

CHAPTER IV. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fees

SEC. 4A.01. Mayor's Permit Fee on Business – There shall be collected an annual fee at the rate provided hereunder for the issuance of a Mayor's permit fee to every person that shall conduct a business, trade or activity within the City of Makati. The permit is payable for every separate or distinct establishment or place where the business trade or activity is conducted.

All business establishments enjoying Tax Incentive, Tax Exemption or Tax Relief operating within the territorial jurisdiction of the City of Makati shall be subject to pay Mayor's Permit and other regulatory fees under this Chapter.

The imposition of Mayor's Permit and other regulatory fees are provided for by the City of Makati to regulate any business activity or undertaking conducted or to be conducted within the City. This power to regulate emanates from police power of City of Makati.

(a) Manufacturers/Producers in general:

(1) **FOM** (Factory and Office situated in Makati: producing or manufacturing)

	<u>Permit Fee</u> <u>per Annum</u>
(i) Flammable, combustible or explosive substance	P 11,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	9,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	7,000.00
(iv) Consumable, perishable including refrigerated goods	5,000.00

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries; ready to wear clothes; shoes, slipper and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain, ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the

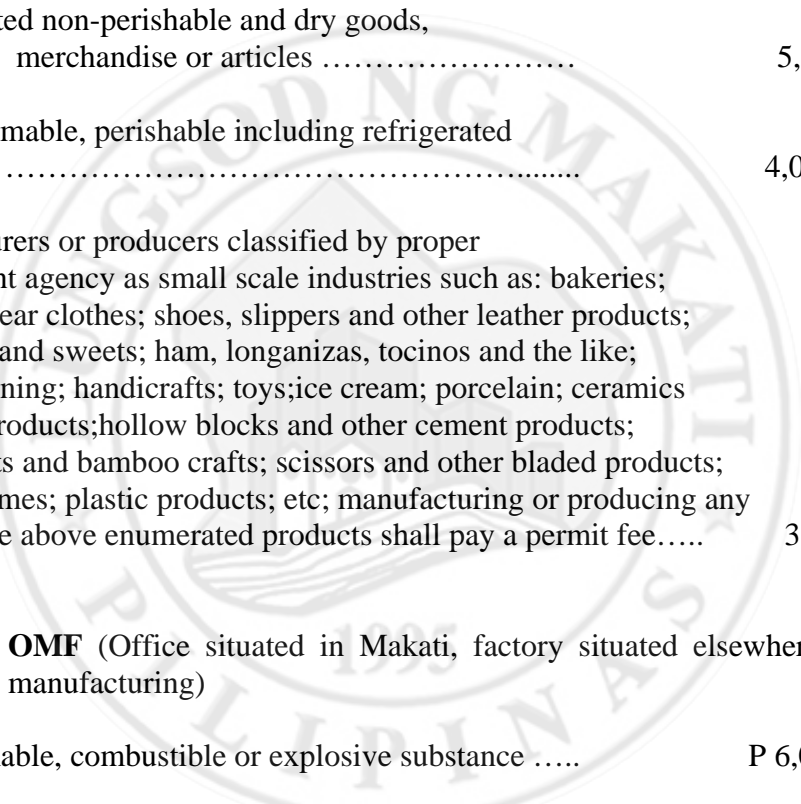
above enumerated products shall pay a permit fee..... 4,000.00
 (2) **FMO** (Factory is situated in Makati, office situated elsewhere; producing or manufacturing)

	<u>Permit Fee</u> <u>per Annum</u>
(i) Flammable, combustible or explosive substance	P 9,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	7,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	5,000.00
(iv) Consumable, perishable including refrigerated goods	4,000.00

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries; ready to wear clothes; shoes, slippers and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the above enumerated products shall pay a permit fee..... 3,000.00

(3) **OMF** (Office situated in Makati, factory situated elsewhere; producing or manufacturing)

(i) Flammable, combustible or explosive substance	P 6,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	4,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	3,000.00
(iv) Consumable, perishable including refrigerated goods	2,000.00



Manufacturers or producers classified by proper government agency as small scale industries such as; bakeries; ready to wear clothes; shoes, slipper and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the above enumerated products shall pay a permit fee..... P 3,000.00

Permit fees for multiple products manufactured or produced. Where there are two or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty (20%) percent of the respective fees as prescribed for other products manufactured or produced.

(b) Manufacturers and producers of cigars and cigarettes including distillers, rectifiers, repackers of wines and compounders of distilled spirits or wines and brewers of fermented liquors:

	<u>Permit Fee</u> <u>per Annum</u>
(1) OFM – (Factory and office situated in Makati)	P 11,000.00
(2) FMO – (Factory situated in Makati, office situated elsewhere).....	9,000.00
(3) OMF – (Office situated in Makati, factory situated elsewhere).....	6,000.00

(c) Exporters:

(1) EWM – (Office and warehouse situated in Makati; exporting)	
(i) Flammable, combustible or explosive substance.....	P 11,000.00
(ii) Non-flammable, non-combustible or non-explosive substance.....	9,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles.....	7,000.00
(iv) Consumable, perishable including refrigerated goods.....	5,000.00

(2) **WME** – (Warehouse situated in Makati, office situated elsewhere; exporting)

(i) Flammable, combustible or explosive substance.....	P 9,000.00
(ii) Non-flammable, non-combustible or non-explosive substance.....	7,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles.....	5,000.00
(iv) Consumable, perishable including refrigerated goods.....	4,000.00

(3) **EMW** – (Office situated in Makati, Warehouse situated elsewhere; exporting)

(i) Flammable, combustible or explosive substance.	P 6,000.00
(ii) Non-flammable, non-combustible or non-explosive substance.....	4,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles.....	3,000.00
(iv) Consumable, perishable including refrigerated goods.....	2,000.00

Permit fees for multiple products exported. - Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products exported.

(d) Retailers, repackers, independent wholesalers, dealer, importer and distributors:

(1) Flammable, combustible or explosive substance,	8,500.00
(2) Non-flammable, non-combustible or non-explosive substance.....	6,000.00
(3) Assorted non-perishable and dry goods, merchandise or articles.....	5,000.00
(4) Consumable, perishable including refrigerated goods.....	4,000.00

Permit fees for multiple products sold.- Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products sold.

(5) Candy stands; newspapers and magazines stands; peanuts; fruits and vegetables stand; fish and/or meat vendor; rice and corn dealers, etc..... P 700.00

(6) Sari-sari store 400.00

(e) Restaurants and caterers, cafes, cafeterias, ice cream and refreshment parlors, soda fountain bars, carinderias and independent caterers:

(1) Restaurants and caterers offering to the public international menu..... P 6,000.00

(2) Restaurants and caterers offering to the public native meals or menu..... 5,000.00

(3) Restaurants and caterers offering to the public regular and special meals, including foods already cooked and served at a price..... 2,000.00

(4) Ice-cream parlors, soda fountains bars and other refreshment parlors..... P 1,000.00

(5) Cafes and cafeterias..... 800.00

(6) Independent caterers..... 600.00

(7) Carinderias..... 300.00

Permit fees for multiple meals or menu served. - Where there are two or more meals or menu served in the same place or establishment by the owner/operator, he shall pay the highest of permit fee prescribed for the meals or menu served and twenty percent (20%) of the respective fees as prescribed for other meals or menu served.

(a) Service Establishments:

(1) General building contractors, as classified by Contractor's Accreditation Board:

Class AAA..... 8,000.00

Class AA 7,000.00

Class A 5,000.00

Class B 4,000.00

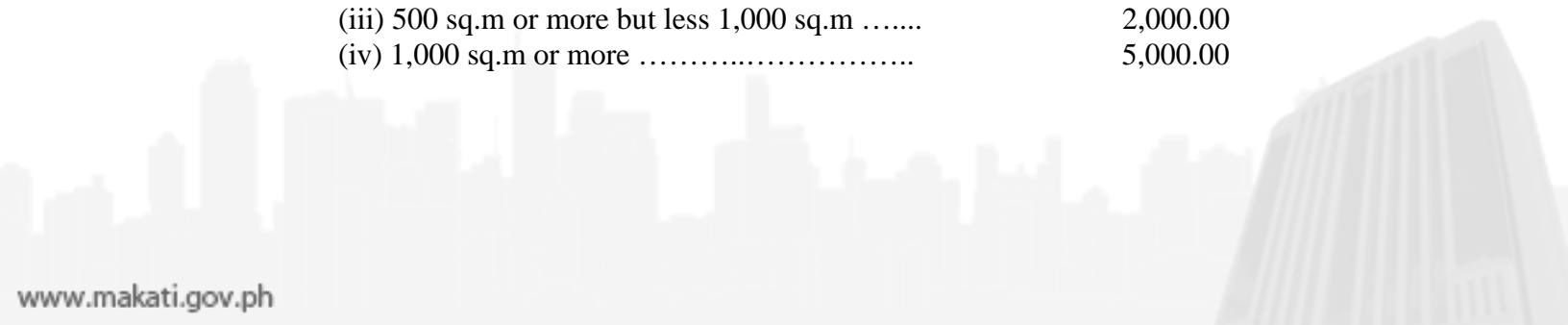
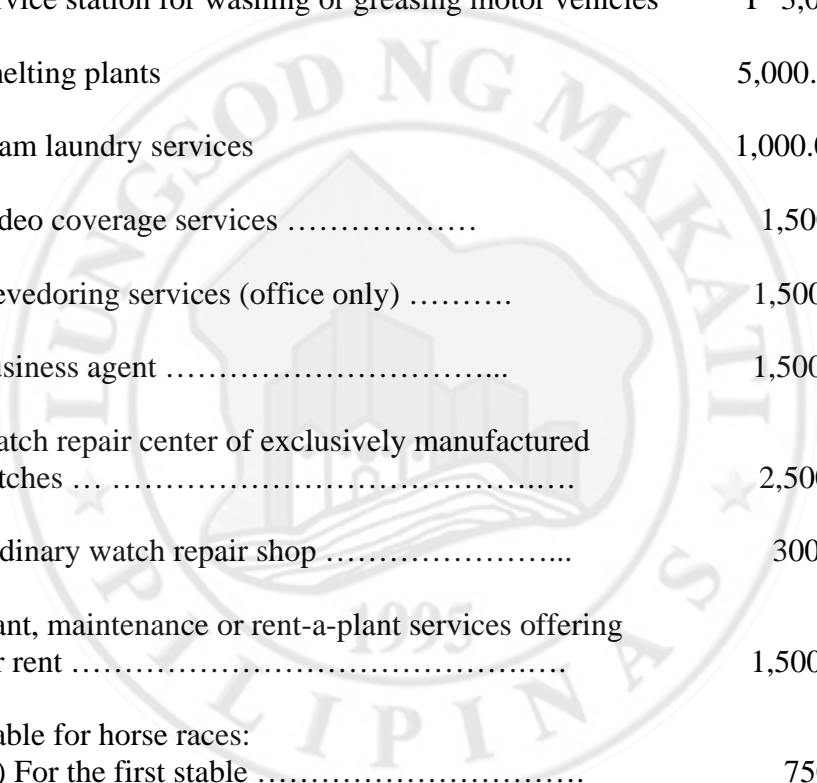
Class C 2,500.00

