



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
Pasay City



Ordinance No._____, Series of 2022

**AN ORDINANCE ADOPTING THE REVISED
PASAY CITY REVENUE CODE**

Introduced by: Vice Mayor Waldetrudes S. Del Rosario
Sponsored by: Councilor Mary Grace B. Santos
Co-Sponsored by: Councilors Mark Anthony A. Calixto, Marlon A. Pesebre,
Ma. Antonia C. Cuneta, Abraham Albert Q. Alvina, Ricardo E. Santos, Jose C. Isidro, Jr.,
Editha Y. Manguerra, Donnabel M. Vendivel, Jennifer D. Panaligan, King Marlon A. Magat,
Angelo Nicol P. Arceo, Julie G. Gonzales and Jose Miguel A. Mañez

WHEREAS, Section 5, Article X of the 1987 Constitution provides that each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local governments;

WHEREAS, Section 129, Republic Act No. 7160 otherwise known as the Local Government Code of 1991, provinces, cities, and municipalities have the power to generate their sources of revenue. These local sources consist of: (a) tax revenues derived from real property tax, business tax, and other taxes; and (b) non-tax revenues derived from fees, charges, and receipts from the operation of economic enterprises in connection with the government's exercise of its proprietary functions;

WHEREAS, the main thrusts of the City Government are for urban growth and progressive redistribution of wealth. It calls for a rational, more profitable and fruitful endeavour to attain self-reliance, a consistent and practical delivery of services, the enforcement and effective prosecution of social, environmental and economic development projects;

WHEREAS, to ensure the maintenance, completion, promotion and operation of the socio-economic development projects initiated by the City Government, it is highly imperative to maximize revenue collections of the city and its integrated development machinery;

WHEREAS, to attain this objective, without unduly disturbing the initiative and growth of business, trade and industry, the need for coordinating into one effective code all the revenue resources in the City Government becomes imperative;

WHEREAS, on 15 November 1993, the City Council approved the latest revenue code of Pasay City with Ordinance No. 241 Series of 1993 entitled "An Ordinance Adopting the Pasay City Revenue Code".

WHEREAS, due to the ever-changing needs of the City and the continuous transformation of the society, it is proper to update and revise the revenue code.

NOW THEREFORE, BE IT ORDAINED by the Sangguniang Panlungsod in a session duly assembled:

TITLE I

CHAPTER 1

GENERAL PROVISIONS

Section 1. Title. - This City Ordinance shall be known as the "***2022 Revised Pasay City Revenue Code***".

Section 2. Scope. - This Code governs administration, appraisal, assessment, levy, and collection of taxes, fees and charges in the City of Pasay.

Section 3. Legal Basis. - This Code is enacted in accordance with the provisions of Republic Act 7160 also known as the Local Government Code.

Section 4. Fundamental Principles. - The following fundamental principles govern the exercise of the city government's power of taxation and other revenue-raising powers:

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- a) Taxation shall be uniform in each local government units:
- b) Taxes, fees, charges and other imposition shall:
 - 1. Be equitable and based as far as practicable on the taxpayer's ability to pay.
 - 2. Be levied and collected only for public purposes.
 - 3. Not be unjust, excessive, oppressive or confiscatory.
 - 4. Not be contrary to law, public policy, national, economic, policy or in restraint of trade.
- c) The collection of these local taxes, fees, charges, and other impositions shall in no case be let any private persons.
- d) The revenue collected pursuant to the provisions of this Code shall insure solely to the benefit of, and subject to disposition by the city government, unless otherwise specifically provided in the Local Government Code.
- e) The city government shall evolve a progressive system of taxation.

Section 5. Rules of Construction. – In constructing any provisions of this code, the following rules of construction shall be observed unless inconsistent with the manifest intent of such provision.

- a) *Words and Phrases* - words and phrases shall be understood according to their common and approved usage. Words and phrases which may require a technical, peculiar or appropriate meaning under this Code shall be constructed and understood according to such technical, peculiar or appropriate meaning.
- b) *Gender and Number* - every word in this Code importing the masculine gender shall extend and apply to both male and female. Every word importing this singular number shall extend and apply to one person or thing as well. Every word importing the plural number shall extend and apply to several persons or thing a swell.
- c) *Reasonable Time* - in all cases where an act is required to be done within a reasonable time, the time shall be deemed to mean such period as maybe 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 thereto, when expressed in days shall be computed by excluding the first day and including the last day. If the last day falls on Sunday or holiday, the same be excluded from the computation and the day following shall be the last day.
- e) *Conflicting Provisions of Sections* - if the provisions of different sections in the same chapter conflict with each other, the provision of the sections which is last in point or sequence shall prevail.

Section 6. Definition of Terms. – When used in this Code, the term:

“*Acquisition Cost*” for newly acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner plus the cost of transportation handling and installation at the present site;

“*Actual Use*” refers to the purpose for which the property is principally or pre-dominantly utilized by the person in possession thereof;

“*Ad Valorem Tax*” is a levy on real property determined on the basis of a fixed proportion of the value of the property;

“*Agricultural Products*” includes the yield of the soil such as: corn, rice, wheat, rye, hay, coconuts, sugarcanes, tobaccos, root crops, vegetables, fruits, flowers and its 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, produce or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, dyeing, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market.

“*Amusement*” is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

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

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

"*Banks and Other Financial Institution*" include non-bank financial intermediaries, lending investors, finance and companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations there under;

"*Capital Investment*" is the capital which the 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;

"*Charges*" refer to pecuniary liability, as rents or fees against person or property;

"*Contractor*" includes persons, natural or juridical, not subject to professional tax under Section 139 of this Code, 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.

The term "*contractor*" shall include general engineering, general building and especially 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 systems, and gas or electric light, heat, or power; proprietors or operators of smelting plants, engraving, plating, and plastic lamination establishment; proprietors or operators of establishment for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishment of planning or surfacing and re-cutting of lumber, and saw mills under contract to saw or cut logs belonging to others; proprietor or operators of dry cleaning or dyeing establishments, steam laundries, and laundries using washing machines; proprietors or owners of shop for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barber shops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and building saloons, 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 establishment; master plumbers, smiths, and house and sign painters; printers, bookbinders, lightgraphers; publisher except those engaged in the publication and printing of any newspapers, magazine, review or bulletin which appears at regular intervals with fixed prize for subscription and sale and which is not devote principally to the publication of advertisement; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

"*Appraisal*" is the act or process of determining the value of property as of a specific date for a specific purpose;

"*Assessed Value*" is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value

"*Assessment*" is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties;

"*Assessment Level*" is the percentage applied to the fair market value to determine the taxable value of the property;

"*Commercial Land*" is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land'

"*Corporation*" includes partnership, 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 pursuant to an operating or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by the person 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;

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"Countryside and Barangay Business Enterprise" refers to any business entity, association, or cooperative registered under, the provisions of Republic Act No. 6810, otherwise known as "Magna Carta for Countryside and Barangay Business Enterprise (Kalakalan20)";

"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;

"Depreciated Value" is the value remaining after deducting depreciation from the acquisition cost;

"Economic Life" is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;

"Fair Market Value" is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;

"Fee" means charge a fixed by law or ordinance for the regulation or inspection of a business or activity.

"Franchise" is a right or privilege, affected with public interest which 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;

"Gross Sales or Receipts" include the total amount of the 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 or constructively 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);

"Manufacturing" includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could have not been put in its original condition, or who by any such process, combines any such raw material or manufactured or partially manufactured products with other materials or 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 materials or manufactured or partially manufactured products in their original condition could have not been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;

"Improvement" is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor which is intended to enhance its value, beauty or utility or to adopt it for new or other purposes;

"Industrial Land" is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral, or residential land;

"Machinery" embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may not be attached, permanently or temporarily to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly and exclusively use to meet the needs of the particularly industry, business or activity and which their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes;

"Marginal Farmer or Fisherman" refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale barter or exchange of agricultural or marine products produced b himself and his immediate family;

"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 which run only on rails or tracks, and tractors, trailers and traction engines of all kinds use delusively for agriculture purposes;

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"*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 of 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 the 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;

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

"*Peddler*" means any person who, either for himself or on commission, travels from place to place and sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided on this Title;

"*Person*" means every natural or juridical being, susceptible of right of obligations or of being the subject of legal relations;

"*Residents*" refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfil their civil obligations, and to juridical persons to 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 law, 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.

"*Reassessment*" is the assigning of a new assessed values to property, particularly real estate, as the result of a general, partial or individual re-appraisal of the property;

"*Remaining Economic Life*" is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;

"*Remaining Values*" is the value corresponding to the remaining useful life of the machinery;

"*Replacement or Reproduction Cost*" is the cost that would be incurred on the basis of current prices in acquiring an equally desirable property or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar materials; and

"*Residential Land*" is land principally devoted to habitation.

"*Retail*" means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;

"*Vessel*" includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water.

"*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; and

"*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.

CHAPTER II **REAL PROPERTY TAX**

Section 7. Administration of Real Property Tax. - The City shall be primarily responsible for the proper, efficient, and effective administration of the real property tax subject to the rules and regulation issued by the Department of Finance.

Accordingly, the Department of Finance and the city government shall exercise the authority to review and examine on a continuous basis property, assessment, and real property tax records to ensure the proper implementation of this rule and determine compliance with existing laws and regulations.

Section 8. Appraisal of Real Property. - All real property whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the city. The Department of Finance shall promulgate the necessary

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rules and regulations for the classification, appraisal and assessment of real property pursuant to the provisions of the Local Government Code of 1991.

Section 9. Real Property Identification System. - All declarations of real property made under the provisions of this Title shall be kept and filed under a uniform classification system to be established by the City Assessor.

Section 10. Declaration of Real Property by the owner or administrator. - It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements therein, within the city or their duly authorized representative, to prepare, or cause to be prepared and file with the City Assessor, a sworn statement declaring the true value of their real property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant.

Such declaration shall contain a description of the property sufficient in detail to enable the City Assessor or his deputy to identify the same for assessment purpose. The sworn declaration of real property herein referred to shall be filed with the City Assessor once every three (3) years during the period from January (1st) first to June (30th) thirtieth commencing with the calendar year 1994. Failure by the owner or his duly authorized representative to file the same will be penalized by a fine of Php50.00 for the first month; Php100.00 for the second month; Php200.00 for the third month; Php300.00 for the fourth month; Php400.00 for the fifth month; Php500.00 for the sixth month; and so on for a maximum of Php1,000.00, the proceeds of which will be added to the funds of the City Assessor's Office.

Section. 11 Duty of person acquiring Real Property or making improvement thereon. - It shall be the duty of any person or his authorized representative, acquiring at any time real property in the city, or making any improvements on real property to prepare or caused to be prepared and filed with the City Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier. In case of machinery, the sixty (60) days period of filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the City Assessor, for this purposes, the City Assessor may secure certification from the City Engineer or other appropriate officials of the city. Failure to comply will result to the penalties mentioned in the next succeeding Section.

Section. 12 Proof of exemption from Real Property Taxation - Every person by or for whom real property is declared, who shall claim tax exemption for such property shall file with the City Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by laws, contracts, affidavits, certification and mortgage deeds, contracts, affidavits, certifications and mortgage deeds and similar documents.

If the required evidence is not submitted within the period herein prescribed the property shall be listed as taxable in the Assessment Roll. However, if the property shall be proven to be exempt, the same shall be dropped from the Assessment Roll.

Section 13. Duty of the Registrar of Deeds to appraise assessor of Real Property listed in registry. -

a) Within six (6) months from the date of effectivity of the code, and/or before June 30th of every year thereafter, the Registrar of Deeds shall prepare and submit to the City Assessor the abstract of his Registry of Property which shall include brief but sufficient description of real properties entered therein, their present owners, and the date of their most recent transfer or alienation accompanied by copies of corresponding deed of sale, donation or partition or other form of alienation

b) Before any documents of transfer, alienation or encumbrance of real property maybe registered, the Registrar of Deeds shall require the presentation of a certificate or clearance issued by the City Treasurer to the effect that all current year and past year basic and additional SEF real property taxes, and the tax on transfer of real property ownership due on the subject, have been paid in full including interest or penalties due hereon.

Failure to provide such certification shall be a valid cause for the Registrar of Deeds to refuse the registration of the documents. In the absence of such certification or tax clearance, the registration is null and void.

c) The Registrar of Deeds and notaries public shall furnish the City Assessor with copies of contracts, selling, transferring or otherwise conveying, leasing, or mortgaging real property registered by or acknowledged before them within thirty (30) days from the date of registration acknowledgment.

Section 14. Duty of official issuing Building Permit or Certificate of Registration of machinery to transmit copy to assessor. - Any public official or employee who may now or hereafter be required by law or regulation

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to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery including machines, mechanical machine contrivances and apparatus attached or fixed on land or to another real property shall transmit within thirty (30) days of its issuance to the City Assessor.

Section 15. Duty of Geodetic Engineer to furnish copy of the plans to City Assessor. - It shall be the duty of all geodetic engineers, private or public, to furnish free of charge the City Assessor a white or blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipt of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

Section 16. Preparation of schedule of Fair Market Value. - Before any general revision of property assessment is made pursuant to the provisions of this Code, there shall be prepared a schedule of fair market values by the City Assessor for the different classes of real property situated in the city for enactment by ordinance of the City Council. The schedule of fair market values shall be published in a newspaper of general circulation or in the absence thereof, shall be posted in the City Hall and in two (2) other conspicuous places with the City.

Section 17. Classes of Real Property for assessment purposes. - For purposes of assessment, real properties shall be classified as residential, agricultural, commercial industrial or special.

Section 18. Special classes of Real Property. - All lands, buildings, and any improvements thereon actually directly and exclusively used for hospitals, cultural or scientific purposes, those owned and used by local water districts and government owned and controlled corporation rendering essential public services in the supply and distribution of water and/or generation of electric power shall be classified as special.

Section 19. Actual use of Real Property as basis for assessment. - Real property shall be classified, valued, and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it.

Section 20. Imposition of the basic Real Property Tax. - There is hereby levied an annual ad valorem tax on the assessed value of real property such as land, building, machinery and the improvements affixed or attached to real property located in the City of Pasay at the following rates:

CLASSES OF PROPERTY	RATES OF LEVY
Residential	1.5%
Commercial	2%
Industrial	2%
Special	2%

Section 21. Additional levy on Real Property for the Special Education Fund (SEF) - There is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

All real property taxes which are not paid on time shall be subjected to a two percent (2%) penalty per month from the date of delinquency until such taxes are fully paid.

Section 22. Valuation of Real Property. - In cases where (a) real property is declared and listed for taxation purposes for the first time; (b) there is an on-going general revision of property classification and assessment; (c) a request is made by the person in whose name the property is declared, the City Assessor or his duly authorized deputy shall, in accordance with the provisions of this chapter, make a classification, appraisal, and assessment of the real property listed and described in the declaration irrespective of any previous assessment or taxpayer’s valuation thereon. PROVIDED, however, that the assessment of real property shall not be increased often or more than once every three (3) years except in case of new improvements substantially increasing the value of said property or any change in its actual use.

Section 23. Date of effectivity of assessment or re-assessment. - All assessment or re-assessment made after the first (1st) day of any year shall take effect on the first (1st) day of January of the succeeding year. PROVIDED, however, that the re-assessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or any other abnormal cause shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the re-assessment.

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Section 24. Assessment of property subject to back taxes. - Real property declared for the first time shall be assessed for the taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment. PROVIDED, however, that such taxes shall be computed on the basis of such applicable schedule of values in force during the corresponding period. If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon, otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month from the date of the receipt of the assessment until such taxes are fully paid.

Section 25. Appraisal and assessment of machinery. - (a) The fair market value of a brand new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost. (b) If the machinery is imported, the acquisition cost includes freight, insurance, bank other charges, brokerage, arratre, and handling, duties, and taxes plus of inland transportation, handling and installation charges at the present site. The cost in foreign currency exchange rates as fixed by Central Bank.

Section 26. Depreciation allowance for machinery. - For purposes of assessment, a depreciation allowance shall be made for machinery at a rate cost exceeding five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, for each year of use. PROVIDED, however, that the remaining value for all kinds of machinery shall be fixed at not less than twenty percent (20%) of such original, replacement or reproduction cost for so long as the machinery is useful and in operation.

CHAPTER III
ASSESSMENT APPEALS

Section 27. Local Board of Assessment Appeals - Any owner or person having legal interest in the property who is not satisfied with the action of the City Assessor on the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment may appeal to the Board of Assessment Appeals of the city by filing a petition under oath in the form prescribed for the purpose, together with copy of the tax declaration and such affidavits or documents submitted in support of the appeal.

Section 28. Organization, Powers, Duties and Functions of the Local Board of Assessment Appeals. -

- a) The Board of Assessment Appeals of the City shall be composed of the Registrar of Deeds as Chairman, the City Prosecutor, and the City Engineer as members, who shall serve as such in an ex-officio capacity without additional compensation;
- b) The Chairman of the Board shall have the power to designate any employee of the City to serve as secretary to the Board also without additional compensation;
- c) The Chairman and members of the Board of Assessment Appeals of the City shall assume their respective position without need of further appointment or special designation immediately upon the effectivity of this code. They shall take an oath or affirmation of office in the prescribed form.
- d) Before the assumption of official functions or before discharging their duties as Chairman and members of the Local Board of Assessment Appeals, they shall take an oath of affirmation of office.

