

ORDINANCE No. 224
Series of 1995

Ordinance providing for the Marikina Revenue Code of 1995

Chapter 3 - TAX ON BUSINESS

SECTION 21. **Imposition of Business Tax** – There is hereby levied an annual tax on business mentioned in this chapter of rates prescribed herein.

A. On Manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, compounders, of liquor distilled spirit and wines of manufacturers of any article of whatever kind or nature, in accordance with the following schedule

Gross Sales/ Receipts for the
Preceding Calendar Year

			Amount of Tax per Annum	
			Php	Php
Less than			10,000	165.00
Php	10,000	or more but less than	15,000	220.00
	15,000	or more but less than	20,000	302.00
	20,000	or more but less than	30,000	440.00
	30,000	or more but less than	40,000	660.00
	40,000	or more but less than	50,000	825.00
	50,000	or more but less than	75,000	1,320.00
	75,000	or more but less than	100,000	1,650.00
	100,000	or more but less than	150,000	2,200.00
	150,000	or more but less than	200,000	2,750.00
	200,000	or more but less than	300,000	3,850.00
	300,000	or more but less than	500,000	5,500.00
	500,000	or more but less than	750,000	8,000.00
	750,000	or more but less than	1,000,000	10,000.00
	1,000,000	or more but less than	2,000,000	13,750.00
	2,000,000	or more but less than	3,000,000	16,500.00
	3,000,000	or more but less than	4,000,000	19,800.00
	4,000,000	or more but less than	5,000,000	23,100.00
	5,000,000	or more but less than	6,500,000	24,375.00
	6,500,000	or more		37 ½% of 1%

B. On Wholesaler, distributor or dealers

Gross Sales/ Receipts for the
Preceding Calendar Year

			Amount of Tax per Annum	
Less than Php			Php	
			1,000	18.00
	1,000	or more but less than	2,000	33.00
	2,000	or more but less than	3,000	50.00
	3,000	or more but less than	4,000	72.00
	4,000	or more but less than	5,000	100.00
	5,000	or more but less than	6,000	121.00
	6,000	or more but less than	7,000	143.00
	7,000	or more but less than	8,000	165.00
	8,000	or more but less than	10,000	187.00
	10,000	or more but less than	15,000	220.00
	15,000	or more but less than	20,000	275.00
	20,000	or more but less than	30,000	330.00
	30,000	or more but less than	40,000	440.00
	40,000	or more but less than	50,000	660.00
	50,000	or more but less than	75,000	990.00
	75,000	or more but less than	100,000	1,320.00
	100,000	or more but less than	150,000	1,870.00
	150,000	or more but less than	200,000	2,420.00
	200,000	or more but less than	300,000	3,300.00
	300,000	or more but less than	500,000	4,400.00
	500,000	or more but less than	750,000	6,600.00
	750,000	or more but less than	1,000,000	8,800.00
	1,000,000	or more but less than	2,000,000	10,000.00
	2,000,000	or more		50% of 1%

C. On Retailers

Gross Sales/Receipts for the
Preceding Calendar Year

	Amount of Tax per Annum
1 st Php 400,000.00 or less	2%
in excess of Php 400,000.00	1 %

D. On Contractors and other independent contractors

Gross Sales/Receipts for the
Preceding Calendar Year

			Amount of Tax per Annum	
			Php	27.50 per LGC
Less than		Php	5,000	
Php	5,000	or more but less than	10,000	61.60
	10,000	or more but less than	15,000	104.50
	15,000	or more but less than	20,000	165.00
	20,000	or more but less than	30,000	275.00
	30,000	or more but less than	40,000	385.00
	40,000	or more but less than	50,000	550.00
	50,000	or more but less than	75,000	880.00
	75,000	or more but less than	100,000	1,320.00
	100,000	or more but less than	150,000	1,980.00
	150,000	or more but less than	200,000	2,640.00
	200,000	or more but less than	250,000	3,630.00
	250,000	or more but less than	300,000	4,620.00
	300,000	or more but less than	400,000	6,160.00
	400,000	or more but less than	500,000	8,250.00
	500,000	or more but less than	750,000	9,250.00
	750,000	or more but less than	1,000,000	10,250.00
	1,000,000	or more but less than	2,000,000	11,500.00
	Over Php 2,000,000		At the rate of fifty percent (50%) of one Percent (1%) of excess over 2,000,000 + 11,500.00	

