

- | | |
|--|--------|
| 3. Annual conservation and environmental protection fee on place of business at the address registered in the Mayor's Permit | 200.00 |
| 4. Annual Public Safety and Security Fee | 100.00 |

Section 173. Activities Auxiliary to Finance Service and Insurance Activities; Security and Commodity Brokerage. – 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 security and commodity contracts brokerage such as dealing in financial markets on behalf of others (e.g. stock broking) and related activities, securities brokerage, commodity contracts brokerage, and activities of bureaux de change (currency exchange such as money changer) etc., and foreign exchange dealing:

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 |
| 3. Annual conservation and environmental protection fee on place of business at the address registered in the Mayor's Permit | 200.00 |
| 4. Annual Public Safety and Security Fee | 100.00 |

Section 174. Activities Auxiliary to Finance Service and Insurance Activities; Other Activities. – 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 other activities such as financial transaction processing and settlement activities, including for credit card transactions; investment advisory services; activities of mortgage advisers and brokers; trustee, fiduciary and custody services on a fee or contract basis; selling annuities and insurance policies or providing other employee benefits and insurance and pension related services such as claims adjustment and third party administration; provision of administration services of insurance, such as assessing and settling insurance claims; activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies, 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.

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
3. Annual conservation and environmental protection fee on place of business at the address registered in the Mayor's Permit	200.00
4. Annual Public Safety and Security Fee	100.00

ARTICLE XVI

Real Estate Activities

Section 175. Coverage.—This article covers business activities engaged in acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other estate services such as appraising real estate or acting as real estate escrow agents. Activities in this article may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures.

Section 176. Real Estate Activities With Own or Leased Property; Buying or Selling or Operating Leased or Self-Owned Real Estate.—The following taxes and fees shall be imposed on businesses engaging in buying or selling or operating leased or self-owned real estate including lots and buildings not limited to dwellings such as apartment buildings, condominium and such residential building; and non-residential buildings, including exhibition halls, self-storage facilities, malls and shopping centers, including land:

Business Tax

<i>With gross receipts for the preceding calendar year</i>	<i>Amount of tax per annum</i>
Less than 20,000.00	500.00
20,000.00 or more but less than 30,000.00	1,000.00
30,000.00 or more but less than 50,000.00	1,500.00
For every 5,000.00 in excess of 50,000.00 for residential purposes	40.00
For every 1,000.00 in excess of 50,000.00 for purposes other than residential	30.00

Permit, licence and service fees

1. Mayor's Permit	
a) Real estate less than 5 hectares	500.00
b) Real estate 5 hectares or more	1,000.00
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 each lot or building	500.00
4. Annual Public Safety and Security Fee	100.00

Section 177. Real Estate Activities With Own or Leased Property; Provision of Homes.—The following taxes and fees shall be imposed on businesses engaging in the provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis:

Business Tax

The amount of tax per annum is 2.5% of the gross receipts for the preceding calendar year.

Permit, license and service fee

- | | |
|---|----------|
| 1. Mayor's Permit | |
| a) Micro scale enterprise | 500.00 |
| b) Small scale enterprise | 800.00 |
| c) Medium scale enterprise | 1,000.00 |
| d) Large scale enterprise | 1,200.00 |
| 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 178. Real Estate Activities With Own or Leased Property; Operation of Residential Mobile Home Sites.—The following taxes and fees shall be imposed on businesses engaging in the operation of residential mobile home sites:

Business Tax

The amount of tax per annum is 2.5% of the gross receipts for the preceding calendar year.

Permit, license and service fee

- | | |
|---|----------|
| 1. Mayor's Permit | |
| a) Micro scale enterprise | 500.00 |
| b) Small scale enterprise | 800.00 |
| c) Medium scale enterprise | 1,000.00 |
| d) Large scale enterprise | 1,200.00 |
| 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 179. Real Estate Activities With Own or Leased Property; Development of Building Projects for Own Operation.—The following taxes and fees shall be imposed on businesses engaging in the development of building projects for own operation, such as for renting of space in these buildings.

Business Tax

The amount of tax per annum is 2.5% of the gross receipts for the preceding calendar year.