Section 29. Meeting and expenses of the Local Board of Assessment Appeals. - The Board of Assessment Appeals of the City shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or travelling for his attendance in board meeting except when conducting an ocular inspection in connection with a case under appeal.

Section 30. Action by the Local Board of Assessment Appeals. –

- a) The Board shall decide the appeal within one hundred twenty (120) days from the date of filing of the appeal. The Board, after hearing shall render its decision on substantial evidence or such relevant evidence on record as a reasonable mind might accept an adequate to support the conclusion.
- b) In exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions and issue *subpoena* and/or *subpoena duces tecum*. The proceedings of the Board shall be conducted solely for purposes of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceeding.

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c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the City Assessor with a copy of the decision of the Board. In case the City Assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the City Assessor who is not satisfied with the decision of the Board, may, within thirty (30) days after receipt of the decision of the Board, appeal to the Central Board of Assessment Appeals (CBAA) as herein provided. The decision of the (CBAA) shall be final and executory.

Section 31. Exemption from payment of Real Property Tax. - The following are exempted from payment of real property tax:

- a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- b) All charitable institutions, churches, personages or convents, appurtenant thereto including mosques, non-profit or religious cemeteries and all lands, buildings and its improvements which are actually, directly and exclusively used by local water districts and government owned or controlled corporations engaged in the supply and distributions of water and/or generation and transmission of electric power;
- c) All real property owned by duly registered cooperatives as provided under R. A. No. 6938; and
- d) Machinery and equipment exclusively used for pollution control and environmental protection except as provided herein, any exemption from payment of real property tax herein.
- e) All generators and other machineries used to generate power during brown-out or as alternative source where the regular franchise holder cannot provide such services.

Section 32. Additional Ad Valorem Tax on idle lands. - There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to basic real property tax.

Section 33. Idle lands. - For purposes of real property taxation, idle lands shall include the following:

- a) Lands, other located in the City more than one thousand (1,000) square meters in area one half (1/2) of which remain un-utilized or un-improved by the owner of the property or persons having legal interest therein.
- b) Regardless of land area, this section shall likewise apply to residential lot subdivision duly approved by proper authorities, the ownership to which has been transferred to individual owners, who shall be liable for the additional tax. Provided, however, that the individual lots of each subdivision, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivisions and shall be subject to the additional tax payable by subdivision owners or operators.

Section 34. Idle lands exempt from tax. - Owners of the idle lands shall be exempted from payment of the additional levy by reason of force majeure, civil disturbance, natural calamity or any cause or circumstance which physically or legally prevents the owner of the property or person having legal interest therein from improving, utilizing or cultivating the same.

Section 35. Listing of idle lands by the assessor. - The City Assessor shall make and keep an updated record of all idle lands located in the City. For purposes of collection, the City Assessor shall furnish a copy thereof to the City Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 36. Special levy by the local government. - The City may impose a special levy on the lands comprised within its territorial jurisdiction specially benefited by public works project or improvements, including the cost of acquiring lands and such other real property in connection therewith. Provided, further, that the special levy shall not apply to lands exempt from basic real property tax and the remainder of the land portion of which have been donated to the City for the construction of such project or improvements

Section 37. Ordinance imposing a special levy. - A tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public works project or improvements to be undertaken, state the estimated cost thereof. Specify the metes and bounds by monuments and lines and the number of annual instalments for the payments of the special levy which in no case shall be less than five (5)

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nor more than ten (10) years. The City Council shall not be obliged in the apportionments and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire city but it may fix different parts or section thereof, depending on or whether such land is benefited by the proposed work.

Section 38. Publication of proposed ordinance imposing a special levy. - The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown on the books of the City Assessor, or its current value as fixed by the Assessor if the property does not appear of records in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each land owner a written notice thereof by mail, personal service or publication in appropriate cases.

Section 39. Taxpayer's remedies against special levy. - Any owner of real property affected by a special levy or any person having legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in this ordinance.

Section 40. Accrual of special levy. - The special levy shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such levy.

CHAPTER IV
COLLECTION OF REAL PROPERTY TAX

Section 41. Date of accrual of tax. - The real property tax for any year shall accrue for the first day of January and from the date it shall constitute lien on the property which shall be superior to any other lien, mortgage, encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

Section 42. Collection of tax. - The collection of the real property tax with interest thereon and relate expenses and the enforcement of the remedies provided for in this Code or any applicable laws shall be the responsibility of the City Treasurer.

The City Treasurer may deputize the barangay treasurer to collect all real property taxes located in the barangay provided that the barangay treasurer is properly bonded for the purpose and provided further that the premium on the bond shall be paid by the city government.

Section 43. City assessor to furnish City Treasurer with assessment roll. - The City Assessor shall prepare and submit to the City Treasurer on or before the thirty first (31st) day of December of each year an assessment roll containing a list of all persons whose real properties have been newly assessed or re-assessed and values of such properties.

Section 44. Notice of time for collection of tax. - The City Treasurer shall on or before the thirty first (31st) of January of each year, in the case of basic real property tax and the additional Special Education Fund (SEF) or on any date to be prescribed by the City Council in the case any other tax levied under this Code, post the notice of the dates when the tax may be paid without interest at a conspicuous place publicly accessible at the City Hall, said notice shall likewise be published in a newspaper of general circulation once a week for two (2) consecutive weeks.

Section 45. Payment of Real Property Taxes in installments. - The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments. The first (1st) installment to be due and payable on or before the thirty-first (31st) of March; the second (2nd) installment, on or before the thirtieth (30th) of June; the third (3rd) installment, on or before the thirtieth (30th) of September; and the last installment on or before the thirty-first (31st) of December, except the Special Levy the payment of which shall be governed by ordinance of the City Council.

The date for the payment of any other tax imposed of this Title without interest shall be prescribed by the City Council.

Payments of real property taxes shall be first applied to prior years delinquencies, interest, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

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Section 46. Tax discount for advance payment. - If the basic real property tax and additional tax accruing to the Special Education Fund (SEF) are paid in advance, the taxpayer is granted a discount based on the following schedule:

- (a) 10% for prompt payment (current year)
- (b) 15% for one (1) year advance payment
- (c) 20% for two (2) years advance payment

Section 47. Payment under protest. -

- a) No protest shall be entertained unless the taxpayer first pay the tax. There shall be annotated on the tax receipt the words “*Paid under Protest*”. The protest in writing must be filed within thirty (30) days from the payment of the tax to the City Treasurer who shall decide the protest within sixty (60) days from receipt.
- b) The tax on a portion thereof paid under protest shall be held in trust by the City Treasurer, however, fifty percent (50%) of the tax paid shall be distributed in accordance with the provision of the code on the distribution of the proceeds.
- c) In the event that the protest is finally decided in favor of the taxpayer the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability.
- d) In the event that the protest is denied or upon the lapse of the sixty (60) day period prescribed in sub-paragraph (a) herein, the taxpayer may avail of other remedies provided in this Code.

Section 48. Schedule of Market Values. - A revised schedule of market values of real property in the city as embodied in the Schedule of Market Values for Lands, Buildings and Machinery will form an integral part hereof, including the general provisions thereon as hereby prescribed.

The following schedule of market values for Lands, Buildings and other structures is hereby adopted.

The schedule of construction cost for buildings and other structures is hereto attached.

Section 49. The approved schedules are as follows:

1. On Land

Commercial Lands

P 40,000.00 +	to	66,000.00	C-1
26,000.00 +	to	40,000.00	C-2
15,000.00 +	to	26,000.00	C-3
7,000.00 +	to	15,000.00	C-4
5,000.00 +	to	7,000.00	C-5

Residential Lands

P 18,500.00 +	to	25,000.00	R-1
12,500.00 +	to	18,500.00	R-2
7,500.00 +	to	12,500.00	R-3
4,000.00 +	to	7,500.00	R-4
3,000.00 +	to	4,000.00	R-5

The assessment levels shall conform with Sec. 218 of RA 7160, for residential and commercial lands as well as on the special classes of land, buildings and machinery.

1. On Lands:

Class	Assessment Levels
Residential	10%
Commercial	40%
Industrial	40%

2. On Buildings and Other Structures:

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(1) Residential

Fair market Value		
Over	Not Over	Assessment Levels
	P175,000.00	0%
P175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

(2) Commercial / Industrial

Fair Market Value		
Over	Not Over	Assessment Levels
	P300,000.00	30%
P300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

3. On Machineries:

Class	Assessment Levels
Residential	50%
Commercial	80%
Industrial	80%

(3) On Special Classes

The assessment level for all lands, buildings and other improvements shall be as follows:

Actual Use	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Local water districts	10%

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Government-owned or controlled 10%
corporations engaged in the supply and
distribution of water and/or generation
and transmission of electric power

- a) In the assessment of **condominium building**, the roof deck, foundation of a condominium and all of its structural components shall be part of the common area. The common area as well as the saleable area form as an integral part of the building and shall be assessed on the basis of the procedure mentioned hereof. The value of the common area shall be added to the value of the saleable area which shall produce the Market Value of the condominium building. However the segregated condominium unit which has been issued with Condominium Certificate of Title (CCT) which in indivisible in nature shall be assessed using the **“pro-rata computation”** wherein the aggregate values shall be distributed proportionately based on the unit area indicated in the CCT.

Unit AREA (CCT)	X Total Market Value	X Assessment Level (80%-Comm; 60%-Res)
Total Floor Area (Less Common & Parking Area)	(Less Common & Parking Area)	

Furthermore, all the improvements that shall be later introduced by unit buyers/owners/developers shall be assessed independently using the Schedule of Base Unit Construction Cost for additional components as guidelines with suggested values. The assessed value of the additional components of a unit shall then be added to the condominium unit’s original assessed value. A condominium unit whether of the same size may vary in its assessment depending on the additional components, extras and quality of finishing and workmanship introduced to it.

Section 50. Criteria for Assessments:

- a) **For Lands** – In order to cushion the effect of any increase in the assessed value o real property resulting from the application of the approved schedule of market value (SMV), a gradual implementation of the revised assessment on taxable real properties shall be enforced as follows;
- 1) For CY 2017 or the first year of implementation - 50% of the increase.
 - 2) For CY 2018 or the second year of implementation - 30% of the increase.
 - 3) For CY 2019 or the third year of implementation - 20% of the increase.
- Thus, the full implementation of the increase in real property assessments arising from the valuation shall be implemented only on the third year under the 50%, 30%, 20% scheme indicated above.
- b) **For Buildings and Other Structures** - The schedule of construction cost on buildings and other structures shall only be applied for newly constructed, renovated and re-modelled buildings and other structures upon completion, subject for actual inspection/verification and the application of appropriate depreciation provided herein.

SCHEDULE OF MARKET VALUE FOR THE DIFFERENT CLASSES OF COMMERCIAL AND
RESIDENTIAL LANDS IN THE CITY OF PASAY

COMMERCIAL LANDS				RESIDENTIAL LANDS			
P 40,000.00 +	to	66,000.00	C-1	P 18,500.00 +	to	25,000.00	R-1
26,000.00 +	to	40,000.00	C-2	12,500.00 +	to	18,500.00	R-2
15,000.00 +	to	26,000.00	C-3	7,500.00 +	to	12,500.00	R-3
7,000.00 +	to	15,000.00	C-4	4,000.00 +	to	7,500.00	R-4
5,000.00 +	to	7,000.00	C-5	3,000.00 +	to	4,000.00	R-5

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LOCATION OF PROPERTY	Market Value (Pesos/sq.m.)	SUB- CLASS
C1 - SAN RAFAEL DISTRICT		
F.B. HARRISON	25,000	C-3a
Maytubig	14,000	R-2d
Layug (Concepcion)	14,000	R-2d
Rodriguez (Salud)	14,000	R-2d
Lim-An	12,000	R-3a
Tankian	12,000	R-3a
Goquiolay (B.L. Tan)	12,000	R-3a
Cuyegkeng	12,000	R-3a
Nstra. Sra. Del Rosario	14,000	R-2d
Lourdes	14,000	R-2d
Dapitan	14,000	R-2d
San Juan	16,000	R-2b
Perla	12,000	R-3a
Sta. Monica	14,000	R-2d
Antipolo	14,000	R-2d
San Luis	12,000	R-3a
Sta. Escolastica	12,000	R-3a
Roberts	18,000	R-2a
Williams	18,000	R-2a
SEN.GIL PUYAT AVE, (Buendia)	40,000	C-2a
A. S. ARNAIZ AVE. (LIBERTAD)	35,000	C-2b
E D S A EXTENSION (F. REIN)	40,000	C-2a
ROXAS BOULEVARD (Manila - P'que Bdry)	66,000	C-1a
CCP-Financial Center / CBP-1	66,000	C-1a
Derham Road	15,000	C-4a
Manaloto (Shady Lane)	14,000	R-2d
Lancaster	16,000	R-2b

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B. Hernandez (<i>Figueras</i>)	18,000	R-2a
CUNETA AVENUE	25,000	R-1a
Ortigas	25,000	R-1a
Russell	25,000	R-1a
Palm Court	15,000	R-2c
Moana	15,000	R-2c
Valhalla	15,000	R-2c
Pasadeña	15,000	R-2c
POLO ROAD / GALVEZ	14,000	R-2d
PARK AVENUE	16,000	R-2b
P.VILLANUEVA (<i>Arnaiz - Gideon</i>)	14,000	R-2d
P.VILLANUEVA (<i>Gideon - H. Domingo</i>)	12,000	R-3a
Market Street	14,000	C-4b
Makabayan	14,000	C-4b
Sporting Club	10,000	R-3b
Gideon (Circumferential)	10,000	R-3b
Remy	10,000	R-3b
Escobal	10,000	R-3b
S. Raymundo	10,000	R-3b
P. Orca	10,000	R-3b
C. Claudio	10,000	R-3b
F. Sanchez	10,000	R-3b
Grace Road	10,000	R-3b
P. Reyes	10,000	R-3b
Ibarra	10,000	R-3b
Pestañas	10,000	R-3b
C. Garcia	10,000	R-3b
O'Farrel	10,000	R-3b
Kaligtasan	10,000	R-3b
Torres	10,000	R-3b
Cuenca (Vizcarra)	10,000	R-3b

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PRIMERO DE MAYO (<i>Figueroa - P. Villanueva</i>)	10,000	R-3b
PRIMERO DE MAYO (<i>P. Villanueva - Taft Avenue</i>)	12,000	R-3a
H. Domingo	10,000	R-3b
Mariquita	10,000	R-3b
Loring	12,000	R-3a
Pilapil	12,000	R-3a
Ignacio	10,000	R-3b
M. Acosta	12,000	R-3a
Kapitan Berong	12,000	R-3a
Agtarap	12,000	R-3a
F. Angeles	12,000	R-3a
J. Fernando	12,000	R-3a
Kapitan Ambo	12,000	R-3a
FIGUEROA (<i>P. Mayo - Ignacio</i>)	10,000	R-3b
P. Celle	12,000	R-3a
TAFT AVENUE	30,000	C-2c

C2 - SAN JOSE DISTRICT

F.B.HARRISON	25,000	C-3a
Balagtas	10,000	R-3b
Jokian	10,000	R-3b
Humildad	10,000	R-3b
Maginhawa	10,000	R-3b
Estrella	12,000	R-3a
Gotamco	12,000	R-3a
Sinciego	12,000	R-3a
Chinkiang	12,000	R-3a
Progreso	12,000	R-3a
Porvenir	12,000	R-3a
Suerte	12,000	R-3a
Fortuna	12,000	R-3a

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David	12,000	R-3a
SAN JUAN ST.	16,000	R-2b
SEN.GIL PUYAT AVE, (Buendia) (F.B. Harrison - Leveriza.)	35,000	C-2b
SEN.GIL PUYAT AVE, (Buendia) (Leveriza - Luna)	35,000	C-2b
DONADA	16,000	R-2b
Menlo	16,000	R-2b
Fresno	16,000	R-2b
LEVERIZA (Libertad - A.Pablo)	20,000	C-3b
LEVERIZA (A.Pablo - Manila Bdry.)	18,000	R-2a
G. Reyes	10,000	R-3b
A. Pablo	10,000	R-3b
Taniw	10,000	R-3b
Mabolo	12,000	R-3a
Dancel	12,000	R-3a
Doña Noneng	12,000	R-3a
Lukban	12,000	R-3a
Cartimar Ave.	16,000	C-3c
Granados	12,000	R-3a
M.SANTOS	10,000	R-3b
Advincula	10,000	R-3b
Santiago	10,000	R-3b
P. Manahan	10,000	R-3b
Col. Doro	10,000	R-3b
R. Mateo (Cinco De Junio)	10,000	R-3b
P. Medina	10,000	R-3b
Proprietarios	10,000	R-3b
Tupas	10,000	R-3b
Laging Handa	10,000	R-3b
A.S. ARNAIZ AVE. (LIBERTAD)	35,000	C-2b
A. LUNA	20,000	C-3b
Villaruel	14,000	R-2d

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Seventh Street	12,000	R-3a
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C3 - SAN ISIDRO DISTRICT