E. On Banks & Other Financial Institution

Gross Sales/Receipts of the
Preceding Calendar Year

50% of 1%

F. On Exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailer of essential commodities enumerated hereunder shall be at the rate of one-half (1/2) of the rates prescribed under subsections a, b, and of this section

1. Rice and Corn
2. Wheat or cassava, flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine, and fresh water products, whether in their original state or not
3. Cooking oil and coking 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

G. On Transportation Business

Amount of
Tax per Unit/Annum

a. Buses, cargo trucks and vans	Php	400.00
b. Taxis		200.00
c. Jeepneys		100.00
d. Other vehicles for hire		100.00

H. On Delivery Van, Truck, per Unit Php 500.00

I. On any other Business not specifically mentioned
On gross receipts of the proceeding calendar year 2%

Following are certain business establishments subject to 2% tax

a. Owners or operators of Amusement/Vending Devices

1. Jukebox machine
2. Machine or apparatus for visual entertainment
3. Apparatus for weighing persons
4. Machine for dispensing or vending softdrinks and other articles
5. Machine or apparatus for printing letters or numbers
6. Device for vending games of skill or amusement
7. Coin-operated amusement machine or apparatus

b. Owners or operators of Amusement Places

1. Night & day club
2. Night clubs or day clubs
3. Social clubs & associations w/c operate/engage in any business activity
4. Supper clubs, cocktail lounges or bars, beer gardens, pubhouses, disco houses, sing-along and other similar establishments
5. Cabarets, dancehalls, or dancing pavilions
6. Skating Rinks
7. Bath houses, resorts & the like
8. Swimming pools only
9. Steam baths & other similar establishment
10. Billiards & pool halls
11. Circuses, carnivals, fun houses and the like
12. Side shows
13. Bowling alleys
14. Merry-go-rounds, roller coaster, ferris wheels, swings, shooting galleries, or similar contrivances
15. Theaters and cinema houses
16. Boxing stadia, auditoriums, gymnasiums, concert or similar halls or similar contrivances
17. Boxing, wrestlings, martial arts contest
18. Race tracks for conducting horse races
19. Race tracks for conducting dog races
20. Cockpits
21. Gun clubs/firing ranges
22. Judo-karate clubs
23. Pelota/squash/badminton courts
24. Tennis courts
25. Off-track-fronton betting stations
26. Lotto, Bingo & the like

c. Owners or operators of Educational, Life and/or Memorial Plan

d. Owners or operators of Stock Market

e. Owners or operators of Boarding Houses

f. Owners or operators of Golf Links

g. Owners or operators of Polo Grounds

h. Owners or operators of Driving Ranges

i. Owners or operators of Cemeteries and Memorial Parks

j. Owners or operators of Fishponds, Fish pens, or fish breeding grounds

k. Owners or operators of Rice or Corn Mills mainly for other people

l. Owners or operators of Cold Storage and Refrigeration Cases

m. Owners or operators of Lumber Yards

n. Owners or operators of nursery, vocational and other schools

o. Owners or operators of dancing schools, driving schools, speed reading, EDP, judo karate, etc.