Permit, license and service fee

- | | |
|---|----------|
| 1. Mayor's Permit | |
| a) Micro scale enterprise | 500.00 |
| b) Small scale enterprise | 800.00 |
| c) Medium scale enterprise | 1,000.00 |
| d) Large scale enterprise | 1,200.00 |
| 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 180. Real Estate Activities With Own or Leased Property; Real Estate Buying, Developing, Subdividing or Selling.—The following taxes and fees shall be imposed on businesses engaging in real estate buying, developing, subdividing or selling with or without improvement.

Business Tax

The amount of tax per annum is 1.5% of the gross receipts for the preceding calendar year. The computation shall be based on the total remaining number of lots owned by the seller or developer or lessor or operator.

Permit, license and service fees

1. Mayor's Permit for real estate buying, developing, subdividing or selling
 - a) Real estate less than 5 hectares 2,000.00
 - b) Real estate 5 hectares but not more than 10 hectares 3,000.00
 - c) Real estate 10 hectares or more 4,000.00
2. Annual conservation and environmental protection fee on every 5 hectares of real estate or a fraction thereof 1,000.00
3. Annual Public Safety and Security Fee 100.00

Section 181. Real Estate Activities With Own or Leased Property; Cemetery and Columbarium Development.—The following taxes and fees shall be imposed on businesses engaging cemetery and columbarium development including selling, renting, leasing and operating of self-owned cemetery/columbarium (including burial crypt).

Business Tax for newly-established business

<i>Land area</i>	<i>Amount of tax per annum</i>
Less than 2 hectares	5,000.00
2 hectares or more but less than 5 hectares	7,500.00
More than 5 hectares	10,000.00

Business Tax for each succeeding year

The amount of tax per annum is 1.5% of the gross receipts for the preceding calendar year.

Permit, license and service fees

1. Mayor's Permit fee whether on newly-established business engaging in cemetery and columbarium development or for renewal:
 - a) Less than 2 hectares 2,000.00
 - b) 2 hectares or more but less than 5 hectares 4,500.00
 - c) More than 5 hectares 6,000.00
2. Annual sanitary inspection fee for
 - a) Micro scale enterprise 200.00
 - b) Small scale enterprise 300.00
 - c) Medium scale enterprise 400.00
 - d) Large scale enterprise 500.00
3. Annual conservation and environmental protection fee 500.00
4. Annual Public Safety and Security Fee 100.00

Section 182. Real Estate Activities on a Fee or Contract Basis.—The following business tax, permit fees and other charges shall cover businesses engaging in activities including but not limited to activities of real estate agents and brokers; intermediation in buying, selling and renting of real estate on a fee or contract basis; management of real estate on a fee or contract basis; appraisal services for real estate.

Business Tax

With gross receipts for the preceding calendar year		Amount of tax per annum
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	150.00
20,000.00	or more but less than 30,000.00	150.00
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 3,000.00
 - c) Medium scale enterprise 5,000.00
 - d) Large scale enterprise 7,000.00
2. Annual sanitary inspection fee for place of business at the address registered in the Mayor's Permit
 - 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 on place of business at the address registered in the Mayor's Permit 500.00
4. Annual Public Safety and Security Fee 100.00

ARTICLE XVII

Professional, Scientific and Technical Activities

Section 183. Coverage. — (a) This article covers the operation of offices relating to the practice of profession not subject to the tax on contractors as provided for by the National Internal Revenue Code. The business tax on the operation of such offices for the practice of profession shall be construed as distinct from and separate to the individual professional tax as mandated by Section 139 of the Local Government Code of 1991.

(b) The term "office" shall be applied to any physical space established as a place for commercial or professional work.

Section 184. Legal and Accounting Activities. — The following business tax, permit fees and other charges shall be imposed on the operation of an office intended

primarily for the practice of legal and accounting activities. Such activities include legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar, such as advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes. It also includes preparation of legal documents such as articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, etc. as well as other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees. It also includes accounting and bookkeeping services such as auditing of accounting records, preparing financial statement and bookkeeping.

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 800.00
 - c) Medium scale enterprise 1,500.00
 - 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 185. Activities of Head Offices; Management Consultancy Activities. —

The following business tax, permit fees and other charges shall be imposed on the operation of an office intended primarily for the practice of providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling;

and control planning. It also includes the overseeing and managing of other units of the same company or enterprise, i.e. the activities of head offices.

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 800.00
 - c) Medium scale enterprise 1,500.00
 - 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 186. Architecture and Engineering Activities; Technical Testing and Analysis. — The following business tax, permit fees and other charges shall be imposed on the operation of an office intended primarily for the practice of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services. It also includes the performance of physical, chemical, and other analytical testing services.

