



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
21st City Council

PO21CC-154

18th Regular Session

ORDINANCE NO. SP-**2889**, S-2019

AN ORDINANCE PROVIDING FOR THE UNIFIED BARANGAY REVENUE CODE FOR ALL BARANGAYS OF QUEZON CITY, INCREASING THE MAXIMUM FEES FOR THE ISSUANCE OF BARANGAY CLEARANCE AND/OR PERMITS.

Introduced by Councilor FREDDY S. ROXAS.

Co-Introduced by Councilors Franz S. Pumaren, Bernard R. Herrera, Dorothy A. Delarmente, M.D., Tany Joe "TJ" L. Calalay, Nicole Ella V. Crisologo, Victor V. Ferrer, Jr., Winston "Winnie" T. Castelo, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Marra C. Suntay, Irene R. Belmonte, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Allan Butch T. Francisco, Marivic Co Pilar, Rogelio "Roger" P. Juan and Diorella Maria G. Sotto-Antonio.

WHEREAS, it is the policy of the State to promote, develop and improve the general welfare of residents, raise the economic and social status of barangay officials, grant every barangay the basic facilities for decent, healthy and comfortable living therein and provide new measures that will ensure its enjoyment of local autonomy to ensure the effective performance of its role as the primary planning and activities, and as a forum in which the collective views of the people;

WHEREAS, Section 152, Article IV of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, empowers the barangays to levy taxes, fees and charges, provided therein, which shall exclusively accrue to them;

WHEREAS, barangays are authorized to generate income from taxes in stores or retailers with fixed establishments as provided under the Local Government Code of 1991;

WHEREAS, the local government unit of Quezon City regulates the exercise of the taxing power of the barangays and provided for the maximum rates of fees for barangay clearance pursuant to the fundamental principle of taxation prescribed in Section 30 (a) of the Local Government Code of 1991;

WHEREAS, the maximum rates or ceiling fee for the issuance of barangay clearance within Quezon City are provided for under Ordinance No. SP-1923, S-2009, which has been in effect for more than ten (10) years from now;

WHEREAS, Republic Act No. 11032, otherwise known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018, provides that barangay clearances and permits related to doing business shall be applied, issued and collected at the city/municipality in accordance with the prescribed processing time of the Act, repealing Article IV, Section 152 (c) of the Local Government Code of 1991, and provided that the share in the collections shall be remitted to the respective barangays;

WHEREAS, there shall be an organization of all barangays, to be known as the Liga ng mga Barangay, for the primary purpose of determining the representation of the Liga in the sanggunians and for ventilating, articulating and crystalizing issues affecting barangay government administration and securing, through proper and legal means, solutions thereto;

WHEREAS, the Liga ng mga Barangay shall give priority to programs designed for the total development of the barangays and in consonance with the policies, programs and projects of the National Government;

WHEREAS, for the last ten (10) years that the aforementioned ordinance providing for ceiling fees for issuance of barangay clearance has been in effect, several changes in the activities, responsibilities, affairs and needs of the barangay have developed, including the demands of accountability and compliances from the National Government, thereby urging the need to increase the maximum rate of barangay clearance;

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WHEREAS, with the effectivity and implementation of R.A. No. 11032 and the mandate of the law to the Local Government Units to comply with the same, there is a need to establish a unified and/or standardized barangay taxes, fees and charges for all the barangays of Quezon City;

WHEREAS, it is the ultimate purpose of the Quezon City Liga ng mga Barangay to articulate and address the needs of the barangays through an ordinance concerning the non-responsiveness of Ordinance No. SP-1923, S-2009 on some of the basic services requiring the obtention of the clearance fees and the transfer of responsibility to collect clearances on business related establishment from the barangay to the City Government in accordance with R.A. No. 11032.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

CHAPTER I

Article I. TITLE. - This Ordinance shall be known as the "Quezon City Barangay Tax Revenue Code."

Article II. DECLARATION OF POLICY. - The Quezon City Government recognizes the vital role of the Barangay as the basic political unit which serves as the primary planning and implementing unit of the government policies, plans, programs, projects and activities in the community.

The Quezon City Government further recognizes the policy of the State that the territorial and political subdivisions of the State shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals.