DONADA	16,000	R-2b
Menlo	14,000	R-2d
Maria Lim	12,000	R-3a
San Juan	14,000	R-2d
SEN.GIL PUYAT AVE, (Buendia)	30,000	C-2c
TAFT AVENUE	30,000	C-2c
13 De Agosto	8,000	R-3d
15 De Noviembre	8,000	R-3d
P. Inquimboy	12,000	R-3a
Villa Abad	12,000	R-3a
Leogardo	12,000	R-3a
A. Bonifacio	12,000	R-3a
Bernabe	12,000	R-3a
Lakas ng Bayan	12,000	R-3a
P. Samonte	14,000	R-2d
SANDEJAS	14,000	R-2d
DOMINGA	14,000	R-2d
Balite	8,000	R-3d
A.Flores	8,000	R-3d
San Isidro Drive	8,000	R-3d
Eusebio	8,000	R-3d
Manapat	8,000	R-3d
Villa Barbara	8,000	R-3d
Gutierrez	8,000	R-3d
TRAMO (F. Muñoz)	8,000	R-3d

C4 - STA CLARA DISTRICT

SEN.GIL PUYAT AVE, (Buendia)	30,000	C-2c
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A.S. ARNAIZ AVE. (Libertad) (Taft Avenue - P. Burgos)	30,000	C-2c
A.S. ARNAIZ AVE. (Cementina) (P. Burgos - Tramo)	25,000	C-3a
A.S. ARNAIZ AVE. (Cementina) (Tramo - Makati Bdry.)	20,000	C-3a
A. De las Alas Subd.	10,000	R-3b
Adela Hidalgo Village	10,000	R-3b
Dian	10,000	R-3b
F. Rosario	10,000	R-3b
S. Fernando	10,000	R-3b
TAFT AVENUE	30,000	C-2c
F. Fernando	12,000	R-3a
G. Villanueva	10,000	R-3b
Taylo	10,000	R-3b
College Road	10,000	R-3b
Villareal	10,000	R-3b
Romy	10,000	R-3b
Colayco	10,000	R-3b
E. Rivera	8,000	R-3d
P.BURGOS (Sen Gil Puyat Ave. - F. Rosario)	12,000	R-3a
P.BURGOS (F. Rosario - A.S. Arnaiz Ave.)	20,000	C-3b
Alvarez	8,000	R-3d
P. Dandan	8,000	R-3d
Noble	10,000	R-3b
Marcelo	10,000	R-3b
Yaptinchay	10,000	R-3b
A. LUNA	15,000	C-4a
TRAMO	10,000	R-3b
F. Victor	8,000	R-3d
Leonardo	8,000	R-3d
Natividad	8,000	R-3d
Honorata	8,000	R-3d
Lakandula	8,000	R-3d

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Cecilia	8,000	R-3d
Emma	8,000	R-3d

C5 - SAN ROQUE DISTRICT

TAFT AVENUE	30,000	C-2c
A.S. ARNAIZ AVE. (Libertad) (Taft Ave. - Tramo)	30,000	C-2c
A.S. ARNAIZ AVE. (Libertad) (Tramo - Aurora St.)	20,000	C-3a
A.S. ARNAIZ AVE. (Dolores) (Aurora St. - Makati Bdry)	20,000	C-3a
CEMENTINA (Zamora - Tramo)	25,000	C-3a
DECENA	8,000	R-3d
ZAMORA	18,000	R-2a
Santiago	8,000	R-3d
C. Laurel	8,000	R-3d
P. De Marzo	8,000	R-3d
D. Reyes	8,000	R-3d
TENGCO	8,000	R-3d
D.REYES	8,000	R-3d
INOCENCIO	8,000	R-3d
Callejon 202	8,000	R-3d
CELLERIDAD	8,000	R-3d
TRAMO	10,000	R-3b
AURORA ST.	12,000	R-3a
TOLENTINO	14,000	R-2d
J. LUNA	8,000	R-3d
M.DELA CRUZ	10,000	R-3b
M.DELA CRUZ EXT. (Gamban Ext. - Apelo Cruz)	10,000	R-3b
Mary Luz	8,000	R-3d
Paquita	8,000	R-3d
Conchita	8,000	R-3d
Corazon	8,000	R-3d

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Pasay Blvd.	8,000	R-3d
Virginia	7,000	R-4a
Eugenio	7,000	R-4a
Lerma	7,000	R-4a
Retome	7,000	R-4a
D. Jorge	7,000	R-4a
P. Canoy	7,000	R-4a
Kapitan Magtibay	8,000	R-3d
P.C. Santos	8,000	R-3d
Mangubat	8,000	R-3d
Facundo	8,000	R-3d
16 de Agosto	8,000	R-3d
Medina	8,000	R-3d
Ventanilla	8,000	R-3d
Esguerra	8,000	R-3d
Vizcarra	8,000	R-3d
P. Basilio	7,000	R-4a
E. Rodriguez	7,000	R-4a
PROTACIO (Taft - Zamora)	14,000	R-2d
PROTACIO (Zamora - Creek)	12,000	R-3a
Solitaria	8,000	R-3d
L. Francisco	8,000	R-3d
Dimasalang	8,000	R-3d
M. de Jesus	8,000	R-3d
P. Lopez	8,000	R-3d
Mapagkalinga	8,000	R-3d
Gaitos	10,000	R-3b
Godo	8,000	R-3d
74th Street	8,000	R-3d
VERGEL (Taft Ave. - Zamora)	14,000	R-2d
VERGEL (Zamora - Cabrera)	12,000	R-3a

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VERGEL (Cabrera - M. dela Cruz)	10,000	R-3b
CABRERA	12,000	R-3a
Recto	8,000	R-3d
Morelos	8,000	R-3d
Benitez	8,000	R-3d
D. Bautista	8,000	R-3d
Espirito	8,000	R-3d
Hembrador	8,000	R-3d
Alcober	8,000	R-3d
San Roque	8,000	R-3d
CAMIA (M.DELA CRUZ) (Protacio - Gamban)	8,000	R-3d
Rosal	8,000	R-3d
Ilang-Ilang	8,000	R-3d
Sampaguita	8,000	R-3d
Champaca	8,000	R-3d
Gamban	8,000	R-3d
E. DELOS SANTOS AVENUE (Taft - SRO/Malibay Bdry)	40,000	C-2a
B. Garcia	10,000	R-3b
I. Reyes	10,000	R-3b
A. Valerio	8,000	R-3d
P. Rivera	8,000	R-3d
DON CARLOS RIVILLA (SGT. MARIANO)	10,000	R-3b
Legaspi	10,000	R-3b
C.C. Cruz	10,000	R-3b
Pinagbarilan	10,000	R-3b
J. Isidro	8,000	R-3d
M. Francisco	8,000	R-3d
AURORA BOULEVARD	20,000	C-3b
San Gregorio Subd.	10,000	R-3b
APELO CRUZ	15,000	C-4a

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C6 - MALIBAY DISTRICT		
E.DELOS SANTOS AVE.(EDSA)	40,000	C-2a
E.RODRIGUEZ (Makati Bdry - EDSA)	10,000	R-3b
E.RODRIGUEZ (EDSA - F. Cruz)	10,000	R-3b
E.RODRIGUEZ (F. Cruz - A. Cruz)	7,000	R-4a
E.RODRIGUEZ (A. Cruz - Creek)	7,000	R-4a
Wood St.	12,000	R-3a
C. JOSE (Makati Bdry - Edsa)	12,000	C-4c
C. JOSE (EDSA - F. Cruz)	12,000	C-4c
C. JOSE (F. Cruz - Creek)	10,000	R-3b
I. Estanislao	8,000	R-3d
F. Francisco	8,000	R-3d
M. Patinio	8,000	R-3d
Dominguez (Lacson)	7,000	R-4a
A. Dionisio	7,000	R-4a
M. Cornejo	7,000	R-4a
Tolentino	7,000	R-4a
APELO CRUZ (SRO Bdry - P.Santos)	12,000	R-3a
APELO CRUZ (P. Santos - Makati Bdry)	9,000	R-3c
E. Cornejo	7,000	R-4a
Vitales	7,000	R-4a
S. De Guzman	7,000	R-4a
P. SANTOS (EDSA - F. Cruz)	12,000	C-4c
P. SANTOS (F. Cruz - A. Cruz)	10,000	R-3b
P. SANTOS (A. Cruz - Creek)	9,000	R-3c
B. Vizcarra	7,000	R-4a
Taytay	7,000	R-4a
V. Cruz	7,000	R-4a
E. De Guzman	7,000	R-4a
V. Vizcarra	7,000	R-4a

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I. Santos	7,000	R-4a
M. Geronimo	7,000	R-4a
M. Tengco	7,000	R-4a
E. Flores	7,000	R-4a
R.N. Ascaño	7,000	R-4a
C. De Guzman	7,000	R-4a
B. Mayor	7,000	R-4a
Esteban	7,000	R-4a
Marcelo	7,000	R-4a
Pagkakaisa	7,000	R-4a
F.CRUZ (E. Rodriguez - P. Santos)	9,000	R-3c
F.CRUZ (P. Santos - Makati Bdry)	8,000	R-3d

C7 - MIA DISTRICT

BARANGAY NO. 145	5,000	R-4b
BARANGAY NO. 148	5,000	R-4b
BARANGAY NO. 178	5,000	R-4b
Along Aurora Blvd.	10,000	C-4d
BARANGAY NO. 179	5,000	R-4b
BARANGAY NO. 180	5,000	R-4b
BARANGAY NO. 181	5,000	R-4b
BARANGAY NO. 182	5,000	R-4b
BARANGAY NO. 183 (Northside) VABHAI	8,000	R-3d
NEWPORT CITY	45,000	C-1b
BARANGAY NO. 183 (Southside)		
Along SOUTH SUPER HI-WAY	10,000	C-4d
BARANGAY NO. 184	5,000	R-4b
Along Andrews Avenue	10,000	C-4d
BARANGAY NO. 185	5,000	R-4b
Along Andrews Avenue	10,000	C-4d
BARANGAY NO. 186	5,000	R-4b
Along Aurora Blvd.	10,000	C-4d
BARANGAY NO. 187	5,000	R-4b
BARANGAY NO. 189	3,500	R-5a
BARANGAY NO. 190	3,500	R-5a
Along Aurora Blvd.	10,000	C-4d
Along Andrews Avenue	10,000	C-4d
BARANGAY NO. 191		
Domestic Rd./Aviation/MIA Road	10,000	C-4d
Electrical Road	3,500	R-5a
BARANGAY NO. 192	3,500	R-5a

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BARANGAY NO. 193	3,500	R-5a
BARANGAY NO. 194	3,500	R-5a
BARANGAY NO. 195	3,500	R-5a
BARANGAY NO. 196	3,500	R-5a
BARANGAY NO. 197		
MIA Road	10,000	C-4d
Sun Valley	3,500	R-5a
BARANGAY NO. 198	3,500	R-5a
BARANGAY NO. 199	3,500	R-5a
BARANGAY NO. 200	3,500	R-5a
BARANGAY NO. 201		
Along SOUTH SUPER HI-WAY	10,000	C-4d
Merville Access Road	3,500	R-5a
Kalayaan Village	5,000	R-4b
SITIOS		
BAGONG ILOG	3,500	R-5a
STA RITA	3,500	R-5a
MALIGAYA	3,500	R-5a
PUYAT Compound	3,500	R-5a
SAN JUAN	3,500	R-5a

SUB-CLASSIFICATION CRITERIA

(Urban Lands)

A. COMMERCIAL LANDS

I. FIRST CLASS COMMERCIAL LANDS

Sub-Class C-1a

- Where the highest and the best choice land trading, commercial and social activities in the city are located;
- Where high rise condominiums, commercial and business buildings are situated;
- Where vehicular and pedestrian traffic flows are exceptionally busy;
- Where all facilities for trading, commercial and business activities are available and easily accessible;
 - Well-maintained, all weather roads complete with curbs and gutters, catch basins, manhole, and underground drainage, two-way traffic and national roads.
 - Parking is available.

Sub-Class C-1b

- Where the highest and the best choice land trading, commercial and social activities in the city are located;
- Where high rise condominiums, commercial and business buildings are situated;
- Where vehicular and pedestrian traffic flows are exceptionally busy;
- Where all facilities for trading, commercial and business activities are available and easily accessible;
 - Well-maintained, all weather roads complete with curbs and gutters, catch basins, manhole, and underground drainage, two-way traffic and national roads.
 - Parking is available.
- Commands lesser value than the residential sub-class C-1a lands.

II. SECOND CLASS COMMERCIAL LANDS

Sub-Class C-2a

- Same as First Class commercial but commands lesser value due to some factors such as:
 - Well-maintained, all weather roads complete with curbs and gutters, catch basins, manhole, and underground drainage, one-way traffic and national roads.

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- b) Parking is not easily available.
- 2. Commands lesser value than the first class commercial lands.

Sub-Class C-2b

- 1. Same as First Class commercial but commands lesser value due to some factors such as:
 - a) Well-maintained, all weather roads complete with curbs and gutters, catch basins, manhole, and underground drainage, one-way traffic and national roads.
 - b) Parking is not easily available.
- 2. Commands lesser value than the commercial sub-class C-2a lands.

Sub-Class C-2c

- 1. Same as First Class commercial but commands lesser value due to some factors such as:
 - a) Well-maintained, all weather roads complete with curbs and gutters, catch basins, manhole, and underground drainage, one-way traffic and national roads.
 - b) Parking is not easily available.
- 2. Commands lesser value than the commercial sub-class C-2b lands.

III. THIRD CLASS COMMERCIAL LANDS

Sub-Class C-3a

- 1. Where medium rise concrete and semi-concrete commercial and business buildings are located;
- 2. Within the proximity of the trading and commercial centers in the City;
- 3. Located along major national thoroughfares in the City;
- 4. Where vehicular traffic flows are fairly busy;
- 5. Commands lesser value than the Second Class Commercial lands.

Sub-Class C-3b

- 1. Where medium rise concrete and semi-concrete commercial and business buildings are located;
- 2. Within the proximity of the trading and commercial centers in the City;
- 3. Located along major national thoroughfares in the City;
- 4. Where vehicular traffic flows are fairly busy;
- 5. Commands lesser value than the commercial sub-class C-3a lands.

Sub-Class C-3c

- 1. Where medium rise concrete and semi-concrete commercial and business buildings are located;
- 2. Within the proximity of the trading and commercial centers in the City;
- 3. Located along major national thoroughfares in the City;
- 4. Where vehicular traffic flows are fairly busy;
- 5. Commands lesser value than the commercial sub-class C-3b lands.

IV. FOURTH CLASS COMMERCIAL LANDS

Sub-Class C-4a

- 1. Same as third class commercial but commands lesser value due to come factors such as:
 - a) Located along major city road thoroughfares in the City.
 - b) Where vehicular traffic flows are not that busy.
- 2. Commands lesser value than the third class commercial lands.

Sub-Class C-4b

- 1. Same as third class commercial but commands lesser value due to come factors such as:
 - a) Located along major city road thoroughfares in the City.
 - b) Where vehicular traffic flows are not that busy.
 - c) Commands lesser value than the commercial sub-class C-4a lands.

Sub-Class C-4c

- 1. Same as third class commercial but commands lesser value due to come factors such as:
 - a) Located along major city road thoroughfares in the City.

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- b) Where vehicular traffic flows are not that busy.
- c) Commands lesser value than the commercial sub-class C-4b lands.

V. FIFTH CLASS COMMERCIAL LANDS

Sub-Class C-5a

- 1. Within the proximity of the trading and low class commercial centers in the City but where the buildings are mixed concrete in structures;
- 2. Located along narrow all weather roads that are usually open to one-way traffic only;
- 3. Parking is not easily accessible;
- 4. Commands lesser value than the fourth class commercial lands.

B. RESIDENTIAL LANDS

I. FIRST CLASS RESIDENTIAL LANDS

Sub-Class R-1a

- 1. Ideal for first class and high grade residential houses, townhouses or apartments are predominantly located;
- 2. Wherein the land area is typically big in sizes with well secured perimeter fence and exclusively used of the vicinity;
- 3. With well maintained wide all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
- 4. Where water, electricity, cable television and telephone facilities are available;
- 5. Free of informal settlers;
- 6. Commands the highest residential land value in the city.

Sub-Class R-1b

- 1. Ideal for first class and high grade residential houses, townhouses or apartments are predominantly located;
- 2. Wherein the land area is typically big in sizes with well secured perimeter fence and exclusively used of the vicinity;
- 3. With well maintained wide all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
- 4. Where water, electricity, cable television and telephone facilities are available;
- 5. Free of informal settlers;
- 6. Commands lesser value than the residential sub-class R-1a lands.

II. SECOND CLASS RESIDENTIAL LANDS

Sub-Class R-2a

- 1. Also ideal residential land areas in the City were high grade residential houses, townhouses or apartments are predominantly located;
- 2. Strategically located towards the trading, commercial, business centers in the city;
- 3. With well maintained wide all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
- 4. Free if informal settlers;
- 5. Where water, electricity, cable television and telephone facilities are available;
- 6. Commands lesser value than the first class residential lands.

Sub-Class R-2b

- 1. Also ideal residential land areas in the City were high grade residential houses, townhouses or apartments are predominantly located;
- 2. Strategically located towards the trading, commercial, business centers in the city;
- 3. With well maintained wide all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
- 4. Free if informal settlers;
- 5. Where water, electricity, cable television and telephone facilities are available;
- 6. Commands lesser value than the residential sub-class R-2a lands.

