



**MUNICIPAL  
ORDINANCE  
NO.210 S-2015**

**REVISED  
REVENUE  
CODE OF THE  
MUNICIPALITY  
OF GUIGUINTO**

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Republic of the Philippines  
Province of Bulacan  
Municipality of Guiguinto



**OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN**

EXCERPT FROM THE MINUTES OF ONE HUNDRED FIRST REGULAR SESSION OF THE EIGHTH SANGGUNIANG BAYAN OF GUIGUINTO, BULACAN HELD ON JUNE 08, 2015 AT THE GEN. GREGORIO DEL PILAR HALL.

PRESENT:

HON. BANJO S. ESTRELLA	. . . . .	MUNICIPAL VICE MAYOR
Hon. Eliseo B. Santos, Jr.	. . . . .	SB Member
Hon. Ricardo B. Jose	. . . . .	SB Member
Hon. Evangeline V. Villanueva	. . . . .	SB Member
Hon. Cornelio C. Ramos	. . . . .	SB Member
Hon. Romeo D. Tonog	. . . . .	SB Member
Hon. Araceli B. Villanueva	. . . . .	SB Member
Hon. Julius V. Figueroa	. . . . .	SB Member
Hon. Cezar L. Mendoza	. . . . .	SB Member- President
		Liga ng mga Barangay

ABSENT:

Hon. Ariel S. Arceo	. . . . .	SB Member- On Official Business
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MUNICIPAL ORDINANCE NO.210  
Series of 2015

Authored and Sponsored by: Coun. Evangeline V. Villanueva  
(Committee on Finance)

AN ORDINANCE

APPROVING THE REVISED REVENUE CODE OF THE MUNICIPALITY OF GUIGUINTO

Be it ordained by the Sangguniang Bayan of the Municipality of Guiguinto, Province of Bulacan, that:

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

**Section 1A.01. Short Title.** This ordinance shall be known as the Revised Revenue Code of the Municipality of Guiguinto, Province of Bulacan.

**Section 1A.02. Scope and Application.** This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this municipality.

Article B. Construction of Provisions

**Section 1B.01. Words and Phrases Not Herein Expressly Defined.** Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

**Section 1B.02. Rules of Construction.** In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

(a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language, but 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.

(b) **Gender and Number.** Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every

Full

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word importing the plural number shall extend and be applied to one person or thing as well.

(c) *Reasonable Time.* In all 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) *Computation of Time.* The time within which an act is 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 holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

(e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

(f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

(g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

**Article C. Definition of Terms**

**Section 1C.01. Definitions.** When used in this Code.

(a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

(b) *Changes* refer to pecuniary liability, as rents or fees against persons or property;

(c) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

(d) *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 professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

1. The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

(e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

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(f) *Fee* means 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 the discharge of his official duties;

(g) *Franchise* is a right or 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;

(h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

(i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.

(j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

(k) *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

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

(m) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.

(n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

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

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

(q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

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(r) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

(s) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

(t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 2A.01. Definitions. When used in this Article.

(a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

(b) *Agricultural products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products, ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise preparing said products for the market; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer, or owner.

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styrofoam or other packaging materials intended to process and prepare the products for the market.

The term by-products shall mean those materials which in cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane;

(c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

(d) *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 performance;

(e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

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(f) Brewer includes all persons who manufacture fermented liquors or any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.

(g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

(h) *Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.

(i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;

(j) *Carinderia* refers to any public eating place where food already cooked are served at a price.

(k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

(l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of 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;

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving, plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping, and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios, funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies;

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commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz: welding shops, service stations, white/blue printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles. Lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

(m) *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;

(n) *Importer* means any persons who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanges in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

(o) *Manufacturer* includes every persons who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not be 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 its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or 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 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 for his own use for consumption;

(p) *Marginal Farmer/fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand (P50,000.00) Pesos or the poverty line established by NEDA for the particular region or locality, whichever is higher;

(q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(r) *Peddler* means any persons who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler

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of a particular commodity shall be determined from the definition of wholesale dealer as provided in this Ordinance;

(s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like;

(t) *Rectifier* comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying;

(u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

(v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

(w) *Vessel* includes every type of bat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.

(x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;

(y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

**Section 2A.02. Imposition of Tax.** There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

(a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

Amt. of Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
Less than 10,000.00	189.75
10,000.00 or more but less than 15,000.00	253.00
15,000.00 or more but less than 20,000.00	347.20
20,000.00 or more but less than 30,000.00	496.00
30,000.00 or more but less than 40,000.00	759.00
40,000.00 or more but less than 50,000.00	948.75
50,000.00 or more but less than 75,000.00	1,518.00
75,000.00 or more but less than 100,000.00	1,897.50
100,000.00 or more but less than 150,000.00	2,530.00
150,000.00 or more but less than 200,000.00	3,162.50
200,000.00 or more but less than 300,000.00	4,427.50
300,000.00 or more but less than 500,000.00	5,800.00
500,000.00 or more but less than 750,000.00	9,200.00

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750,000.00 or more but less than 1,000,000.00	11,500.00
1,000,000.00 or more but less than 2,000,000.00	15,812.50
2,000,000.00 or more but less than 3,000,000.00	18,975.00
3,000,000.00 or more but less than 4,000,000.00	22,770.00
4,000,000.00 or more but less than 5,000,000.00	26,565.00
5,000,000.00 or more but less than 6,500,000.00	28,031.25
6,500,000.00 or more	

At a rate not exceeding  
forty one and one fourth  
percent (41.25%) of one  
percent (1%)

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph © of this Section.

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules

Amt. of Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
Less than 1,000.00	20.70
1,000.00 or more but less than 2,000.00	38.15
2,000.00 or more but less than 3,000.00	57.50
3,000.00 or more but less than 4,000.00	82.80
4,000.00 or more but less than 5,000.00	115.00
5,000.00 or more but less than 6,000.00	139.15
6,000.00 or more but less than 7,000.00	164.45
7,000.00 or more but less than 8,000.00	189.75
8,000.00 or more but less than 10,000.00	215.05
10,000.00 or more but less than 15,000.00	253.00
15,000.00 or more but less than 20,000.00	316.25
20,000.00 or more but less than 30,000.00	379.50
30,000.00 or more but less than 40,000.00	506.00
40,000.00 or more but less than 50,000.00	759.00
50,000.00 or more but less than 75,000.00	1,138.50
75,000.00 or more but less than 100,000.00	1,497.00
100,000.00 or more but less than 150,000.00	2,150.50
150,000.00 or more but less than 200,000.00	2,783.00
200,000.00 or more but less than 300,000.00	3,795.00
300,000.00 or more but less than 500,000.00	5,102.00
500,000.00 or more but less than 750,000.00	7,590.00
750,000.00 or more but less than 1,000,000.00	10,120.00
1,000,000.00 or more but less than 2,000,000.00	12,000.00
2,000,000.00 or more	

At a rate not exceeding  
Fifty five percent (55%)  
of one percent (1%)

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

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- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and
- (8) Cement

For purposes of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

(d) On retailers.

1,000,000.00 or more but up to 2,000,000.00	
In excess of 2,000,000.00	11,500.00 + 55% of one (1) percent in excess of 2M

Gross Sales/Receipts for the Preceding Year	Rate of Tax per Annum
400,000.00 or less	2.2%
More than 400,000.00	Additional 1.1%

The rate of 2.2 percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of 1.1 percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P30,000.00) to existing laws and regulations.

On contractors including gardeners, landscapers and other independent contractors in accordance with the following schedule (includes all services, manpower, funeral parlor).

**Guidelines in the Collection of Business Tax in Contractors**

The Sangguniang Bayan may, in the enactment of a tax ordinance, include the following provisions as guidelines in the collection of the business tax on construction contractors;

1. The tax on multi-year projects undertaken by general engineering, general builders, and specialty contractors be based on the total contract price payable in the equal annual installments within the project term.

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2. Upon completion of the projects, the taxes shall be computed on the basis of the gross receipts for the preceding calendar year and the deficiency tax, if there be any, shall be collected or the excess tax payments shall be refunded.
  3. In cases of project completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the mayor's permit.
- (e) On contractors and other independent contractors in accordance with the following schedule.

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	34.25
5,000.00 or more but less than 10,000.00	77.04
10,000.00 or more but less than 15,000.00	131.20
15,000.00 or more but less than 20,000.00	207.08
20,000.00 or more but less than 30,000.00	345.13
30,000.00 or more but less than 40,000.00	483.18
40,000.00 or more but less than 50,000.00	690.25
50,000.00 or more but less than 75,000.00	1,104.40
75,000.00 or more but less than 100,000.00	1,656.60
100,000.00 or more but less than 150,000.00	2,484.90
150,000.00 or more but less than 200,000.00	3,313.20
200,000.00 or more but less than 250,000.00	4,555.65
250,000.00 or more but less than 300,000.00	5,798.10
300,000.00 or more but less than 400,000.00	7,730.80
400,000.00 or more but less than 500,000.00	10,353.75
500,000.00 or more but less than 750,000.00	11,608.75
750,000.00 or more but less than 1,000,000.00	12,863.75
1,000,000.00 or more but less than 2,000,000.00	14,432.50
2,000,000.00 or more	At a rate not exceeding Fifty five percent (55%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P 13,282.50.

In excess of 2,000,000.00                      13,857.50 + 55% of one (1%)  
percent in excess of 2,000,000.00

For purposes of this section, the tax on multi-year projects undertaken by general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax. If there by any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(f) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property,

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and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

Pursuant to the provisions of Sections 143 (f), 150 and 151 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 (LGC), as implemented by Articles 232 (f), 243 and 237 of the Implementing

Rules and Regulations (IRR), municipalities and cities may impose taxes on businesses, including banks and banking institutions.

Accordingly, the following guidelines are hereby prescribed in accordance with Article 287 of IRR, to ensure the proper and effective exercise by cities and municipalities of their taxing powers under the LGC, as implemented under Rules XXX of the IRR, for guidance and compliance of all concerned.

**Section I. Coverage**

(a) As used herein, the term, "banks or banking institutions" shall refer to persons or entities engaged in the lending of funds obtained from the public through the receipt of deposits or the sale of bonds, securities or obligations of any kind and all entities regularly conducting such operations. The term "banks" and banking institutions" are synonymous and interchangeable.