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 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	200.00
4. Annual Public Safety and Security Fee	100.00

Section 187. Scientific Research and Development. — The following business tax, permit fees and other charges shall be imposed on the operation of an office intended primarily for the practice of research and development, viz.: basic research: experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view; applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective; experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed.

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		800.00
c) Medium scale enterprise		1,500.00
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 188. Advertising and Market Research. — (a) The following business tax, permit fees and other charges shall be imposed on the operation of an office intended primarily for the practice of advertising and market research including but not limited to the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites; the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, media planning, and buying.

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	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 189. Other Professional, Scientific and Technical Activities.—The following business tax, permit fees and other charges shall be imposed on the operation of an office intended primarily for the practice of other professional, scientific and technical activities such as fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration and other fashion goods as well as other personal or household goods; industrial design; graphic design; interior decoration; commercial and consumer photograph production, such as digital photograph processing, portrait photography for passport, schools, weddings, etc. and photography for commercial, publishers, fashion, real estate or tourism purposes, aerial photography, and videotaping of events such as weddings, meetings and the like; film processing; activities of photojournalists; and all other service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration.

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	800.00

c) Medium scale enterprise	1,500.00
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 190. Veterinary Activities. – The following business tax, permit fees and other charges shall be imposed on the operation of an office or clinic intended primarily for the practice of veterinary activities including but not limited to the provision of animal health care and control activities for farm animals or pet animals.

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	505.00
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	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	300.00
4. Annual Public Safety and Security Fee	100.00

ARTICLE XVIII

Administrative and Support Service Activities

Section 191. Coverage.—This article covers businesses engaging in a variety of activities that support general business operations. These activities differ from professional, scientific and technical activities since their primary purpose is not the transfer of specialized knowledge.

Section 192. Rental and Leasing Activities; Excluding Financial Leasing, and Real Estate Renting.—The succeeding sections shall deal with the rental and leasing of tangible and non-financial intangible assets, including a wide array of tangible goods, such as automobiles, computers, consumer goods and industrial machinery and equipment to customers in return for a periodic rental or lease payment. It is subdivided into: (1) renting and leasing of motor vehicles, (2) renting and leasing of personal and household goods, (3) renting and leasing of other machinery, equipment and tangible goods, and (4) leasing of intellectual property products and similar products.

Section 193. Renting and Leasing of Motor Vehicles.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in renting and operational leasing of the following types of vehicles without drivers: passenger cars; trucks, utility trailers; and recreational vehicles.

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 800.00
 - c) Medium scale enterprise 1,500.00
 - 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 194. Renting and Leasing of Personal and Household Goods.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in renting of personal and household goods as well as renting of recreational and sports equipment and video tapes. Activities generally include short-term renting of goods although in some instances, the goods may be leased for longer periods of time.

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 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 195. Renting and Operational Leasing of Other Machinery, Equipment and Tangible Goods.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries, such as but not limited to engine and turbines, machine tools, mining and oil field equipment, professional radio, television and communication equipment, motion picture production equipment, measuring and controlling equipment, other scientific, commercial and industrial machinery; renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers; renting and operational leasing

of water- and air-transport equipment without operator; renting and operational leasing of forestry machinery and equipment; renting and operational leasing of construction and civil-engineering machinery and equipment; renting and operational leasing of office machinery and equipment including office containers, pallets; and renting of animals.

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 800.00
 - c) Medium scale enterprise 1,500.00
 - 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 permit fee for each heavy machinery or equipment rented out by a non-resident of this Municipality, payable prior to the renting of such machinery, based on the following standard classification:
 - a) Excavation and loading 500.00
 - b) Compaction and grading 200.00
 - c) Drilling and blasting 500.00
 - d) Lifting and erecting 300.00
 - e) Mixing and paving 200.00
5. Annual Public Safety and Security Fee 100.00

Section 196. Leasing of Intellectual Property and Similar Products, Except Copyrighted Works. – The following business tax, permit fees and other charges shall be imposed on businesses engaging in activities of allowing others to use of intellectual property products and similar products for which a royalty payment or licensing fee is

paid to the owner of the product (i.e. the asset holder). The leasing of these products can take various forms, such as permission for reproduction, use in subsequent processes or products, operating businesses under a franchise etc. The current owners may or may not have created these products.