Class D 1,500.00

(2) Building maintenance contractors; demolition; filing and salvage contractor; electric light or gas system, installers, of engineering (general and specialty contractors; garbage disposal contractors, proprietors, proprietors operators of heavy equipment, light bulldozers and tractors who make them available to others for consideration; landscaping, contractors, interior decorating services; janitorial services; sawmills under contract to saw or cut logs belonging

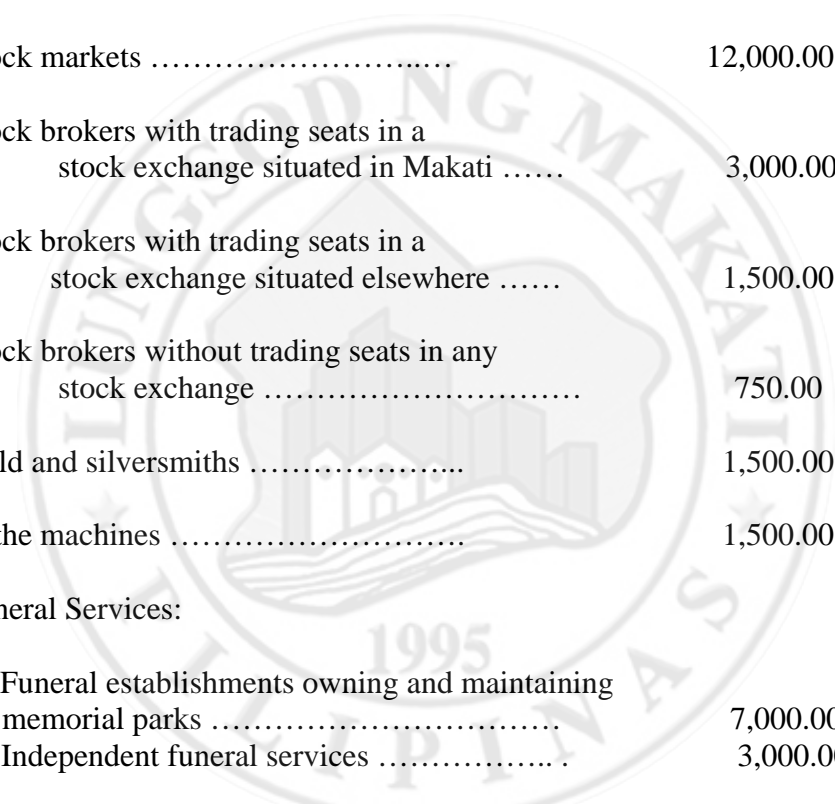
to others; towing services; installation of water system
P 5,000.00

- (3) Advertising agencies; booking offices for films exchange; booking offices for transportation on commission basis; business management services; cinematographic film owners, lessors or distributors; commercial or immigration service; custom brokerages; feasibility studies; consultancy services; Insurance agencies; adjusters, brokerages, management consultant not subject to occupation tax, mercantile agencies messengerial services; real estate appraisers; real estate brokerages; shipping agencies and travel agencies..... P 4,000.00
- (4) Service station for washing or greasing motor vehicles P 3,000.00
- (5) Smelting plants 5,000.00
- (6) Steam laundry services 1,000.00
- (7) Video coverage services 1,500.00
- (8) Stevedoring services (office only) 1,500.00
- (9) Business agent 1,500.00
- (10) Watch repair center of exclusively manufactured watches ... 2,500.00
- (11) Ordinary watch repair shop 300.00
- (12) Plant, maintenance or rent-a-plant services offering For rent 1,500.00
- (13) Stable for horse races:
(i) For the first stable 750.00
(ii) For every stable thereafter 200.00
- (14) Car Rental..... 3,000.00
- (15) Rental of video tapes, furniture, sound system,etc. 1,500.00
- (16) Parking area:
(i) Less than 300 sq.m 750.00
(ii) 300 sq.m or more but less 500 sq.m 1,000.00
(iii) 500 sq.m or more but less 1,000 sq.m 2,000.00
(iv) 1,000 sq.m or more 5,000.00

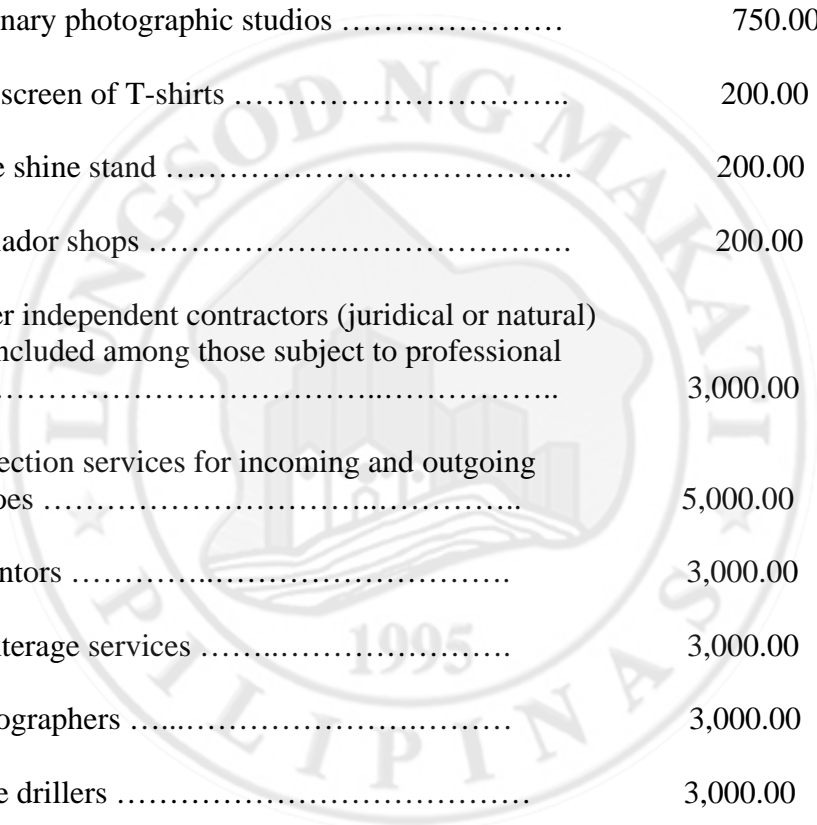


Every parking space situated in this city shall be subjected to a separate permit fee regardless of whether the said parking spaces are owned by the same person, partnership or corporation as the case maybe.