- p. Owners or operators of car exchange on consignment basis only**
- q. Owners or operators of Storage of Flammable, Combustible, Explosive Substances**
- r. Owners or operators of Cafes, cafeteria, ice cream & other refreshment parlors restaurant, soda fountain bars, carinderia, and food caterer**
- s. Real estate dealers; subdivision operators; lessor or sub lease of real estate, including accessories, apartelle, pension-inn, apartment, condominium, house for lease, rooms & space for rent; dealer of real estate**
- t. Owners or operators of private markets, shopping centers**

*** Importers or exporters shall be taxed either under manufacturer, contractor or retailer or wholesaler depending on how the business is conducted or operated as provided in the code**

*****INITIAL TAX ON NEWLY ESTABLISHED BUSINESS**

In case of a newly started business, the initial tax for the year shall be twenty five percent (25%) of the percent (1%) of the capital investment or paid capital

CHAPTER 14 – MAYORS PERMIT FEES ON BUSINESS

SECTION 69 RATE OF FEES. The following Mayor’s Permit fees shall be collected for the issuance of municipal permit to operate a business, pursue an occupation or calling or undertake any other similar activities

A. On the operation of Business	PER ANNUM	
1. Dealers in fermented liquors, distilled spirits and/or wines:		
a. Wholesale of foreign liquors	Php	480.00
b. Retail of foreign liquors		240.00
c. Wholesale of domestic liquors		180.00
d. Retail of domestic liquors		120.00
e. Wholesale of vino liquors		120.00
f. Retail of fermented liquors		120.00
g. Wholesale of fermented liquors		180.00
h. Retail of vino liquors		60.00
i. Retail of tuba, basis and/or tapuy		60.00
2. Dealers in Tobacco:		
a. Wholesale of leaf tobacco	Php	480.00
b. Retail of leaf tobacco		240.00
c. Wholesale tobacco dealers		240.00
d. Retail tobacco dealers		120.00
3. Owners or operators of amusement places/devices:		
a. Night Clubs/day clubs	Php	4,800.00
b. Supper Clubs/cocktail, lounges, bars, disco houses Beer gardens and other similar establishment		2,400.00
c. Cabaret, dance halls, or dancing pavilions		1,200.00
d. Social Clubs, voluntary assn. Or org.		1,200.00
e. Skating Rinks		1,200.00
f. Bathhouses, resorts & the like per establishment		1,200.00
g. Steambaths, saunas & the like per establishment		4,800.00
h. Billiards/Pool halls, per table		60.00
i. Bowling establishment		4,800.00
j. Circuses, carnivals, fun houses and the like		1,200.00
k. Merry-go-rounds, ferris wheels & similar contrivance per device		60.00
l. Theaters/Cinemas:		
- Air-conditioned		4,800.00
- Not air-conditioned		2,400.00
- Itinerant operator – per day		60.00
m. Boxing Stadia, auditoriums, gymnasia, concert Halls or similar halls or establishment		4,800.00
n. Race tracks establishment		-
o. Tennis, pelota, squash, & the like per court		60.00
p. Jai – alai / Coliseums per establishment		4,800.00

q. Off-tracks / betting station, Lotto, Bingo, etc. per station		1,200.00
r. Amusement devices – per device		60.00
s. Music lounges and Sing-along restaurants		2,400.00
4. Banks & Other Financial & other similar institution:		
a. Main Office	Php	4,800.00
b. Per branch		2,400.00
c. Money shops per establishment		1,200.00
5. Dealers in Securities including foreign exchange dealers	Php	1,200.00
6. Educational life/Memorial Plan		
a. Principal Office	Php	2,400.00
b. Branch/Agency		1,300.00
7. Subdivision Operators	Php	1,200.00
8. Private cemeteries/memorial parks	Php	2,400.00
9. Pension Inn, Drive-In dormitory & other space for rent, or lease Boarding/lodging house, hotels, motels, apartelle	Php	600.00
10. Dancing school, driving school, judo-karate, reading, schools EDP etc.	Php	600.00
11. Medical Clinic		299.00
12. Detective/Security agencies		
a. Principal Office	Php	600.00
b. For every locality where guards are posted		120.00
13. Recruitment/Employment agencies		
a. For abroad	Php	239.00
b. For domestic		120.00
14. Private Hospitals	Php	897.00
15. Institution of Learning	Php	718.00
16. Media Facilities	Php	718.00
17. Telegraph, teletypes, Cable & wireless Communication components	Php	1,455.00
18. Terminal garage for bus, taxi and other public utility Vehicle except those used for home garage	Php	1,196.00