For purposes of this Circular, banks shall be classified as follows:

- (1) Commercial Banks;
- (2) Thrift Banks composed of:
  - (i) Savings and Mortgage Banks
  - (ii) Stock savings and loan associations
  - (iii) Private development banks
- (3) Regional unit banks consisting of rural banks;
- (4) Specialized and unique Government banks like the Development Bank of the Philippines, which are governed by their respective charters;
- (5) Other classes of banks as may be authorized by the Monetary Board of the Central Bank of the Philippines (Bangko Sentral ng Pilipinas); and
- (6) Branches of the above-cited banks which have been authorized to be established nationwide by the Monetary Board of the Bangko Sentral ng Pilipinas (BSP).

Banking institutions include the following:

- (1) Entities regularly engaged in the lending of funds or purchasing of receivables of other obligations with funds obtained from the public through the issuance, endorsement or acceptance of debt instruments of any kind for their own account, or through the issuances of certificates of assignments or similar instruments with recourse, trust certificates, or of reproaches agreements, whether any of these means of obtaining funds from the public is done on a regular basis or only occasionally;
- (2) Entities regularly engaged in the lending of funds which receive deposits only occasionally; and

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(3) Trust companies, building and loan associations, non-stock savings and loan associations.

(b) **Head Office** - shall refer to the main office of the banking institution indicated in the pertinent documents submitted to the Securities and Exchange Commission (SEC) and other appropriate agencies; the city or municipality specifically mentioned in the Articles of Incorporation and other official registration papers as being the official address of said "Head Office" shall be considered as the site thereof.

(c) **Branch** - a fixed place in a locality established as a branch of a banking institution, as authorized by the Monetary Board of the BSP. However, a regional or extension offices of banks and banking institutions shall not be considered as a branch.

**Section 2. Tax 0.1 the Gross Receipts of Banks and Banking Institutions**

(a) The tax on banks and banking institutions may be levied on their gross receipts for the preceding calendar Year; as follows:

(1) By municipalities, at a rate not exceeding fifty five (55%) percent of one percent (1%) of the gross receipts for the preceding calendar year; and

(2) By cities, including municipalities within Metropolitan Manila Area, at a rate not exceeding seventy-five (75%) of one percent (1%) of the gross receipts for the preceding calendar year;

(b) For this purpose gross receipts shall only include the following:

(1) Interest from loans and discounts - this represents interest earned and actually collected on loans and discounts. The following is a breakdown:

(i) Discounts earned and actually collected in advance on bills discounted;

(ii) Interest earned and actually collected on demand loan;

(iii) Interest earned and actually collected on time loans, including the earned portions of interest collected in advance;

(iv) Interest earned and actually collected on mortgage contracts receivables;

(2) Interest earned and actually collected on interbank loans.

(3) Rental of property - this represents the following rental income.

(i) Earned portion of rental collected in advance from lessees of safe deposit boxes;

(ii) Rental earned and actually collected from lessees on bank premises and equipment.

(4) Income earned and actually collected from acquired assets.

(5) Income from sale or exchange of assets and property.

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- (6) Cash dividends earned and received on equity investments.
- (7) Bank commissions from lending activities.
- (8) Income component of rentals from financial leasing.

At the time of the annual payment of the tax due, the Head Office or branch of a bank shall submit to the LGU concerned a notarized Joint Statement of Annual Income (Schedule of Annual Income) for the preceding calendar year, in accordance with a sample from hereto attached as "Annex A"

which shall be signed by a designated Officer of the Head Office and by the Branch Manager".

- (c) All other income and receipts of banks and banking institutions not otherwise enumerated above shall be excluded from the taxing authority of the LGU concerned, such as:
  - (1) Interest earned under the expanded foreign currency deposit system.
  - (2) Interest accumulated by lending institutions on mortgages insured under Republic Act. No. 580, as amended, otherwise known as Home Financing Act.
  - (3) Receipts from filing fees, service and other administrative charges.

**Section 3. Non-separability of Banking Business** - Activities which are inherent, related, necessary or incident in the banking business shall be treated as one business activity subject to the same tax thereon, which shall be computed on the basis of the combined gross receipts of all said banking activities, as defined above.

In view thereof, the provisions of Article 242 of the IRR requiring a person or entity to get a separate mayor's permit for each business activity shall not apply to the banking activities as defined above.

**Section 4. Procedures for the Enactment of Tax Ordinances**

(a) The tax on banks and banking institutions as provided herein may be imposed by a municipality only through an appropriate ordinance enacted by the Sangguniang Bayan. Such ordinance shall be enacted and approved in accordance with Articles 107, 108, 275 and 276 of the IRR.

(b) Pursuant to the procedures on the conduct of public hearings as prescribed in Article 276 of the IRR, the Sanggunian concerned shall cause the sending of written notices of public hearings for proposed ordinances to the branch manager or the highest officer of the Head Office of affected banks and banking institutions within their territorial jurisdictions.

(c) Any tax ordinance which does not comply with the above provisions shall be deemed null and void. Enforcement of such ordinance shall be a ground for disciplinary action against the officials or employees responsible therefor as provided in Article 280 of the IRR.

**Section 5. Situs of the Tax** - For purposes of collection of the tax, the following shall apply:

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(a) All transactions files with or negotiated in the branch shall be recorded in said branch and the gross receipts derived from said transactions shall be taxable by the municipality where such branch is located. This rules shall be applied to:

(1) Transactions negotiated with and approved by the branch manager under his own authority; or

(2) Transactions filed and negotiated in the branch but being beyond the approving authority of the branch manager, are forwarded to the Head Office for final approval.

(3) Transaction where the stated address in the loan application of the borrower is the city or municipality, where the Bank has a branch, in which case the Head Office upon approval of the loan shall credit the transaction to the Bank Branch.

(b) The gross receipts derived from transactions made by the Head Office, except gross receipts recorded in the branches, shall be taxable by the city or municipality where said Head Office is located.

(c) In case there is a transfer or relocation of the Head Office or of any branch to another city or municipality, the bank shall give due notice of such transfer or relocation to the chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

(g) On the businesses hereunder enumerated:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferriswheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/Private Cemeteries and Memorial Parks
8. Privately owned markets
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories
10. Operators of Cable Network System
11. Operators of computer services establishment
12. General consultancy services
13. All other similar activities consisting essentially of the sales of services for a fee.

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Gross Sales/Receipts for the Preceding Calendar Year Annum	Amount of Tax
Less than 5,000.00	34.25
5,000.00 or more but less than 10,000.00	77.04
10,000.00 or more but less than 15,000.00	131.20
15,000.00 or more but less than 20,000.00	207.08
20,000.00 or more but less than 30,000.00	345.13
30,000.00 or more but less than 40,000.00	483.18
40,000.00 or more but less than 50,000.00	690.25
50,000.00 or more but less than 75,000.00	1,104.40
75,000.00 or more but less than 100,000.00	1,656.60
100,000.00 or more but less than 150,000.00	2,484.90
150,000.00 or more but less than 200,000.00	3,313.20
200,000.00 or more but less than 250,000.00	4,555.65
250,000.00 or more but less than 300,000.00	5,798.10
300,000.00 or more but less than 400,000.00	7,730.80
400,000.00 or more but less than 500,000.00	10,353.75
500,000.00 or more but less than 750,000.00	11,608.75
750,000.00 or more but less than 1,000,000.00	12,863.75
1,000,000.00 or more but less than 2,000,000.00	14,432.50
2,000,000.00 or more	At a rate not exceeding Fifty five percent (55%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,282.50

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Two hundred fifty (P250.00) pesos (not exceeding P300.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers, enumerated under Section 141 of R.A.7160 shall be exempt from the peddlers tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

(i) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Air conditioned buses	P 1,500.00 per unit
Buses without air conditioning	1,000.00 per unit
"Mini" buses	1,000.00 per unit
Jeepneys/Fieras/Tamaraws	1,000.00 per unit
Taxis	500.00 per unit

(NOTE: Rate may be determined by computing estimated earnings per day x 300 days x rate not to exceed 2% of gross receipts)

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive

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income level" to approximate the gross receipt of each business classification.

**Section 2A.04. Exemption.** Business engage in the production, manufacture, refining, distribution of sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

**Section 2A.05. Registration of New Business.** In the case of a newly started business under this Section, the registration fee shall be one fourth of one percent (1/4 of 1%) of the capital investment or portion. In the succeeding calendar years, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Articles.

**Article B. Situs of Tax**

**Section 2B.01. Situs of the Tax**

(a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed.

1. Principal Office - the head or main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

The city or municipality specifically mentioned in the articles of incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator, or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

2. Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal's office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

3. Warehouse - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

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4. Plantation - a tract of agricultural land planted with trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as warehouse.
5. Experimental Farms - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

(b) Sales Allocation

1. All sales made in Guiguinto where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the municipality of Guiguinto.
2. In cases where there is no such branch, sales office, plant or storage in Guiguinto where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality of Guiguinto where said principal office is located.
3. In cases where there is a factory, project office, plant or warehouse in pursuit of business, thirty (30%) percent of all sales recorded in the principal office shall be taxable by the municipality where the principal office is located and seventy (70%) percent of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or warehouse is located.
4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

Sixty percent (60%) to the city or municipality where the factory is located; and

Forty percent (40%) to the city or municipality where the warehouse is located.

5. In case where there are two (2) or more factories, project offices, plants or warehouses located in different localities, seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and warehouses are located in proportion to their respective volumes of production during the period for which the tax is due.

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In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or warehouse is located. In case of sales made by the factory, project office, plant or warehouse, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.
8. All sales made by the factory, project office, plant or warehouse located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.

(c) Port of Loading - the city or municipality where the port of loading shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or warehouse in which case the foregoing rule on the matter shall apply accordingly.