Article III. SCOPE AND APPLICATION. - This Code shall govern the amount and collection of barangay clearance and/or permits of Quezon City;

Article IV. RULES OF CONSTRUCTION

a. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in Republic Act No. 7160, otherwise known as the Local Government Code of 1991;

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b. All words and phrases shall be construed and understood according to the common and approved usage of the language. However, the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning;

c. In cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act;

d. The time which an act is required to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or Saturday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day;

e. All references to chapters, articles or sections are to the Chapters, Articles or Sections in this Ordinance, unless otherwise specified;

f. If the provisions of this Ordinance conflict with or contravene each other, the provisions of each shall prevail as to all specific matters and questions involved therein.

Article V. DEFINITION OF TERMS. - The following words and phrases shall have the meanings ascribed to them in this Section:

a. Amusement - refers to pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

b. Amusement Places - include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances;

c. Applicant or Requesting Party - with reference to the Citizen's Charter, are those who availed and will avail of the services provided by the concerned agency;

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d. *Barangay* - the basic political unit, which serves as the primary planning and implementing unit of government policies, plans, programs, projects, and activities in the community, and as a forum wherein the collective views of the people may be expressed, crystallized and considered, and disputes may be amicably settled;

e. *Barangay Clearance* – refers to any and all documents issued by the barangay with or without corresponding fees as defined in their ordinances relative to or in relation to the issuance of business permit and building permit by the city or municipality or any other permit as may be required;

f. *Building* - refers to all kinds of structure more or less permanently attached to a place of land, excluding those which are merely super imposed on the soil;

g. *Business* - means any trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit. It refers to an association, corporation, partnership, proprietorship, trust, or individual that has legal standing under the law. A legal entity with legal capacity to enter into an agreements or contracts, assume obligations, incur and pay debts, sue and be sued in its own right, and to be held responsible for its actions;

h. *Business Permit* – is a document that must be secured from the city or municipal government, usually through its Business Permits and Licensing Office (BPLO), for a business to legally operate in the locality;

i. *Business-Related Transactions* – a set of regulatory requirements that a business entity must comply with to engage, operate or continue to operate as a business, such as but not limited to, collection, preparation of a number of documents, submission to national or local government authorities, approval of application submitted, and receipt of a formal certificate or certificates, permits, licenses which include primary and secondary clearances and such similar authorization or documents which confer eligibility to operate, continue to operate, or to cease operation as a legitimate business;

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j. Certificate – a document in which a fact is formally attested;

k. Clearance – a formal authorization to pursue some lawful purpose;

l. Commercial Building - refers to all buildings, including malls, supermarket and the like, which collect rentals and other similar fees for profit;

m. Charges - refer to pecuniary liability, as rents or fees against persons or property;

n. Construction - refers to putting-up together, setting-up or building any structures on a vacant place or lot;

o. Contractor - includes persons, natural or juridical, not subject to professional tax under Section 139 of R.A. No. 7160, or the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

p. Corporations - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General part of the income of which is derived from engaging in any trade or business;

q. Dealer - means one whose business is to buy and sell merchandise, goods, and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

r. Demolition - is defined as any dismantling or disassembling of any portion or entire portion of the structure;

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s. *Elevation* - is defined as any raise in a position, erection or mounting on structures like additional level or story to building or houses;

t. *Fee* - means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in discharge of his official duties;

u. *Franchise* - is a privilege, affected with public interest, that is conferred upon private persons or corporations under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;

v. *Gross Receipts* - refers to the total amount of money representing all kinds of income from non-sales transactions or sources that a business has received in a given period. This includes income derived from interest, dividends or donations;

w. *Gross sales* - refers to the total amount of money representing income from sales that a business received in a given period;

x. *Leased Residential Building* - buildings used primarily for residential purposes where an individual or family pays an amount or rental for the use of property under an agreement or contract;

y. *Leased Commercial Building* - refers to any property or building used, rented or leased by the tenant for his trade, business or profession under an agreement or contract;

z. *License* - a privilege evidenced by a certificate or document to perform certain acts or a series of acts that would otherwise be unlawful. This includes the whole or any part of any agency permit, certificate, passport, clearance, approval, registration, charter, membership, statutory exemption or other form of permission, or regulation of the exercise of a right or privilege;