19. On other activities:

1. Use of delivery trucks/vans of dealers any product Regardless of the number of trucks / vans	Php	120.00
2. Maintaining windows/display office		240.00
3. Promoters, sponsors or talents scouts		600.00
4. Holdings stage show etc. w/c is payable by the operator		600.00
5. Maintaining liason/administrative and or similar offices including office of professionals w/an area as follows		
a. 400 sq.m. or more	Php	1,200.00
b. 300 sq.m. or more but less than 400		960.00
c. 200 sq.m. or more but less than 300		720.00
d. 100 sq.m. or more but less than 200		480.00
e. 50 sq.m. or more but less than 100		240.00
f. Less than 50 sq.m.		120.00
6. Operation of bodega/warehouse		1,200.00
7. Cold Storages		360.00
8. Refrigerating Cases		120.00
9. Lumber Yards		600.00
10. Car exchange on consignment basis		1,200.00
11. Storage/sale of flammable or explosive substance		120.00
12. Peddlers		120.00
13. Billboards, signboard, & other forms of advertisement		120.00
14. Promotional, sales, per salesman		120.00
15. Film Shooting, per day		120.00
16. Gun Clubs		600.00
17. Judo-karate Club		120.00

20. All other businesses not specifically mentioned herein (base on areas)

Less than 50 sq.m.		72.00
50 sq.m. or more but less than 100		120.00
100 sq.m. or more but less than 200		240.00
200 sq.m. or more but less than 300		360.00
300 sq.m. or more but less than 400		600.00
400 sq.m. or more but less than 500		840.00
500 sq.m. or more but less than 600		960.00
600 sq.m. or more but less than 700		1,080.00
700 sq.m. or more but less than 800		1,200.00
800 sq.m. or more but less than 900		1,320.00
900 sq.m. or more but less than 1,000		1,440.00
1,000 sq.m. or more but less than 1,100		1,560.00
1,100 sq.m. or more but less than 1,200		1,800.00
1,200 sq.m. or more but less than 1,300		2,400.00
1,300 sq.m. or more		4,800.00
Occupations or calling subject to periodic inspection Surveillance and / or regulation by the office of the Municipal Mayor such as but not limited to		48.00

HEALTH CERTIFICATE FEE. All persons employed in business establishments engaged in food, entertainment, and personal services are required to undergo regular medical and physical examination given by government hospitals, medical clinics, and those private hospitals and medical clinics that maybe accredited for the purpose. Based on the favorable results of the medical and health examination and upon payment of an annual fee of twenty pesos (P20.00) to the Municipal Treasurer, the applicant shall be issued a chronologically numbered and serialized health certificate. The Municipal Health Office shall keep a file copy of the medical and physical examination.

CHAPTER 15 – USERCHARGES (GARBAGE FEES)

SECTION 84. RATE OF FEE – The following service charge or user charges shall be collected quarterly from every person (natural or juridical) engaged in business, occupations or calling or any undertaking in Marikina in accordance with the following schedule:

	RATES	
A. Amusement Place:		
1. Amusement Place, per device	Php	108.00
2. Billiard/Pool Hall, per table		56.00
3. Bowling Establishment		
a. Automatic, per lane		216.00
b. Non – Automatic, per lane		164.00
4. Casino		10,800.00
5. Circus, carnival, and the like		2,700.00
6. Cockpit		5,400.00
7. Gymnasium		540.00
8. Membership club, association, organization:		
a. Serving food, drinks & lodging		4,320.00
b. Serving food & drinks only		2,160.00
9. Night/day club, disco & other similar establishment		
a. Night club		5,400.00
b. Day club		3,240.00
c. Cocktail lounge, bars, beer gardens, discos		2,160.00
d. Cabaret, dance halls		5,400.00
e. Music lounge, sing – along, restaurant		1,080.00
10. Race tracks, Jai–Alai, and similar others		5,400.00
For every track betting center, Lotto, Bingo, and similar other		1,080.00
11. Resorts or other similar establishment		1,080.00
12. Sauna bath and massage clinic, per cubicle		216.00
13. Skating Rink		1,080.00
14. Stadia, sports complex		2,700.00
15. Theater/cinema house with seating capacity of:		
a. More than 2,000 persons		3,240.00
b. 500 to 2,000 persons		2,160.00