(d) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

This municipality shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

**Article C. Payment of Business Taxes**

**Section 2C.01. Payment of Business Taxes.**

(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

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The conduct or operation of two or more related businesses provided under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person or group of persons conduct or operate two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person or group of persons conduct or operate two (2) or more businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

**Section 2C.02. Accrual of Payment.** Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

**Section 2C.03. Time of Payment.** The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

**Section 2C.04. Administrative Provisions.**

(a) **Requirement.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

(b) **Issuance and Posting of Official Receipt.** The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

(c) **Invoices or Receipt.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-five pesos (P25.00) or more at any time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others. Their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipt or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

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(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declare in the application for Mayor's

Permit/Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred pesos (P100.00)

(g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

(h) *Retirement of Business.*

- (1) Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, subject a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise assumption of the business by any new owner or manager or registration of the same business under a new name will only be

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considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

The Municipal Treasurer shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose, the following procedural guidelines shall be strictly followed:

- (a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business.
  - (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
  - (c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.
- (2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
  - (3) The permit issued to a business retiring or termination its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
    - (i) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

**Article D. Tax on Ambulant and Itinerant Amusement Operators**

**Section 2D.01. Imposition of Tax.** There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like per day	P 200.00
Merry-G-Round, roller coaster, ferris wheel	200.00
Swing, shooting gallery and other similar contrivances per day	2,000.00
Sports contest/exhibitions per day	2,000.00

**Section 2D.02. Time of Payment.** The tax herein imposed shall be payable before engaging in such activity.

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CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Imposition of Fees. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.

For purpose of the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

Enterprise Scale	Asset Limit	Work Force
Micro	P 1.5 M	1 - 10
Small	15.1M	11 - 99
Medium	100 OM	100 - 199
Large	Above P 100.OM	200 and above

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

(a) On business subject to graduated fixed taxes

Amount of Fee	Per Annum
1. On Manufacturers/Importers/Producers	
Micro/Cottage	P 1,000.00
Small	1,500.00
Medium	2,000.00
Large	2,500.00
2. On Banks	
Rural, Thrift and Savings Banks	4,000.00
Commercial, Industrial and Development Banks	6,000.00
Universal Banks	7,500.00
3. On Other Financial Institutions	
Small	2,500.00
Medium	4,000.00
Large	5,500.00
4. On Contractors/Service Establishments	
Cottage	1,000.00
Small	1,500.00
Medium	2,000.00
Large	2,500.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Cottage	1,000.00
Small	1,500.00
Medium	2,000.00
Large	2,500.00

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6. On Transloading Operations

Medium	2,500.00
Large	4,500.00

7. Other Businesses

Cottage	1,000.00
Small	1,500.00
Medium	2,000.00
Large	2,500.00

Another set of Mayor's Permit Fees may be set for the so-called "sin" goods and activities. Because of the "social dimensions" involved it is justifiable to fix higher rates of permit fees. Included in this class of business are:

- Retail dealers in foreign liquors
- Retail dealers in domestic liquors
- Retailers of distilled spirits
- Retailers of fermented liquors
- Tobacco dealers
- Retail dealers of manufactured tobacco
- Amusement places
- Golf Courses, etc.

**Section 3A.02. Time and Manner of Payment.** The fee for the issuances of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund, of the fee corresponding to the unexpired quarter or quarters shall be made.

**Section 3A.03. Administrative Provisions.**

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality of Guiguinto.

(b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

(1) For a newly-started business

- a. Location sketch of the new business
- b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn

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- statement of the capital invested by the owner or operator, if a sole proprietorship
- c. A certificate attesting to the tax exemption if the business is tax exempt
  - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations.
  - e. Tax clearance showing that the operator has paid all tax obligations in the municipality.
  - f. Barangay clearance.
  - g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
  - h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.
  - i. Picture of establishment and signage showing the name and address of the establishment with a minimum size of 3 ft. by 5 ft.

(2) For renewal of existing business permits

- a. Previous year's assessment and payment
- b. Two (2) certified copies of the annual or quarterly tax payments (BIR)
- c. Picture of establishment and signage showing the name and address of the establishment with a minimum size of 3 ft. by 5 ft.
- d. Xerox copy of certificate of membership (SSS, PhilHealth, Pag-Ibig)
- e. Certificate of tax exemption from local taxes or fees, if exempt

Upon submission of the application, it shall be the duty of the proper authorities to verify if other municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation 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 municipal tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

A Mayor's Permit shall be refused to (1) any person or group of persons who previously violated any ordinance or regulation governing permits granted, (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality; (3) who has unsettled tax obligation, debt or other liability to the government; (4) who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or group of persons-applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

(c) **Issuance of Permit: Contents of Permit.** Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly

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signed by the municipal mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status, nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc., location of the business, date of issue and expiration of the permit, and other information as may be necessary.

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Five Hundred (P500.00) Pesos.

(d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

(e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire in the thirty-first (31<sup>st</sup>) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued 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.

(f) **Closure of Business Establishment** - When a person or group of persons doing business under the provisions of this Code violates any provision of this Article. Failure to secure permit and failure to pay an indebtedness or liability to the municipality will mean closure to the business establishment.

(g) **Revocation of Permit** - when a person or group of persons abuse his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

**Section 3A.04. Rules and Regulations on Certain Establishments.**

(a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenses without a Food Handler's Certificate from the Municipal Health Officer; renewable every six (6) months.

Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and

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shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or Ordinances.

(b) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the municipal Health Officer.

**Section 3A.05. Inspection of Business Establishment** - The Municipal Treasurer or BPLO shall inspect the private commercial and industrial establishments within the jurisdiction of the Municipality of Guiguinto in relation to the implementation of the tax ordinance.

**Article B. Permit Fee for Cockpits Owners/Operators/Licensees/  
Promoters and Cockpit Personnel**

**Section 3B.01. Definitions.** 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 results of such cockfights.

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he order commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

(c) Gaffer (taga-tari) refers to a person knowledgeable in the art of aiming 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; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a lie in a contest game.

**Section 3B.02. Imposition of Fees.** There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cocktail personnel:

(a) From the owner/operator/licensees of the cockpit:

1. Annual cockpit permit fee 5,000.00

(b) From cockpit personnel

1. Promoters/Hosts	2,000.00
2. Pit Manager	1,000.00
3. Referee	1,000.00
4. Bet Taker "Kristo/Llamador"	1,000.00
5. Bet Manager "Maciador/Kasador"	1,000.00
6. Gaffer "Mananari"	1,000.00
7. Cashier	1,000.00
8. Derby (Matchmaker)	1,000.00

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**Section 3B.03. Time and Manner of Payment.**

- (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- (b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

**Section 3B.04. Administrative Provisions.**

- (a) Ownership, operation and management of cockfight. 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 cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.
- (c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal 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 with this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.
- (d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this municipality. No operator or owner 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.

**Section 3B.05. Applicability Clause.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in the municipality.

**ARTICLE C. Special Permit Fee for Cockfighting**

**Section 3C.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.

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

**Section 3C.02. Imposition of Fees.** There shall be collected the following fees per day for cockfighting:

(a)	Special Cockfights (Pintakasi)	P 2,000.00
(b)	Special Derby Assessment from Promoters of:	
	Fastest Kill	3,000.00
	Two-Cock Derby	4,000.00
	Three-Cock Derby	5,000.00
	Four-Cock Derby	6,000.00
	Five-Cock Derby	7,000.00

(c) There shall be collected P 20.00 per sultada on regular cockfights and P 100.00 per sultada on special cockfights

**Section 3C.03. Exclusions.** Regular cockfights i.e., those held during Sundays, legal holidays, and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

**Section 3C.04. Time and Manner of Payment.** The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

**Section 3C.05. Administrative Provisions.**

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality 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 municipal, agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), 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 cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

(d) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

**Section 3C.06. Applicability Clause.** The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all

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matters regarding the operation of cockpits and the holding of cockfights in this municipality.

**Article D. Fees on Impounding of Astray Animals**

**Section 3D.01. Definitions.** When used in this Article.

- (a) *Ashtray Animal* means an animal which is set loose, unrestrained, and not under the complete control of its owner, or the change or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- (b) *Public Place* includes national provincial, municipal or barangay streets, parks, plazas, and such other places open to the public.
- (c) *Private Place* includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.
- (d) *Large Cattle* includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

**Section 3D.02. Imposition of Fee.** There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

	Amount of Fees
(a) Large Animal	P 500.00
(b) All other small animals	200.00

**Section 3D.03 Time of Payment.** The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to the owner.

**Section 3D.04 Administrative Provisions.**

(a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for five (5) consecutive days, starting one day after the animal is impounded, within which the owners required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within twenty (20) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for fifteen (15) days in two (2) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within five days (5) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.

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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 municipality.
4. In case the impounded animal is not disposed of within the thirty (30) days from the date of notice of public auction, the same shall be considered sold to the municipal government for the amount equivalent to the poundage fees due.

**Section 3D.05. Penalty.** Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

- |   |                  |
|---|------------------|
| (a) First Offense                                     | P 100.00 per day |
| (b) Second Offense                                    | 300.00 per day   |
| (c) For the third offense and each subsequent offense | 500.00 per day   |

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

**Article E. Permit Fee on Circus and Other Parades**

**Section 3E.01. Imposition of Fee.** There shall be collected a Mayor's Permit Fee of five hundred (P500.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

**Section 3E.02. Time and Manner of Payment.** The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least seven (7) days before the scheduled date of the circus or parade and on such activity shall be held.

**Section 3E.03. Exemption.** Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

**Section 3E.04. Administrative Provisions.**

(a) Any person who shall hold a parade within this municipality shall first obtain permit from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

(b) The Station commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

**Article F. Registration and Transfer Fees on Large Cattle.**

**Section 3F.01. Definition.** For purposes of this article, "large cattle" includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

**Section 3F.02. Imposition of Fee.** The owner of a large cattle is hereby required to register said cattle with the municipal treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

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	Amount of Fee
(a) For Certificate of Ownership	P 300.00
(b) For Certificate of Transfer	300.00
(c) For Registration of Private Brand	300.00

The transfer fee shall be collected only once if a large cattle is transferred more than once in a day.

**Section 3F.03. Time and Manner of Payment.** The registration fee shall be paid to the municipal treasurer upon registration or transfer of ownership of the large cattle.

**Section 3F.04. Administrative Provisions.**

(a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.