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

Mayor's Permit fee

<i>Micro</i>	<i>Small Scale</i>	<i>Medium Scale</i>	<i>Large Scale</i>
500.00	800.00	1,500.00	3,000.00

Section 197. Employment Activities.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in activities of listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies, supplying workers to client's businesses for limited periods of time to supplement the working force of the client, and the activities of providing human resources and human resource management services for others on a contract or fee basis. This division also includes executive search and placement activities, including activities of theatrical casting agencies.

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		1,500.00
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		200.00
4. Annual Public Safety and Security Fee		100.00

Section 198. Travel Agency, Tour Operator, Reservation Service and Related Activities. – The following business tax, permit fees and other charges shall be imposed on businesses engaging in activities of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators.

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 800.00
 - c) Medium scale enterprise 2,000.00
 - 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 200.00
4. Annual Public Safety and Security Fee 100.00

Section 199. Security and Investigation Activities. -- The following business tax, permit fees and other charges shall be imposed on businesses engaging in security-related services such as: investigation and detective services; guard and patrol services; picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit; operation of electronic security alarm systems, such as burglar and fire alarms, where the activity focuses on remote monitoring these systems, but often involves also sale, installation and repair services. If the latter components are provided separate, they are excluded from this division and classified in retail sale, construction etc.

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 permit fee for the practice of occupation as private security guard, watchman, private detective and the like 100.00
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	200.00
5. Annual Public Safety and Security Fee	100.00

Section 200. Services to Building and Landscape Activities.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of a number of general support services, such as the provision of a combination of support services within a client's facilities, the interior and exterior cleaning of buildings of all types, cleaning of industrial machinery, cleaning of trains, buses, planes, etc., cleaning of the inside of road and sea tankers, disinfecting and exterminating activities for buildings, ships, trains, etc., bottle cleaning, street sweeping, provision of landscape care and maintenance services and provision of these services along with the design of landscape plans and/or the construction (i.e installation) of walkways, retaining walls, decks, fences, ponds, and similar structures.

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	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 201. Office Administrative, Office Support and Other Business Support Activities. — The following business tax, permit fees and other charges shall be imposed on businesses engaging in the provision of a range of day-to-day office administrative services, as well as ongoing routine business support functions for others, on a contract or fee 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 300.00
 - b) Small scale enterprise 500.00
 - c) Medium scale enterprise 1,000.00
 - d) Large scale enterprise 3,000.00
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 200.00
4. Annual Public Safety and Security Fee 100.00

ARTICLE XIX

Education

Section 202. Coverage. — (a) This article covers businesses engaging in education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes, etc.

(b) This excludes public education system or those subsidized by the State and educational institutions or centers of learning or educational programmes owned or operated by non-stock, not-for-profit entities, which shall be exempt from business taxes, permit fees and other charges and fees herein prescribed.

Section 203. Pre-Primary and Pre-School Education.—(a) The following business tax, permit fees and other charges shall be imposed on businesses engaging in activities to prepare young children to the first level of education, second stage. Such programs are directed mainly towards children becoming accustomed to group activities and group games to promote healthy and socially desirable habits. Also stressed is the development of skills. Introduction to basic educational programs includes readiness in the learning areas. The entry to this level of education may begin at age three or four.

(b) Also included in this section are programs covering the initial stages of organized instruction for special children including the gifted and those who, due to mental, psycho-social or physical handicaps, are unable to participate in the same groups along with other children.

(c) Programs for the differently-abled children while having the same objectives as the core program, may be given in hospitals or in special schools or training centers or special classes in regular schools. Age of entry at this level cannot be specified for special children and the differently-abled.

Business Tax

<i>Based on the following number of clients:</i>	<i>Pre-primary and pre-school for students without special needs</i>	<i>Pre-primary and pre-school for students with special needs</i>
With students less than 25	2,000.00	1,000.00
With 25 students or more but less than 50	3,500.00	1,750.00
With 50 students or more	4,000.00	2,000.00

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	200.00
c) Medium scale enterprise	300.00
d) Large scale enterprise	400.00
3. Annual conservation and environmental protection fee	500.00
4. 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
5. Annual Public Safety and Security Fee	100.00

Section 204. Primary or Elementary Education.—The following business tax, permit fees and other charges shall be imposed on businesses engaging in elementary education which refers to the stage of compulsory formal education primarily concerned with providing basic education, and usually corresponding to six or seven grades.

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