c. Less than 500 persons		1,080.00
16. Pelota courts, tennis courts		272.00
B. Electric and Power Company		
1. Main offices and/or each power plant		13,500.00
2. Every branch office		5,400.00
C. Financial Institution:		
1. Banks		
a. Commercial Bank		
Main Office	Php	5,400.00
Every branch office		1,352.00
b. Savings bank		
Main office		2,160.00
Every branch office		540.00
c. Rural bank		1,080.00
2. Savings and loan association, insurance company pawnshop:		
a. Main Office		2,160.00
Every branch		540.00
3. Lending Investor/Money Shop:		
a. Main Office		1,800.00
Every branch		540.00
b. Authorized foreign exchange dealer		1,080.00
D. Gasoline Service/Filling Station		
1. Area of 1,500 or more		1,620.00
2. 1,000 sq. m or more but less 1,500		1,352.00
3. 1,000 sq. m or less		1,080.00
4. Curb pumps and filling station		812.00
E. Private hospital with bed capacity of:		
1. More than 500 patients		5,400.00
2. 301 to 500 patients		4,536.00
3. 151 to 300 patients		3,888.00
4. 101 to 150 patients		2,700.00
5. 76 to 100 patients		2,268.00
6. 51 to 75 patients		1,620.00
7. 25 to 50 patients		864.00
8. Less than 25 patients		540.00
*Medical Clinic, Animal Hospital and the like		1,080.00
F.		
1. Hotel:		
a. Five Star, per room	: Single bed	56.00

	: Double bed		84.00
	: Suite		48.00
b. Four Star	: Single bed		44.00
	: Double bed		68.00
	: Suite		88.00
c. Three Star	: Single bed		36.00
	: Double bed		52.00
	: Suite		68.00
2. Motels/drive inn, per room			56.00
3. Hotel, Apartell, Pension Ins.			
a. With air-con, per room	: Single bed	Php	36.00
	: Double bed		44.00
b. Without air-con, per room	: Single bed		28.00
	: Double bed		36.00
4. Boarding house, lodging, dorm, bed space (per bed)			24.00

G. Learning Institution:

1. Private University, Colleges & Educational/Vocational School			
50,000 students or more			8,640.00
30,000 or more but less than 50,000			7,020.00
20,000 or more but less than 30,000			4,860.00
10,000 or more but less than 20,000			2,700.00
5,000 or more but less than 10,000			1,620.00
1,000 or more but less than 5,000			1,080.00
300 or more but less than 1,000			540.00
Below 300 students			272.00

H. Liquified Petroleum Dealer:

1. Gas Dealer:	Marketer		1,080.00
	Dealer		540.00

I. Market Stallholder:

1. Meat Section		136.00
2. Fish Section		136.00
3. Dry Goods Section		68.00
4. Vegetables/Fruit Section		272.00
5. Rice, corn & other cereals, dried & salted fish		272.00
6. Poultry Section		272.00
7. Flower Shop		272.00
8. Groceries, Gen. Merchandise, China wares, Home Appliances		136.00
9. Eatery & Refreshment Parlor		272.00
10. Other Section		136.00
– Stallholders with more than 5 sq. m – excluded		