(b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners. And the purchaser, the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and the reference by number to the original certificate of ownership with the name of the municipality that had issued it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

**Section 3F.05. Applicability Clause.** All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

**Article G. Permit Fee and Construction Bond for Excavation**

**Section 3G.01. Imposition of Fee.** There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

(a) For crossing streets with concrete pavement:	Amount of Fee
1. For crossing concrete pavement (minimum 2.50/sq. m. x 12 sq. m.)	P3,000.00/12 sq.m.
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	2.50/lm
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	3,000.00/12sq.m.
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	250.00/lm

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- (c) For crossing the streets with gravel pavement:
- |  |                |
|--|----------------|
| 1. Minimum fee   | 600.00/12sq.m. |
| 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters) | 250.00/lm      |
- (d) Construction bond for crossing existing curbs and gutters resulting in the damage 5,000.00/cu.m.
- (e) Additional fee for every one day of delay in Excess of excavation period provided in the Mayor's permit. 50.00/day

**Section 3G.02. Time and Manner of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to ten (10) % of the project cost shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of street excavated is not made within seven (7) days after the purpose of the excavation is accomplished. It will be refunded upon completion of the project and upon issuance of certificate of Final Inspection by the Municipal Engineer.

**Section 3G.03. Administrative Provisions.**

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Guiguinto unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

(b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

**Article H. Fee for Sealing and Licensing of Weights and Measures**

**Section 3H.01. Implementing Agency.** The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No.7394.

**Section 3H.02. Sealing and Testing of Instruments of Weights and Measures**  
- All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be the Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article. Provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

**Section 3H.03. Imposition of Fees.** Every person before using instruments of weights and measures within this municipality shall first have them

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sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

	Amount of Fee
(a) For sealing linear metric measures:	
Not over one (1) meter	P 300.00
Measure over one (1) meter	500.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	300.00
Over ten (10) liters	500.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	400.00
With capacity of more than 30 kg. but not more than 300 kg.	600.00
With capacity of more than 300 kg. but not more than 3,000 kg.	800.00
With capacity of more than 3,000 kg.	1,000.00
(d) For sealing apothecary balances of precision:	
a) Over 3,000 kilograms	1,000.00
b) Over 300 to 3,000 kilograms	500.00
c) Over 30 to 300 kilograms	300.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balances or other balances with complete set of weights	100.00
For use therewith	100.00
For each extra weight	100.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P 400.00 for each instrument shall be collected.	
(g) For operating a weighbridge	4,000.00

**Section 3H.04. Payment of Fees and Surcharge.** The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

**Section 3H.05. Place of Payment.** The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1)

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instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

**Section 3H.06. Exemptions.**

(a) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.

(b) Dealers of weights and measures instruments intended for sale.

**Section 3H.07. Administrative Provisions.**

(a) The official receipt for the fee issued for the sealing of a weight or measure shall served as a license to use such instrument for one 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 Municipal Treasurer or his deputies.

(b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. 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.

(c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.

(d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

**Section 3H.08. Fraudulent Practices Relative to Weights and Measures**

The following acts related to weights and measures are prohibited:

(a) For any persons other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

(b) For any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

(c) For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;

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- (d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument or weight or measure has been officially tested, calibrated, sealed, or inspected;
- (e) For any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- (f) For any person to use or reuse any restored, altered, expired, damage stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- (g) For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with the intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;
- (h) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- (i) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- (j) For any person to fraudulently give short weight or measure in the making of a scale;
- (k) For any person, assuming to determine truly the weight or measure of any article bought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof, or
- (l) For any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) 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 Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

**Section 3H.09. Penalties.**

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3K.06 for the first time shall be subject to fine of not less than

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(c) Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.

(d) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

*(This Article has been updated to conform with the provisions of the Consumer Act of 1992, Republic Act No. 7394).*

**Article I. Permit Fee on Film-Making**

**Section 3I.01. Imposition of Fee.** There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

	Rate of Fee Per Filming
a. Commercial Movies	P 3,000.00/film
b. Commercial Advertisements	2,000.00/film
c. Documentary Film	1,000.00/film
d. Videotape Coverage	500.00/coverage

In cases of extension of filming time, the additional amount required must be paid prior to extension to filming time.

**Section 3I.02. Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit seven (7) days before location-filming is commenced.

**Article J. Permit Fee for Agricultural Machinery and Other Heavy Equipment**

**Section 3J.01. Imposition of Fees.** There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of said machinery, renting out said equipment in this municipality.

	Rate of Fee Per Annum
a. Handtractors	500.00
b. Light Tractors	500.00
c. Heavy Tractors	1,000.00
d. Bulldozer	1,000.00
e. Forklift	1,000.00
f. Heavy Graders	1,000.00
g. Light Graders	1,000.00
h. Mechanized Threshers	1,000.00
i. Manual Threshers	1,000.00
j. Cargo Truck	1,000.00
k. Dump Truck	1,000.00
l. Road Rollers	1,000.00
m. Payloader	1,000.00
n. Primemovers/Flatbeds	1,000.00
o. Backhoe	1,000.00
p. Rockcrusher	1,000.00
q. Batching Plant	3,000.00
r. Transit/Mixer Truck	5,000.00

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s. Crane	1,000.00
t. Other agricultural machinery or heavy equipment not enumerated above	1,000.00

**Section 3J.02. Time and Manner of Payment.** The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

**Section 3J.03. Administrative Provisions.** The Municipal Treasurer shall keep a registry of all heavy equipments and agricultural machineries and name and address of the owners.

**Article K. Permit Fees on Tricycle Operation**

**Section 3K.01. Definitions.** When used in this Article,

(a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle filled with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorola.

(b) Tricycle Operators are persons engaged in the business of operating tricycles.

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

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

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

**Section 3K.02. Imposition of Fees.** There shall be collected an annual fee in the amount of Three Hundred Pesos (P300.00) for the operation of tricycle-for-hire payable upon the renewal at the Land Transportation Office (LTO) per year for the operation of each tricycle for hire.

*The annual franchise fee should cover the cost of regulation and surveillance, plus the estimated annual business tax that the operator would pay for each unit. The integration of tax and regulatory fee simplifies tax administration and tax compliance.*

1. Filing fee	P 20.00
2. MTO	60.00
3. Sticker	40.00
4. Parking	30.00
TOTAL	P150.00

Other fees on tricycle operations:

1. Plate	P 150.00
2. Fare Adjustment Fee for Fare Increase	200.00
3. Filing Fee for Amendment of MTO	100.00

**Section 3K. 03. Time of Payment.**

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

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- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) 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.
- (d) Penalty for late payment Twenty five percent (25%) of the amount due.

**Section 3K.04. Administrative Provisions.**

(a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Bayan.

(b) The Sangguniang Bayan of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor, 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 than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire, and establish and prescribe the conditions and qualifications of service.
2. 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 municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
3. 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;
4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire;
5. 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 Bayan;
6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route;
7. 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.

(c) The Sangguniang Bayan 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.

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

(d) The Zones must be within the boundaries of this municipality. The existing Ones which covers the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.

(e) For the purpose of this Article, a Municipal Tricycle Operator's Permit Regulatory Board is hereby as follows:

Local Chief Executive	Chairman
Municipal Vice Mayor	Vice Chairman
Chairman-SB Com. on Public Utilities	Member
President - Liga ng mga Barangay	Member
Chief of Police	Member
NGO President	Member
GITDA President	Member

(f) The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

**Article L. Permit Fee on Occupation/Calling Not Requiring Government Examination**

**Section 3L.01. Imposition of Fee** -There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Clearance to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	100.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	100.00
(c) On employees and workers in food or eatery establishment	100.00
(d) On employees and workers in night or Night and Day establishment	100.00
(e) All occupation or calling subject to periodic inspection, surveillance, and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, Barber, bartender, beautician, bondsman, book-keeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic,	100.00

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certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder

**Section 3L.02. Exemption** - All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code, and government employees are exempted from payment of this fee.

**Section 3L.03. Persons Governed** - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Clearance prescribed herewith;

(a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

- (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and/or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied products

factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

- (2) Employees and workers in commercial establishments; cinematography film storage, cold storages or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junk shops; hardwares; pest control services; printing and publishing houses; service stations; slaughter-houses, textile stores; warehouses; and parking lots.

- (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold, and other environmental factors which endanger their physical and health well-being.

(b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries; supermarkets, beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other

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commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.

(c) Employees and workers in food or eatery establishments such as but not limited to the following:

- (1) Employees and workers in canteen, carindera, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
- (2) Stallholders, employees and workers in public markets;
- (3) Peddlers of cooked or uncooked foods;
- (4) All other food peddlers, including peddlers of seasonal merchandise.

(d) Employees or workers in night or night and day establishments such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels, motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; super clubs and all other business establishment whose business activities are performed and consumed during night time.

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the individual Mayor's Permit on their 18<sup>th</sup> birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the municipality aside from those already specifically mentioned in Section P.02.

**Section 3L.04. Time and Manner of Payment.** The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

**Section 3L.05. Surcharge for Late payment.** Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

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

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 establishment to start working.

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The individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following calendar year.

**Section 3L.06. Administrative Provisions.**

(a) The Municipal Treasurer shall keep a record of persons engaged in occupation and/or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purposes.

(b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

**Article M. Building Permit**

**Section 3M.01. Imposition of fee.** There shall be collected from said applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September 25, 1992 of the Department of Public Works and Highways.

**Section 3M.02. Time of Payment.** The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Mayor.

**Section 3M.03. Administrative Provisions.** The application for the construction and/or repair shall be in writing and shall set forth the required information, such as the location and the general dimension of the building and/or other infrastructure of the owners as well as that of the architect or engineer who draw the plan, an estimate of the entire cost of proposed work, and the following:

a. A copy of the plan showing the location of the building to be constructed with the reference boundaries of the lot and is constructed in the town proper or poblacion.

b. General drawing showing:

- b.1 Floor and roof plans
- b.2 Foundation and footing plans
- b.3 Transverse and longitudinal plan
- b.4 Elevation
- b.5 Framing plans showing complete forming of the building or structure
- b.6 Isometric view of plumbing layout
- b.7 Electrical layout; and
- b.8 Detail of structure and architectural parts

**Section 3M.04. Penalty.** Any violation of the provision of this article and the proceeding sections under Article 8.10 of IRR of National Building Code of the Philippines (NBCP), the building official is authorized to imposed a penalty or surcharge stated therein.