(17) Tourist Guide	3,000.00
(18) Warehouse or bodegas:	
(i) Less than 100 sq.m	P 2,000.00
(ii) 100 sq.m or more but less 300 sq.m ..	3,000.00
(iii) 200 sq.m or more but less 500 sq.m	5,000.00
(iv) 500 sq.m or more.....	6,000.00
(19) Stock markets	12,000.00
(20) Stock brokers with trading seats in a stock exchange situated in Makati	3,000.00
(21) Stock brokers with trading seats in a stock exchange situated elsewhere	1,500.00
(22) Stock brokers without trading seats in any stock exchange	750.00
(23) Gold and silversmiths	1,500.00
(24) Lathe machines	1,500.00
(25) Funeral Services:	
(i) Funeral establishments owning and maintaining memorial parks	7,000.00
(ii) Independent funeral services	3,000.00
(26) Medical and dental laboratories; Assaying laboratories	500.00
(27) School for polo players and/or horseback riding academy	5,000.00
(28a) Slendering and body building saloons	5,000.00
(28) Slendering and body building saloons with massage and therapeutic clinic	7,000.00
(29) Recruitment or job placement services	5,000.00



(30) Animal hospitals	P 4,000.00
(31) Auto Motor Repair.....	5,000.00
(31a) Painting shops; sculptor shops; ordinary laundry shops; perma press; dyeing establishments; planting establishments.....	1,500.00
(32) Photographic studios with sophisticated photographic equipments	1,500.00
(33) Ordinary photographic studios	750.00
(34) Silk screen of T-shirts	200.00
(35) Shoe shine stand	200.00
(36) Vaciaador shops	200.00
(37) Other independent contractors (juridical or natural) not included among those subject to professional tax	3,000.00
(38) Inspection services for incoming and outgoing cargoes	5,000.00
(39) Indentors	3,000.00
(40) Lighterage services	3,000.00
(41) Lithographers	3,000.00
(42) Mine drillers	3,000.00
(43) Recopying or duplicating services like plastic laminations, xerox, typing and mimeographic services.....	700.00
(i) Photostatic and blue printing machine	1,500.00
(44) Roasting of pigs and fowls	500.00
(45) Shipyard for repairing of ship (office only)	P 3,000.00
(46) Tailor shops; dress shops: (i) For the first three (3) sewing machine	500.00



(ii) For every additional sewing machine	300.00
(47) Beauty parlors:	
(i) For the first three (3) beauty parlor equipment ..	700.00
(ii) For every additional beauty parlor equipment..	300.00
(48) Wood curving shops	700.00
(49) Hatters and Milliner shops	700.00
(50) Barber shops:	
(i) For the first three (3) tonsorial seat.....	500.00
(ii) For every additional tonsorial seat	300.00
(51) Upholstery shops	500.00
(52) Vulcanizing shops	1,000.00
(53) Tire recapping plants	6,000.00
(54) Holding company.....	5,000.00
(55) Business center.....	5,000.00
(56) Information Technology.....	5,000.00

Permit fees for multiple services rendered or offered. - Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other services.

(g) Hotels duly licensed and accredited by the City of Makati:

(1) Hotel de luxe	P 11,000.00
(2) Hotel first class	9,000.00
(3) Hotel standard	7,000.00
(4) Hotel economy	5,000.00
(5) Apartelle (combination of a hotel and an apartment)	3,000.00
(6) Pension house	2,000.00

(h) Real Estate Dealers/Developers

(1) Subdivisions operators	7,000.00
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(2) Real Estate Dealers/Developers.....	5,000.00
(i) Real Estate Lessors:	
(1) Commercial / Residential building:	
(i) Less than three (3) stories	4,000.00
(ii) Three (3) stories or more but less than ten (10) stories	6,000.00
(iii) Ten (10) stories or more	8,000.00
(2) Commercial / Residential Apartment / Condominium:	
(i) One (1) door to five (5) doors	2,000.00
(ii) Six (6) doors to ten (10) doors	3,000.00
(iii) More than ten (10) doors	4,000.00
(iv) House for rent with garage / swimming pools	5,000.00
(v) House for rent without garage / swimming pools	2,000.00
(vi) Boarding and lodging house	2,000.00
(j) Privately owned public market, shopping center, food center and exhibit organizer:	
(1) For the first ten (10) stalls	P 3,000.00
(2) Ten (10) stalls but not more than twenty stalls	4,000.00
(3) Twenty (20) stalls but not more than thirty (30) stalls	6,000.00
(4) Thirty (30) stalls or more	8,000.00

Every privately owned public market, shopping center or food center situated in this city shall be subject to a separate permit fee regardless of whether the said privately owned public market, shopping center, or food center is owned or operated by the same person, partnership or a corporation as the case maybe.

(k) Dealers in fermented liquors, distilled spirits, and/or wines:

1. Wholesale dealers in foreign liquors.....	P 1,000.00
2. Retail dealers in foreign liquors	750.00
3. Wholesale dealers in domestic liquors.....	500.00
4. Retail dealers in domestic liquors.....	500.00
5. Wholesale dealers in fermented liquors...	350.00
6. Retail dealers in fermented liquors.....	300.00
7. Wholesale dealers in vino liquors.....	250.00

8. Retail dealers in vino liquors.....	120.00
9. Retail dealers in tuba, basi and/or tapuy...	120.00

(l) Dealers in tobacco:

1. Retail leaf tobacco dealers.....	500.00
2. Wholesale leaf tobacco dealers.....	750.00
3. Retail tobacco dealers.....	300.00
4. Wholesale tobacco dealers.....	500.00

(m) Owners or operators of amusement places and devices:

1. Night clubs/day clubs, Supper clubs, cocktails lounges, bars, discohouses, beer gardens, and similar establishments...	P 5,000.00	
2. Cabarets, dance halls, or dancing pavilions.....	2,000.00	
3. Social clubs/voluntary associations or organizations.....	5,000.00	
4. Skating rinks.....	1,500.00	
5. Bath houses, resorts and the like, per establishment.....	2,000.00	
6. Steam baths, sauna baths and the like, per establishment.....	5,000.00	
7. Billiard halls/pool halls, per table.....	200.00	
8. Bowling establishments.....	5,000.00	
9. Circuses, carnivals, fun houses and the like.....	2,000.00	10.
Merry-go-rounds, roller coaster, ferries wheels swings, shooting galleries or similar comtrivances and side show booths, per contrivance or booth....	500.00	
11. Theaters and cinemahouses.....	5,000.00	
Itinerant operators.....	100.00/day	
12. Boxing stadia, auditorium, gymnasia, concert halls or similar halls or establishments.....	4,000.00	
13. Race track establishments.....	10,000.00	
14. Pelota/tennis/squash and badminton courts, per court.....	600.00	
15. Jai-alai and/or coliseum establishments...	10,000.00	
16. Off-track or off-fronton betting stations, and Lotto per station.....	3,000.00	
17. Amusement devices, per device.....	300.00	

(n) Financial institutions and/or lending institutions (pawnshops, banks, offshore banking, insurance companies, savings and loan associations, financial and lending investors per establishment:

Main office.....	5,000.00
Per branch.....	3,000.00
Money shops, per establishment.....	2,000.00
ATM Machines, per machines.....	1,000.00
(o) Dealers in securities including foreign exchange dealers.....	P 3,000.00
Per Branch.....	2,000.00
(p) Educational life plan/memorial plan and other pre-need companies:	
Principal office.....	P 3,000.00
Per branch/agency.....	1,500.00
(q) Private cemeteries/memorial parks	3,000.00
(r) Dancing schools/martial arts schools/driving schools/speed reading/EDP, etc. per establishment.....	1,000.00
(s) Nursery, vocational and other schools not regulated by the DECS per establishment.....	1,000.00
(t) Driving ranges.....	2,000.00
(u) Golf links.....	5,000.00
(v) Mini golf links.....	1,000.00
(w) Polo grounds.....	5,000.00
(x) Private detective/security agencies:	
Principal Office.....	2,000.00
Posting of Guard per establishment.....	500.00
(y) Other businesses or activities:	
1. On delivery trucks or vans to be paid by the manufacturers, producers of and dealers in any product regardless of the number of trucks or vans.....	=P= 200.00
2. Promoters, sponsors or talent scouts.....	1,000.00
3. For holding stage shows or floor/fashion shows, payable by the operator.....	1,000.00
4. For maintaining an office, such as regional headquarters, regional operating headquarters, representative	

office and other similar offices.....	5,000.00
5. Cargo Freight Forwarders	3,000.00
6. Cold storages of department stores, supermarkets, hotels, and groceries selling refrigerated goods.....	2,000.00
7. Refrigerating cases used in sari-sari stores...	200.00
8. Cold storages in restaurants.....	500.00
9. Lumberyards.....	2,000.00
10. Car exchange.....	5,000.00
11. Storage of flammable or explosive substance... ..	10,000.00
12. Signboards and other forms of advertisement...	200.00
13. Gun clubs.....	2,000.00
14. Martial Art clubs.....	1,000.00
15. Printing Press/Publisher.....	3,000.00
16. Dental/Medical/Optical/Veterinary Clinic.....	1,000.00
17. Law/Accounting/Architectural Office and other office of practice of profession.....	2,000.00
18. Cooperative.....	300.00
19. Common Carrier.....	5,000.00
20. Non-Stock/non-profit.....	2,000.00
21. Investment Company and Investment House	5,000.00

(z) Owners or operators of privately-owned public markets, shopping center and /or food center who based the consideration (rental fee), either owned a fixed rental or percentage on gross sales and/or receipts, which ever is higher shall furnish on or before January 20, of the year, the City Mayor or his duly authorized deputy in a sworn statement, an annual list of tenants or businesses and the corresponding gross sales and/or receipts of the preceding calendar year, based on an audit conducted thereto. For the initial year of implementation, the date and information mentioned above, shall be submitted on or before October 20 of the current year.

(aa) No owner or operator of privately-owned public market, shopping center and/or food center and real estate lessor of commercial building and commercial apartment shall allow any of their tenants to operate their respective businesses without first securing City permits or licenses required of them to secure under existing laws.

(bb) No City permit or license shall be processed and approved to any business establishment applying for it, without first verifying the City permits or licenses issued to the owner or operator of privately-owned public market, shopping center, and/or food center, and real estate lessor of commercial building and commercial apartment, of which the business establishments are tenants thereof.

(cc) The Chief of the private security agencies or watchman agencies who enforce and maintain security measures to the highly developed villages in this City shall furnish on or before January 20 of the year, in a sworn statement; the following data and/or informations:

1. Annual list of owners of private houses for lease or leased;
2. Certified photocopies of the contract of lease between the real estate lessors and the tenants;
3. Mayor's permit registration numbers of real estate lessors;
4. Official Receipt numbers evidencing payments of City taxes, fees and charges.

