental protection fee for motion picture, video or television programme studio or office in the Municipality	100.00
		300.00
5.	Annual sanitary inspection fee for motion picture, video or television programme studio or office in the Municipality	200.00
		500.00

6. Annual Public Safety and Security Fee for motion picture, video or television programme studio or office in the Municipality	100.00	100.00
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Section 150. Motion Picture, Video and Television Programme Postproduction Activities.—The following business tax, permit fees and other charges shall cover business activities including but not limited to editing, film/tape transfers, titling, subtitling, credits, closed captioning, computer-produced graphics, animation and special effects, film/tape transfers; activities of motion pictures film laboratories and activities of special laboratories for animated films; developing and processing motion picture film; and reproduction of motion picture film for theatrical distribution.

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 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	200.00
4. Annual Public Safety and Security Fee	100.00

Section 151. Motion Picture, Video and Television Programme Distribution Activities.—The following business tax, permit fees and other charges shall cover business activities including but not limited to distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations and exhibitors. This also includes acquiring film, video tape and DVD distribution rights.

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 services 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			200.00
4. Annual Public Safety and Security Fee			100.00

Section 152. Motion Picture Projection Activities.—The following business tax, permit fees and other charges shall cover business activities including but not limited to the motion picture or video tape projection in cinemas, in the open air or in other projection facilities.

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 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		300.00
b) Small scale enterprise		400.00
c) Medium scale enterprise		500.00
d) Large scale enterprise		1,000.00
4. Annual Public Safety and Security Fee		100.00

Section 153. Sound Recording and Music Publishing Activities. – The following business tax, permit fees and other charges shall cover business activities including but not limited to production of original (sound) master recording, such as tapes and CDs; sound recording service activities in a studio or elsewhere, including the production of taped (i.e. non-live) radio programming, audio for film, television, etc.; and music publishing.

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 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 154. Programming and Production Activities.—(a) Business taxes and fees shall be imposed on businesses engaged in activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programs of entertainment, news, talk, and the like. Also included is data broadcasting, typically integrated with radio or TV broadcasting.

(b) The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via internet. This excludes however the production of television programme elements (e.g. movies, documentaries, commercials); and the assembly of a package of channels and distribution of that package via cable or satellite to viewers.

(c) This also includes the production of programs that are typically narrowcast in nature (limited format, such as news, sports, education, and youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.

Section 155. Radio Broadcasting. - The following taxes and fees shall be imposed on business engaging in radio broadcasting including but not limited to broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers.

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 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. Permit fee for the construction of a transmittal tower or the like, if any, for every linear foot		100.00
4. Annual conservation and environmental protection fee		300.00
5. Annual Public Safety and Security Fee		100.00

Section 156. Television Programming and Broadcasting Activities.— The following taxes and fees shall be imposed on business engaging in television programming and broadcasting activities including but not limited to creation of a complete television channel programme, from purchased programme components (e.g., movies, documentaries, etc.), self-produced programme components (e.g., local news, live reports) or a combination thereof. This complete television programme can be either broadcast by the producing unit or produced from transmission by third party distributors, such as cable companies or satellite providers. The programming may be of a general or specialized nature (e.g. limited formats such as news, sports, education or youth oriented programming), may be made freely available to users or may be available only on a subscription basis.

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 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. Permit fee for the construction of a transmittal tower or the like, if any, for every linear foot 100.00
- 4. Annual conservation and environmental protection fee 300.00
- 5. Annual Public Safety and Security Fee 100.00

Section 157. Wired Telecommunication.—The following business tax, permit fees and other charges shall cover business activities engaged in providing telecommunications and related service activities that is transmitting voice, data, text, sound and video particularly through wired telecommunications such as wired or landline services, wired internet access service such as DSL, leased line and dial up, telegraph, facsimile/telefax, and telex services.

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than P30,000.00 but not over P400,000.00	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 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. Permit fee for the construction of a transmittal tower or the like, if any, for every linear foot 100.00
- 4. Annual conservation and environmental protection fee 500.00
- 5. Annual Public Safety and Security Fee 100.00

Section 158. Wireless Telecommunication.—The following business tax, permit fees and other charges shall cover business activities engaged in providing telecommunications and related service activities that is transmitting voice, data, text, sound and video particularly through wireless telecommunication such as maintaining and operating paging as well as cellular and other wireless telecommunications networks.