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aa. *Manufacturer* - includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;

bb. *Operator* - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

cc. *Permit* - a permission evidenced by a certificate issued by the concerned government agency or instrumentality;

dd. *Processing Time* - is the time consumed by all government offices and agencies covered under Section 3 of R.A. No. 11032 from the acceptance of an application or request with complete requirements, accompanying documents, and payment of fees, up to the issuance of certification or such similar documents approving or disapproving an application or request;

ee. *Recreational places* - includes place of amusement where one seeks admission on entertain himself by seeing or viewing the show, performance or exhibition;

ff. *Rental* - means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing;

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gg. Residents - refer to natural persons who have their habitual residence in the city, where they exercised their civil rights and fulfill civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular city. In the absence of such laws, juridical persons are residents of the city where they have their legal residence or where they conduct their principal business or occupation;

hh. Residential property - refers to real property principally devoted to habitation;

ii. Retail - means a sale where the purchaser buys the commodities for his own consumption and not for sale, irrespective of the quantity;

jj. Revenue - includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury or public purposes;

kk. Tax - means an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs;

ll. Services - mean the duties, work or functions performed or discharged by a government officer, or by private person contracted by the government, as the case may be;

mm. Unit for commercial properties - mean an area, space, lot, slot, cubicle, stalls, kiosk or boutique measuring a maximum of twenty (20) square meters. A portion in excess of the said measurement shall be considered as another unit.

CHAPTER II

Article VI. STANDARDIZED FEES ON BARANGAY CLEARANCES AND PERMITS.

Section 1. Schedule of Barangay Clearance fees for the following:

Purpose	Amount
Accounting Agency	Php2,000.00
Advertising Agency/Promotional	Php2,000.00

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Administration Office		Php2,000.00
Air-Conditioning/ Refrigeration		Php2,000.00
Aircon Repair Shop		Php1,000.00
Audio Repair/ Electronics/ Radio		Php1,500.00
Electrical Equipment Services		
Auto Repair Shop		Php2,000.00
Auto Shop Showroom		Php5,000.00
Bakeries/ Bake Shops		Php1,000.00
Bank		Php5,000.00
Barber Shop/ Beauty Parlor		Php2,000.00
Book and Newspaper Publishing		Php2,000.00
Building Construction		Php10.00/ square meter
Public Utility Vehicle Terminal	Bus	Php5,000.00
	Jeep	Php3,000.00
	Tricycle	Php1,000.00
Car Detailing		Php2,000.00
Car Rental/ Transport Services		Php4,000.00
Car Wash		Php2,000.00
Car/ Truck Dealer (new and second hand vehicles)		Php5,000.00
Care Center for the Sick and Elderly		Php2,000.00
Collecting Agency		Php2,000.00
Computer Shop/ Internet Cafe		Php2,000.00
Commercial Breeding / Selling of Fighting Cocks		Php2,000.00
Concrete Hollow Blocks Making		Php3,000.00
Construction of Canopy		Php2,000.00
Construction of Cell Site		Php5,000.00
Construction of Gasoline Station		Php2,000.00
Consulting Firm/ Law Office and Engineering		Php2,000.00
Contractor Real Estate Developer		Php4,000.00
Customs Brokerage Business		Php2,000.00
Contractor Services		Php5,000.00
Dealer of Furniture and Fixtures/ Sash and Wood Works		Php2,000.00
Decorative/ Décor Making		Php2,000.00
Delivery Services (Motor Vehicle)		Php250.00/ motor unit
Demolition		Php10.00/ square meter
Dental Clinic		Php2,000.00
Dress Shop/ Tailoring Shop		Php2,000.00
E-Loading Station/ Cellphone Shop		Php1,000.00
Emission Testing		Php2,000.00
Event Organizer		Php2,000.00
Fence/ Iron Gate Installation		Php100.00/ cubic meter
Food Processors		Php2,000.00
Funeral Services/ Columbarium		Php5,000.00