For the initial year of implementation, the data and information mentioned above shall be submitted on or before October 20 of the current year.

(dd) The proprietors or operators, building administrators, building superintendents or any person in-charge of the maintenance and upkeep of commercial buildings, commercial apartments, privately-owned public markets, shopping centers or food centers, shall furnish the City Mayor or his duly authorized deputy, on or before January 20, of the year, in a sworn statement, the following data and/or informations:

1. Annual list of business establishments/business occupants;
 2. Annual Mayor's permit registration numbers of each business establishments/business occupants.
1. Annual official receipts number evidencing payment of City taxes, fees and charges.

For the initial year of implementation, the data and information mentioned above shall be submitted on or before October 20, of the current year.

SEC.4A.02. Mayor's Permit Fee on the Exercise of Profession, Occupation or Calling. – (a) There shall be collected an annual fee at the rate of fifty pesos (Php50.00) for the issuance of a Mayor's Permit.

SEC.4A.03. Persons Governed. - Any person who exercise his/her profession, occupation, or calling within the jurisdictional limits of the City of Makati, whether working on contractual, casual, temporary, probationary or permanent basis, regardless of his/her position, with the exception of those individuals who are subject to the Professional Tax imposed under Article E, Chapter III of this Code; and government employees.

SEC.4.A.03.A Owner and/or operators of business establishment located in the City of Makati are hereby required to submit the certified list of their employees, whether contractual, casual, temporary, probationary or permanent basis, such list shall include the following data and/or information:

- a.) Name of Employee
- b.) Position

The list must be signed under oath, and duly notarized and shall be submitted to the office of the Business Permit in accordance with the following schedule:

- 1.) On or before the twentieth (20th) of January
- 2.) On or before the twentieth (20th) of July and every year thereafter

SEC.4A.03.B Any owner and/or operators of business establishment who fails to submit such list, signed and under oath, shall be subject to a fine of not exceeding Five Thousand Pesos (Php 5,000.00) without prejudice to the revocation of their existing business permit and/or closure of their business establishment at the discretion of the City Mayor.

In case of night and day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusement, they shall under no circumstances allow hostesses, waitresses, waiters, entertainers, or hospitality girls below eighteen (18) years of age to work as such. For those who shall secure the Individual Mayor's Permit on their respective eighteenth (18th) birth year, they shall present their respective baptismal or authenticated birth certificate duly issued by the City Civil Registrar or National Statistics Office.

SEC.4A.04. Time of Payment. - The fee imposed in Sections 4A.01 and 4A.02 shall be paid to the City Treasurer upon application for a Mayor's permit before any business, occupation, profession, or calling can be lawfully begun or pursued by an individual or in cases where the business has already been established and that the renewal of business permits and licenses are concerned, the company or employer shall advance the fees or amount incurred for each employees concerned and shall be exempt from all other requirements upon submission of a company medical certificate. The Individual Mayor's Permit so secured by such shall be renewed in the same instance and together with the renewal of business permits and licenses during the first twenty (20) days of January of every year.

Newly hired workers and/or employees shall secure their Individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishments to start working.

SEC.4A.05. Mayor's Permit Required; Contents; False Statement. – Any person whether natural or juridical, desiring to engage in any business, trade, or activity within the City, shall first submit a written application to the Mayor for the corresponding permit and license on a form prescribed for this purpose. The application, duly subscribed and sworn to by applicant before any person in authority to administer oath, shall state the name and citizenship of the applicant, the business, trade, or activity he desires to engage in, the particular place where the same shall be conducted, and such other pertinent information and data as may be required.

Upon submission of the application, it shall be the duty of the proper authorities to verify the other city requirements regarding the operation of the business or activity such as sanitary requirements, installations of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such

safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other city tax ordinances.

If said applicant deliberately makes a false statement regarding his business, trade or activity, the Mayor shall revoke said permit and the applicant shall be prosecuted in accordance with the penal provisions prescribed hereafter.

SEC.4A.06. Barangay Clearance. – All business establishments applying for or renewing business permits shall secure barangay clearance from the barangay where they are located and pay barangay clearance fees, if there is any, before the Mayor's Permit may be issued. However, if such barangay clearance is not acted upon within seven (7) days after filing thereof, the City Mayor may issue the permit applied for.

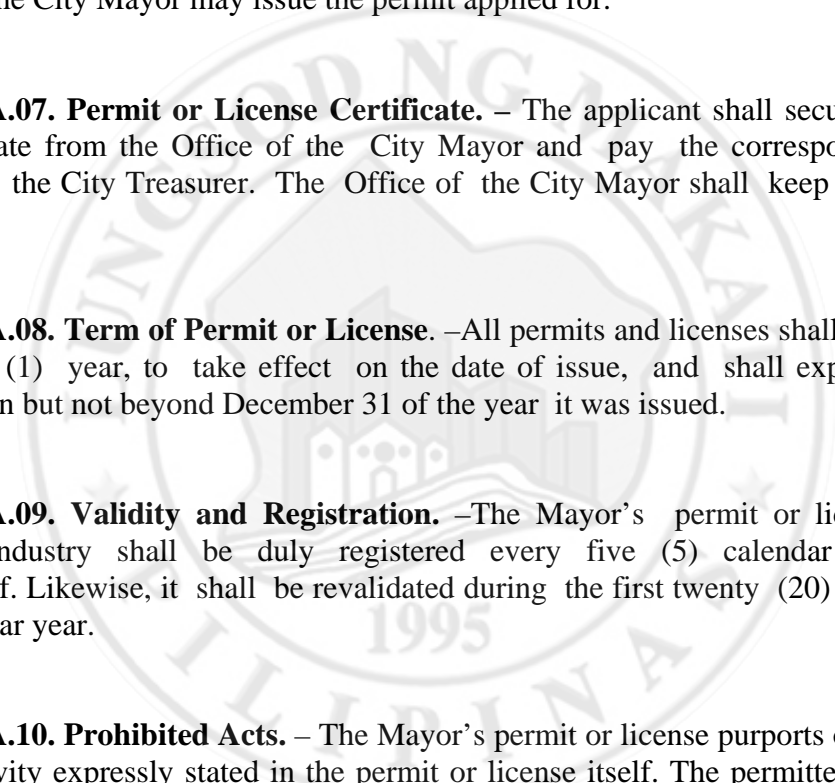
SEC.4A.07. Permit or License Certificate. – The applicant shall secure the permit or license certificate from the Office of the City Mayor and pay the corresponding permit or license fee to the City Treasurer. The Office of the City Mayor shall keep a record of all permits issued.

SEC.4A.08. Term of Permit or License. –All permits and licenses shall be granted for a period of one (1) year, to take effect on the date of issue, and shall expire on the date specified therein but not beyond December 31 of the year it was issued.

SEC.4A.09. Validity and Registration. –The Mayor's permit or license to engage business or industry shall be duly registered every five (5) calendar years from the issuance thereof. Likewise, it shall be revalidated during the first twenty (20) days of January of every calendar year.

SEC.4A.10. Prohibited Acts. – The Mayor's permit or license purports only to authorize a business activity expressly stated in the permit or license itself. The permittee cannot use the permit or license as a shield to satisfy prerequisites of law or private contracts nor to violate lawful agreements of private parties.

SEC. 4A.11. Posting or Display to Public View.- The Mayor's permit or license issued to any business or industry shall at all times be posted or displayed for public view. Failure on the part of the taxpayers to display the Mayor's Permit or license issued by the City Mayor shall pay a fine of one thousand pesos (Php1,000.00) but not more than five thousand pesos (Php5,000.00) and without prejudice to civil and criminal liability as provided by law.



SEC. 4A.12. Pre-requisites of Law.- The pre-requisites of law relative to the corporate existence and organizational set-up of the business establishment securing the Mayor's Permit or License shall be strictly complied with before the same shall be issued.

SEC. 4A.13. Requisites for Newly-Started Business. In the case of newly-started business, a Mayor's Permit shall be issued only if the following requisites are strictly complied with:

(a) For newly-started business:

- (1) Lease Contract between the Lessor and the Lessee. If Leased, attach Mayor's Permit registration of the building owner/landlord as a Real Estate Lessor. If not, Lease Contract between the Lessee and the Sub-Lessee with conformity of the Owner of the Building Administration. If Owned, transfer Certificate of Title (TCT) or Tax Declaration (photocopy).
- (2) Business Name Registration with the Department of Trade and Industry (for sole proprietorship/Single Proprietorship).
- (3) Article of Incorporation or Partnership (approved by S.E.C.)
- (4) Barangay Clearance.
- (5) Other pertinent information and data as may be required.

(b) For the renewal of existing business permits:

- (1) Previous years Mayor's Permit/License
- (2) Official receipts of payments-1st to 4th quarter for the preceding year
- (3) Declaration of gross sales/receipts for the preceding year
- (4) Residence certificates of A and B for single proprietorship, C and C1 for the current year in the case of a corporation or partnership.
- (5) Income Tax Return and Financial statements for the preceding year which were filed with the BIR on the current year.
For Consolidated FS, attach breakdown of gross sales/receipts from other City/municipality.
For Fiscal year FS, attach breakdown of gross sales/receipts from January to December.
- (6) Barangay Clearance
- (7) SSS Clearance
- (8) Public Legal Liability Insurance
- (9) If exempted from BOI, attach Certificate of Exemption from the City Treasurer.