Sub-Class R-2c

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1. Also ideal residential land areas in the City were high grade residential houses, townhouses or apartments are predominantly located;
2. Strategically located towards the trading, commercial, business centers in the city;
3. With well maintained wide all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
4. Free if informal settlers;
5. Where water, electricity, cable television and telephone facilities are available;
6. Commands lesser value than the residential sub-class R-2b lands.

Sub-Class R-2d

1. Also ideal residential land areas in the City were high grade residential houses, townhouses or apartments are predominantly located;
2. Strategically located towards the trading, commercial, business centers in the city;
3. With well maintained wide all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
4. Free if informal settlers;
5. Where water, electricity, cable television and telephone facilities are available;
6. Commands lesser value than the residential sub-class R-2c lands.

III. THIRD CLASS RESIDENTIAL LANDS

Sub-Class R-3a

1. Also ideal residential land areas in the City where high grade residential apartments or residential buildings are located;
2. The lot sizes/areas are quite regular;
3. Located within the proximity of hospitals, churches, markets and educational institutions;
4. With well maintained all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
5. Where water, electricity, cable television and telephone facilities are available;
6. Commands lesser land value than the second class residential land.

Sub-Class R-3b

1. Also ideal residential land areas in the City where high grade residential apartments or residential buildings are located;
2. The lot sizes/areas are quite regular;
3. Located within the proximity of hospitals, churches, markets and educational institutions;
4. With well maintained all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
5. Where water, electricity, cable television and telephone facilities are available;
6. Commands lesser value than the residential sub-class R-3a lands.

Sub-Class R-3c

1. Also ideal residential land areas in the City where high grade residential apartments or residential buildings are located;
2. The lot sizes/areas are quite regular;
3. Located within the proximity of hospitals, churches, markets and educational institutions;
4. With well maintained all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
5. Where water, electricity, cable television and telephone facilities are available;
6. Commands lesser value than the residential sub-class R-3b lands.

Sub-Class R-3d

1. Also ideal residential land areas in the City where high grade residential apartments or residential buildings are located;
2. The lot sizes/areas are quite regular;
3. Located within the proximity of hospitals, churches, markets and educational institutions;
4. With well maintained all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
5. Where water, electricity, cable television and telephone facilities are available;
6. Commands lesser value than the residential sub-class R-3c lands.

IV. FOURTH CLASS RESIDENTIAL LANDS

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Sub-Class R-4a

1. Also ideal residential land areas in the City where semi high grade residential apartments or residential buildings are located;
2. The lots sizes/areas are quite regularly subdivided;
3. Located within the proximity of hospitals, churches, markets and educational institutions;
4. With well maintained all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
5. With provision of regular right of way and callejon;
6. Where water, electricity, cable television and telephone facilities are available;
7. Commands lesser land value than the third class residential land.

Sub-Class R-4b

1. Also ideal residential land areas in the City where semi high grade residential apartments or residential buildings are located;
2. The lots sizes/areas are quite regularly subdivided;
3. Located within the proximity of hospitals, churches, markets and educational institutions;
4. With well maintained all weather concrete roads complete with curbs and gutters, catch basins, manhole and underground drainage;
5. With provision of regular right of way and callejon;
6. Where water, electricity, cable television and telephone facilities are available;
7. Commands lesser value than the residential sub-class R-4a lands.

V. FIFTH CLASS RESIDENTIAL LANDS

Sub-Class R-5a

1. Same as Residential R-4, but commands lesser land value due to some factors such as:
 - a) Where average grade residential buildings are predominantly situated.
 - b) Where all weather concrete roads are more than 5 meters wide.
2. Where majority of the land within the vicinity is owned and administered by the government.
3. Commands lesser land value than the fourth class residential land (R-4B).

GENERAL PROVISIONS
ON LAND

1. As a general rule, 100% base value per square meter for urban residential land shall be applied to all lands within the first strip of 30 meters on Residential Sections or zones fronting asphalted or concrete streets or roads.
2. Lands beyond the standard depth, i.e. 30 meters for residential lands, if any shall be valued 80% for the 2nd strip, 60% for the 3rd strip and 40% of the based value fixed for the streets or roads for the remaining area. Provided, however, that in case the parcel of lands abutting two streets or roads on two sides with different base values, the stripping and valuation thereof shall be base on the principal street or road with the higher valuation.
3. The Stripping Method shall not be applied on corner lots, subdivision lots, commercial and industrial properties. (Sec. 2.A.1.b Chapter IV of Manual on Real Property Appraisal and Assessment Operations, DOF-BLGF, 2006 and Local Assessment Regulation No. 1-04 – October 01, 2004)
4. A reduction of not more than twenty (20%) percent shall be applied from the base value fixed for lands along gravel, dirt, or earth, and proposed streets or roads. Provided however, that should the streets or roads and or sections thereof are subsequently improved or constructed, the appraisal and assessment of the same shall be adjusted accordingly.
5. For low and sunken areas of the land, usually flooded during heavy rains, a reduction from the base value per square meter may be allowed due to cost of filling and compaction to bring the same at par with the adjoining developed lots; provided, however, that such reduction shall in no case exceed thirty (30%) percent of the base value thereof.
6. Adjusted value for frontage shall be added to the valuation of commercial, residential and industrial lots fronting streets or roads, the same is derived by multiplying the length of frontage in the lineal

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meters by 50% of the unit base value thereof. The frontage value shall then be added to value obtain by multiplying the area by the rate as above stated.

7. Corner influence value of 10% of the base value shall be added to the valuation of lots situated at the corner of two streets or roads. Provided, however, that if the streets or roads have different base value, the higher base value shall be used in the computation thereof.
8. Vacant or idle lands located in a purely residential area, shall be classified as residential, if such lands is located in a purely commercial area, the same shall be classified as commercial. Mixed residential, commercial area the same shall be classified according to the class which is more predominant.
9. For land occupied by informal settlers without owners consent, a reduction of not more that 30% shall be applied to the base value thereof.
10. Lands owned by the national, local government or any of its political subdivisions being used by a private company, group or individuals, shall be listed as a taxable in the assessment roll [SEC. 234(a), RA 7160], provided however, that a reduction of 30% shall be applied on properties being leased/rented, upon presentation of lease contract/agreement, otherwise, full application of approved Schedule of Base Unit Market Value will be applied.
11. Roads or streets in urban subdivision, unless already donated or turned over to the barrio (barangay), municipality or city, shall be listed in the name of the subdivision owner or homeowners association, as the case may be and the same shall be valued on the basis of the value of the raw land or 30% of the base unit market value prescribed therefor, plus the cost of cementing, asphaltting or paving them with gravel and sand per square meter which shall be established by the City Assessor. Provided, however that if the same is actually open for use by the public, the said road or street maybe exempted from taxation.
12. As far as properly applicable, this schedule of base market values shall be controlling, but when the property to be assessed if or a kind not classified in this schedule or if any kind for which a value is not herein fixed, it shall be appraised at the current and fair market value, independently of this schedule.
13. The assessment level for residential land shall be at 10% and commercial and industrial level shall be at 40%.

ON BUILDING and OTHER STRUCTURES

1. All real property whether taxable or exempt shall be appraised at the Current and Fair Market Value prevailing in the locality where the property is situated taken into consideration the herein Schedule of Market Value for structural components plus the cost of extra items, or the current construction cost or the Sworn Declaration of property owners whichever is higher.
2. Fair Market Value is defined as the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy. In the computation of the FMV of all improvements and other structures using the approved Schedule of Market Value for structural contents, the cost of additional components, other extras and finishings shall be added to it using the herein Schedule of Base Unit Construction cost for additional components as guidelines with suggested values and normally have a range of 10% to 40% of the structural cost.
3. The application of the maximum and minimum base unit structural cost and the percentage value of additional components shall be based on the sound judgment of the Assessor based primarily on the quality of finishing and workmanship which shall include the cost of labor and materials after an ocular inspection has been made.
4. The computation of FMV of properties that will later be re-assessed due to renovation, major changes in the improvement and its floor areas, the same procedure as mentioned above shall be applied less normal depreciation (RCNLD). However, if the FMV declared in the Sworn Declaration for these properties is higher, no deduction for depreciation is allowed.

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5. In regard to the yearly depreciation of old building and machineries as requested by the owners, the same shall be applied once in every three years where the aggregate depreciation for these years shall be deducted accordingly and again after an ocular inspection has been made.
6. In the assessment of condominium building, the roofdeck, foundation of a condominium and all of its structural components shall be part of the common area. The common area as well as the saleable area form as an integral part of the building and shall be assessed on the basis of the procedure mentioned hereof. The value of the common area shall be added to the value of the saleable area which shall produce the Market Value of the condominium building. However the segregated condominium unit which has been issued with Condominium Certificate of Title (CCT) which in indivisible in nature shall be assessed using the “pro-rata computation” wherein the aggregate values shall be distributed proportionately based on the unit area indicated in the CCT.

Unit AREA (CCT)	X Total Market Value	X Assessment Level (80%-Comm; 60%-Res)
Total Floor Area <i>(Less Common & Parking Area)</i>	<i>(Less Common & Parking Area)</i>	

Furthermore, all the improvements that shall be later introduced by unit buyers/owners/developers shall be assessed independently using the Schedule of Base Unit Construction Cost for additional components as guidelines with suggested values. The assessed value of the additional components of a unit shall then be added to the condominium unit’s original assessed value. A condominium unit whether of the same size may vary in its assessment depending on the additional components, extras and quality of finishing and workmanship introduced to it.

ON MACHINERIES

1. Machinery shall embrace machines, equipment, mechanical contrivances, instruments, appliances and apparatus attached to the real estate. It shall include the physical facilities available for production, as well as the installations and appurtenant service facilities, together with all those not permanently attached to the real estate but are actually, directly and essentially used to meet the needs of the particular industry, business or works, which by their very nature and purpose and designed for an essential to manufacturing, commercial mining, industrial or agricultural purposes.
2. Assessment Levels of machineries to be applied to the current market values shall be fifty (50%) percent for residential and eighty (80%) percent for commercial and industrial.

APPRAISAL OF BUILDING

All improvements consisting of buildings and other structures shall be valued at its current and fair market value on the basis of the herein schedule of unit building to their use and construction characteristics and unit value established for its class and sub-class together with the set of addition and reduction factor:

- A. The following kinds of buildings are hereby established:
1. **RESIDENTIAL CONDOMINIUM** - building of multiple ownership having a common interest on other areas not included as saleable units use for residential purposes.
2. **COMMERCIAL CONDOMINIUM** - building of multiple ownership having a common interest on other areas not included as saleable units use commercial purposes.
3. **HOTEL** - a building with more than fifteen (15) sleeping rooms, usually occupied singly, where transients are provided temporary lodging with or without meals and where no provisions for cooking in any individual suite.
4. **CONVENTIONAL HALL** - a large room for assembly, usually equipped with seats.
5. **AUDITORIUM** - a room, hall, or building used for lectures, speeches, concerts, etc.
6. **CLUBHOUSE** - a place of business, hence a firm or commercial establishment.

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- 7. **THEATER** - a building expressly designed where play, operas, motion pictures, etc., are presented.
- 8. **HOSPITAL** - a building or institution where sick or injured persons are given medical or surgical care.
- 9. **APARTMENT BUILDING** - designed for dwelling of four (4) or more families living independently on one another and doing their household chores independently in their particular premises with one (1) or more common areas.
- 10. **OFFICE BUILDING** - a building mainly for stores and/or offices.
- 11. **BANK** - an establishment for the custody, loans, exchange or issue of money, extension of credit and for facilitating the transmission of funds by drafts or bills of exchange.
- 12. **CATHEDRAL** - a church that contains the official throne of the bishop and that is the principal church of the diocese.
- 13. **CHURCH** - a building set apart for public worship; a place of worship of any religion.
- 14. **CHAPEL** - a building or portion of a building or institution (as a palace, hospital, college etc.) as a part for private devotion and often also for private religious services.
- 15. **RESTAURANT** - an establishment where refreshments or meals may be procured by public, a public eating house.
- 16. **FUNERAL PARLORS** - a building pertaining to or befitting a funeral, a place where funeral services are rendered.
- 17. **SCHOOL** - a building or group of buildings in which schools are conducted
- 18. **ONE FAMILY DWELLING** - a detached building for exclusive use by one (1) family.
- 19. **GASOLINE STATION** - a place for the sale of gasoline, oil, services, etc., for motor vehicle.
- 20. **DUPLEX DWELLING** - a detached building designed for use by two (2) families living independently from each other.
- 21. **TOWN HOUSE** - a building used as residence of one having a countryseat or chief residence elsewhere.
- 22. **CARPARK BUILDING** - a building designed to keep motor vehicles; an area set for motor vehicles where it can be left temporarily.
- 23. **SUPERMARKET** - a large good store in which shoppers serves themselves from open shelves and pay for their purchase at the exit.
- 24. **SHOPPING BUILDING** - a building where a variety of goods are offered for sale; usually a commercial complex.
- 25. **MOTEL** - a lodging house with a garage composed of several independent living-sleeping quarters.
- 26. **ACCESSORIA OR ROW HOUSE** - a one or two storey building divided into a row or independent units with independent entrances for each unit. A three-storey of this type maybe classified as an apartment for appraisal purposes. Different ownership shall be valued by prorated means.
- 27. **COLD STORAGE** - a building designed for storage of perishable food, etc.
- 28. **GYMNASIUM** - a building containing appropriate space and equipment for various indoor sports activities associated with a program or physical education and typically including

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- spectator accommodations, locker and shower rooms, a swimming pool, offices, and classrooms.
29. **RECREATIONAL BUILDING** - a building which house any form of play, amusement or relaxation, used for this purpose, as games, sports, hobbies, reading, etc.
30. **COCKPIT** - a place for cockfighting.
31. **BOARDING HOUSE (Dormitory)** - a house containing one (1) or more sleeping rooms, accommodating several boarders with centralized toilet and bathroom provided with lodging and meals for fixed sum, paid by the month or week, in accordance with previous arrangement.
32. **LODGING HOUSE** - a building containing not more than fifteen (15) sleeping rooms with centralized toilet and bathroom where lodging provided with fix compensation.
33. **CONVENT** - as a monastery or nunnery. Nunnery is a house or building in which a body or community of nun reside.
34. **HANGAR** - a shed or other shelter especially designed to house an aircraft.
35. **ACCESSORY BUILDING** - as it implies.
36. **MARKET** - a building where goods and commodities especially provisions or livestock are shown for sale usually with stalls or booths for various dealers.
37. **INDUSTRIAL BUILDING** - a building designed for engaged in any branch or trade, business, production or manufacture.
38. **FACTORY** - a building or collection of building usually with equipment and machinery for the manufacture of goods.
39. **WAREHOUSE** - a building mainly used for deposit and storage, of goods, wares, etc.
40. **OPEN SHED** - a large, strongly built, barn-like or hangar-like structure, as for storage, with open front or sides.
41. **SWIMMING POOL** - an artificially created pool or tank either indoors or outdoors, designed for swimming.
42. **COMMERCIAL COMPLEX BUILDING** - a combination of different kinds of buildings, construction design and uses integrated as a whole, where variety of goods, services and facilities for rent/sale are offered, such as shopping building, theaters and recreational facilities. Example are the likes of SM City, SM Centerpoint, Robinson Galleria, SM Mega Mall, etc. For purposes of computation of the building cost (Current and Fair Market Value) determine the construction, designs and uses of each portion of the building and apply the established schedule of value for each uses.
43. **HELIPAD** - station for helicopter on the building.
44. **HELIPORT** - is an airport helicopter on the ground.
45. **SAUNA BATH** - Finish type of bath in steam.
46. **SPA** - a bath in which the bather is exposed to very hot, dry air.

TYPES OF BUILDINGS

V. REINFORCED CONCRETE:

Building shall be fire-resistive. The structural elements shall be of steel, iron, concrete or masonry construction. Walls, ceilings and permanent partitions shall be of incombustible fire-resistive construction.

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- A. Structural steel and reinforced concrete columns, beams, reinforced concrete walls, floors and roof.
- B. Columns, beams, walls, floors and roofs all reinforced concrete.
- C. Same as ‘B’ but walls are hollow blocks.

IV. MIXED CONCRETE:

Building shall be steel iron, iron, concrete or masonry construction. Walls, ceiling and permanent partitions shall be of incombustible fire-resistive construction, except, that permanent non-bearing partitions of one-hour fire-resistive construction (may use fire-retardant treated wood within the framing assembly).

- A. Concrete columns, beams and walls - but wooden floor joists, flooring and roof framing and G.I. roofing.
- B. Concrete columns and beams - but walls are hollow block; wooden floor joists, floor framing and roof framing and G.I. roofing.
- C. Concrete columns and wooden beams, hollow block walls, wood floor joists, floor and roof framing and G.I. roofing.

III. STRONG MATERIALS:

Building shall be of wood construction with protective fire-resistant materials and one hour fire-resistive throughout: Except, that permanent non-bearing partitions may use fire-retardant treated wood within the framing assembly.

- A. First group wooden structural framings, floorings, hollow blocks walls and G.I. sheet roofing.
- B. Second group wooden structural framings, floorings, hollow blocks walls on the first floor, wooden walls on the second floor and G.I. roofings.