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General Contractor	Php3,000.00
Granite Stones and Pebble Store and Services	Php2,000.00
Health Wellness and/or Spa	Php2,000.00
Heavy Equipment Shop/ Services	Php5,000.00
Hospitals	Php5,000.00
Insurance Business	Php2,000.00
Invitation/ Stationeries	Php2,000.00
Iron Grill/ Aluminum Doors/ Windows Business	Php2,000.00
Jewelry Making/ Repair	Php2,000.00
Junk Shops/ Retailer Scrap Materials	Php2,000.00
Laptop/ Cellphone Pawnshop	Php2,000.00
Laundry Shop	Php2,000.00
Labor Services/ Subcontractor	Php2,000.00
Lechon Manok Shop	Php2,000.00
Machine Shop	Php2,000.00
Calibration/ Metal Craft	
Manning and Crew Services	Php2,000.00
Marketing Office	Php2,000.00
Market Stalls	Php1,000.00
Medical Clinic	Php2,000.00
Meat and Fish Vendor	Php1,000.00
Medical and other Health Care Clinics	Php4,000.00
Messenger and Courier Services	Php2,000.00
Mini Grocery/ Bakery	Php2,000.00
Mini KTV Bar/ Music Lounge	Php5,000.00
Mini Restaurant	Php2,000.00
Money Changer	Php3,000.00
Newsstand/ Bookstand/ Comic Stand	Php500.00
New and Second Hand Appliances Dealer	Php2,000.00
Night Clubs/ Cocktail Lounges and Beer House	Php5,000.00
Office Equipment Sales/ Services	Php2,000.00
Pawnshop/ Lending Business	Php2,500.00
Pest Control Services	Php2,000.00
Pet Shop	Php2,000.00
Pharmacy/ Other Medicinal Drug Store	Php3,000.00
Photoshop/ Picture Frame Making	Php2,000.00

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Plastic Bag Wholesale/ Retail		Php2,000.00
Playing Arcade		Php2,000.00
Pre-Need Plans		Php3,000.00
Printing Press		Php3,000.00
Psychiatric Center		Php2,000.00
Real Estate Lessors	Townhouse	Php1,000.00/residential unit
	Apartment	Php1,000.00/residential unit
	Condominium	Php500.00/residential unit
	Hotel, Apartel, Condotel	Php500.00/unit
Recruitment/ Manpower Services		Php2,000.00
Refrigeration Services		Php2,000.00
Rehabilitation Centers for Mentally ill and Drug Addicted Persons		Php2,000.00
Renovation/ Repair Business		Php3,000.00
Repacking Business		Php2,000.00
Resort and Events Place		Php3,000.00
Restaurants		Php3,000.00
Retailing of Motor Vehicle/ Motorcycles		Php3,000.00
Rice/ Corn/ Wheat Dealers		Php2,000.00
Roaster/ Grilled/ Barbecue		Php2,000.00
Road Construction		Php3,000.00
RTW/ Garments Manufacturing		Php2,000.00
Sales/ Services/ Parts of Motorcycle/ Bicycle		Php2,000.00
Sand and Gravel Business		Php2,000.00
Sari-sari Store		Php500.00
School/ Education Institutions		Php3,000.00
School Supplies		Php2,000.00
Security Agencies		Php2,000.00
Septic Tank Siphoning Services		Php1,000.00
Shoes and Bags Repair		Php500.00
Slaughter House		Php3,000.00
Small Printing Shop (Calling Card)		Php2,000.00
Softdrinks Dealer		Php2,000.00
Steel Cabinet Sale/ Service		Php2,000.00
Steel Manufacturing		Php3,000.00
Supermarkets		Php5,000.00
Talent/ Modeling Office/ School Agency		Php2,000.00
Taxi Company		Php3,000.00
Telecommunications		Php3,000.00
Travel Agency		Php2,000.00
Trucking/ Hauling Services		Php2,000.00
Trucking Office Forwarders		Php2,000.00
T-Shirt Printing/ Designing/ Printing		Php2,000.00
Tutorial School		Php1,000.00
Ukay-Ukay (Retail of Second Hand Clothing and Accessories)		Php1,000.00

Upholstery Services	Php500.00
Veterinary Clinic	Php1,000.00
Video/CD Rental	Php2,000.00
Vulcanizing Shops	Php1,000.00
Warehouse/ Depot	Php5,000.00
Watch Repair/ Rubber Stamp Making	Php500.00
Water Refilling Stations	Php1,000.00
Web Contractor Independent Contractor	Php1,500.00
Wholesaler/ Retailer	Php2,000.00
Wine/ Liquor Shop	Php2,000.00
Xerox/ Copy Business/ Key Duplication	Php1,000.00
All other businesses not included	Php2,000.00
ADVERTISEMENTS	
Billboard/signboard Permit	
Single Faced	Php1,000.00/ sq.m
Double Faced	Php2,000.00/ sq.m

Section 2. The Barangay clearances and permits related to doing business shall be applied, issued and collected at the city in accordance with the prescribed processing time of R.A. No. 11032 and its Implementing Rules and Regulations: provided, that the share in the collections shall be remitted to the respective barangays.