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
More than P30,000.00 but not over P400,000.00	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	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. Permit fee for the construction of a transmittal tower or the like, if any, for every linear foot	100.00
3. Annual regulatory fee	
a) Each transmission site or station that projects airwaves such as a satellite station or cellular site station	20,000.00
b) Each transmission site of a wireless infrastructure	2,000.00
4. Annual sanitary inspection fee	500.00
5. Annual conservation and environmental protection	500.00
6. Annual Public Safety and Security Fee	100.00

Section 159. Satellite Telecommunication. – The following business tax, permit fees and other charges shall cover business activities engaged in providing telecommunications and related service activities that is transmitting voice, data, text, sound and video particularly through satellite telecommunication and the delivery of visual, aural or textual programming received from cable networks, local television stations, or radio networks to consumers via direct-to-home satellite systems.

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 1,500.00
 - d) Large scale enterprise 2,000.00
- 2. Permit fee for the construction of a transmittal tower or the like, if any, for every linear foot 100.00
- 3. Annual sanitary inspection fee 500.00
- 4. Annual conservation and environmental protection fee 300.00
- 5. Annual Public Safety and Security Fee 100.00

Section 160. Other Telecommunication Activities. - The following taxes and fees shall be imposed on business engaging in other telecommunication activities including but not limited to the provision of specialized telecommunications applications, such as satellite tracking, communication telemetry, and radar station operations; operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems; provision of Internet access over networks between the client and the Internet Service Provider (ISP) not owned or controlled by the ISP, such as dial-up Internet access, etc.; provision of telephone and internet access in facilities open to the public; provision of telecommunications services over existing telecom connections: and VOIP (Voice Over Internet Protocol) provision.

Business tax

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

Permit, license and service fees

- 1. Mayor's Permit
 - a) Micro scale enterprise 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 regulatory fee on each transmission site of a wireless infrastructure such as satellite and radar station 5,000.00
- 3. Permit fee for the construction of a transmittal tower or the like, if any, for every linear foot 100.00
- 4. Annual sanitary inspection fee
 - a) Shop or business establishment specializing in the provision of internet or telephone access open to the public 200.00
 - b) Each facility engaged in other telecommunication activities excluding shop or business establishment specializing in the provision of internet or telephone access open to the public 500.00
- 5. Annual conservation and environmental protection fee
 - a) Each transmission site of a wireless infrastructure such as satellite and radar station 500.00
 - b) Shop or business establishment specializing in the provision of internet or telephone access open to the public 300.00

- c) Each facility engaged in other telecommunication activities excluding shop or business establishment specializing in the provision of internet or telephone access open to the public 300.00
- 6. Annual Public Safety and Security Fee 100.00

Section 161. Computer Programming, Consultancy and Related Activities. - The following business tax, permit fees and other charges shall cover business activities engaged in providing expertise in the field of information technologies: writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer:

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 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 162. Information Service Activities. - The following business tax, permit fees and other charges shall cover business activities engaged in activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information:

Business tax

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

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	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 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

ARTICLE XV

Financial and Insurance Activities

Section 163. Coverage.—This article includes business activities covering financial service activities, including insurance, reinsurance and pension funding and activities to support financial services, activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.

Section 164. Monetary Intermediation.—The following business tax, permit fees and other charges shall cover business activities engaged in the obtaining of funds in the form of transferable deposits, i.e. funds that are fixed in money terms, and obtained on a day-to-day basis and, apart from central banking, obtained from financial sources. This includes expanded commercial banking (universal banking), regular commercial banking, savings and mortgage banking, private development banking, stock savings and loan activities, regular rural banking, cooperative rural banking, specialized government banking and the like.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

Mayor's Permit fee

<i>Monetary intermediation through:</i>	<i>Micro</i>	<i>Small Scale</i>	<i>Medium Scale</i>	<i>Large Scale</i>
Expanded or universal commercial bank	4,000.00	6,000.00	8,000.00	9,000.00
Regular commercial bank	3,000.00	5,000.00	6,000.00	7,000.00
Savings and mortgage bank	1,000.00	3,000.00	4,000.00	5,000.00
Private development bank	1,000.00	3,000.00	4,000.00	5,000.00
Stocks, saving and loan activities	1,000.00	3,000.00	3,500.00	4,000.00
Regular rural bank	500.00	1,000.00	1,500.00	2,000.00
Cooperative rural bank	500.00	1,000.00	1,500.00	2,000.00
Special government bank	1,000.00	3,000.00	4,000.00	5,000.00
Other banking activities	1,000.00	3,000.00	4,000.00	5,000.00

Permit, license and service fees

1. 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
2. Annual conservation and environmental protection fee
 - a) Expanded or universal or regular commercial bank 800.00
 - b) Regular commercial bank 800.00
 - c) Savings and mortgage bank 500.00
 - d) Private development bank, stocks, saving and loan activities, regular rural bank, cooperative rural bank, special government bank, other banking activities 500.00
3. Annual Public Safety and Security Fee 100.00

Section 165. Activities of Holding Companies.—The following business tax, permit fees and other charges shall cover business activities engaged in holding companies, i.e. units that hold the assets (owning, controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this class do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property insurance premium.