J. Media Facility:

1. Newspaper, books or magazine publisher		
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a. Daily newspaper		1,440.00
b. Weekly magazine		1,080.00
c. Books & other magazines		540.00
2. Radio Station		1,080.00
3. TV/CATV		1,620.00
K. Telegraph, teletype, cable & wireless comm.. Co. etc.		
1. Main Office	Php	2,700.00
2. Every branch/station		900.00
L. Telephone Company		
1. Main Office		13,500.00
2. Every branch/station		5,400.00
M. Terminal/garage for bus, taxi & other public utility:		
1. 1,000 sq. m or more		2,700.00
2. 700 sq. m or more but less than 1,000		2,160.00
3. 500 sq. m or more but less than 700		1,620.00
4. 300 sq. m or more but less than 500		1,080.00
5. Less than 300		540.00
N. Peddler ambulant vendor		56.00
O. Administrative office, display, professional officer		216.00
P. Film Shooting		(per day) 135.00
Q. Private Warehouse (bodega)		540.00
R. All other business or services not specifically mentioned:		
1. Manufacturer, producer, and processor: etc.		
a. Factory with aggregate area of:		
1,000 sq. m or more		13,500.00
500 sq. m or more but less than 1,000		9,180.00
200 sq. m or more but less than 500		6,480.00
100 sq. m or more but less than 200		3,600.00
50 sq. m or more but less than 100		2,400.00
25 sq. m or more but less than 50		1,080.00
Less than 25 sq. m		540.00
b. Principal/branch or sales office based on location of factory:		
1,000 sq. m or more	WITHIN Php 3,200.00	OUTSIDE 4,000.00

500 sq. m or more but less than 1,000	2,400.00	2,800.00
200 sq. m or more but less than 500	1,600.00	2,000.00
100 sq. m or more but less than 200	1,200.00	1,600.00
50 sq. m or more but less than 100	800.00	1,040.00
25 sq. m or more but less than 50	240.00	400.00
Less than 25 sq. m	80.00	160.00

2. Exporter/Importer Php 2,700.00

3. Public Eating Place

1,000 sq. m or more	13,500.00
500 sq. m or more but less than 1,000	8,000.00
200 sq. m or more but less than 500	6,480.00
100 sq. m or more but less than 200	4,860.00
50 sq. m or more but less than 100	3,240.00
25 sq. m or more but less than 50	1,080.00
Less than 25 sq. m	540.00
Carinderia	324.00

4. Owner, operator of business rendering services

a. Business office of General Contractor
(Building Specialty Engineering)

1,000 sq. m or more	8,100.00
500 sq. m or more but less than 1,000	5,940.00
200 sq. m or more but less than 500	4,320.00
100 sq. m or more but less than 200	2,700.00
50 sq. m or more but less than 100	1,080.00
25 sq. m or more but less than 50	540.00
Less than 25 sq. m	108.00

b. Other contractors/business establishment engaged in services, printers & publishers

1,000 sq. m or more	10,124.00
500 sq. m or more but less than 1,000	8,100.00
200 sq. m or more but less than 500	5,940.00
100 sq. m or more but less than 200	4,320.00
50 sq. m or more but less than 100	2,700.00
25 sq. m or more but less than 50	1,080.00
Less than 25 sq. m	324.00

c. Wholesaler, dealer, distributor, retailer

1,000 sq. m or more	9,000.00
500 sq. m or more but less than 1,000	7,560.00
200 sq. m or more but less than 500	5,400.00

100 sq. m or more but less than 200	3,240.00
50 sq. m or more but less than 100	1,620.00
25 sq. m or more but less than 50	864.00
Less than 25 sq. m	216.00

SANITARY INSPECTION FEES. For all business establishments according to the area occupied by the establishment:

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Business Area	Fee
Less 25 sq. m.	Php 300.00
25 sq. m. or more but less than 50 sq. m.	400.00
50 sq. m. or more but less than 100 sq. m.	500.00
100 sq. m. or more but less than 200 sq. m.	600.00
200 sq. m. or more but less than 500 sq. m.	700.00
500 sq. m. or more but less than 1000 sq. m.	800.00
1000 sq. m. or more but less than 1500 sq. m.	900.00
1500 sq. m. or more but less than 2000 sq. m.	1,200.00
2000 sq. m. or more but less than 3000 sq. m.	1,500.00
3000 sq. m. and up	3,000.00

Delivery Van Tax	Php 500.00 per service vehicle
Delivery Vehicle Fee	120.00