Section 3. Schedule of Fees and Charges of Barangay Clearance and Permit for Purposes other than for Business Related Purposes:

Purpose	Amount
Application for Marriage License	Php50.00
Application for Permit to Carry Firearms	Php200.00
Application/ Renewal of Visa/ Foreigner	Php500.00
Application for SSS/ Pag-ibig/ Philhealth/ GSIS	Php50.00
Application for Vehicle Registration/ Franchise	Php100.00
Barangay Identification Card (ID)	Php100.00
Barangay Filing Fees (Lupong Tagapamayapa)	Php400.00
Cable and Wire Installation	Php1,500.00
Certification of Identification	Php70.00
Certified True Copy of Any Barangay Documents	Php50.00
Certificate of Good Moral Character	Php100.00
Certificate of Residency	Php100.00
Certification for Other Legal Purposes	Php100.00

Certificate to File Action	Php200.00	
Drug Test Requirement for Employment	Php300.00	
Hawkers	Php1,000.00	
Installation of Water Electric Meter	Php200.00	
Installation (in general-all types)	Php3,000.00	
Installation/ Erection of Concrete/ Iron Post	Php1,000.00/post	
Loan Application	Php100.00	
Local Employment	Php100.00	
Meralco	Php100.00	
Maynilad/ Telecoms	Php100.00	
Mortuary with Airconditioning unit	Php5,000.00	
Mortuary without Airconditioning unit	Php2,500.00	
Passport/ Visa	Php100.00	
Pay Parking Spaces for All Types of Vehicles	Php100.00/slot	
Postal I.D./ Driver License/ BIR/ TIN	Php50.00	
Pushcart Food Vending	Php500.00	
Request for Barangay Resolutions	Php2,000.00	
Road Concrete Pouring and Mixing	Php300.00/ truck	
Road/ Sidewalk Excavation	Php100.00/ cubic meter	
Telecommunications	Php3,000.00	
Travel Abroad as Tourist	Php500.00	
Travel/ Employment (local/ abroad) All for one fee	Php100.00	
Barangay Vehicle Pass Sticker	Motorcycles	Php50.00
	Cars	Php150.00
	Trucks	Php300.00
Working Permit	Php100.00	
Advertisements using vehicles, balloons, kites and other means		
per day	Php500.00	
per week	Php1,000.00	
per month	Php2,000.00	
Film/TV/Commercial Shooting Permit and Rentals (Including Road Closure)	Php5,000.00 for first 8 hours and Php1,000.00 for each succeeding hour	
Use of Barangay Facilities		
Multipurpose Hall	Maximum of Php5,000.00 for first 4 hours and Php1,000.00/hour for each succeeding hour	
Basketball Court, Tennis and Other Similar Facilities	Php200.00/ hour	

Barangay Grounds (inclusive of parking area and playground)		Maximum of Php5,000.00 for first 4 hours and Php1,000.00/hour for succeeding hours
Swimming Pools	Child (17 years old and below)	Php75.00
	Adult (18 years old and above)	Php150.00

Section 3. In addition to the foregoing fees, all other barangay fees, permits or charges provided in the barangay revenue ordinances of each barangays duly approved by the Sangguniang Panlungsod of Quezon City shall be deemed included herein, in accordance and consistent with existing ordinances and laws.

Section 4. The barangay clearance and/or permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every clearance and/or permit shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

Section 5. The Barangays may levy taxes, fees and charges on stores or retailers with fixed business establishments with gross sales or receipts in the preceding calendar year of Fifty Thousand Pesos (Php50,000.00) or less at a rate of one percent (1%) or Five Hundred Pesos (Php500.00) on such gross sales or receipts pursuant to paragraph a, Section 152, Article IV of R.A. No. 7160, otherwise known as the Local Government Code of 1991.

CHAPTER III

Article VII. MANNER AND TIME OF PAYMENT.