STANDARD SPECIFICATIONS

(In addition to structural specifications of buildings)

1. **EXTERNAL WALLS** –

- a. On concrete or hollow block (cement, ceramic, or adobe) mortar finishing painted with locally manufactured paints.
- b. Double walled portion of tanguile or lawa-an plywood or its equivalent and painted with local paints.

2. **CEILING** -

- a. Plain cement painter with local paints.
- b. Beneath wooden floor or roof framing tanguile or lawa-an plywood, painted with locally made paints.

3. **DOORS** -

- a. **Exterior** - Tanguile, lawa-an or its equivalent.
- b. **Interior** - Tanguile, lawa-an plywood or its equivalent.

4. **WINDOWS** -

- a. For type V, IV, and III-C buildings, glass windows with steel casement.
- b. For type III-B and III-A, glass with wood casement.

5. **FLOORING** -

- a. On fill and slab floor - cement finish.
- b. For type IV down to type III-B - kiln dried.
- c. Other types - sun dried.

EXTRA ITEMS

(Component Parts of the Building):

- | | |
|---------------------|------------------------|
| 1. Carport | 30% of Base Unit Value |
| 2. Mezzanine | 60% of Base Unit Value |
| 3. Porch | 40% of Base Unit Value |

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4. Balcony	45% of Base Unit Value
5. Garage	45% of Base Unit Value
6. Terrace:	
Covered	35% - 45% of Base Unit Value
Open (<i>Lanai</i>)	25% - 35% of Base Unit Value
7. Roof Deck	
Penthouse	60% – 80% of Base Unit Value
Covered	45% of Base Unit Value
Open	30% of Base Unit Value
8. Basement	
Residential	70% of Base Unit Value
Commercial	90% of Unit Base Value
High Rise-Bldg	+20% of Base Unit Value in excess of 5 Floors
9. Pavement	
A. Tennis Court	400 – 800 per sq.m.
Concrete:	
10cm.	250 per sq.m.
15 cm.	350 per sq.m.
20 cm.	500 per sq.m.
Asphalt:	
1 course	200 per sq.m.
2 course	300 per sq.m.
3 course	500 per sq.m.
B. Golf Course	
Championship Course	<i>P16M – P20M</i> per hole
Ordinary Course	<i>P5M – P15M</i> per hole
* Use of Cost and or Income Approach	
10. Floor Finishes	
a. Marble Slab	P 750 - 1000 per sq. meter
b. Marble Tiles	600 - 800 per sq. meter
c. Crazy Cut Marbles	600 per sq. meter
d. Granolithic	500 per sq. meter
e. Narra/fancy wood tiles	600 per sq. meter
f. Ordinary wood tiles	400 per sq. meter
g. Yacal	500 per sq. meter
h. Vinyl Tiles	300 per sq. meter
i. Washout Pebbles	400 per sq. meter
j. Unglazed Tiles	400 per sq. meter
j. Granite	1500 per sq. meter
l. Vigan tiles	400 per sq. meter
11. Walling	
a. Use the same rates for floor finishing from A to L indicated	
b. Double walling	
(Ordinary plywood)	P 300 per sq. meter
(Narra Panelling)	410 per sq. meter
c. Glazed White Tiles	350 per sq. meter
d. Glazed Color Tiles	270 per sq. meter
e. Fancy Tiles (local)	290 per sq. meter
f. Synthetic Rubble	160 per sq. meter
g. Bricks	240 per sq. meter
h. Wall Paper	
Local	200 per L.M.
Imported	300 per L.M.
12. Special Panel	
a. Glass w/ wooden frame	P 400 per sq. meter
b. Glass w/ alum. Frame	500 per sq. meter
13. Ceiling: (below concrete floor)	

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- a. Ordinary Plywood

P 100 per sq. meter
- b. Luminous Ceiling

350 per sq. meter
- c. Acoustic

300 per sq. meter
- d. Special Finish

350 per sq. meter
- e. Insulation

400 per sq. meter
14. Concrete Gutters/stainless

P 500 per sq. meter
15. Roof Tiles

15% of base unit value
16. Auxiliary Improvements
- a) Fences
- (i) Wood

P 150 per sq. meter
- (ii) Concrete
- 10 cm. thick

250 per sq. meter
- 15 cm. thick

350 per sq. meter
- 20 cm. thick

500 per sq. meter
- (iii) Reinforce Concrete

600 per sq. meter
- (iv) Steel Grills

750 per sq. meter
- (v) Interlink Wire

200 per sq. meter
- (vi) Wall scape

500 per sq. meter
17. Foundation

P 300 - 500 x Total Floor Area less
1st & 2nd Flr.
18. Piles

P 750 per Linear Meters of
piles driven.
19. Excavation

based on actual cost
20. Painting

if not painted, deduct 10% from basic rate
21. Excess Heights
- a. Residential / Commercial

Add 20% of Base Value for every
meter in excess of three (3) meters.
- b. Warehouse / Factory

Add 15% of Base Unit Value in
excess of 4.50 meters.
22. Extra T & B – ordinary finish

25,000.00/unit
23. If building used second hand materials, deduct 10 - 15% on base unit value.
24. The Schedule of Market Values for Buildings herein attached is for structural
members only.
25. In cases of buildings and other structures with luxurious finish not herein
specified, the computation shall be based on the actual cost.
26. Helipad, Heliport and Hangar shall be computed on the basis of its actual
construction cost.

SCHEDULE OF UNIT VALUES OF BUILDING AND OTHER IMPROVEMENTS
(PESOS per SQUARE METER)

TYPE	(1) CONDOMINIUM Residential	(2) CONDOMINIUM Commercial	(3) HOTEL	(4) THEATER CONVENTION HALL AUDITORIUM	(5) HOSPITAL
V-A	31000	29000	26500	25000	24500
V-B	29500	27000	24000	23000	22500
V-C	27000	25500	22500	21000	20000
IV-A	22500	20500	18500	18500	18000
IV-B	21000	18500	16500	15000	16500
IV-C	19000	16000	14500	13000	14500
III-A				11000	
TYPE	(6a) APARTELLE (6b) APARTMENT BLDG.	(7) OFFICE BLDG. (7a) BANK	(8) CATHEDRAL (8a) CHURCH (8b) CHAPEL	(9) RESTAURANT	(10) FUNERAL PARLOR
V-A	24000	24000	24000	21500	20500
V-B	21500	21500	21500	19000	17500

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V-C	19500	19500	18000	18000	16500
IV-A	17500	17000	16500	16500	14500
IV-B	15500	14500	14500	14500	12500
IV-C	13500	12500	12500	12500	10500
III-A	10000	10500	11500	10500	8000
TYPE	(11) SCHOOLS	(12) FAMILY DWELLING	(13) GASOLINE STATION	(14) DUPLEX (14a) TOWNHOUSE	(15) CARPARK BLDG.
V-A	20500	20000	17500	18500	19000
V-B	17500	18000	16500	17000	17000
V-C	16500	15500	15000	15000	15000
IV-A	14000	13000	13000	12000	13000
IV-B	12500	11000	11000	10500	11000
IV-C	10500	9000	8500	9000	9000
III-A	8000	6500		7000	
TYPE	(16) SUPERMAKET SHOPPING BLDG.	(17) MOTEL	(18) ACCESSORIA ROW HOUSE	(19) COLD STORAGE	(20) GYMNASIUM (20a) RECREATIONAL (20b) COCKPIT
V-A	18000	16000	16000	17500	17000
V-B	16000	14000	14000	15000	14500
V-C	14000	12000	12000	12500	12000
IV-A	12500	10000	10000	10000	10000
IV-B	11000	8500	8500	8500	8500
IV-C	9500	7500	7500	7000	7000
III-A	7500	5500	5500		5500
TYPE	(21) BOARDING HOUSE (21a) CONVENT (21b) DORMITORY	(22) HANGAR INDUSTRIAL BLDG.	(23) ACCESSORY BLDG., LAUNDRY, GUARDHOUSE, SERVANTS QTR.	(24) MARKET	(25) FACTORY
V-A	16000	17000	12500	14500	13000
V-B	14000	14500	11500	13000	11000
V-C	12000	12000	10500	11000	9000
IV-A	9500	10000	9500	9000	7500
IV-B	8000	8500	9000	8000	6500
IV-C	6500	7000	8500	7000	5500
III-A	5000		7500	5200	4000
TYPE	(26) WAREHOUSE	(27) OPEN SHED	(28) SWIMMING POOL PER CU. M.		
V-A	13000	8000	6000		
V-B	11000	7500			
V-C	9000	7000			
IV-A	7500	6000			
IV-B	6500	5500			
IV-C	5500	5000			
III-A	4000	4500			

TITLE II

CHAPTER V
COMMUNITY TAX

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Section 51. Community Tax - There shall be collected a Community Tax on individuals and juridical entities:

A. For the individual Taxpayer:

1. Basic Tax -P5.00
2. Additional for not exceeding P5,000.00 for the following:
 - a) Gross receipts or earnings derived from business during the preceding year P1.00 for everyP1,000
 - b) Salaries or gross receipts or earnings derived from the exercise of profession or the pursuit of any occupation during the preceding year - P1. 00 for everyP1,000.00
 - c) Income from real property during the preceding year - P1.00 for every P1,000.00

In 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.

B. For Corporate Taxpayers-

1. Basic tax P500.00
2. Additional tax of not exceeding P10,000.00 for the following:
 - a) Assessed value of property P2.00 for every P5,000.00
 - b) Gross receipts or earnings derived from the business in the Philippines during the preceding year- P2,00 for every P5,000.00

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

Section 52. Individual liable

1. Eighteen (18) years of age or over who has regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year;
2. Individuals engaged in business or corporation;
3. Individuals who owns real property with a aggregate assessed value of one thousand pesos (P1 ,000.00) or more;
4. Individual who is required to file an income tax return.

Section 53. Juridical Person liable to Community Tax - The Community Tax shall be paid by every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines and who owned real property in the Philippines, shall pay an annual community tax which in no case shall exceed ten thousand pesos (P10,000.00) in accordance with the following schedules:

1. For every five thousand pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the assessed value of the real property tax under existing laws, found in the assessment rolls of the City is situated -two pesos (P2.00); and
2. For every five thousand pesos (P5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - two pesos(P2.00). The dividends received by a corporation from another corporation however shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Section 54. Exemptions – The following are exempt from Community Tax.

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

Section 55. Place of Payment - The community tax of individuals and juridical persons residing within the City of Pasay shall be paid in the office of the City Treasurer;

Section 56. Delegation of Authority to collect the Community Tax Payments - The City Treasurer may deputize the barangay treasurers to collect the community tax on individuals within their respective jurisdiction; Provided, bonded in accordance with existing laws.

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The City Treasurer is mandated to deputize Barangay Treasurers to collect community tax, payable by individual tax payers only.

The deputized Barangay Treasurer must post cash bond not less than FIVE THOUSAND PESOS (5,000.00) PESOS and must attend orientation to be conducted by the Office of the City Treasurer on the issuance of Community Tax Certificate.

The deputized Barangay Treasurer shall secure or requisition on consignment, from the City Treasurer the blank forms of Community Tax Certificates and shall pay the cost of printing and distribution thereof pursuant to the succeeding paragraphs.

The deputized Barangay Treasurer shall only collect Community Tax within the territorial jurisdiction of the barangay.

The deputized Barangay Treasurer shall turn over the proceeds of community tax collection every end of the month, rendering a monthly accounting of the collection, together with the duplicates of the Community Tax Certificate issued. The City Treasurer shall prepare the necessary forms for purposes of accounting.

The proceeds of community tax collected through the Barangay Treasurer shall be apportioned each quarter as follows:

- a) Fifty percent (50%) shall accrue to the general fund of the City of Pasay;
- b) Fifty percent (50%) shall accrue to the general fund of the barangay where the tax was collected, less the cost of printing and distribution of the requisitioned blank form of the Community Tax Certificates.

Mere delay in the remittance of the proceeds of collection pursuant to Section 5 hereof is sufficient ground for the City Treasurer to rescind the authority to collect community tax and confiscate the cash bond posted by the Barangay Treasurer.

Section 57. Community Tax Certificate –

a) A community tax certificate shall be issued to every person or corporation upon payment of a 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)

b) In order to facilitate the issuance of community tax certificates, The City Treasurer is hereby authorized to issue the unused blank forms or residence certificates still in her possession or stock, in case new forms are not immediately available.

Section 58. Presentation of Community Tax Certificates on certain occasions -

a) When an individual subject to the community tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the Government services, receives any license, certificate or permit from any public fund; transacts other 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 or from whom any salary or waged 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 is made or business 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 from the period from January until the fifteenth (15th) of April of each year, in which case, the certificate issued for the preceding year shall suffice.

Section 59. Time for payment penalties and delinquency -

a) The community tax shall accrue on the first (1st) day of January for each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise

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loses the benefit or exemption on or before the last day of June, he shall be liable for the community tax on 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 the community tax without becoming delinquent.

Person who come to reside in the City of Pasay or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, community tax for that year.

b) Corporation 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 twenty (20) days within which to pay the community tax without becoming delinquent. Corporation established and organized on or after the first day of July shall not be subject to the community of that year.

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

Section 60. Distribution of Proceeds - The proceeds of the community tax and actually and directly collected by the City Treasurer shall accrue entirely to the general fund of the City except a portion thereof which shall accrue to the General fund of the National Government to cover the actual cost of the printing and distribution of forms and other related expenses} The City Treasurer shall remit to the National Treasurer the share of the National Government in the proceeds of the tax within ten (10) days after the end of each quarter. However, proceeds of the community tax on individuals collected through the barangay treasurers shall be apportioned as follows:

- a) Fifty percent (50%) shall accrue to the general fund of the city; and
- b) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

CHAPTER 6

TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

Section 61. Imposition of Tax - There shall be imposed a tax in the sale, donation, barter, or any other mode of transferring ownership on title of real property.

Section 62. Rate of Tax - The City Treasurer shall collect a tax in the transfer of real property ownership at the rate of seventy five percent (75%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

There shall be paid to the Office of the City Treasurer of the city government a fee of Five Hundred (P500.00) Pesos as payment for transfer fee on every transaction involving transfer of ownership, segregation or consolidation of real property, change or re-classification of real property to conform with actual use.

Section 63. Exemption - The sale, transfer or other disposition of real property pursuant to RA. No. 6657 shall be exempt from the tax.

Section 64. Duties of Other Officers and/or Persons - For this purpose, the Register of Deeds of the City shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof.

Section 65. Payment of Tax. – The seller, donor, transferor, executor or administrator shall pay tax herein imposed within sixty (60) days from the date of execution of the deed or from the death, otherwise he shall be liable to the payment of interest and surcharge so provided for in this code.

CHAPTER 7

TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 66. Imposition of Tax. – There is hereby imposed a taxation the business of persons engaged in the printing and /or publication of books, cards, posters, leaflets, handbills, certificates receipts, pamphlets, and other similar nature at a rate not exceeding SEVENTY FIVE PERCENT (75%) OF ONE PERCENT (1%) of the gross annual receipts for the preceding calendar year.

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Section 67. Newly Started Business. – In the case of a newly started business the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding year, or any fraction thereof, as provided herein.

Section 68. Exemption. – The receipts from the printing/publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

CHAPTER 8
FRANCHISE TAX

Section 69. Imposition of Tax. – Notwithstanding any exemption granted by any law or other special law, there is hereby imposed a tax on business enjoying a franchise, at a rate not exceeding seventy five percent (75%) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipts, or realized.

If the business subject to the franchise tax closes within the year, the franchise holder shall, within twenty (20) days of such cessation of business, submit a certified statement of its gross receipts realized during the undeclared portion of the year and pay the tax due therein.

In the case of newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, 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 thereon.

CHAPTER 9
PROFESSIONAL TAX

Section 70. Imposition of Tax. – There is hereby levied and imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination with the City of Pasay at the rate not exceeding Three Hundred Pesos (P300.00).

Section 71. Payment of Tax. – Every person legally authorized to practice his profession shall pay the tax to the City Treasurer or his authorized deputies if he practice his profession or maintains his principal office in Pasay City; Provided, that such person who has paid the corresponding professional tax herein fixed shall be entitled to practice his profession within Pasay City and in all parts of the Philippines without being subjected to any other national or local tax, license or fee for the practice of such profession.

Section 72. Time of Payment. – The professional tax shall be payable annually, or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must pay the full tax before engaging therein.

Section 73. Requirements. –

1. Any individual or corporation employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
2. Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and design, surveys, and map, as the case may be, the number of the official receipt issued to them.

CHAPTER 10
AMUSEMENT TAX

Section 74. Imposition of Tax. – There is hereby imposed an amusement tax to be collected from the proprietors, lessors, or operators of theaters, cinemas, concert halls, circuses, boxing studios, and other places of amusement at a rate of thirty percent (30%) of the gross receipts from the admission fees.

