REPUBLIC OF THE PHILIPPINES
SANGGUNIANG BAYAN NG MANDALUYONG
MANDALUYONG, METRO MANILA

ORDINANCE NO. 62, S-1989

AN ORDINANCE AMENDING ORDINANCE NO. 11, S-1988
PRESCRIBING CERTAIN REQUIREMENTS IN APPLICATION
FOR MAYOR'S PERMIT AND/OR LICENSE RENEWALS
THEREOF, AND FOR OTHER PURPOSES.

BE IT ENACTED by the Municipal Council of Mandaluyong, Metro Manila in
session assembled:

SECTION 1. Scope and Coverage - This Ordinance shall govern the levy, assess-
ment, collection and payment of permit fees, municipal license
licenses and other charges and impositions, whether for revenue or
regulatory purposes. It shall also govern all acts or transactions
performed, or to be carried within its territorial jurisdiction
regardless of whether such acts or transactions performed, or to
be carried are temporary, transitory or partly being done in another
jurisdiction, upon which taxes, licenses or fees are levied.

SECTION 2. Definitions. - As used in this Ordinance, the following shall mean:

1. Tax is a financial obligation imposed on persons, whether
natural or juridical, for property owned, income earned, busi-
ness or profession engaged in, or any such activity analogous
in character for the purpose of raising the necessary revenues.

2. Mayor's Permit is a police measure designed for regulatory
purposes granted only upon approval of an application to
pursue a business activity within the territorial jurisdiction
of the Municipality of Mandaluyong, Metro Manila.

3. License tax is a monetary imposition by the Municipal Govern-
ment for properties within its territory or for business or
occupation being carried within its jurisdiction for the pur-
pose raising revenues.

4. Surcharge is an additional amount being imposed as a charge
or burden by way of penalty.

SECTION 3. Application for Mayor's Permit - All application for Mayor's
Permit or renewals thereof shall be in writing and to be accom-
plished in the form provided for by existing Ordinance and shall
contain the name, citizenship and address of the applicant, the
business, trade or activity he desires to engage in, the particu-
lar place where such business, trade or activity shall be conducted
such other pertinent information as may be required.

SECTION 4. Additional Requirements - In addition to the requirements pre-
scribed by existing Ordinance, all applications for Mayor's Permit
or renewals thereof shall be accompanied by a copy of the appli-
cant's latest Income Tax Returns together with copies each of
documents filed with the Bureau of Internal Revenue in support
of said returns.

SECTION 5. Requirements for New Applicants - If an applicant shall engage
in business, trade or activity for the first time and has not filed
any Income Tax Returns prior to the filing of the application for
Mayor's Permit, a financial statement duly audited by a Certified
Public Accountant shall accompany the application in lieu of the
Income Tax Returns.
SECTION 6. Examination of the Books of Accounts of the Applicant. - If there is a reasonable ground to believe that the applicant has made a deliberate misrepresentation or underdeclaration in the application to avoid the payment of the correct amount of taxes, fees or other impositions the Chief, Business License and Permit Division may conduct an examination of the book of accounts and other financial records of the applicant; provided, however, that such examination shall be conducted only upon prior written authority of the Municipal Mayor and during regular business hours and not oftener than once a year.

SECTION 7. The books of accounts required under existing Ordinance shall truly reflect the business, trade or activity of the taxpayer and shall be kept for a period of five (5) years from the date of the last entry thereof.

SECTION 8. Any person engaged in business, trade or activity who fails to maintain and keep regular books of accounts or who refuses or fails to submit the same for examination when required shall be punished with a fine of not less than P500.00 nor more than P1,000.00 or imprisonment of not less than two (2) months not more than six (6) months, or both, at the discretion of the court.

SECTION 9. Any person found to have made any false statement in his application for Mayor's permit or renewal thereof shall, in addition to the cancellation and revocation of the permit issued, be punished with a fine of not less than P500.00 nor more than P1,000.00 or imprisonment of not less than two (2) months not more than six (6) months, or both, at the discretion of the court.

SECTION 10. If the offender is a corporation or partnership, the penalties provided above shall be imposed upon the President and/or General Manager or Managing Partner and/or General Manager, respectively.

SECTION 11. Repealing - Any Ordinance inconsistent with the provisions of this Ordinance are hereby repealed.

SECTION 12. This amended Ordinance shall take effect upon approval.

ENACTED on this 16th day of August, 1989 at Mandaluyong, Metro Manila.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ADOPTED AND APPROVED BY THE SANGgunian Bayan of Mandaluyong, Metro Manila in Regular Session held on August 16, 1989.

ATTTESTED:

Roxas S. Abalos, Municipal Secretary

BENJAMIN S. ABALOS
Municipal Mayor