**Article N. Permit Fee for the Storage of Flammable and Combustible Materials**

**Section 3N.01. Imposition of Fee.** There shall be collected an annual permit fee for the storage of combustibile materials at the rates as follows:

a. Storage of gasoline, diesel, fuel, kerosene and similar products

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Less than 500 liters	400.00
500 to 2,000 liters	500.00
2,001 to 5,000 liters	600.00
5,001 to 20,000 liters	700.00
20,001 to 50,000 liters	800.00
50,001 to 100,000 liters	900.00
Over 100,000 liters	1,000.00
 b. Storage of cinematographic film	 400.00
 c. Storage of celluloid	 400.00
 d. Storage of calcium carbide	
1) Less than 50 cases	400.00
2) 50 to 99 cases	500.00
3) 100 or more cases	600.00
 e. Storage of tar, resin and similar materials	
1) Less than 1,000 kls.	400.00
2) 1,000 to 2,500 kls.	500.00
3) 2,500 to 5,000 kls.	600.00
4) Over 5,000 kls.	700.00
 f. Storage of coal deposits	
1) Below 100 tons	500.00
2) 100 tons or above	1,000.00
 g. Storage of combustible, flammable or explosive substance not mentioned above	 500.00

**Section 3N.02. Time of Payment.** The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

**Section 3N.03. Administrative Provisions.**

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

**Article O. Permit and Inspection Fee on  
Machineries and Engines**

**Section 30.01. Imposition of Fee -** There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with Article 6.11.6 of Annual Mechanical Inspection Fees of IRR of the National Building Code of the Philippines.

**Section 30.02. Time of Payment -** The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

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**Section 30.03. Administrative Provision** - No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

**Article P. Permit Fee for Inspection and Verification of Subdivision (Residential, Commercial, Industrial, Farm Lot Subdivision, Memorial Park Subdivision/Cemeteries)  
Condominiums, Townhouses, Institutions and other Special Projects**

**Section 3P.01. Imposition of Fee.** There shall be collected a Mayor's Permit Fee for the verification and inspection of subdivision in the municipality, in accordance with the updated rates prescribed by the HLURB.

If, upon verification and inspection, it is found out that the subdivision is of a bigger area than what was reported as its areas, the applicant shall pay the fees corresponding to the area difference and the official receipt therefor shall be presented before final action is taken on the application.

**Section 3P.02. Time of Payment.** The fee imposed in this article shall be by the subdivision owner or his representative to the Municipal Treasurer before verification or inspection is conducted.

**Section 3P.03. Administrative Provisions.** The Municipal Mayor shall administer the provision of this article and other existing ordinance, executive orders, laws, regulating to, and governing subdivision and housing projects. Non-compliance of the prescribed scheduled HLURB Fees shall be charged an additional 50 to 100% of total fees due.

**Article Q. Permit Fee for Development/Zoning/Locational Clearance**

**Section 3Q.01. Imposition of Tax.** There shall be collected a Mayor's Permit Fee for Development/Zoning/Locational Clearance for all structures constructed in the municipality in accordance with prescribed updated HLURB rates. Advance development of land without the necessary permit shall be charged with one hundred percent (100%) penalty of the total amount due.

**Section 3Q.02. Time of Payment.** The fees in this Article shall be paid by the applicant or his representative to the Municipal Treasurer before development/zoning/locational clearance is granted.

**Section 3Q.03. Administrative Provision.** The Municipal Mayor shall administer the provision of this Article and other existing ordinances, executive orders, laws relating to and governing development/zoning/locational clearance. Non-compliance of the prescribed scheduled HLURB Fees shall be charged an additional 50 to 100% of total fees due.

**Article R. Permit Fee for Temporary Use of Roads, Streets, Sidewalk, Alleys, Patios, Plazas and Playgrounds**

**Section 3R.01. Imposition of Fee.** Any person that shall temporarily use and/or occupy a street, sidewalk, or alley or portion thereof in this municipality in connection with their construction works and other purposes, shall first secure a permit from the Mayor and pay a fee in the following schedule:

- 1) For construction P 240.00/sq. m. for the first 20 sq. m per week  
12.00/sq. m. in excess or fraction thereof.

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For wake and other charitable, religious and educational purposes, use and/or occupancy is exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

**Section 3R.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

**Section 3R.02. Administrative Provisions.** The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

**Article S. Permit Fee for the Group Activities**

**Section 3S.01. Imposition of Fee.** Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's Permit therefor for every occasion of not more than twenty four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

- |   |          |
|---|----------|
| 1. Conference, meetings, rallies and demonstration outdoor, in parks, plazas, roads/streets | P 200.00 |
| 2. Dances   | 200.00   |
| 3. Coronation and ball  | 200.00   |
| 4. Promotional sales  | 200.00   |
| 5. Other Group Activities   | 200.00   |

**Section 3S.02. Time of Payment.** The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the municipal Mayor.

**Section 3S.03. Exemption.** Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

**Section 3S.04. Administrative Provision.** A copy of every permit issued by the municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

**CHAPTER IV. SERVICE FEES**

**Article A. Secretary's Fees**

**Section 4A.01. Imposition of Fees.** There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

Amount of Fee

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- |  |          |
|--|----------|
| (a) For every page or fraction thereof computerized print (not including the certificate and notation)   | P 100.00 |
| (b) For each certificate of correctness (with Seal of Office) written on the copy or attached thereto  | 100.00   |
| (c) Photocopy or any other copy produced by copying machine per page   | 100.00   |
| (d) All other certification issued by the different Local Offices  | 100.00   |
| (e) For certifying the official act of the Municipal Judge or other judicial certificate with seal   | 100.00   |
| (f) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (In connection with judicial proceedings) for each page | 100.00   |
| (g) Collection fee on lending and other financial institutions up to 2% of the total collection per month.   |          |

**Section 4A.02. Exemption.** The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

**Section 4A.03. Time and Manner of Payment.** The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

**Article B. Treasurer's Fee**

**Section 4B.01. Imposition of Fees.** There shall be collected for services rendered by the Municipal Treasurer of this municipality the following fees:

- |   |          |
|---|----------|
| 1. Tax Clearance                              | 100.00   |
| 2. Registration of BMBE                       | 1,000.00 |
| 3. Inspection Fee                             | 100.00   |
| 4. Certification                              | 100.00   |
| 5. Certified Xerox Copy of Documents per Page | 50.00    |

**Article C. Assessor's Fees and Charges**

**Section 4C.01. Imposition of Fees.** There shall be collected for services rendered by the Municipal Assessor of this municipality the following fees:

- |  |            |
|--|------------|
| a. Certified True Copy of Tax Declaration                                    | P 100.00   |
| b. Certified Xerox Copy of Any Other Document<br>Produced by Copying Machine | 50.00/page |
| c. Certification of Non-Improvement /with Improvement                        | 100.00     |
| d. Application for Re-Classification of Land                                 |            |
| 1. Residential   | 100.00     |
| 2. Commercial  | 2,000.00   |
| 3. Industrial  | 2,000.00   |

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e. Transfer of Tax Declaration or Issuance of New Tax Declaration	100.00
f. Processing of Assessment of Real Property	60.00
g. Re-Assessment of Property	100.00
h. Research of Property Holdings per Real Property Unit By General Revision	10.00/lot
i. Inspection of Real Property Unit	200.00
j. Certification	
1. No property for medical/social service	50.00
2. No property for scholarship	30.00
3. Right of Way	50.00
4. Real Property Holdings per Unit	50.00
5. Tax Declaration for Electrical/Water Meter Installation	50.00
6. Other Certification of Real Property Tax Assessment Records	50.00
7. Correction (Area, Title, etc.)	100.00

**Article D. Local Civil Registry Fees**

**Section 4D.01. Imposition of Fees.** There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

(a) Marriage Fees:

1. Application for marriage license	300.00
2. Marriage License Fee	200.00
3. Marriage solemnization fee	500.00

(b) For registration of the following:

1. Legitimation by Decree of the Court	3,000.00
2. Legitimation by Other Mean	500.00
3. Adoption	1,000.00
4. Annulment of Marriage	1,000.00
5. Divorce/Legal Separation	1,000.00
6. Naturalization	1,000.00
7. Change of Name	
- Filing Fee (RA 9048/RA 10172) Change of First Name	3,000.00
- Correction of Clerical Error	1,000.00
- Filing Fees for Migrant Petitioner	
- Change of First Name	1,000.00
- Clerical or Typographical Error	500.00
8. Other Legal Documentation for Record Purposes	3,000.00
9. Correction of Gender (RA 10172) Date of Birth	3,000.00
10. Juridical Determination of Paternity Affiliation	1,000.00
11. Alien	1,000.00
12. Voluntary Renunciation of Citizenship	1,000.00

(c) Legitimation/Acknowledgement of Paternity 200.00

(d) Fees for Delayed Registration

1. Birth/Marriage/Death	
a) 2 mos. - 1 year	100.00
b) Plus 10.00 for every year of late	

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(e) For Certified Copies of any Document	100.00
(f) Burial Fees:	
1. Burial Permit Fee or Transfer of Cadaver	200.00
2. Fee for exhumation of cadaver	200.00
3. Fee for removal of cadaver	200.00

**Section 4D.02. Exemptions.** The fee imposed in this article shall not be collected in the following cases:

(a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

(b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.

(c) Burial permit of a pauper, per recommendation of the Municipal Mayor

**Section 4D.03. Time of Payment.** The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

**Section 4D.04. Administrative Provision.** A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

**Article E. Police Clearance Fee**

**Section 4E.01. Imposition Fee.** There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

	Amount of Fee
1. For Employment, Scholarship, Study Grant and other purposes not hereunder specified	100.00
2. For Change of Name	300.00
3. For Application for Filipino Citizenship	1,000.00
4. For Passport or Visa Application	200.00
5. For Firearms Permit Application	400.00
6. For PLEB Clearance	100.00

**Section 4E.02. Time of Payment.** The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**Article F. Sanitary Inspection Fee**

**Section 4F.01. Imposition of Fee.** There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	Amount of Fee
a. Financial Institution such as banks, pawnshop, insurance Companies, finance and other investment companies, dealers in securities, and foreign exchange dealers.	