1. Imposition of Tax for Amusement Places and Amusement Activities.

- a) Amusement Places - There shall be collected from the proprietors, lessees, or operators of amusement places, a tax with the corresponding rate or percentage of the gross receipts from admission fees:

Amusement Place	Rate
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i. Movie Theaters or Cinemas	10% from the showing of foreign films 5% from the showing of local films
ii. Carnival, Theme Parks, Video & Game Arcades Mechanical Rides and Other Fun Houses	10%
iii. Cockpits, Sports Stadia and Multi Purpose Coliseums	10%
iv. All other amusement places not specifically falling under the above enumeration.	10%

b) Amusement Activities - there shall be collected from the producers and promoters of amusement activities, a tax with the corresponding rate or percentage of the gross receipts from admission fees:

Amusement Activities	Rate
i. Movie Premiere, Special Shows via Satellite	10% from the showing of foreign films 5% from the showing of local films
ii. Musical Concerts, Theatric Plays, Fashion Shows, and other live performances in astrodome/arena or other halls or regular amusement places	5%
iii. Special Cockfights and Derbies not held in Regular Cockpit	10%
iv. All other amusement activities not specifically falling under the above enumeration/special events	10%

c) Partial Payment of Amusement Taxes - In cases of amusement activities, concerts and other special events, payment of partial amusement tax is a must before a special permit will be issued to the producer or promoter, based on the following schedule:

Source Document	Partial Amusement Tax
Itemized list of issued tickets for sale	30% of the gross estimated sales
Sales Report/Partial Ticket Sales	5% for Local Artists 10% for Foreign Artists
No documents presented	250,000.00 for local artists 500,000.00 for Foreign Artists

Before selling of tickets or in the case of advance sales of tickets of future amusement activities, concerts, special events, the producer, organizer, promoter shall secure first a special permit and must pay the advance or partial amusement tax on admission as provided herewith.

d) Amusement tax on admission fees on shows/concerts/special events in PEZA located areas/concert halls and theaters – In case of shows/concerts/special events in areas, concert halls and theaters located in PEZA zones, the promoter or producer of the show should likewise pay the amusement tax on admission and the required regulatory fees, even if the show is co-produced by the PEZA accredited company. If the show/concert/special event is wholly produced by the PEZA accredited company, it is exempt only on the amusement tax on the place and on admission fees but must pay the required regulatory fees before selling of tickets is started.

e) Conflict – In case of an amusement activity which is authorized by a separate and distinct permit, is held within a regular amusement place, the rates imposed on the former shall prevail. Provided, that the proprietor, lessee or operator of amusement place, and the producer or promoter of the said amusement activity shall be solidarily liable for the payment of the amusement tax due.

f) Admission fees – “Admission Fees” shall mean any amount paid or consideration given for entrance, seats, tables reserved or otherwise, and other similar accommodation in an amusement place, including charges for the use of facilities therein, irrespective of whether or not an admission ticket is issued in exchange for such admission fee or consideration. The same shall also include: show, table, minimum, consumable, cover and other similar coupons; and VIP room, equipment and other similar rental charges and consumables.

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g) Astrodome, Arena and Hall – Astrodome, arena and halls and other similar names shall be in its generic meaning. It does not specify any particular amusement place with the word astrodome arena, halls and the like are joined in the name of their amusement place or business entity.

II. Exemptions.

a.) Upon filing of the prescribed Request for Amusement Tax Exemption and all the requirements therefore with the office of the City Treasurer before the intended date of the holding or showing of the amusement activity, and the approval thereof by the City Mayor, the following amusement activities shall be exempt for the payment of the tax herein imposed:

- i.) Opera and straight ballet performances
- ii.) Recitals
- iii.) Painting and similar exhibitions
- iv.) Cultural, historical, literary and oratorical presentations, and
- v.) School and related activities

b.) b.) In special cases, and for those amusement activities pursuant to a bonafide and worthwhile project, or having a legitimate beneficiary, the City Mayor may grant tax exemptions subject to the guidelines issued by the Department of Finance.

III. Administrative Provisions.

a.) Provision on admission tickets – The proprietor, lessee or operator of amusement places where fees are required to be paid for admission shall provide himself the admission tickets which shall evidence payment of fees.

The tickets shall be serially numbered and shall indicate the name of the place of admission, the admission fee and the amount of tax. Serial number must be printed on both end of tickets such that when divided into two (2) upon being presented for admission the serial number shall appear on both parts. Registered admission tickets wherein the amusement taxes are printed or included on the price thereof shall not be used for shows which have been or are granted a tax exemption, otherwise the proprietor of the amusement place or the sponsor of the show shall remit or pay the corresponding tax collected to the City Treasurer as if no exemption has been granted.

b.) Manner of Disposing the Admission Tickets – The gatekeeper shall drop one-half (1/2) of the torn tickets in a locked box and the other half shall be returned to the customer. The box shall only be opened in the presence of a representative from the Office of the City Treasurer. Under no circumstances shall recycling of tickets be allowed by the owner, proprietor, or lessor of amusement places. Any ticket found to have been recycled or re-used shall subject the operator, owner or lessor of amusement places to the penalties prescribed under this Section.

c.) Registration of Amusement Tickets – The proprietors, lessees or operators of amusement places shall register their admission ticket to the Office of the City Treasurer before selling the same to the public. The proprietors, lessees, operators of the place of amusement shall keep a true and correct record of stock tickets, indicating the total number of registered tickets and serial number of tickets sold from day to day. It shall be unlawful for any proprietor, lessee or operator of an amusement place to keep any unregistered tickets in his shows or similar shows where admission price is increased, separate tickets shall be registered and used therefore. Separate sets without the amusement tax printed or included in the price shall also be registered in the case of exempted shows.

d.) Registration of Electronic Tickets/Reporting of Electronic Payments – The proprietor, lessees or operators of amusement places shall likewise register and transmit to the Office of the City Treasurer the list of E-tickets serial numbers issued and sworn statement for each month of electronic payments collected in each amusement place using electronic payments separate from the sworn statement for issued paper tickets which can be verified thru the ½ of the torn tickets in a locked box.

e.) Authority to Inspect – The City Mayor and the City Treasurer or their duly authorized representatives shall be allowed to inspect ticket dispenser machines or to verify whether the

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tickets are registered or not. They are also authorized to confiscate any unregistered and/or recycled tickets.

f.) Monitoring of Amusement Events/Concerts and other special events – The City Treasurer or his duly authorized representatives shall monitor amusement events/ concerts and other special events and likewise are authorized to open the locked boxes containing the ½ of the torn tickets and shall submit a report of the total ticket sales for each amusement event/concert and other special events.

g.) Other Entertainment Places – Entertainment places which do not issue admission tickets but require admission fees from their customers shall be charges the same tax rates based on their gross receipts on admission fees.

h.) Penalty – Violation of any of the administrative provisions in this Section shall subject the proprietor, lessee or operator of the amusement place, or the producer or promoter of the amusement activity to a penalty of Five Thousand Pesos (Php5,000.00) per incident or day, or the cancellation or forfeiture of the permit and/or cash bond/partial amusement tax, if any, in favor of Pasay City Government. The said penalty shall be without prejudice to the collection of the tax due, and the imposition of surcharges and interests thereto.

IV. Time of Payment.

The proprietors, lessees or operators of amusement places shall submit a monthly report of the number of tickets sold, their serial numbers, and the number of tickets remaining unsold during the month and pay the corresponding amusement tax due thereon to the City Treasurer within the first twenty (20) days of the month next following. Those not issuing admission tickets shall submit a sworn statement of their gross receipts on admission fees within the same period prescribed and pay the corresponding taxes.

In case of producers or promoters of amusement activities and special events or in the case of itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid in immediately after the last full show of the day or five (5) days after receipt of the statement/ bill of the amusement tax due of a specific amusement activity, concert or event.

Section 74. Deduction and Withholding Tax. – In the case of theaters or cinemas, the tax shall be deducted and withheld by their proprietors, lessees, or operators and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and distributors of the cinematographic films.

Section 75. Submission of E-ticket as an alternative. - The submission of electronically saved second copy of the tickets issued by the amusement places is hereby permitted as an alternative for physical submission of tickets for the determination of the amount of gross receipts; provided that the program or application to be used by the amusement place has been given prior approval by the ICTO.

CHAPTER 11
TAX FOR DELIVERY TRUCK OR VAN

Section 76. Imposition of Tax. – There is hereby imposed an annual fixed tax per delivery truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery and distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes and other products to sale outlets, or consumers, whether directly or indirectly, within the City of Pasay, per truck or van ---- Php500.00.

The manufacturers, producers, wholesalers, dealers and retailers referred to in the foregoing paragraph shall be exempt from the tax or peddlers prescribed elsewhere in the Local Government Code.

Section 77. Payment of Tax. – The taxes prescribed in this Chapter shall be paid to the City Treasurer or its authorized deputies on or before the thirtieth day of January each year. In case of new delivery trucks or vans entering into used in the business after January 31, the applicable tax shall be pro-rated by the quarter.

The taxpayer or his representative shall be required to present the Certificate of Registration from the Land Transportation Office (LTO) of the delivery truck or van.

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Upon application and payment of the tax on delivery truck or van, a sticker shall be issued to be displayed conspicuously at the windshield of the vehicle.

CHAPTER 12
CULTURAL DEVELOPMENT TAX

Section 78. Imposition of Tax. – There is hereby imposed on proprietors, lessees or operators of theaters or cinema houses in the City of Pasay a tax of ONE PESO (P1.00) based on the number of persons admitted including those covered by complimentary tickets.

Section 79. Payment of Tax. – The tax shall be paid to the City Treasurer within the first twenty (20) days of the succeeding month by the proprietors, lessees, operators of the movie houses in the city.

TITLE III
CHAPTER 13
TAX ON BUSINESS

Section 80. Imposition of Tax. – There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective businesses with the City a Graduated Business Tax in the amounts hereafter prescribed.

(a) On manufacturers, assemblers, importers, 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, in accordance with the following schedules:

With gross sales for the preceding
calendar year in the amount of:

Manufacturing and Importer

			Amount of Tax Per Annum
Less than P10,000.00 - - - - -		P	272.80
10,000.00 or more but less than	P	15,000.00	363.00
15,000.00 or more but less than		20,000.00	498.30
20,000.00 or more but less than	P	30,000.00	726.00
30,000.00 or more but less than		40,000.00	1,089.00
40,000.00 or more but less than	P	50,000.00	1,361.80
50,000.00 or more but less than		75,000.00	2,178.00
75,000.00 or more but less than	P	100,000.00	2,722.50
100,000.00 or more but less than		150,000.00	3,630.00
150,000.00 or more but less than	P	200,000.00	4,537.50
200,000.00 or more but less than		300,000.00	6,352.50
300,000.00 or more but less than		500,000.00	9,075.00
500,000.00 or more but less than	P	750,000.00	13,200.00
750,000.00 or more but less than		1,000,000.00	16,500.00
1,000,000.00 or more but less than		2,000,000.00	22,687.50
2,000,000.00 or more but less than	P	3,000,000.00	27,225.00
3,000,000.00 or more but less than		4,000,000.00	29,370.00
4,000,000.00 or more but less than		5,000,000.00	38,115.00
5,000,000.00 or more but less than	P	6,500,000.00	40,219.30
6,500,000.00 or more - - - - -		at rate not exceeding (55%) of one (1%) percent	

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

With gross sales or receipts for the preceding
calendar year in the amount of:

Less than P1,000.00	-----	P	29.70
1,000.00 or more but less than	-		53.90
	2,000.00		

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2,000.00 or more but less than	3,000.00	82.50
3,000.00 or more but less than	4,000.00	118.80
4,000.00 or more but less than	5,000.00	165.00
5,000.00 or more but less than	6,000.00	200.20
6,000.00 or more but less than	7,000.00	236.50
7,000.00 or more but less than	8,000.00	272.80
8,000.00 or more but less than	10,000.00	308.00
10,000.00 or more but less than	15,000.00	363.00
15,000.00 or more but less than	20,000.00	453.20
20,000.00 or more but less than	30,000.00	544.50
30,000.00 or more but less than	40,000.00	726.00
40,000.00 or more but less than	50,000.00	1,089.00
50,000.00 or more but less than	75,000.00	1,633.50
75,000.00 or more but less than	100,000.00	2,178.00
100,000.00 or more but less than	150,000.00	3,085.50
150,000.00 or more but less than	200,000.00	3,993.00
200,000.00 or more but less than	300,000.00	5,445.00
300,000.00 or more but less than	500,000.00	7,260.00
500,000.00 or more but less than	750,000.00	10,890.00
750,000.00 or more but less than	1,000,000.00	14,520.00
1,000,000.00 or more but less than	2,000,000.00	16,500.00
2,000,000.00 or more -----at a rate not exceeding eighty two and a half (82 ½) of one percent (1%)		

(c) On exporter, and manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding fifty percent of the rates prescribed under subsection (a), (b), and (d) of this section:

1. Rice and corn;
2. Wheat and cassava, flour, meat, dairy products locally manufactured, processed or preserved food, sugar, salt, and other agricultural marine, and fresh products, whether in their original state or not;
3. Cooking oil and cooking gas;
4. Laundry soap, detergents and medicine;
5. Agricultural implements, equipment and post-harvest facilities, fertilizers;
6. Poultry foods and other animal fees;
7. School supplies; and
8. Cement.

(d) On Retailers

With gross sales or receipts for the
Preceding calendar year :

RATE PER ANNUM

P400,000.00 or less -----	3 ½%
P400,001.00 or more -----	2%

Provided, however, that barangays shall have the exclusive power to levy taxes, on gross sales or receipts of the preceding calendar year of fifty thousand pesos (P50,000.00) of less, in case of cities, and Thirty thousand (P30,000.00) or less, in the case of municipalities.

(e) Owners or operators of cafes, cafeteria, ice cream and other refreshment parlors, restaurants, soda-fountain, bars, carinderia, and food caterers shall pay the tax in accordance with the following schedules:

With gross annual sales and or receipts for the preceding year in the amount of:

AMOUNT OF TAX PER ANNUM		
Less than P2,000.00	-----	P 73.00
	-	
2,000.00 or more but less than	3,750.00	124.30
3,750.00 or more but less than	4,500.00	173.80
4,500.00 or more but less than	6,125.00	222.20
6,125.00 or more but less than	7,250.00	272.80

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7,250.00 or more but less than	8,750.00	321.20
8,750.00 or more but less than	10,275.00	371.80
10,275.00 or more but less than	12,125.00	445.50
12,125.00 or more but less than	15,250.00	544.50
15,250.00 or more but less than	16,750.00	618.20
16,750.00 or more but less than	18,250.00	668.20
18,250.00 or more but less than	20,625.00	717.20
20,625.00 or more but less than	23,675.00	866.80
23,675.00 or more but less than	27,000.00	990.00
27,000.00 or more but less than	30,000.00	1,113.20
30,000.00 or more but less than	33,000.00	1,237.50
33,000.00 or more but less than	35,875.00	1,361.80
335,875.00 or more but less than	40,625.00	1,509.20
40,625.00 or more but less than	45,500.00	1,633.50
45,500.00 or more but less than	50,000.00	1,856.80
50,000,000.00 or more ----- at a rate not exceeding eighty two and a half (82 ½) of one percent (1%)		

(f) On contractors of other independent contractors in accordance with the following schedules:

Less than P5,000.00	-----	P 45.10
-	-	-
5,000.00 or more but less than	10,000.00	101.20
10,000.00 or more but less than	15,000.00	172.70
15,000.00 or more but less than	20,000.00	272.80
20,000.00 or more but less than	30,000.00	453.20
30,000.00 or more but less than	40,000.00	635.80
40,000.00 or more but less than	50,000.00	907.50
50,000.00 or more but less than	75,000.00	1,452.00
75,000.00 or more but less than	100,000.00	2,178.00
100,000.00 or more but less than	150,000.00	3,201.00
150,000.00 or more but less than	200,000.00	4,356.00
200,000.00 or more but less than	250,000.00	5,989.50
250,000.00 or more but less than	300,000.00	7,728.00
300,000.00 or more but less than	400,000.00	10,164.00
400,000.00 or more but less than	500,000.00	13,612.50
500,000.00 or more but less than	750,000.00	15,262.50
750,000.00 or more but less than	1,000,000.00	16,912.50
1,000,000.00 or more but less than	2,000,000.00	18,975.00
2,000,000.00 or more -----at a rate not exceeding eighty two and a half (82 ½) of one percent (1%)		

g) On banks and other financial institutions with principal office/head offices in the City, at a rate of not exceeding seventy five percent (75%) of one percent (1%) on the gross receipts of the preceding calendar year derived from the interest, commissions and discount from lending activities, income from financial leasing, dividends, rentals on properties and profit from exchange or sale of property insurance premium. **(City Ordinance No. 1049, Series of 1998)**

BANKS

- (A) Banks shall be classified as follows:
- (1) Universal/Commercial Banks (U/KBs)-
 - (2) Thrift banks (TBs) composed of
 - i. Savings and Mortgage Banks;
 - ii. Stock savings and loan associations;
 - iii. Private development banks;
 - (3) Rural Banks;
 - (4) Specialized and unique government banks like the Development Bank of the Philippines, which are government of their respective charters;
 - (5) Other classes of banks as may be authorized by the Monetary Board of the 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.

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Banking institutions include the following:

- a) Entities regularly engaged in the lending of the funds or purchasing of receivables or 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 issuance of certificates of assignments or similar instrument which recourse, trust certificates, or of re-purchase agreements, whether any these means of obtaining funds from the public is done on a regular basis or only occasionally; and
- b) Entities regularly engaged in the lending of funds which receive deposits only occasionally; and
- c) Trust companies, building and loan associations, non-stock savings and loan associations.

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

- (1) Interest from loan 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 loans;
 - (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 receivable;
- (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 deposits boxes;
 - ii. Rental earned and actually collected from lessees on banks premises and equipment.
- (4) Income earned and actually collected from acquired assets.
- (5) Income from sale or exchange of assets and property
- (6) Cash dividends earned and received on equity investment
- (7) Banks Commissions from lending activities
- (8) Income component of rentals from financial leasing.