SEC. 4A.14. Requisites for Newly-Transferred Business.- In the case of a newly-transferred business, a Mayor's Permit shall be issued only upon satisfactory proof that city business taxes have been paid/retired in the locality from where it was established and operating before its transfer to the City.

In case of change of ownership of the business as well as the location thereof from one city to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit and pay the corresponding permit fee as though it were a new business.

SEC. 4A.15. Permit Refused; To Whom, Revocation and Closure.

a) Mayor's Permit may be refused to any person who has violated any ordinance or regulation relating to a license previously granted or who has failed to pay the tax or fee for a business being conducted but not licensed, or fails to pay any fine, penalty, tax or other debt or liability to the city within thirty (30) days from the date of the demand. The City Mayor shall close any business establishment operating without any Mayor's Permit or license. In the case of an existing license to any person, the same shall be revoked and closed by the City Mayor upon his refusal to pay each indebtedness or liability to the former. The penalty for an offending taxpayer is imprisonment of not less than six (6) months but not more than one (1) year or a fine of not less than five thousand (Php5,000.00) but not more than fifty thousand pesos (Php50,000.00) or both, at the discretion of the court.

b) Any person or business establishment who remove the posting of the Order of Closure without the proper lifting Order of Closure from the City Mayor shall be fined of not less than five thousand pesos (Php5,000.00) but not more than fifty thousand pesos (Php50,000.00) or an imprisonment of not less than six (6) months but not more than one (1) year, or both, at the discretion of the court.

SEC. 4A.16. Separate Permit and License Tax on Different Kinds of Business or Occupation. - If a person desires to engage in more than one kind of business or trade, he shall pay the permit fee and license tax imposed on each separate or different business or trade notwithstanding the fact that he may conduct or operate all such distinct business or trade in one establishment only.

SEC. 4A.17. Duplicate License - The Office of the City Mayor shall, upon presentation of satisfactory proof that the original of the license certificate has been lost, stolen or destroyed, issue a duplicate of the license certificate upon payment of a fee of Fifty Pesos (Php 50.00) for each duplicate issued.

SEC. 4A.18. Abandonment or Closure of Business - When business or occupation is abandoned or closed, the person conducting the same shall submit to the City Treasurer within thirty (30) days from the date of such abandonment or closure, a sworn statement to that effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled before a business is deemed

officially close or abandoned. Provided, that all taxes and fees already paid for the whole current year shall not, however, be subject to a refund for the unused term.

SEC. 4A.19. Retirement from Business or Occupation - Any person who desires to retire from his business, trade or occupation may do so on or before the expiry date set forth in his license or permit. Full payment of the annual tax or fee, must be made by the person retiring from such business or trade. Failure to surrender the permit and/or license on or before the expiration date shall be construed to mean that the business, trade or occupation is being continued and taxes or fees corresponding to the succeeding quarter shall be due and payable.

A business subject to the graduated fixed tax on gross sales or receipts shall, upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year.

However, a transferring/closure of business shall be allowed to close/transfer elsewhere provided all city business taxes are fully paid for the tax due on the current gross sales and/or receipts realized and the tax due for the preceding year, as the case may be.

SEC. 4A.20. Death of License or Permittee. - When an individual paying a Mayor's permit fee or license tax dies and the same business is continued by his heirs or persons interested in his estates, no additional payments shall be required on the unexpired term for which the tax or fee was paid.

SEC. 4A.21. Inspection of Business Establishment.- Establishments where businesses being conducted may, at all times, be subject to inspection by any official connected with public health, welfare and safety and who has technical and official authority in such matters to determine the effective compliance of the requirements of existing laws and of this Code. Upon the recommendation of said officials, a permit or license may be revoked by the City Mayor, and no refund of the amount paid by the permittee or licensee shall be made upon revocation thereof.

SEC.4A.22. True Status of Business; Books being Destroyed or Hidden to Subvert Examination. - Unless the taxpayer keeps regular books of accounts and /or records required by the National Internal Revenue Code and its implementing rules and regulations, it shall be his duty to keep such books and other records, duly approved by the City Treasurer before its use, which shall truly reflect his business or trade for purposes of assessing the taxes or fees provided therein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the City, he shall keep copies thereof in his business office located within the City and submit the same for examination. Should the City Treasurer, or his representative duly authorized in writing, believes that the records of a taxpayer are in danger of being destroyed, or hidden, in order to render its examination futile or to subvert the assessment or collection of any delinquent or deficiency tax, the books of account and/or records may be taken, upon issuance of the corresponding receipts, and kept in the office of the City Treasurer until examination is

terminated and the delinquency or deficiency tax is paid. The books of accounts, and/or other records as well, must be preserved by the taxpayer for a period of five (5) years from the date of the last entry.

Article B. Fees for Sealing and Licensing of Weights and Measures

SEC. 4B.01. Imposition of Fees. - Every person before using instruments of weights and measures within the City of Makati shall first have them sealed and licensed annually and pay therefore to the City Treasurer the following fees:

	<u>Fees Per Annum</u>
a) For sealing linear metric measures:	
Not over one meter.....	Php 45.00
Over one meter.....	60.00
b) For sealing metric instruments of weights with capacity of:	
15 kilograms or less.....	45.00
15 kilograms but not more than 30 kgs.	75.00
Over 30 but not more than 75 kgs.....	135.00
Over 75 kilograms	150.00
c.) For sealing apothecary balance or other balances(scale that have a price value of P10,000.00 or electronically operated) of precision:	
30 kilograms or less.....	270.00
Over 30 to 300 kgs.....	450.00
Over 300 to 3,000 kgs.....	750.00
Over 3,000 kilograms.....	900.00
d) For sealing scale or balance with complete set of weights:	
For each scale or balance with complete of weights for use therewith (According to the above letters B & C)	
For each extra	15.00

SEC. 4B.02. Gasoline Station dispensing pumps. - Operators/owners of gasoline station shall have their dispensing pumps calibrated/registered in a bi-monthly basis and pay therefore to the City Treasurer the following prescribed fees:

a) For sealing metric measures of capacity:	
Not over ten liters.....	30.00

Over ten liters..... 40.00

That the City Government is hereby authorized to conduct “on the spot” calibration/inspection of all dispensing pump.

For each and every re-testing and re-sealing of weights and measures instruments outside the office upon request of the owner or operator, an additional service charge of Fifteen pesos (=P= 15.00) for each instrument shall be collected. Therefore, it is required that all gasoline stations in Makati to have all their dispensing pumps used in the performance of their business be calibrated and registered.

Penalty for violation of this article shall be as follows:

- First Offense - Fine of Php 3,000.00
 - Second Offense - Fine of Php 6,000.00
 - Third Offense - Fine of Php 10,000.00
- And closure of the said establishment.

SEC. 4B.03. Exemption. - All instruments of weights and measures used in government work or maintained for public use by the national government, provincial, city or municipal government shall be tested and sealed free of charge.

SEC. 4B.04. Time of Payment. - The fees levied in this Article shall be paid to the City Treasurer when the weights or measures are sealed, before their use and thereafter, on or before the anniversary date.

SEC. 4B.05. Place of Payment. - The fees herein levied shall be paid to the City of Makati by persons conducting their business therein. A peddler or itinerant vendor using only one instrument of weight or measure, shall pay the fees in the municipality or city where he maintains his residence.

SEC. 4B.06. Form and Duration of License for use of Weights and Measures. - The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one (1) year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and, together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

SEC. 4B.07. Secondary Standards Preserved by City Treasurer; Comparison thereof with the Fundamental Standards. - The City Treasurer shall keep full sets of secondary standards in his office for use in testing of weights and measures. These secondary standards shall be compared with the fundamental standards in the Department of Science and Technology at least once a year. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.

SEC. 4B.08. Destruction of Defective Instrument of Weights or Measures. - Any defective instrument of weights or measure shall be destroyed by the City Treasurer or his authorized deputies if its defect is such that it cannot be readily and securely repaired.

SEC. 4B.09. Inspection of Weights and Measures. - The City Treasurer or his authorized representative shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by his authorized representatives they shall report on the condition of the instruments in the territory assigned to them. It shall be their duty if secure evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the City Treasurer and to the proper prosecuting officer.

SEC. 4B.10. Dealers Permit to keep Unsealed Weights and Measures. - Upon obtaining written permission from the City Treasurer, any dealer may keep unsealed instruments of weights of measure in stock, for sale until sold or used.

SEC. 4B.11. Fraudulent Practices Relative to Weights and Measures. - Any person other than the City Treasurer or his authorized representative who places an official tag or seal upon instrument of weight or measure, or attaches it thereto; or who fraudulently imitates any mark, stamp, brand, or tag or other characteristic sign used to indicate that a weight or measure has been officially sealed; or who alters in any way the certificate given or license issued by the City Treasurer or his duly authorized representative as an acknowledgment that the weight or measure mentioned therein have been duly sealed; or who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate or license, or any die for printing or making stamps, tags, certificates or license which is an imitation of or purports to be a lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or who alters the written or printed figures or letters on any stamp, tag, certificate or licensed used or issued; or who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate or license for the purposed of using or re-using the same in the payment of fees or charges imposed in this Article; or who procures the commission of any such offense by another, shall for each offense be fined not less than One Thousand Pesos (Php 1,000.00) nor more than Five Thousand

Pesos (Php 5,000.00) or imprisonment for not less than one (1) month nor more than six (6) months or both at the discretion of the court.