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1. Main Office	300.00
2. Every Branch Office	200.00
b. Gasoline service and filling station	500.00
c. Private Hospitals	1,000.00
d. Clinics, Dental and Animal Hospital	500.00
e. Dwellings and other spaces for lease or rents	
1. Apartment per Door	500.00
2. House for Rent	150.00
3. Dormitories, lodging or boarding houses w/accommodations	
For (40) or more borders	500.00
Fifteen (15) to 30 borders	300.00
f. Private Institutions or Learning	500.00
g. Telephone, Electric and Power Companies	
Main Office	1,000.00
Every Branch Office	500.00
h. Administration, Display Offices, Office of Professionals	500.00
i. Peddlers	500.00
j. Lending Investors	1,000.00
k. All other businesses, industrial, commercials, agricultural establishment or not specifically mentioned above:	
1. With an area of 1,000 sq. mtr. or more	1,000.00
2. With 500 or more but less than 1,000 sq. mtr.	500.00
3. With 200 or more but less than 500 sq. mtr.	300.00
4. With 100 more but less than 200 sq. mtr.	200.00
5. With 0 or more but less than 100 sq. mtr.	150.00
6. With 25 or more but less than 50 sq. mtr.	100.00
l. Manufacturers, producers, foundry shops, laboratories, talipapa and warehouses	1,000.00
m. Amusement places such as theatres, coliseums, sauna bath, massage clinic, bowling alleys, summer resorts	500.00
n. Other amusement places not mentioned above	300.00
o. Importers, exporters, wholesalers	500.00
p. Public eating places as restaurants, refreshment parlors, carinderia, etc.	
With 10 more personnel	500.00
With less than 10 personnel	300.00
q. Establishments offering services such as welding, vulcanizing shop, barber shops, and other similar establishments	500.00
r. Funeral parlors	300.00
s. Retailers and other establishments not included in the above	300.00

**Section 4F.02. Time of Payment.** The fee imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the

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sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year within the first twenty (20) days of January.

**Section 4F.03. Administrative Provisions.**

(a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

(b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

**Article G. Service Fees for Health Examination**

**Section 4G.01. Imposition of Fee.** There will be collected a medical certificate fee from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative as required by existing ordinances.

Pre-Employment (Health Card)	60.00
Post-Employment	100.00
Waitresses (GRO)	200.00
Laboratory Fees	35.00
Drug Test	200.00
Pregnancy Test	100.00

A fee of Fifty Pesos (P50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate by the Municipal Health Officer.

**EXEMPTION FOR THE DISCOUNT FOR HEALTH SERVICES**

FACILITY/MEDICINE	CLASS A	CLASS B	CLASS C	CLASS D
	AMOUNT (Php)			
Tooth Extraction	100.00	100.00	100.00	100.00
Urinalysis	50.00	30.00	20.00	10.00
Fecalalysis	50.00	30.00	20.00	10.00
Blood Typing	50.00	30.00	20.00	10.00
Hemoglobin/Hematocrit	50.00	30.00	20.00	10.00
Blood Sugar Determination	60.00	45.00	30.00	15.00
Pregnancy Test	50.00	15.00	15.00	25.00
Dental/Medical Certificate	50.00	50.00	50.00	
NSD (Non PhilHealth)	3,500.00	3,500.00	3,500.00	

**Section 4G.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

**Section 4G.03. Administrative Provisions.**

(a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.

1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.

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4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

(b) Owners, managers and sauna bath establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

(c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

**Section 4G.04. Penalty.** A fine of Two Thousand Pesos (P2,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

**Article H. Dog Vaccination Fee**

**Section 4H.01. Imposition Fee.** There shall be collected/imposed from every owner of the dog a vaccination fee of Twenty Pesos (P20.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

**Section 4H.02. Time of Payment.** The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian.

**Section 4H.03. Administrative Provisions.**

1. Vaccination Against Rabies - means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from Provincial Veterinarian Office and Municipal Agriculture Office.

(a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.

(b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

2. It shall be the duty of each trained vaccinator when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information:

- (a) Owners name, address and telephone number if any
- (b) Description of dog (color, sex, markings, age, name, species and breed if any )

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- (c) Dates of vaccination and vaccine expiration of known
- (d) Rabies vaccination tag number
- (e) Vaccine produced
- (f) Vaccinator's Signature
- (g) Veterinarians license number/vaccinator's address

The dog owner shall be provided with a copy of the certificate. The veterinarian/vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/vaccinator, shall be securely attached to the collar of the dog.

NOTE: The above provisions may not apply in a mass vaccination program. During a free mass dog vaccination, the cost shall be borne by the owner after the scheduled date.

3. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certification for the dog and affix to a distinguished collar tag as proof of registration.
4. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

NOTE: Elimination is based on the presence or absence of a dog tag and/or a registration or vaccination certificate.

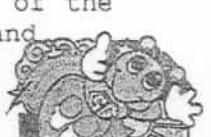
The Provincial Veterinarian and the MAO is tasked to determine the age of the dogs.

5. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies control Authority for investigation.
6. The owner of a dog which has bitten any person shall be responsible for all the treatment and dog examination.
7. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

**Section 4H.04. Penalty.** Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand

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Five Hundred (P2,500.00) Pesos without prejudice to the provision of Section 3 (7).

It shall be the responsibility of the Municipal Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority as defined under Section 1 of this article.

**CHAPTER V. MUNICIPAL CHARGES**

**Article A. Rentals of Personal and Real Properties  
Owned by the Municipality**

*(To be based considering municipal assets and full cost pricing)*

**Section 5A.01. Imposition.** The following rates of rental fees for the use of real and personal properties of this municipality shall be collected.

	Rate of Rental (Monthly)
1) Land Only (per sq. m.)	
(a) Located in commercial/industrial area	20.00
(b) Located in residential area	10.00
(c) Nursery/Public Land	2.00
(d) Others	5.00
2) Building (per sq. m. of floor area)	
(a) Located in commercial/industrial area	200.00
(b) Located in residential area	100.00
(c) Others	50.00
3) Building (GMACC)	
Rentals	5,000.00/hour
Utility (Service fee) per person	300.00

Note: For multi-storey structures rates can be categorized based on floor location as in ground floor, corner, etc.)

- 4) Vehicles and Equipment (Note: List down)
- 5) Other properties that may be acquired after the promulgation of this ordinance) As may be decided by the Sangguniang Bayan

**Section 5A.02. Time of Payment.** The fees imposed herein shall be paid to the Municipal Treasurer of his duly authorized representative, before the use or occupancy of the property.

**Article B. Environmental Fee**

**Section 5B.01. Definition.** When used in this Article:

- (a) Environmental Inspection Fee (EIF) - refers to the fees imposed for the regulation and monitoring of all kinds of business establishments to ensure compliance with environmental laws, rules and regulations.

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**Section 5B.02. Imposition of Fee.** There is an imposed environmental clearance fee in this Municipality in an amount prescribed below:

(a) Amusement places such as KTV/videoke, gold course operator or other similar establishment	P 500.00
(b) Animal farm/piggery exceeding 25 heads (sow, fattener)	1,000.00
(c) Car wash, laundry services	500.00
(d) Fastfood chains/restaurants	1,000.00
(e) Fuel depot/fuel storage	1,000.00
(f) Funeral services	1,000.00
(g) Garbage contractors/terminal of garbage trucks	1,000.00
(h) Gasoline services & LPG filling stations	1,000.00
(i) High Rise building	2,500.00
(j) Hotel, motels, apartelles, inns	2,500.00
(k) Housing development projects such as residential subdivisions, parks (memorial parks) including condominiums	2,500.00
(l) Junkshops	500.00
(m) Laboratories	2,500.00
(n) Manufacturing industry	1,000.00
(o) Market/talipapa	2,500.00
(p) Medical clinics with lying inn clinic	1,500.00
(q) Private hospitals	1,000.00
(r) Retailer of LPG	200.00
(s) Sanitary waste landfills and other waste treatment on disposal site of toxic wastes	2,500.00
(t) Sash factory	200.00
(u) Shopping centers/malls	2,500.00
(v) Substation; cell site	2,500.00
(w) Terminal/garage of transport/trucking service	500.00
(x) Warehouse	2,500.00
(y) Welding shop/auto repair with repainting shop, refrigerator with repainting shop, furniture shop	500.00
(z) Others	200.00

**Section 5B.03. Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer:

- a. Before the issuance of Mayor's Permit being applied for.
- b. Upon renewal of the same every year thereafter within the first twenty (20) days of January of the ensuing year.

**Section 5B.04. Administrative Provisions.**

- (a) An Environmental Inspection Certificate from the Municipal Environment & Natural Resources Office (MENRO) will be issued upon site validation or inspection of the establishment/industry and a favorable recommendation thereof has been made by the MENRO or any of his authorized representative.
- (b) An application form duly filled-up by the proponent/applicant or his authorized representative shall be assessed by the MENRO for the purpose of imposing the environmental Inspection Fee. In case of authorized representatives, a written authorization shall accompany the application.
- (c) Assessment of fees based on Section 5C.02 of this Article shall be made by the MENRO. Thereafter, an Order of Payment will be issued. Payments shall be made to the Municipal Treasurer's Office.

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- (d) The MENRO shall monitor once every quarter if the establishment/industry complies with the environmental laws, rules and regulations.

**Article C. Solid Waste Management Fee**

**Section 5C.01. Definitions.**

- (a) **Solid Waste** - shall refer to all discarded household, commercial waste, non-hazardous institutional and industrial waste, street sweepings, agricultural waste and other non-hazardous/non-toxic solid waste.
- (b) **Industrial Waste** - means any liquid, gaseous or solid matter, or other waste substance or a combination thereof resulting from any process of industry, manufacturing trade or business from the development processing or recovery of any natural resources
- (c) **Other Waste** - means garbage, refuse, wood residue, sand lime, cinder, ashes, offal, night oil tar, dye stuffs, acids, chemicals, and other substances not sewage or industrial waste which may cause or tend to cause pollution or contribute to the pollution of the waters and/or atmospheric air of the place pursuant to RA No.3931 (An Act Creating the National Water and Air Pollution Control Commission).
- (d) **Solid Waste Management (SWM)** - refers to the practices associated with the control of generation, storage, collection, transfer and transport, processing and disposal of solid waste in a manner that is in accord with the best principles of public health, economics, engineering, conservation, aesthetic and other environmental consideration that is also responsive to public needs.
- (e) **Solid Waste Management Fees (SWMF)** - refers to the fees imposed by the local government unit concerned in an amount sufficient to pay the costs of preparing, adopting, and implementing a solid waste management plan pursuant to RA No.9003 (Ecological Solid Waste Management Act of 2000).