(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 and under the expanded foreign currency deposit system;
- (2) Interest accumulated by lending institutions on the 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.

(D) Situs of the Tax - For purposes of collection of the tax, the following shall apply –

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

- (1) Transactions negotiated with an 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.

i) On booth or stall conducting business undertaking in a temporary or seasonal nature – the rate of fixed tax shall be per booth or stall with over-the-counter selling during consumer selling fairs (e.g. bazaars) have an area of six (6) square meters and below, Php300.00. In excess of this, there should be an additional Php100.00 per square meter or a fraction thereof for such duration of a season, celebration, or a particular event, where booths or stalls are allowed for selling of various commodities or other business activities offering services for fee.

The fixed rate shall be scheduled as follows:

- | | |
|---|-----------|
| a. Less than ten (10) days | Php300.00 |
| b. Ten days or more but not exceeding one (1) month | Php500.00 |

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| c. More than one (1) month but not exceeding two (2) months | Php750.00 |
| d. More than two (2) months but not exceeding three (3) months | Php1,000.00 |

Should the business undertaking exceed three (3) months, the booth or stall holders are required to secure a regular Business Permit from the Business Permit and Licensing Office

Exempted from this booth/stalls is Industry Trade Shows and International Exhibitions/Expositions whose activity is purely to disseminate public information in any inventions/ innovations/new science and technology, as well as medical conferences/conventions and other Non-Governmental Organizations (NGOs) gatherings and product displays/promotions of corporate businesses with existing operations in the Philippines as well as other entities such as government-organized shows and fairs/ exhibits as a form of assistance to micro, small and medium entrepreneurs from the countryside.

The Lessor must inform the Business Permit and Licensing Office (BPLO) through a written communication regarding a scheduled temporary or seasonal business undertaking in their area and advise the organizer not to allow any booth or stall holder to operate or engage in any business activity without first securing the required Mayor’s Permit.

The Organizer must secure the said permit from the Business Permit and Licensing Office (BPLO) in behalf of every booth or stall holder.

The Booth or Stall Holder must secure the required Temporary Mayor’s Permit from their organizer before operating or engaging in any business activity and the said permit should be readily available in the booth premises for inspection.

Any person, natural or juridical, having found guilty of violating (i) hereof, shall be meted out the following penalties:

- a) Booth or Stall Holder – shall suffer a fine of Two Thousand Pesos (Php2,000.00) subject to subsidiary personal liability, but not to exceed one (1) year imprisonment, if the convict has no property within which to meet the fine mentioned.
- b.) Organizer - the owner or proprietor and manager, as the case maybe, shall suffer a fine of Five Thousand Pesos (Php5,000.00) and imprisonment of one (1) year. In case the violator is a juridical entity, the manager and/or person responsible for the violation shall be penalized.
- c.) Administrative Sanction – The City Mayor in the exercise of his sound discretion may order the closure of the erring establishment and cause the cancellation and eventual revocation of the permit or license thus issued. If the violator is a foreigner, the City Mayor may refer the violation to the Bureau of Immigration for his/her corresponding deportation.

INSURANCE COMPANIES

The term "Insurance Companies" shall include all individuals, partnership, associations, or corporation including government owned or controlled corporations or entities engaged as principals in the insurance business, including their branches, except mutual benefit associations and purely cooperative insurance associations organized under laws on cooperatives. The term shall also include professional reinsurance.

- a) Domestic insurance company - shall refer to companies formed, organized or existing under the laws of the Philippines.
- b) Foreign insurance companies - shall include companies formed, organized or existing under any laws other than those in the Philippines.
- c) Branch - a fixed place in a locality established as a branch of an insurance company as authorized by the Insurance Commission.
Insurance policies shall be classified as follows:
 - (1) Life insurance policies which may be:
 - (i) Individual Life
 - (ii) Group Life
 - (iii) Industrial Life

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- (iv) Health, accident and disability insurance
- (2) Non-Life Insurance contracts which may be
 - (i) Marine
 - (ii) Fire
 - (iii) Casualty
- (3) Contracts of suretyship or boarding

For this purpose, "gross receipts" shall include only the following:

- (1) Insurance premiums actually collected, except the following:

Premiums collected on insurance policies issued before effectivity of the ordinance enacted by the city or municipality imposing the tax:

- i. Two percent (2%) of all premiums for the sake of fire, earthquake, and explosion hazard insurance pursuant to P.D. 1185 otherwise known as Fire Code of the Philippines :
- ii. Premiums refunded within six (6) month after payment of account;
- iii. Reinsurance Premiums by a company that has already paid the tax;
- iv. Premiums collected or received by any branch of a domestic corporation firm or association doing business outside the Philippine on account of any life insurance of the insured who is non-resident.
- v. Premiums collected or received on account of any reinsurance if the risk insured against cover, located outside the Philippines, or the insurance, in the case of personal insurance, resides outside the foreign country where the original insurance has been issued or perfected.
- vi. Portions of the premiums collected or received companies pertaining to variable contracts;
- vii. Portions of the premiums collected or received companies pertaining to variable contracts; and
- viii. The excess of the amount necessary insure the lives of variable contracts.

However the aforementioned tax exempt premiums shall be recorded and declared separately.

- (2) Interest earnings on loans and discounts actually collected.
- (3) Rentals actually collected from property owned by insurance companies.
- (4) Income actually collected from acquired assets.
- (5) Cash dividends received on equity investments, as used herein," gross receipts" shall not include the following:
 - (1) All other income and receipts not otherwise enumerated in the preceding guidelines shall be excluded from the taxing authority of the city concerned
 - (2) Service fees received from fire, earthquakes, and explosion pre-insurance adjustment business directly to agents, pursuant to P.D. 1185, otherwise known as the Fire Code of the Philippines.

Situs of the Tax- For purposes of collection of the tax, the following shall apply-

(a) Insurance contracts/policies issued by the head Office or branch as the case may be and the premiums and/or gross receipts due on such contracts /policies shall be taxable by the city where such Head Office or branch to which such premiums or gross receipts where actually paid is located. This rule shall be applied irrespective of whether the insurance agents or brokers who are not residents of the city where the branch is located or affiliated with or assigned to such branch.

FINANCING COMPANIES

Tax on the gross receipts of Financing Companies:

- (a) The tax on financing companies is hereby levied on their gross receipts for the receiving calendar year
- (b) For this purpose, "gross receipts" shall include only the following:

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- (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 on the portion of interest collected in advance on bills discounted;
 - (ii) Interest earned and actually collected on demand loans
 - (iii) Interest earned and actually collected on time loans, including the earned portion 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 income:
 - (i) Earned portion of rental collected in advance from lessees of safe deposit boxes;
 - (ii) Rental earned and actually collected from lessees from bank premises and equipment.
- (4) Income earned and actually collected from acquired assets.
- (5) Income from sale or exchange of assets or property.
- (6) Cash dividends earned and received on equity investments.
- (7) Income component of rentals from financial leasing.

Situs of the tax - For purposes of the collection of the tax, the following shall apply:

- (a) All transactions made by the branch shall be recorded in the said branch and the gross receipts derived from said transactions shall be taxable by the city where such branch is located.
- (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 where said Head Office is located.

Tax on the Gross Receipts on Bank Insurance companies and financing companies is hereby levied on their gross receipts for the preceding calendar year, at a rate of not exceeding seventy five (75 %) of One percent (1%) of the gross receipts for the preceding calendar year.

Time of Payment - The tax on the bank insurance companies and financing companies, due and accruing to this City shall be payable within the First (20) Twenty days of January or each subsequent quarters, as the case maybe, unless otherwise fixed in corresponding local tax ordinance.

EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS

- (a) The City Treasurer or through any of his deputies duly authorized in writing may examine the books of accounts and other pertinent records of the banks, Capital Insurance companies, and financing companies in order to ascertain, assess, collect the correct amount of the tax due;
- (b) The examination shall be made during the regular office hours not oftener than once a year for every tax period, which shall be limited to verifying the summary of transactions submitted by banks, Insurance companies or financing companies upon which the declaration of gross receipts for the preceding calendar year has been based and the tax paid thereon. Such examination shall be certified by the examining Official, which certification shall be made of record in the books of accounts of the banks, insurance and financing companies.

h.) 1.a.Lessors or sub-lessors of real estate including accessories, apartels, pension and inns, apartments, condominiums, house for lease rooms and spaces for rent shall pay the tax in accordance with the following schedule, subject to the provisions of City Ordinance No. 5744, Series of 2016:

Those with gross receipts for the preceding calendar year in the amount:

AMOUNT OF TAX PER ANNUM		
Less than P1,000.00	-----	EXEMPT
	-	
1,000.00 or more but less than	4,000.00	49.50
4,000,00 or more but less than	10,000.00	123.20

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10,000.00 or more but less than	20,000.00	371.80
20,000.00 or more but less than	30,000.00	453.20
30,000.00 or more but less than	50,000.00	1,237.50
for purposes other than - exceeding eighty two and a half percent (82.5%) of one percent (1%) (City Ordinance Number 5744, Series of 2016)		

for residential purposes - at a rate not exceeding fifty five percent (55%) of one percent (1%)

1.b.) For condominium developers to submit to the City Treasurer

2) Subdivision operators - per square meter ----- P0.02475

The tax shall be based on the total area of remaining lots titled in the name of the subdivision operator.

i.) Owners or operators of privately-owned public market and shopping centers shall pay the tax in accordance with the following schedule:

Those with gross receipts for the
preceding quarter in the amount of :

Less than P5,000.00	-----	P 308.50
	-	
5,000.00 or more but less than	10,000.00	618.20
10,000.00 or more but less than	20,000.00	1,237.50
20,000.00 or more but less than	30,000.00	1,856.80
30,000.00 or more but less than	40,000.00	2,475.00
40,000.00 or more but less than	50,000.00	3,093.75
50,000.00 or more but less than	60,000.00	3,712.50
60,000.00 or more but less than	70,000.00	4,331.80
70,000.00 or more but less than	80,000.00	4,950.00
80,000.00 or more but less than	90,000.00	5,568.20
90,000.00 or more but less than	100,000.00	6,187.50
100,000.00 or more		
For every P1,000.00 or a fraction thereof	P 38.00	
in excess of P100,000.00 . .		

j.) On peddlers engaged in the sale of any merchandise or article of commerce as herein below specified, taxes at the rate fixed below per peddler:

TAX PER ANNUM

(1) Peddlers of any articles or merchandise carried in trucks or any other motor vehicles	P 82.50
(2) Peddlers of any article or merchandise carried in a motorized bicycle, tricycle or other than those specified in (a) above	55.00
(3) Peddlers of any article or merchandise carried in cart, caretela or other similar vehicles drawn by animals	44.00
(4) Peddlers or any article or merchandise carried in a bicycle, taxicab or other similar vehicles	33.00
(5) Peddlers or any article or merchandise carried in a bicycle, taxicab or other similar vehicles Peddlers of any article or merchandise carried by a person	22.00

In addition to the above there is hereby imposed additional tax in the sales of perfumes and other luxury article in the amount of: 22.00

Section 81 – A. For private warehouse or bodegas of wholesalers, retailers, exporters or importers except of those whose business is licensed in this city - - - - -
P 1,500.00

1) With an area of 1,000.00 sq. m. or more	5,000.00
2) With an area of 700 sq. m. but less than 1,000 sq. m.	4,000.00

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3) With an area of 500 sq. m. but less than 700 sq. m.	3,000.00
4) With an area of 300 sq. m. but less than 500 sq. m.	2,000.00
5) With an area of less than 300 sq. m.	1,500.00

Section 81 – B. Business Tax on Construction, Contractors:

Contractor – shall include persons, nature or juridical, not subject to professional tax under Sec. 139 of the LGC, whose activity consist essentially of the sale of all kinds of construction services for fee, regardless of whether or not the performance of the services calls for the exercise or use of the physical and mental facilities of such construction contractor or his employee.

Construction Contractor – shall refer to the principal contractor who has direct contract with the contractee for a specific project.

General Engineering Contractor – is a person whose principal contracting business is an connection with fixed works requiring specialized knowledge and skill, including the following divisions or subject irrigation, drainage, water power, water supply, flood control, inland waterways, harbors, docks, and wharves, shipyards and post, dams, hydroelectric projects, levees, river control and reclamation works, railroad, highways, streets and roads, tunnels, airport and airways, waste reduction plant, bridges, overpass, underpass, and other similar works, pipelines and other systems for the transmissions of petroleum and other liquid or gaseous substances land leveling and earth moving projects excavating , grading, trenching, paving and surfacing work.

General Building Construction Contractor – is a person whose principal contracting business is in connection with any structure built, for the support, shelter and enclosure of persons, animals chattels or movable property of any kind, requiring in its constructing the use of more than two unrelated building trades or crafts, or to do or superintend the whole or any part thereof Such structure includes sewers and sewerage disposal plants and systems, parks, playgrounds and other recreational works, refineries, chemical plants and similar industrial plants, requiring specialized engineering knowledge and skill, powerhose, power plants and other utility plants and installations, mines and metallurgical plants, cement and concrete works in connection with the above mentioned fixed works.

Gross Sales or Receipts - shall include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials with the services and deposits or advanced payments actually or constructively 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) paid by the taxpayer.

Subcontractor – s a person whose operations pertain to performance of construction work requiring special skills and whose principal contracting business involves the use of specialized building trades or crafts.

Domestic Construction Project – refers to a project bidded out and implemented within the territorial jurisdiction of the Philippines by any foreign and domestic constructor.

Overseas Construction Project – shall mean a construction project undertaken by a construction contractor outside the territorial boundaries of the Philippines, paid for in acceptable freely convertible foreign currency denominated fabrication works with attendant installation works outside the Philippines.

Non-separability of Business - Business activities which are inherent, related, necessary or incidental to the business of construction contractor shall be treated as one business activity subject to the same tax rate scheduled under Sec. 37 (F) hereof However, the amount of tax due from the contractor shall be computed on the basis of the combined gross receipts of all such related activities.

SITUS OF TAX UNDER SEC. 81(B).

(1) Definition of Terms:

Head/Principal Office - shall refer to the main office of the Construction Contractor indicated in the pertinent documents submitted to either to the Securities and Exchange Commission (SEC) or other appropriate government agencies, as the case maybe.

The city or municipality specially mentioned in the articles of Incorporation and other official registration papers as being the official address of said Head/Principal Office shall be considered as the situs thereof.

Branch Office - is a fixed place in a locality which conducts operations of the business as an extension of the Principal Office.

Project Office - shall mean the field office in the construction site. It is equivalent to the factory of the manufacturer.

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(2) For purposes of collection of the tax, the following rules shall apply:

a. All gross receipts realized from domestic projects or contracts undertaken by the branch office shall be recorded in said branch office and the tax thereon shall be payable to the City or Municipality where the said branch is located.

b. In the case where there is no branch office, the gross receipts from domestic projects or contracts shall be recorded in Head/Principal Office and the same be allocated as follows:

- i. Thirty percent (30%) of the gross receipts shall be taxable by the City of municipality where the principal office is located; and
- ii. Seventy percent (70%) of the gross receipts shall be taxable by the City or Municipality where the projects office is located.

c. In cases where the two (2) or more projects offices located in the different localities, the seventy percent (70%) allocation stated in subparagraph (b) (ii) above shall be prorated among the localities where such projects offices are located in proportion to the work accomplished based on the cost of the projects of contracts actually undertaken in the locality during the tax period for which the tax is due.

d. In the case of Overseas Construction Projects, the construction contractor shall declared separately the gross receipt realized there from, shall not be subject to the business tax.

e. In the case of pre-fabricated works which are paid for in accepted freely convertible foreign currency with attendant installation works outside the Philippines, the gross receipts realized there from shall be subject to not more than one-half (1/2) of the prescribed for in Sec. 37 (F).

In the case there is a transfer or relocation of the Head/Principal Office or of any branch to another City or Municipality, the construction contractor shall give due notice of such transfer or relocation to the cities or municipalities concerned within fifteen (15) days before such transfer or relocation is affected.

CHAPTER 14
TAX ON OTHER BUSINESS

Section 82. Imposition of tax. – There is hereby imposed as herein below specified, taxes on the following business.