SEC. 4B.12. Unlawful Possession or Use of Instrument not Sealed Before using and not Sealed Within Twelve Months from Last Sealing. - Any person making a practice of buying or selling goods by weight or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession without permit any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefor has expired and has not been renewed in due time, shall be punished by a fine of One Thousand Pesos (Php 1,000.00) nor more than Five Thousand Pesos (Php 5,000.00) or imprisonment not less than one (1) month nor more than six (6) months, or both at the discretion of the court. If, however such scale, balance, weight or measure so used has been officially sealed at some previous time and then seal and tag officially fixed thereto remain intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weight or measures be sealed and the owner possessor or user of same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

SEC. 4B.13. Alteration of Fraudulent Use of Instrument of Weight or Measure. - Any person who with fraudulent intent alters any scale or balance, weight, or measure after it is officially sealed, or who knowingly uses any scale or balance, weight or measure, whether sealed or not shall be punished by a fine of not less than One Thousand Pesos (Php 1,000.00) nor more than Five Thousand Pesos (Php 5,000.00) or by imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of Court.

Any person who fraudulently gives short weight or measure in the making of sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure, fraudulently misrepresents the weight or measure therefor, shall be punished by a fine of not less than One Thousand Pesos (Php 1,000.00) nor more than Five Thousand Pesos (Php 5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months or both.

SEC. 4B.14. Compromise Power. - The City Treasurer is hereby authorized to settle an offense which does not involve commission of fraud before a case therefor is filed in court upon payment of a compromise penalty of not Four Hundred Pesos (Php 400.00).

Article C. Registration Fees on Bicycles and Tricycles

SEC.4C.01. Imposition of Fees. - There shall be collected annual registration fees from the owners of the following means of transport operated within the City of Makati, Metro Manila:

	<u>Fees per Annum</u>
(a) For each tricycle	
(i) Motorized	=P= 200.00
(ii) Non-motorized.....	100.00
(b) For each bicycle	
(i) Bicycles for adults	50.00
(ii) Bicycles for children.....	50.00

SEC.4C.02. Time and Manner of Payment. - The fees imposed herein shall be due on the first day of January, payable to the City Treasurer within the first twenty (20) days of January of every year.

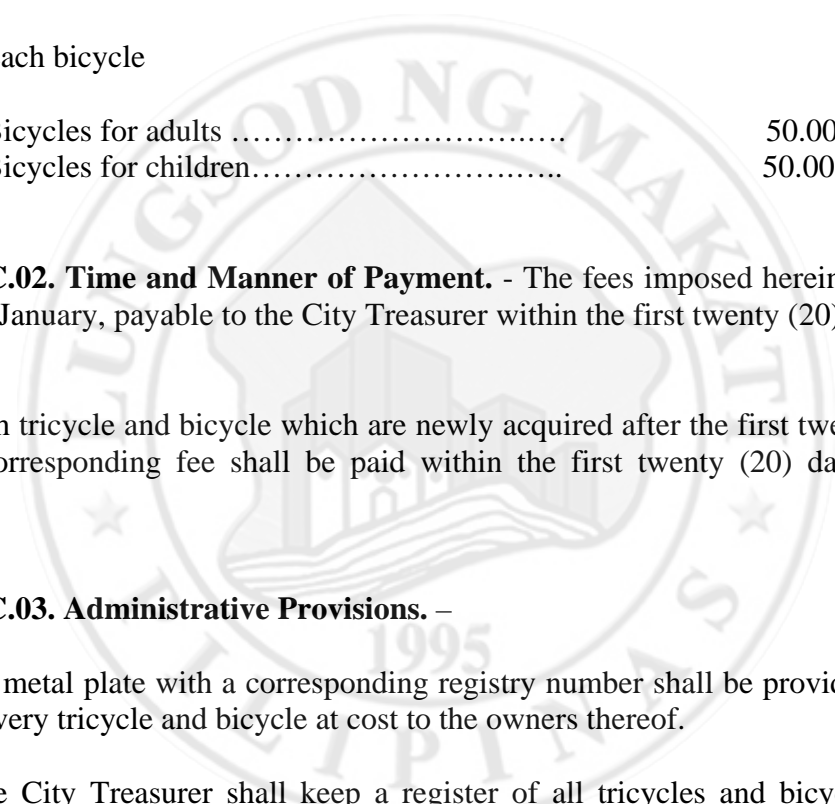
For each tricycle and bicycle which are newly acquired after the first twenty (20) days of January, the corresponding fee shall be paid within the first twenty (20) days following its acquisition.

SEC.4C.03. Administrative Provisions. -

(a) A metal plate with a corresponding registry number shall be provided by the City Treasurer for every tricycle and bicycle at cost to the owners thereof.

(b) The City Treasurer shall keep a register of all tricycles and bicycles which shall include among others the following information:

- (1) The name and address of the owner;
- (2) For tricycle and bicycle
 - make and brand of the tricycle and bicycle
 - number of metal plate



SEC.4C.04. Penalty. - Owners of tricycles and bicycles who are residents of Makati who failed to register and secure plates for their tricycles and/or bicycles shall pay the following fines:

	<u>Fees per Annum</u>
For the first offense	=P= 100.00
For the second offense.....	200.00
For the third offense.....	600.00

Article D. Poundage Fees

SEC.4D.01. Definitions. - When used in this Articles: -

(a) Astray animal means an animal which is set loose or not under the complete control of its owner, or the one in charge or in the possession thereof, or found in streets and public or private places whether fettered or not.

(b) Private places include privately-owned streets yards, rice fields or farmlands and lots owned by an individual other than the owner of the animal.

(c) Streets and public places include national city or barangay streets, parks, plazas and such other places open to the public.

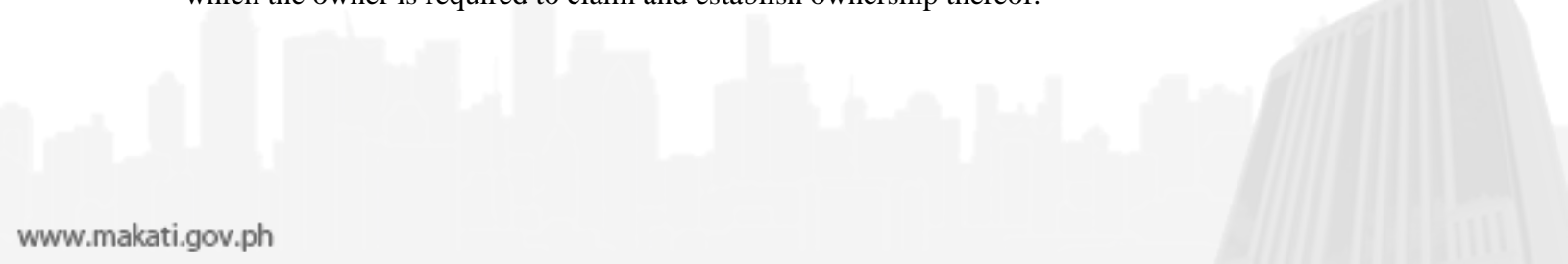
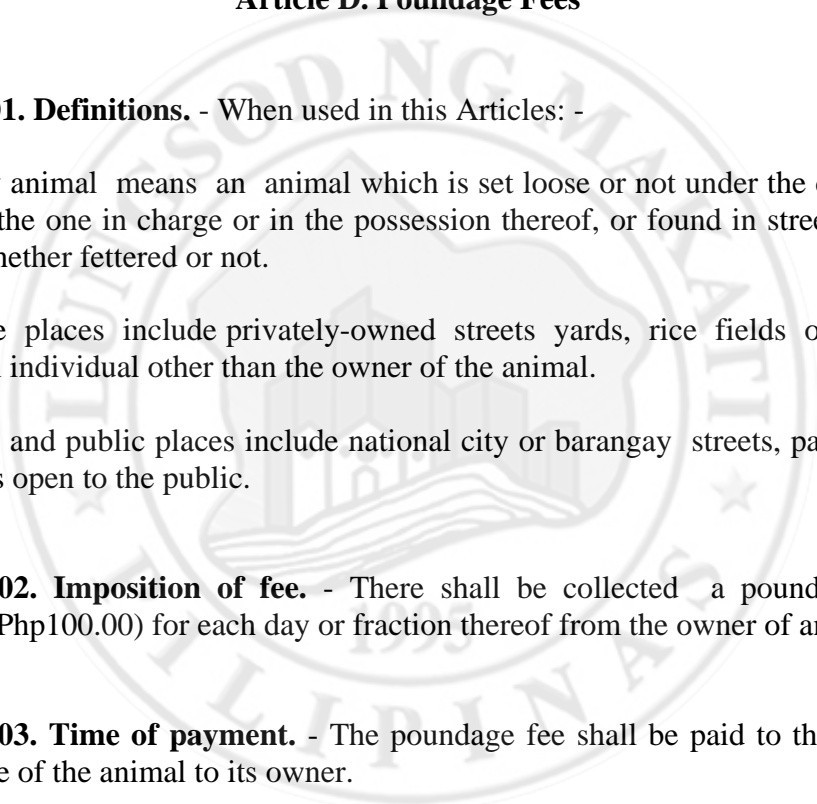
SEC.4D.02. Imposition of fee. - There shall be collected a poundage fee of One Hundred Pesos (Php100.00) for each day or fraction thereof from the owner of an astray animal.

SEC.4D.03. Time of payment. - The poundage fee shall be paid to the City Treasurer before the release of the animal to its owner.

SEC.4D.04. Administrative provisions. –

(a) The City Impounder or any City official designated by the City Mayor for the purpose shall apprehend and impound any astray animal which he shall record in a book for this purpose.