**Section 5C.02. Imposition of Fee.** There shall be collected a Solid Waste Management Fee (SWMF) of Two Thousand Five Hundred Pesos (P2,500.00) per truck load of 3 tons of solid waste from every owner or operator of commercial, industrial or other types of business establishments which shall be paid to the Municipal Treasurer with an order of payment issued by MENRO. An initial amount of Ten thousand pesos (P10,000.00) will be collected from the business establishment in equivalent of 12 tons of their solid waste upon the application of business permits a proof of their waste tonnage attach a truck scale result.

An amount of Thirty pesos (P30.00) per month shall be imposed per household/apartment unit payable every 5<sup>th</sup> day of the month, 80% of the amount collected by the barangay shall be issued solely for the implementation of environmental projects of the Barangay and 20% of the collection will be remitted to the Municipal Treasurer.

**Section 5C.03. Time of Payment.** Unless otherwise provided, the fees herein imposed shall be paid to the Municipal Treasury before any transaction/activity relative to the aforementioned subject matter can be lawfully pursued in the municipality.

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**Section 5C.04. Administrative Provisions**

- (a) An application for duly filled-up by the proponent/applicant of his duly authorized representative shall be assessed by the MENRO for the purpose of imposing the Solid Waste Management Fee. In case of authorized representatives, a written authorization shall accompany the application.
- (b) Assessment of fees shall be made by the MENRO based on the accomplished form submitted by the applicant/proponent. After which, the volume of solid waste shall be determined by MENRO based on the Waste Characterization Process (WCP) done prior to the application. Thereafter, an Order of Payment will be issued. Payments shall be made to the Municipal Treasurer's Office.
- (c) The MENRO shall monitor once a month the said business establishments to monitor if the volume of the solid waste generated tallies with the one declared during application.
- (d) Additional guidelines shall be formulated by MENRO for proper implementation of this Article.

**Article D. Environmental Polluter's Hazard Fee**

**Section 5D.01. Definition.**

- (a) Environmental Polluter's Hazard Fee (EPHF) - refers to the fees imposed in order to control or abate pollution caused by identified pollution sources at levels within the pollution control standards established by (R.A.8749 - Philippine Clean Air Act); (R.A.No.3931 - An Act Creating the National Water and Air Pollution Control Commission); (R.A. 9003-Ecological Solid Waste Management Act of 2000); (R.A. 9275 - Philippine Clean Water Act of 2004); (R.A.6969-Hazardous Waste) (R.A. 6969 - Toxic Substance, Hazardous and Nuclear Waste Control Act of 1990).

**Section 5D.02. Imposition of Fee.** The municipality shall impose an Annual Environmental Polluter's Hazard Fee (EPHF) for all environmentally critical projects enumerated hereunder:

(Note: Projects need ECC and permit to operate based on DENR guidelines)

(a) Heavy Industries	P 5,000.00 per annum
(b) Petrochemical/Oil Depot	P 5,000.00 per annum
(c) Major Infrastructure Projects	P 5,000.00 per annum
(d) Real Estate Projects	P 5,000.00 per annum
(e) Industrial Estate Projects	P 5,000.00 per annum
(f) Large Commercial Buildings	P 5,000.00 per annum
(g) All Waste Disposal Facilities	10% of the cost of tipping fee

**Section 5D.03. Time of Payment.**

- (a) For items (a) to (f) of Section 5E.02, the fee imposed herein shall be paid to the Municipal Treasurer.
  - a. Before the issuance of Mayor's Permit being applied for.

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- b. Upon renewal of the same year thereafter within the first twenty (20) days of January of the ensuing year.
- c. For item (g) of Section 5E.02, the payment of fee imposed herein shall be paid on or before the 20<sup>th</sup> of the following month. For purpose of computing the EHPF, the company will submit a Summary Report to the Municipal Environment and Natural Resources Office (MENRO) of all wastes delivered to the Waste Disposal Facility (WDF) before the 10th of the following month. The MENRO shall issue the order of payment to the waste disposal facility, to be submitted to the Municipal Treasurer upon payment.

**Section 5D.04. Administrative Provision.**

- (a) Utilization of the Environmental Polluter's Hazard Fee (EHPF). Not less than 20% of the fees collected under Section 279 shall be set aside as a trust fund to support projects/programs/activities aimed to control or abate pollution such as, but not limited to, pollution control/abatement preparedness programs including training, purchasing equipment, supplies and medicines, for post-disaster activities caused by pollution, and for the payment of damages as provided by law. The Solid Waste Management Board (SWMB) shall monitor and evaluate the use and disbursement of the fund based in accordance with the existing auditing and accounting guidelines on public funds, local government code and other applicable laws.
- (b) The unexpected amount of the EHPF shall remain to the special fund within the next five (5) years. Any such amount not fully utilized after five (5) years shall revert back to the general fund.

**Article E. Other Environmental Related Fees**

**Section 5E.01. Imposition of Tree Cutting Clearance Fee.** There is hereby imposed a tree cutting clearance fee of P300.00 per tree for every tree cutting permit application pursuant to DENR Rules and Regulations.

**Section 5E.02. Time of Payment.** The fee imposed herein shall be paid to the Municipal Treasurer prior to the issuance of the Tree Cutting Clearance.

**Section 5E.03. Administrative Provision.** Additional guidelines shall be formulated by the MENRO for the proper implementation of this Article.

**Article F. Charges for Parking & Towing**

**Section 5F.01. Application of Article.** All National, Provincial and Municipal roads in the jurisdiction of this municipality are considered as tow away zone.

**Section 5F.02. Imposition of Fee.** There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

**a. Day Parking Rates**

Vehicle Type	Daily
Tricycle	P 50.00
Private Cars and Service Vehicles	100.00
Passenger Jeepney	100.00
Cargo Trucks/Delivery Vans	200.00

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Passenger Bus 200.00

b. Overnight Parking Rates

All types of Vehicles

Daily 2 x of daily rate of each vehicle type

c. Towing Fee of P1,200.00 and impounding fee of P300.00/day shall be collected from owners of vehicles who shall violate this Article.

ALTERNATIVE RATE STRUCTURE:

For the first 3 hours

(a) Passenger buses or cargo trucks	P 60.00
(b) Mini busses or jeepneys	40.00
(c) Cars	20.00
(d) Tricycles	10.00
(e) Other Vehicles	

For each succeeding hour or a fraction thereof:

(a) Passenger buses or cargo trucks	P 15.00
(b) Mini buses or jeepneys	10.00
(c) Cars	5.00
(d) Tricycles	3.00
(e) Other Vehicles	<u>20.00</u>

Overnight Parking Rates

All types of Vehicles

Daily 2 x of 1<sup>st</sup> hour rate of each vehicle type  
Plus an hourly rate of a fraction thereof

Towing Fee of P1,200.00 and impounding fee of P300.00/day shall be collected from owners of vehicles who shall violate this Article).

Each barangay shall assist the municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

**Section 5F.03. Time of Payment.** The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

**Article G. Municipal Hospital Service Fees**

**Section 5G.01. Imposition of Municipal Hospital Service Fees.** The following schedule of fees is hereby imposed for services of facilities rendered by the Ospital ng Guiguinto:

1. Room Rates per Day	Amount
Charity (Male, Female, Pedia, ISO, M.A.L. Ward)	130.00
Medicare-PhilHealth Ward	400.00
Semi-Private (Room No.208 A and B)	500.00
Private	
Room No.201, 202, 204, 207	1,000.00
Room No.203	1,500.00

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Suite Room No.205	2,500.00
Room No.206	300.00
PICU/NICU-Nursery	500.00
Delivery Room	2,000.00
Operating Room	4,000.00
<b>2. Services</b>	
ECG	150.00
Ambulance Fee - Transfer to Private Hospital (Bulacan Area)	500.00
Ambulance Fee - Transfer to Private Hospital (Manila)	1,000.00
Miscellaneous	500.00
<b>3. Medical Records Department Certificates</b>	
O.P.D. Card	20.00
Lost O.P.D. Card	50.00
Medical Certificate	20.00
Medico Legal Certificate	50.00
Birth Certificate	60.00
Death Certificate	60.00
<b>4. X-Ray Department Examination</b>	
Chest PA	200.00
Chest Apicolordotic	200.00
Chest Pedia	400.00
Skull AP/Lateral	400.00
Paranasal Sinuses	600.00
Mandible	200.00
Cervical AP/Lat	400.00
Thoracic Cage AP	200.00
Thoracic Spine AP/Lat	400.00
Thoraco-Lumber AP/Lat	400.00
Abdomen AP	200.00
Abdomen AP/Upright	400.00
Pelvis AP	200.00
Kub Plain	200.00
Lumbar Spine AP/Lat	400.00
Sacrum APL	400.00
L-Sacral Spine AP/Lat	400.00
Coccyx AP/Lat	400.00
Humerus AP/Lat	400.00
Forearm AP/Lat	400.00
Hand AP/O	400.00
Elbow AP/Lat	400.00
Wrist APL	400.00
Shoulder AP	200.00
Femur AP/Lat/Leg AP/Lat	400.00
Knee AP/Lat	400.00
Foot AP/O	400.00
Clavicle AP	200.00
Scapula AP	200.00
Calsenus	200.00
Hip Joint AP	200.00
Scoliosis Series	700.00