Permit, license and service fees

1. Mayor's Permit
 - a) Micro scale enterprise 1,000.00
 - b) Small scale enterprise 3,000.00
 - c) Medium scale enterprise 4,000.00
 - d) Large scale enterprise 5,000.00
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 on place of business at the address registered in the Mayor's Permit 500.00
4. Annual Public Safety and Security Fee 100.00

Section 166. Trust Funds and Other Financial Vehicles.—The following business tax, permit fees and other charges shall cover businesses and legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolio is customized to achieve specific investment characteristics, such as diversification, risks, rate of return, and price volatility.

(b) These entities earn interest, dividends, and other property income, but have little or no employment and no revenue from the sale of services. These include investment company, investment house operation, securities dealership (own account), and trust and investment management corporation.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	500.00
b) Small scale enterprise	2,000.00
c) Medium scale enterprise	4,000.00
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 on place of business at the address registered in the Mayor's Permit	500.00
4. Annual Public Safety and Security Fee	100.00

Section 167. Financial Leasing.— The following taxes and fees shall be imposed on business engaging in financial leasing such as leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. The ownership of the asset may or may not eventually be transferred. Such leases cover all.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	2,000.00
b) Small scale enterprise	3,000.00
c) Medium scale enterprise	4,000.00
d) Large scale enterprise	5,000.00
2. Annual sanitary inspection fee for	
a) Micro scale enterprise	100.00
b) Small scale enterprise	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee on place of business at the address registered in the Mayor's Permit	500.00
4. Annual Public Safety and Security Fee	100.00

Section 168. Other Credit Granting. - The following taxes and fees shall be imposed on business engaging in other credit granting activities which is primarily concerned with making loans by institutions not involved in monetary intermediation, where the granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc., providing the following types of services.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	2,000.00
b) Small scale enterprise	3,000.00
c) Medium scale enterprise	4,000.00
d) Large scale enterprise	5,000.00

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 on place of business at the address registered in the Mayor's Permit	500.0
4. Annual Public Safety and Security Fee	100.00

Section 169. Pawnshop Operation.—The following taxes and fees shall be imposed on business engaging in pawnshop operation which refers to the business of lending money against personal property delivered as security for loans under a contract of pledge.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	2,000.00
b) Small scale enterprise	2,500.00
c) Medium scale enterprise	3,000.00
d) Large scale enterprise	3,500.00
2. Annual sanitary inspection fee	
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 on place of business at the address registered in the Mayor's Permit	500.0
4. Annual Public Safety and Security Fee	100.00

Section 170. Loan Association.—The following taxes and fees shall be imposed on loan associations such as mutual building and loan association operation; non-stock saving and loan association operation; credit cooperatives; mutual benefit association; and non-bank thrift institutions.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium; however, business tax shall not be imposed on those exempted by law such as *Countryside and Barangay Business Enterprise* which refers to any business entity, association, or cooperative registered under the provisions of Republic Act No. 6810, otherwise known as the "Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20)."

Permit, license and service fees

1. Mayor's Permit	
a) Micro scale enterprise	1,000.00
b) Small scale enterprise	3,000.00
c) Medium scale enterprise	3,500.00
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 on place of business at the address registered in the Mayor's Permit | 500.0 |
| 4. Annual Public Safety and Security Fee | 100.00 |

Section 171. Insurance, Reinsurance and Pension Funding, Except Compulsory Social Security. – The following business tax, permit fees and other charges shall cover businesses engaging in underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance and reinsurance is included. Such activities include life insurance and non-life insurance; and reinsurance; pension funding.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

Permit, license and service fee

- | | |
|--|----------|
| 1. Mayor's Permit | |
| a) Micro scale enterprise | 500.00 |
| b) Small scale enterprise | 2,000.00 |
| c) Medium scale enterprise | 4,000.00 |
| 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 on place of business at the address registered in the Mayor's Permit | 500.00 |
| 4. Annual Public Safety and Security Fee | 100.00 |

Section 172. Activities Auxiliary to Finance Service and Insurance Activities; Administration of Financial Markets. – The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of services involved in or closely related to financial service activities, but not themselves providing financial services, particularly on the administration of financial markets such as commodity contracts exchanges, futures commodity contracts exchanges, securities exchanges, stock exchanges and stock or commodity options exchanges.

Business tax

The amount of tax per annum is 55% of 1% of the gross receipts for the preceding calendar year derived from interest, commission and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

Permit, license and service fees

- | | |
|-----------------------------------|----------|
| 1. Mayor's Permit | |
| a) Micro scale enterprise | 1,500.00 |
| b) Small scale enterprise | 2,000.00 |
| c) Medium scale enterprise | 4,000.00 |
| 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 |