(b) The City Treasurer shall cause a notice to be posted at the main door of the City Hall for at least ten (10) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership thereof.



(c) If no person shall claim ownership of the animal after the expiration of ten (10) days from its impounding, it shall be sold at public auction under the following procedures:

- (1) The City Treasurer shall post a notice for fifteen (15) days at the main door of the City hall building. The animal shall be sold to the highest bidder. Within five (5) days after the auction sale, the City Treasurer shall make a report of the proceedings in writing to the City Mayor.
- (2) The owner may stop the sale by paying at any time before or during the auction sale the poundage fees due and the cost of the advertisement and conduct of sale to the City Treasurer, otherwise, the sale shall proceed.
- (3) The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the City.
- (4) In case the impounded animal is not disposed of within thirty (30) days from the date of notice of the public auction, the same shall be considered sold to the City government for the amount equivalent to the poundage fees due.

SEC.4D.05. Penalty. - Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

	<u>Fees per Annum</u>
For the first offense	=P= 150.00 per day
For the second offense	200.00 per day
For the third and each subsequent offense.....	300.00 per day

In addition, to the fine, the owners shall also pay the amount of damage incurred, if any, to the property owner.

Article E. Permit Fee on Parades

SEC.4E.01. Imposition of fee. - There shall be collected a permit fee of Five Hundred Pesos (Php500.00) per day on every circus or menagerie parade or other parades using banners, floats or musical instruments held in the City of Makati.

SEC.4E.02. Exemption. - Civic and military parades and religious processions shall be exempt from the payment of the permit fee imposed herein.

SEC.4E.03. Time of payment. - The fee imposed herein shall be paid to the City Treasurer upon application for a permit to the City Mayor.

SEC.4E.04. Administrative provision. - Any person that shall hold a parade within the City of Makati shall first obtain a permit from the City Mayor before undertaking the activity. For the purpose, a written application in a prescribed form shall set forth the name and address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information or data as may be required.

Article F. Permit Fee on Film-Making

SEC.4F.01. Imposition of fee. - There shall be collected a permit of Three Thousand Pesos (Php3,000.00) per day from any person who shall go on location-filming within the territorial jurisdiction of the City of Makati.

SEC.4F.02. Time of payment. - The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit before location-filming is commenced.

Article G. Franchise and Other Fees on Tricycle Operation

SEC.4G.01. Definitions. - When used in this Article. –

(a) Tricycle-for-hire is a vehicle composed of motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for fee.

(b) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or judicial, allowing him to operate tricycle-for-hire over specified zones.

(c) Zone is a contiguous land area or block, say a subdivision or a barangay, where tricycle-for-hire may operate without a fixed origin and destination.

SEC.4G.02. Imposition of fees. - There shall be collected an annual franchise fee in the amount of Two Hundred Pesos (Php200.00) per tricycle. Other fees of tricycle operations are as follows:

	<u>Fees per Annum</u>
(a) Filing fee	=P= 100.00
(b) Fare adjustments fee for fare increase	100.00
(c) Filing fee for amendment of MTO	100.00

SEC.4G.03. Time of payment. –

(a) The franchise fee shall be paid to the City Treasurer upon application or renewal of the franchise.

(b) The filing fee shall be paid upon application for an MTOP based on the number of units.

(c) Fare Adjustments Fee for Fare Increase shall be paid upon approval of fare increase and to be collected together with the annual franchise fee.

(d) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

SEC.4G.04. Administrative provisions. –

(a) The Sangguniang Panglungsod City of Makati shall:

(1) Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener that once every three (3) years, reasonable fees and other related charges in the regulation of tricycle-for-hire; and establish and prescribe the conditions and qualifications of service.

Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the City unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO);

(2) The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;

(3) Operators of tricycles-for-hire shall employ, drivers duly licensed by LTO for tricycles-for-hire;

(4) Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Panglungsod.

- (5) Tricycle operators are prohibited to operate on national highways utilized by four-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) kilometers per hour (KPH). The Sangguniang Panglunsod may provide exceptions if there is no alternative route; and
- (6) Tricycles-for-hire shall be allowed to operate like a taxi service, i.e. service is rendered upon demand and without a fixed route within a zone.
- (b) The Sangguniang Panglunsod may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

The official fare to be initially adopted shall be a minimum fee of Five Pesos (Php 5.00) for regular passengers and Four Pesos (Php 4.00) for students, senior citizens and handicapped based on the recommendation of the Makati Public Safety Department, subject to all laws and existing legal rules and regulations.

Operators of tricycle-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

- (c) The zones must be within the boundaries of the City of Makati. The existing zones which covers the territorial unit not only of the City but other adjoining municipalities or cities as well shall be maintained provided the operators serving said zone secure the MTOP.

Article H. Permit Fee for Cockpit Owners/ Operators/Licenses and Cockpit Personnel

SEC. 4H.01. Definition. - When used in this Article:

- (a) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the result of such cockfights.
- (b) Bet taker or Promoter refers to an individual who, alone or with another, initiates a cockfight, or calls and takes care of bets from owners of both gamecock and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission, or both.

- (c) Gaffer (Mananari) is a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) Referee (Sentenciador) refers to a person who watches and oversees the proper gaffing of fighting cocks; determine the physical condition of fighting cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting; and decides and makes known his decision by word or gesture the result of the cockfight by announcing the winner or declaring a tie in a contest game.

SEC. 4H.02. Imposition of Fees.- There shall collected the following annual fees from cockpit operators, owners, licenses;

	<u>Fees per Annum</u>
(a) On cockpit operators/owners/licenses;	
(1) Application filing fee	=P= 100.00
(2) Annual Cockpit permit fee	2,000.00
(b) On cockpit personnel;	
(1) Promoters/Hosts	=P=1,000.00
(2) Referees(Sentenciador)	300.00
(3) Cashier	200.00
(4) Bet Manager (Maciador/Kasador)	250.00
(5) Derby (Matchmaker)	200.00
(6) Pit Manager	500.00
(7) Bet Taker (Kristo)	200.00
(8) Gaffer (Mananari)	100.00

SEC. 4H.03. Time of Payment. -

(a) The application filing fee is payable to the City Treasurer upon application for a permit or license to operate and maintain cockpits. The cockpit registration fee is also payable upon application for a permit and within the first twenty (20) days of January of each year in case of renewal thereof.

(b) The permit fee on cockpit personnel shall be paid to the City Treasurer before, said personnel participate in a cockfight. Thereafter, the fee shall be paid annually upon renewal of the registration during the birthmonth of the concerned personnel.

SEC. 4H.04. - Administrative provisions.-

(a) Ownership, operation and management of cockpit - Only Filipino Citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpits - The Sangguniang Panglunsod shall determine the number of cockpits to be allowed in the City of Makati.

(c) Cockpits size and construction - Cockpits shall be constructed and operated within the appropriate area as prescribed in the Zoning Law or Ordinance. In the absence of such law or ordinance, the City Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the City Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the City Engineer in accordance with existing ordinances, laws and practices.

(d) Only duly registered promoters, referees, cashiers, bet managers, matchmakers, pit managers, bet takers, or gaffers shall take part in all kinds of cockfights held in the City of Makati. No owner or operator of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

(e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

SEC. 4H.05. Penalty. - Any violation of the provisions of this Article shall be punishable by a fee of not less than one Thousand pesos (Php 1,000.00) nor more than Five Thousand Pesos (Php 5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the Court.

SEC. 4H.06. Applicability clause. - The provisions of PD 449, the Cockfighting Law of 1974, PD 1802, and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfighting in the City of Makati, except when they are in conflict with the provisions provided herein.

Article I. Permit Fee for Cockfighting

SEC. 4I.01. Definitions. - When used in this article-

(a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada." Or its equivalent in different Philippine localities.

(b) Local Derby is an invitational cockfight participated in by gamecockers or cockfighting “aficionados” of the Philippines with “pot money” awarded to the proclaimed winning entry.

(c) International Derby refers to the invitational cockfight participated in by local and foreign gamecockers or cockfighting “aficionados” with the “pot money” awarded to the proclaimed winning entry.

SEC. 41.02.Imposition of fees. - There shall be collected the following fees for cockfighting:

	<u>Fees per Annum</u>
(a) Special Cockfights (Pintakasi)	P 2,000.00
(b) Special derby assessment	
(1) In derbies with winning bet of less than P4,000.00	200.00
(2) In derbies with winning bet of P4,000.00 and above	300.00

SEC.41.03. Exclusions.- Regular cockfights i.e, those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from payment of fees herein imposed.

SEC.41.04. Time of Payment.- The fees herein imposed shall be payable in the City Treasurer before special cockfights and derbies can be lawfully held.

SEC.41.05. Penalty.- Any violation of the provisions of this Article shall be punishable by a fee of not less than One Thousand Pesos (P 1000.00) nor more than Five thousand Pesos (P 5,000.00) or imprisonment of not less than one (1) month nor more than six(6) months or both at the discretion of the Court.

SEC.41.06. Administrative provisions.-

(a) Holding of cockfights. - Except as provided in this Article, cockfighting shall be allowed in the City of Makati only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during City agricultural, commercial or industrial fair, carnival or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panglunsod. No cockfighting on the occasions of such a fair, carnival or exposition shall be allowed within the month of a local fiesta for more than two (2) occasions a year. No cockfighting shall be held on Holy Thursday, Good

Friday, Election or Referendum Day and during registration days for such election or referendum.