Section 6. EXEMPTIONS. The following shall be exempt from the payment of barangay clearance or other fees and charges, in accordance with existing regulations, ordinances or laws providing for the same exemption:

- a. Indigent applicant;
- b. Senior Citizen;

c. Application for the purpose of obtaining scholarship or other educational grants;

d. People with Special Challenges;

e. Others as may be provided for by laws or ordinances.

Section 7. The application for clearance shall be acted upon within seven (7) working days from the filing thereof. In the event that the clearance is not issued within the said period, the city may issue the said license or permit.


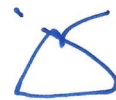


Section 8. Taxes due in accordance with Section 5, Article VI of this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter, as the case may be.

Section 9. A surcharge of twenty-five percent (25%) shall be imposed on taxes, fees or charges not paid on time. An interest at a rate of two percent (2%) per month of the unpaid taxes, fees or charges, including surcharges, shall be imposed until such amount is fully paid. In no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 10. For justifiable reason or cause, the time for the payment of such taxes may be extended by the Sangguniang Barangay concerned without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 11. Where the amount of any other revenue due a local government unit is not paid on the date fixed in the ordinance or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest thereon at the rate not exceeding two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 12. All local taxes, fees and charges other than those covered by R.A. No. 11032 or barangay clearances or permit related to doing business shall be collected by the Barangay Treasurer or the Local Government Unit, PROVIDED that the same shall be covered by an Official Receipt.



Article VIII. BARANGAY CLEARANCES AND PERMITS RELATED TO DOING BUSINESS. - The Barangay clearances and permits related to doing business shall be applied, issued and collected at the city in accordance with the prescribed processing time of R.A. No. 11032 and its Implementing Rules and Regulations: PROVIDED, that the share in the collections shall be remitted to the respective barangays.

Article IX. IMPLEMENTING RULES AND REGULATIONS. - A Technical Working Group or Committee shall be created for the drafting of the Implementing Rules and Regulations (IRR) of this Ordinance. The IRR shall establish safeguard measures that shall ensure the proper implementation of this Ordinance and R.A. No. 11032 and its IRR, especially the regular and prompt remittance of the barangay fees and charges collected by the city government and the monitoring of the compliances of the business establishments.

Article X. GROUNDS FOR DENIAL OF BARANGAY CLEARANCE OR PERMIT. - The issuance of Barangay Clearance or Permit may be denied for the following reasons:

a. Previous violation of any ordinance or regulation relative to the granting of clearance or permits;

b. Violation of any zoning, safety, health, environmental, construction, plumbing, sanitary, electrical, fire, traffic and other regulations prescribed by other competent authorities;

c. Unsettled fees, debts, liabilities or other obligations to the barangay under any ordinance or regulations;

d. Ineligibility under any provision of law, ordinance, regulations, relative to the clearance applied for;

e. Abuse of privilege to do business or pursue an activity resulting to injury or potential injury, or to public morals or peace and order;

f. When the place of business or activity becomes a nuisance, or when it is allowed to be used by disorderly characters, criminals, or men/women of ill-repute;

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g. For violation of any existing laws, ordinance and regulations, whether local or national.

Article XI. PENALTIES FOR VIOLATION OF TAX ORDINANCE. - Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

Section 13. If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible thereof;

Section 14. Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER IV

Article XII. REVIEW OF ORDINANCE. - The rates of fees for the issuance of a barangay clearance shall be subjected for review every five (5) years from the date of the last review made by the City Council.

Article XIII. REPEALING CLAUSE. - All Ordinances, Resolutions, Executive Orders, Memorandum Circulars and Administrative Orders or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Article XIV. SEPARABILITY CLAUSE. - If any provision of this Ordinance is declared void or unconstitutional, the remaining portions shall not be affected and shall remain in full force and effect.

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Article XV. *EFFECTIVITY CLAUSE.* - The Ordinance shall take effect upon its publication for three (3) consecutive days in a newspaper of local application: Provided, however, that in cities where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places, in accordance with Section 188 of R.A. No. 7160, otherwise known as the Local Government Code of 1991.


ENACTED: December 2, 2019.


Atty. BONG LIBAN
City Councilor
Acting Presiding Officer

ATTESTED:


Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

APPROVED: 18 DEC 2019


MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 2, 2019 and was PASSED on Third/Final Reading under Suspended Rules on the same date.


Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

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