Ambulance

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5. Special Procedure Examination	
Esophagogram	600.00
UGIS	1,650.00
KUB-IVP	1,350.00
T-Tube Cholangiogram	600.00
6. Laboratory Department	
Hematology	
CBC Platelet	200.00
Platelet	100.00
Hemoglobin	50.00
Hematocrit	50.00
WBC	60.00
Differential Count	60.00
Blood Typing w/RH	150.00
Clotting Time	50.00
Bleeding Time	50.00
ESR (Westergren Method)	200.00
APTT	400.00
PT/PTT	630.00
Peripheral Smear	300.00
Malarial Smear	250.00
Clinical Microscopy	
Routine Urinalysis (UA)	50.00
Routine Fecalalysis	50.00
Pregnancy Test	150.00
Accult Blood	150.00
24 Hr. Urine Creatinine	520.00
Urine Protein	400.00
Sperm Analysis	200.00
Histopathology	
Endometrial Tissues	600.00
Fallopian Tube (L/R)	1,200.00
Cell Cytology	600.00
FNAB	700.00
Papsmear	200.00
Placental Tissues	600.00
S	600.00
M	900.00
L	1,200.00
XL	1,600.00
XXL	2,300.00
XXXL	3,000.00
Bacteriology	
Gram Stain	200.00
Culture & Sensitivity Test Blood	500.00
Blood with ARD	1,300.00
Urine, Stool, Discharge	450.00
Electrolytes	
Sodium (NA)	200.00
Potassium (K)	200.00
Chloride	200.00
Calcium	250.00
Magnesium	350.00

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Routine Chemistry

RBS	100.00
FBS	100.00
BUN	120.00
CREATININE	150.00
Uric Acid U/A	100.00
Cholesterol	100.00
Triglycerides	180.00
HDL	200.00
LDL	100.00
VLDL	100.00
Lipid Profile	680.00
SGOT	200.00
SGPT	200.00
Alkaline Phosphatase	200.00
Amylase	250.00
Phosphorus	300.00
B1, B2	250.00
TPAG	250.00
Albumin	250.00
CK-MB	500.00
LDH	200.00

Blood Banking/Serology

Cross Matching	300.00
VDRL	240.00
CRP	200.00
HBsAg (Screening)	200.00
Complete Hepa Profile	1,500.00
Anti-HAV IgM	400.00
Anti-HBs	200.00
Anti-Hbe	370.00
Anti-HbC (IgM)	450.00
Anti-HBc (IgG)	400.00
HBEAg	380.00
HBsAg TITER	200.00
Anti-HaV IgG	420.00
Anti-HCV	750.00
ASO TITER	250.00
WIDAL	150.00
TYPHIDOT	800.00
DENGUE IgG IgM	4,000.00
RA LATEX TEST	250.00
C3	500.00
ANA	500.00

Other Tests

T3	250.00
T4	250.00
TSH	420.00
FT3	400.00
FT4	400.00
TROP-I	1,000.00
TROP-T	1,000.00
HBA1C	500.00

**Section 5G.02. Time and Manner of Payment.** The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.  
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**Section 5G.03. Exemptions.** Residents who are certified by the assigned Municipal Social Welfare and Development Officer as indigent and upon

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approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed P50,000.00 per year of the poverty line established by NEDA, whichever is higher.

**Article H. Cemetery Charges**

**Section 5H.01. Imposition of Fees.** There shall be collected the following rental fees for a period of 5 years for the rental of Municipal Cemetery lots:

Fee for Lease Period

(a) Rental fee for each burial lot	1,000.00
(b) For every additional layer thereof	1,000.00
(c) For niches	1,500.00

**Section 5H.02 Time of Payment.** The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

The fee shall not be collected in a pauper's burial, upon recommendation of the Municipal Mayor.

**Section 5H.03. Administrative Provisions.**

(a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Tabang, Guiguinto, Bulacan.

(b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.

(c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in property designated cemeteries or burial grounds.

(d) In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer, or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.

(e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.

(f) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.

(g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.

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(h) The Municipal Treasure shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

**Article I. Slaughter and Corral Fees**

**Section 5I.01. Imposition of Fees.** There shall be imposed the following:

(a) Permit Fee to Slaughter. Before any animal is slaughtered for public consumption, a permit fee therefor shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

	Per Head
Large Cattle	20.00
Hogs	10.00
Goat/Sheep	20.00
All Others	10.00

(b) Slaughter Fee. The fee shall be paid to cover the cost of service in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

Large Cattle	75.00
Hogs	50.00
Goat/Sheep	50.00
All Others	50.00

(c) Corral Fee, per head, per day or fraction thereof:

Large Cattle	30.00
Hogs	20.00
Goat/Sheep	20.00
All Others	20.00

(d) Anti-Mortem Fee 10.00/head

(e) Post Mortem Fee 10.00/head

**Section 5I.02. Prohibition.** Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

**Section 5I.03. Time of Payment.**

(a) Permit Fee. The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.

(b) Slaughter Fee. The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

(c) Corral Fee. The fee shall be paid to the Municipal Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

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**Section 5I.04. Time of Payment.**

(a) The slaughter of any kind of animal intended for sale shall be done only in the city slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

(b) Before issuing the permit for the slaughter of large cattle, the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefor.

(c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

(d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

**CHAPTER VI - COMMUNITY TAX**

**Section 6.01 Imposition of Tax.** There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

**Section 6.02. Individuals Liable to Community Tax.** Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Pesos (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

**Section 6.03. Juridical Persons Liable to Community Tax.** Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

(a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated - Two (P2.00) Pesos, and





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- (b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

The dividends received by a corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

**Section 6.04. Exemptions.**

The following are exempted from the Community Tax.

- (a) Diplomatic and consular representatives; and  
(b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

**Section 6.05. Place of Payment.** The community Tax shall be paid in the Office of the Municipal Treasurer to the deputized Barangay Treasurer.

**Section 6.06. Time of Payment: Penalties for Delinquency.**

(a) The Community Tax shall accrue on the first (1<sup>st</sup>) day of January each year which shall be paid not later than the last date of February of each year.

(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.

(c) Persons who came to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1<sup>st</sup>) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.

(d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

(e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

**Section 6.07. Community Tax Certificate.** A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

**Section 6.08. Presentation of Community Tax Certificate on Certain Occasions.**

- (a) When an additional subject to the Community Tax acknowledges any document before a notary public, takes the oath of office or appointment to any position in the government service; receives any

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license, certificate or permit from any public authority; pays any tax or fee, receives any money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done of from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

The presentation of Community Tax Certificate shall not be required in connection with the registration of a voter.

(b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.

(c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case the certificate issued for the preceding year shall suffice.

**Section 6.09. Collection and Allocation of Proceeds of the Community Tax.**

(a) The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality.

In cases where the community tax were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

- (1) Fifty (50%) percent shall accrue to the general fund of the Municipality; and
- (2) Fifty (50%) percent shall accrue to the Barangay where the tax is collected.

**CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

**Article A. Collection and Accounting of Municipal Taxes  
And Other impositions**

**Section 7A.01. Tax Period.** Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

**Section 7A.02. Accrual of Tax.** Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1<sup>st</sup>) day of January of each year. However, new taxes, fees or charges, or

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changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1<sup>st</sup>) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

**Section 7A.03. Time of Payment.** Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

**Section 7A.04. Surcharge for Late Payment.** Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 7A.05. Interest on Unpaid Tax.** In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, if not paid on the date fixed in the ordinance, or in the contract, expressed or implied, 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 at the rate not to exceed 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.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

**Section 7A.06. Collection.** Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Municipal treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

**Section 7A.07. Issuance of Receipts.** It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

**Section 7A.08. Record of Persons Paying Revenue.** It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

**Section 7A.09. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all moneys collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the municipality.

**Section 7A.10. Examination of Books of Accounts.** The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing,

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examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the Municipal Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

**Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures.** Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

**Article B. Civil Remedies for Collection of Revenues**

**Section 7B.01. Local Government's Lien.** Local Taxes, fees, charges and other revenues herein provided constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

**Section 7B.02. Civil Remedies.** The civil remedies for the collection of local taxes, fees or charges, and related surcharges and interest resulting from delinquency shall be:

(a) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and

(b) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

**Section 7B.03. Distraint of Personal Property.** The remedy by distraint shall proceed as follows:

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(a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

(b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

(d) Release of Distrainted Property Upon Payment Prior to Sale. If any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.

(e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of the Commission on Audit and the Municipal Assessor as Members.

(f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other

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property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

(g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer. If he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property. A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

(h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

(i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof, as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of the records. After consultation with the Sangguniang Bayan, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or

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penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sale shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in case of personal and real property including improvement thereon.

(j) Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month of the purchase price from the date of sale to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale preciously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges interests, and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

(k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

(l) Purchase of Property by the Municipality for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registry of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

(m) Resale of Real Estate Taken for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.

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(n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the municipal Treasurer within the period prescribed in Section 194 of the Republic Act No.7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

(o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

(p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the equipments necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. Household, furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

**Article C. Taxpayer's Remedies**

**Section 7C.01. Periods of Assessment and Collection.**

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided that taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period. Provided

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however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

**Section 7C. 02. Protest of Assessment.** When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial of form the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

**Section 7C.03. Claim for Refund of Tax Credit.** No case or proceeding shall be maintained in any court for the recovery of any tax, fee or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

**Section 7C.04. Legality of this Code.** Any question on the constitutionality of legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein. Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

**Article D. Miscellaneous Provisions**

**Section 7D.01. Power to Levy Other Taxes, Fees or Charges.** The municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws. Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

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**Section 7D.02. Publication of the Revenue Code.** Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 7D.03. Public Dissemination of this Code.** Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

**Section 7D.04. Authority to Adjust Rates.** The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

**Section 7D.05. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, in so far as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

**CHAPTER VIII. GENERAL PENAL PROVISIONS**

**Section 8.01. Penalties for Violation of Tax Ordinance.** Any person 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 of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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 or liable therefor.

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 IX. FINAL PROVISIONS**

**Section 9.01. Separability Clause.** If for any reason or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 9.02. Applicability Clause.** All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of this Ordinance, are hereby repealed or modified accordingly.

**Section 9.03. Repealing Clause.** Any ordinance, order, memorandum, rule and regulation which is inconsistent with the provisions of this Ordinance is hereby modified or repealed accordingly.

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**Section 9A.03. Effectivity.** This ordinance takes effect upon its approval by the Sangguniang Panlalawigan and publication in a local newspaper of general circulation for three (3) consecutive weeks.

**APPROVED.**

Enacted June 08, 2015 by the Sangguniang Bayan in session assembled.

**BANJO S. ESTRELLA**  
Municipal Vice Mayor.

**ATTESTED:**

**SHARON M. ESPAYACION**  
Secretary to the Sangguniang Bayan

Approved and signed this 7th day of September, 2015.

**AMROSIO C. CRUZ, JR.**  
Municipal Mayor