(b) Cockfighting for entertainment of tourists or for charitable purposes.- Subject to the preceding subsection hereof, the holding of cockfighting may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as “Balikbayan”, or for the support of national fund-raising campaign for charitable purposes as may be authorized upon resolution of the Sangguniang Panglunsod, in licensed cockpits or in playgrounds or park. This privilege shall be extended for only one time, for a period not exceeding three (3) days, within a year.

(c) Cockfighting Officials.- Gaffers, referees or bet takers or promoters shall not act as such in any cockfight in the City of Makati without first securing a license renewable every year on their birthmonth from the City where such cockfighting is held. Only gaffers, referees, bet takers or promoters licensed by the city shall be officiate in all kinds of cockfighting authorized herein.

Article J. Building Permit and Related Fees

SEC. 4J.01. Assessment and collection of fees. - There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permits and the performance of other regulatory functions on a person firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within the City of Makati in accordance with the rates prescribed in the rules and regulations implementing P.D. 1096, otherwise known as the National Building Code, as amended.

Administrative Provisions

1. Contractors, subcontractors and/or constructions undertaken by third persons other than the owners/operators of the constructions who personally shall supervise the construction projects shall secure the required city business permits prescribed in this Code and pay the city business taxes, fees and charges based on the allocation of gross receipts of SEVENTY (70%) -THIRTY (30%) PERCENT, depending on the location of principal office and/ or projects undertaken.

2. For this purpose, no construction permits of whatever kind or nature shall be finally issued to all concern, unless and until city business permits are duly secured. Likewise, no final certificate of occupancy shall be issued, unless and until the corresponding city business taxes, fees and charges are fully paid.

3. Contractors, subcontractors and others concerned whose principal offices are located elsewhere and who are required to secure the construction permits and pay the city business taxes, fees and charges prescribed herein, shall retire the city business permits secured upon full completion of the projects undertaken in this City.

4. Principal contractors who are required by law to secure the construction permits prescribed herein shall furnish the city offices concerned, the list of subcontractors who shall undertake in the construction of projects located in this City.

5. Ancillary structures plans shall be required together with the main Architectural and Structural Plans for the purpose of computing the correct fees required for building permits, such as business signs, swimming pools, fences, smokestacks on oven for commercial uses, water tanks etc.

SEC. 4J.02. Time of Payment. - The fees and charges referred to in this Article shall be paid to the City Treasurer before the issuance of the building permit.

SEC. 4J.03. Accrual of payment. - The building permit fees shall accrue entirely to the City of Makati.

Article K. Road Diggings / Excavations and Restorations Fees

SEC. 4K.01. Imposition of fees.- The following fees and charges shall be collected from any person, firm, or corporation except those specifically exempted by law which shall make or cause to be made any excavation or digging on private or public roads, streets and thoroughfares, including passageways and sidewalks within the City of Makati:

Fees per Annum

(a) Processing Fee

- | | | |
|--------------------------------|-----|--------|
| 1. For water house connections | =P= | 300.00 |
| 2. For all other excavations | | 500.00 |

(b) Excavation Permit Fee

1. Underground Utility Lines
 - a. For maximum width of trench of 0.50 m.

a.1) First 50 linear meter length of excavation and below	=P= 500.00
a.2) Over 50 linear meter length of excavation	15.00 /l.m.
b. Excess over 0.50 meter width of trench	15.00/sq.m.
2. For Foundations of Structures	20.00/sq.m.
3. For Road Concreting / Blocking and Asphalt Pavement	5.00/sq.m.
4. For Installation of Wooden / Concrete Utility Poles	100.00 /pole

SEC.4K.02. Deposits for restoration and maintenance.-In addition to the fees imposed in the preceding Section, the following deposits shall be required from the excavator/permittee to cover the cost of restoration and maintenance for a period of one year, of the excavated portions of the streets and thoroughfares, including passageways and sidewalks:

(a) Restoration Deposit

The restoration deposit shall be based on the following schedule:

	<u>Per Square Meter or Fraction thereof</u>
1. Concrete Pavement	
a) 9" thickness	=P= 950.00
b) 8" thickness	863.00
c) 7" thickness	784.00
d) 6" thickness	712.00
e) 4" thickness	588.00
Concrete Sidewalk	588.00
Macadam Pavement	400.00
2. Asphalt Pavement	
a) 2" thickness	520.00
3. Curb and Gutter	400.00

If the excavators/permittee shall undertake the restoration of the damaged portion of the streets/thoroughfares/passageways, a performance bond acceptable to the City of Makati shall; be posted in lieu of the restoration deposit.

(b) Maintenance deposit:

1. Concrete Pavement	
a) 9" thickness	=P= 238.00
b) 8" thickness	216.00
c) 7" thickness	196.00
d) 6" thickness	178.00
e) 4" thickness	147.00
2. Asphalt	130.00
3. Macadam	50.00
4. Curb and Gutter	100.00

SEC.4K.03. Schedule of Fines. –

Fine in Pesos	Light Violation	Less Grave Violation	Grave Violation
Minimum	1,000.00	5,000.00	10,000.00
Medium	2,000.00	7,500.00	15,000.00
Maximum	3,000.00	10,000.00	20,000.00

The above fines shall be imposed as follows:

1. Minimum Fine - for failure to comply with the terms of the first notice
2. Medium Fine - for failure to comply with the terms of the second notice
3. Maximum Fine - for failure to comply with the terms of the third and final notice

SEC.4K.04. Payment of Fees. - The fees shall be paid to the City Treasurer or his duly authorized deputies before the permit to dig, obtain water, or excavate any streets or thoroughfares and alleys in the City is issued.

SEC.4K.05. Surcharge. - A surcharge of twenty five percent (25%) of the fee imposed under this Article shall be collected from any person or entity which has already commenced to dig or excavate before the permit has been issued.



SEC.4K.06. Penalties. – Any person violating any provision of this Ordinance or its implementing guidelines shall, upon conviction, be punished by a fine of not less than ONE THOUSAND PESOS (Php 1,000.00) nor more than TWENTY THOUSAND PESOS (Php 20,000.00) or imprisonment of not less than thirty (30) days nor more than six (6) months or both fine and imprisonment in the discretion of the court. In the case of a corporation, partnership or association, the president, manager or the person-in-charge of the project shall be liable therefor.

SEC.4K.07. Administrative Provisions. -

(a) Applications for authority to undertake digging and excavations shall be filed with the City Engineer.

(b) Escalation Clause- Should there be any increase in the cost of labor and/or materials, including the increase in cost of operation and maintenance equipment, corresponding increase, subject to the approval of the Mayor, shall be adjusted in the restoration costs listed herein but not to exceed fifty per cent (50%) of the increase in the cost of items and not oftener than once a year.

(c) Disposition of proceeds. – All fees collected except the restoration deposit under this Article shall accrue to the General Fund of the City to cover part of the costs of maintenance of the restored streets, sidewalks, curbs and gutters resulting from said excavations.

Article L. Cattle/Horse Registration Fees

SEC. 4L.01. Imposition of Fee.- Every person who owns large cattle is required to register his ownership thereof for which certificate of ownership shall be issued upon payment of the following registration fees:

	<u>Fees per Annum</u>
(a) Certificate Ownership.....	P 100.00
(b) Certificate of transfer.....	1/2 of 1% of the value
(c) Registration of private brand.....	100.00

SEC. 4L.02 Record of Registration.- All large cattle presented to the local Treasurer or his duly authorized deputies for registration shall be recorded in a book showing the name and residence of the owner and the class, color, age, sex, brand and other identifying marks of the large cattle. This data shall also be stated in the certificate of ownership issued to the owner thereof. If the large cattle is sold or the ownership thereof is transferred to another person, the respective names and residences of the vendor and the vendee or transferee shall likewise be indicated in the transfer certificate of ownership.

Article M. SPECIAL PERMIT FEE

SEC.4M.01. Administrative Provision. Any person, whether, natural or juridical, desiring to engage in any special activities and/or events on a specified or limited period of time in a particular location within the jurisdiction of the City of Makati, shall first submit a written application to the City Mayor for the corresponding Special Permit before engaging in any such special activities and/or events. For the purpose, a written application in a prescribed form shall indicate the name and address of the applicant, the description of the activity, the time and date/s and the particular place or places where the same will be conducted and such other pertinent information and data as may be required.

SEC.4M.02. Imposition of Fee. The following Regulatory Fees shall be collected for each day from any person except those specifically exempted by law which shall conduct any special activity and/or event within the jurisdiction of the City of Makati;

- | | |
|--|---------------|
| (a) Movie Premiere / Advance Screening/
Film Festival and Others..... | =P=500.00/day |
| (b) Fashion Show..... | 500.00/day |
| (c) Fireworks Display..... | 3,000.00/day |
| (d) Painting and Art Exhibitions..... | 500.00/day |
| (e) House-to-House Promotional Sales..... | 500.00/day |
| (f) Flower Shows, Car Shows and Other similar shows..... | 500.00/day |
| (g) Bingo, Social, Raffle..... | 500.00/day |
| (h) Pop/Rock Concerts or Other similar concerts..... | 500.00/day |
| (i) Boxing Tournament and Other similar tournaments..... | 500.00/day |
| (j) Product Sampling / Launching..... | 500.00/day |
| (k) Special Sale (Midnigh Madness)..... | 500.00/day |

SEC.4M.03. Time of Payment. The Regulatory Fee referred herein shall be paid to the City Treasurer before the issuance of Special Permit to conduct any such special activity and/or event mentioned herein.