(a) On dealers in fermented liquors, distilled spirits and/or wines:

	TAX PER ANNUM
1. Wholesale dealers in foreign liquors	P 1,980.00
2. Wholesale dealers in domestic liquors	990.00
3. Retail dealers in foreign liquors	495.00
4. Retail dealers in domestic liquors	247.50
5. Wholesale dealers in fermented liquors	495.00
6. Retail dealers in fermented liquors	180.00
7. Wholesale dealers in vino liquors	203.50
8. Retail dealer in vino dealers	126.50
9. Retail peddlers of distilled manufactured or Fermented liquors	445.50
10. Wholesale peddlers of distilled manufactured or Fermented liquors	495.00
11. Retail dealers in tuba, basi and/or tapuy	126.50
12. Liquor servers	550.00

b.) On dealers in tobacco:

1. Retail leaf tobacco dealers	126.50
2. Wholesale leaf tobacco dealers	495.00
3. Retail tobacco dealers	126.50
4. Wholesale tobacco dealers	495.00
5. Retail peddlers of tobacco products	126.50
6. Wholesale peddlers of tobacco products	165.00

c.) On owners or operators of amusement//vending devices:

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1) Each juke box machines	192.50
2) Each machine or apparatus or visual entertainment	99.00
3) Each machine for dispensing or vending soft drinks and any other articles	286.00
4) Each apparatus for weighing person	60.00
5) Each machine or apparatus for printing letters or numbers	77.00
6) Each similar device or vending games of skill or amusement	99.00
7) Each coin operated amusement machine or apparatus	379.50

(d) On owners or operators of amusement places:

1) Night and day clubs	9,000.00
2) Night or day clubs	6,000.00
3) Social clubs and voluntary associations unless exempt from the payment of imposition under existing laws and their implementing rules and regulations	
a. With 500 or more members	1,138.50
b. With 400 or more members but less than 500 members	885.50
c. With 300 or more members but less than 400	759.00
d. With 200 or more members but less than 3,000	632.50
e. With 100 or more members but less than 200	506.00
f. With less than 100 members	379.50

Provided, however, that should social clubs or voluntary associations undertake or operate any business activity mentioned in this code, the same shall be subjected to the corresponding taxes, fees and charges.

a) Super clubs, cocktail lounges or bars, beer gardens, pub houses, disco houses, and other similar establishments	4,500.00
b) Cabarets dance hall or dancing pavilion	3,000.00
c) Skating rinks	1,000.00
d) Bath houses, resorts and the likes	800.00
e) Steam baths, saunas, and other similar establishment per cubicle (Excluding massage cubicle which is taxed under Sec. F)	300.00
f) Billiard and Pool Halls - For the first table	130.00
For each additional	50.00
g) Bowling alleys - Automatic, per lane	250.00
Non-automatic	200.00
h) Circuses, carnivals and the likes per day	1,200.00
For the first ten (10) days	100.00
For each day thereafter	20.00
i) Side shows per booth	
For the first ten (10) days	30.00
For each day thereafter	13.00
j) Merry-go-rounds, roller coasters, Ferries wheels, swings, shooting Galleries or similar contrivances, Per contrivance	
For the first ten (10) days	30.00
For each day thereafter	13.00
k) Theaters and Cinema houses	
1. Itenerant operators per day	30.00
2. With orchestra only and with Sitting capacity of less than 500 persons	1,250.00
3. With balcony and orchestra and with sitting capacity of less than 500 persons	1500.00
4. with balcony and orchestra and with sitting capacity of 500 but less than 1,000 persons	2,000.00
5. with balcony and orchestra and with sitting capacity of 1,000 persons or above	2,500.00
6. With lodge, balcony and orchestra	4,000.00
An additional tax of one hundred percent (100%0 of the amounts prescribed above shall be imposed on air-conditions theaters and cinema houses:	
l) Boxing stadium auditoriums, gymnasiums, concert or similar halls or similar establishments	750.00
m) Boxing, wrestling or martial arts contest, per exhibition	250.00

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n) Race tracks for conducting horse races	5,000.00
Per racing or fraction thereof	300.00
o) Cockpits, per annum	7,500.00
per ordinary cockfight	15.00
per derby cockfight	30.00
Holding in international derby cockfight per day	5,000.00
Per international derby cockfight	250.00
Holding of local derby cockfight	
Cockfight per day	2,500.00
p) Gun clubs	500.00
q) Judo-Karate clubs	250.00
r) Pelota/squash courts per court	250.00
s) Tennis courts, per court	250.00
t) Jai-alai frontons and/or coliseums	
1. With seating capacity of 25,000 persons or more	25,000.00
2. With seating capacity from 15,000 to 24,999 persons	17,500.00
3. With seating capacity from 5,000 to 14,999 persons	12,500.00
4. With seating capacity of less than 5,000 persons	7,500.00
5. Per gaming day on Jai-alai or fraction thereof	250.00
u) Off track betting station and Off-fronton per station	2,500.00
v) Other amusement places not above	400.00
Educational life plan or Memorial Plan Establishment	
Principal Office	5,500.00
For each branch, payable to the city/ Municipality where the branch is located	1,100.00
w) Signboards/Billboards:	
Billboards, signboards neon signs and outdoor advertisement at a rate not less than the following:	
1. Billboards of Signboards for advertisement of Business per square meter as fraction thereof:	
Single faced	20.00
Double faced	30.00
2. Billboards or sign for professionals per square meter or fraction thereof	15.00
3. Billboards, sign or advertisement for business and Professionals painted on any building or structure or Otherwise separated or detached therefrom:	
Per square meter thereof	18.00
4. Advertisement for business or professionals by Means of slides in monies payable by the Advertisement	200.00
5. Advertisement by means of vehicles, billboards rate etc.	
Per day or fraction thereof	80.00
Per week or fraction thereof	120.00
Per month or fraction thereof	160.00

For the use of electric or neon lights in billboards under paragraph (a) to (e) above, the amount of P20.00 per square meter or fraction thereof shall be imposed in addition to the above rates.

MAJHONG TABLE

A. For the first table	350.00
For each additional table	120.00
B. Stock Markets	10,000.00
C. Boarding houses with accommodations for	
Less than 10 boarders	40.00
11 to 19 boarders	60.00
20 to 39 boarders	80.00
40 or more boarders	100.00
D. Lodging houses with accommodation for:	
Less than 15 lodgers	1,500.00

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16 to 24 lodgers	2,500.00
25 or more lodgers	3,000.00
E. Golf Links:	5,500.00
Mini golf links (w/less than 9 holes)	1,000.00
F. Driving ranges:	
With 20 slots or more	600.00
With 16 to 19 slots	400.00
With 15 to slots or more	300.00
G. Cemeteries and Memorial Parks	
Less than 2	1,000.00
2 to 5 has	1,700.00
More than 5 has	2,000.00
H. Fishponds, fishpens, or fish breeding grounds	
Per hectare or fraction thereof	30.00
I. Cold storage and refrigeration cases:	
a. Refrigeration or cold storage unit:	
With total storage capacity not exceeding 5 cu.m.	250.00
Over 5 to 15 cu.m.	400.00
Over 15 to 25 cu.m.	650.00
Over 25 to 35 c.m.	1,300.00
Over 35 to 50 cu. m.	1,900.00
Over 50 cu.m.	2,500.00
b. Refrigerating cases	
Less than 5 cu.m.	17.00
Over 5 cu.m.	28.00
J. Lumberyards:	
With an area of 500 sq. m. or less	1,000.00
Over 500 to 1,000 sq.m.	1,300.00
Over 1,000 to 1,500 sq.m.	1,500.00
Over 1,500 to 2,000 sq.m.	2,000.00
Over 2,000 sq.m.	2,500.00
K. Nursery, vocational and other schools not Regulated by the Department of Education, Culture And Sport with 5 of less students	130.00
Over 5 but not more than 20 students	250.00
L. Dancing schools/driving schools/speed reading/Edp/Judo karate etc.	
With 100 or more students	750.00
With 50 to 99 students	500.00
With 25 to 49 students	400.00
With less than 25 students	250.00
M. Car exchange on consignment basis only:	
For an enclosure of 500 sq.m. or less	400.00
For an enclosure of more than 500 sq. m.	500.00
If car exchange are being operated on a buying and selling basis, they are covered by the graduated business tax on retailers, independent wholesalers, and distributors.	
N. Storage of flammable, combustibile or explosive	
Substance	
Flammable Liquids	

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Flammable liquids with flash point of 20 F or below, such as gasoline and other carbon besophide, naphta, benzol. Allodin and acetone:

5 to 25	gals.	15.00
26 to 50	gals.	30.00
51 to 100	gals	60.00
101 to 500	gals	120.00
501 to 1,000	gals	170.00
1,001 to 1,500	gals	230.00
1,501 to 2,000	gals	280.00
2,001 to 2,500	gals	350.00
2,501 to 3,000	gals	450.00
3,001 to 3,500	gals	500.00
3,501 to 4,000	gals	700.00
4,001 to 8,000	gals	800.00
8,001 to 10,000	gals	1,500.00
10,001 to 50,000	gals	2,500.00
50,001 to 200,000	gals	2,500.00
200,001 to 500,000	gals	3,500.00
500,001 to 1,500,000	gals	4,500.00
1,500,001	gals	6,000.00

Flammable liquids with flash point at above 2 of and below 70 of such as alcohol, amylacetate, toluol, ethyl acetate:

5 to 25	gals	25.00
26 to 50	gals	30.00
51 to 100	gals	45.00
101 to 500	gals	75.00
501 to 1,000	gals	150.00
1,001 to 5,000	gals	300.00
5001 to 25,000	gals	600.00
25,001 to 50,000	gals	1,500.00
50,001 gals		1,400.00

Flammable liquids with flash point at 70 of to 200 of such as turpentine, thinner prepared paints, diesel oils, fuel oils, kerosene, varnish, cleaning solvent, polishing liquids:

5 to 25	gals	15.00
26 to 50	gals	20.00
51 to 100	gals	30.00
101 to 1,000	gals	75.00
1,001 to 5,000	gals	140.00
5,001 to 10,000	gals	300.00
10,001 to 50,000	gals	500.00
50,001 to 100,00	gals	700.00
100,001 to 500,000	gals	1,200.00
500,001 to 900,000	gals	2,100.00
900,001	gals	2,300.00

Flammable liquids with flash point over 200 of when subject to spontaneous ignition or is artificially heated to a temperature equal or higher than its flash point such as petroleum oil, crude oil, oil, others:

5 to 25	gals	15.00
26 to 50	gals	20.00
51 to 100	gals	30.00
101 to 500	gals	85.00
501 to 1,000	gals	170.00
1,001 to 20,000	gals	300.00
20,001	gals	450.00

Flammable gases – Aaltylene, hydrogen, coal fas, and other flammable in gaseous form, except liquefied petroleum gas and other compressed gases:

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15 to 25	gals	20.00
26 to 100	gals	30.00
101 to 500	gals	60.00
501 to 2,000	gals	170.00
2,001 to 10,000	gals	450.00
10,001 to 50,000	gals	900.00
50,001 to 100,000	gals	1,300.00
100,001	gals	2,100.00

Combustible Solids:

I. Calcium Carbide

10 but not more than 20 kgs	35.00
21 but not more than 50 kgs	50.00
51 but not more than 500 kgs	90.00
501 but not more than 1,000 kgs	150.00
1,001 but not more than 5,000 kgs	170.00
5,001 but not more than 10,000 kgs	210.00
10,001 but not more than 5,000 kgs	320.00
50,001 kgs	430.00

II. Pyrolyxin:

10 to 50 kgs	30.00
51 to 200 kgs	60.00
201 to 500 kgs	120.00
501 to 1,000 kgs	210.00
1,001 to 3,000 kgs	415.00
3,001 to 10,000 kgs	700.00
10,001 kgs	1,400.00

Matches:

25 to 100 kgs	30.00
101 to 500 kgs	140.00
501 to 1,000 kgs	300.00
1,001 to 5,000 kgs	600.00
5,001 kgs	900.00

Nitrate, phosphorous, bromine, sodium, picric acid, and other hazardous, explosive, corrosive oxidizing and lachrymatory properties:

5 to 25 kgs	30.00
26 to 100 kgs	45.00
101 to 500 kgs	110.00
501 to 1,000 kgs	210.00
1,001 to 5,000 kgs	315.00
5,001 kgs	415.00

Shredded combustible materials such as wood shavings (kusot), waste, (estopa), sisal, oakum, and other similar combustible shaving and fine materials.

50 to 100 Ft.	30.00
101 to 500 cu. Ft.	85.00
501 to 1,000 cu. Ft.	130.00
1,001 to 2,500 cu. Ft.	210.00
2,5001 cu. Ft.	315.00

Tariresin, waxes, copra, rubber coal, bituminous coal, and similar combustible materials:

50 to 100 kgs	35.00
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101 to 1,000 kgs	70.00
1,001 to 5,000 kgs	130.00
5,001 kgs	210.00

CHAPTER 15
ADMINISTRATIVE PROVISION

Section 82. Newly Started Business. – for a newly started business falling under paragraphs (a), (b), (c), (d), (e), (f), (g), (h), (i), above, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be one half (1/2) of one tenth (1/10) of one percent (1%) of the capital investment but bin case shall it be less than the minimum provided therefor by the pertinent schedule. However, in the succeeding quarter or quarters, in case of business opens before the last quarter of the year, the tax shall be based on the gross sale/receipts for the preceding quarter at the rate of one half (1/2) of the annual rates fixed in the pertinent schedule of paragraphs (a), (b), (c), (d), (e), (f), (g), (h), (i), as the case may be. In the succeeding years regardless or when the business started to operated, the preceding calendar year, or any fraction thereof, as provided in the pertinent schedule.

Section 83. Payment of Business Taxes. – The taxes imposed under Section 37 and 38, shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and on line business does not become except but being conduct with some other business for which such tax has been paid. The tax on the business must be paid by the person conducting the same.

Where person or corporation conducts or operates two (2) or more of the business mentioned in Section 37 and 39 of this code which are subject to the same rate of tax, the tax shall be computed in the combined total gross sales or receipts of the said two (20 or more related business.

Where persons or corporation conducts or operate two (2) or more businesses mentioned in Section 37 and 39 of this Code are subject to different rate of tax, the gross sales of receipts of each business shall be separately, reported for the purpose of computing the tax due from each business. The tax shall be paid to the City Treasurer nor his authorized deputies before any business herein specified can be lawfully begun and pursued and said tax shall be reckoned for the beginning of the calendar quarter. When the business is abandoned, no refund of the tax corresponding to the unexpired quarter or quarters shall be made.

The tax is payable for every line of business. One line of the business or activity does not become exempt by the mere fact it is conducted with some other business or activity for which the tax has already been paid.

Section 84. Payment of the Tax for Newly Started Business. – The tax shall be paid to the City Treasurer or his duly authorized deputies before any business herein specified can be lawfully began and pursued and said tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a longer period than the end of the calendar quarter. If the tax has been paid for the period longer than the current quarter or the business or activity is abandoned, no refund of the tax corresponding to the unexpired quarter shall be made.

Section 85. Requirements. – (a) Any person who shall establish or operated any business, trade or activity within Pasay City shall first obtain the necessary permit from the City Mayor or his duly authorized deputies and shall pay the corresponding business tax imposed in this Chapter.

- (a) Posting of Official Receipts. – Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place where the business is undertaking is conducted. If he has no fixed place of business or office, he shall keep the official receipts or copy thereof in his person.
- (b) Transfer of Business. – Any business for which the tax has been paid may be transferred and continued in any other place within the territorial limits of this city without the payment of an additional tax during the period for which payment of the tax has been made.
- (c) Death of Licensee. – when any individual a business tax dies and the business is continued by a person interested in his state, no additional payment shall be required for the residue of the term for which the tax was paid.

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(d) Issuance of sales Invoice or Receipts. – All persons subject to the business tax shall be prepare and issued sales or commercial invoices or receipts in accordance with the requirements of the Bureau of Internal Revenue.

Section 86. Submission of Sworn Statement. – Any person engaged in business subject to graduated business tax based on gross sales and/or receipts shall within the first twenty (20) days of January of each year or of a quarter submit a sworn statement of his gross sales and or receipts for the preceding calendar year or quarter in such manner and from as may be prescribed by the Office of the City Treasurer or its authorized deputies.

If the business or undertaking is terminated, the official receipt issued for the payment of the business tax therefor shall be submitted to the City Treasurer together with a sworn statement of the gross sales and/or receipts for the current year, within twenty (20) days following the closure. Any tax due shall first be paid before any business or undertaking can be considered terminated.

Section 87-A. – Claim for Refund Or Tax Credit. – All taxpayers are entitled to a refund or tax credit under this rule shall file with the local treasurer, a claim in writing duly supported by evidence of payment (official receipts, tax clearance and such other proof evidencing overpayment) with two (2) years from the payment of the tax fee or charge. No case or proceeding shall be entertained in any court without the claim to writing, and other the expiration of two (2) years from the date the taxpayers entitled to a refund or tax credit.

Section 87. B. – Authority to Adjust Rates of Taxes. LGU’s shall have the authority to adjust the tax rate as prescribed herein not often than once every five (5) years, but in no case shall such adjustments exceed ten percent (10%0 of the rates fixed under the rule.

SCOPE OF TAXING POWERS OF BARANGAY

- a. Taxes on store or retailers with fixed business establishment with gross sales or receipts to the proceeding Calendar Year of Fifty Thousand Pesos (P50,000.00) or less, in the case of barangay within the city, and Thirty Thousand Pesos (P30,000.00) or less.
- b. Barangay clearances and permits related to doing business shall be applied, issued, and collected at the City in accordance with the prescribed processing time of Republic Act No. 11032 otherwise known as the Ease of Doing Business and Efficient Government Delivery Service Act: Provided, That the share in the collections shall be remitted to the respective barangays.

TITLE IV

CHAPTER 16
MAYOR’S PERMIT

Section 88. Imposition of Fees. – There is hereby imposed as herein below specified, such as reasonable fees and charges on business occupation and on the occupation and on the practice of any profession or calling or undertake an activity, commensurate with the cast of regulation, inspection and licensing before any person may be engage in such business, practice an occupation or calling or undertake an activity in the City of Pasay.

A. ON THE PRACTICE OF ANYPROFESSION OR CALLING:

- | | |
|--|--------|
| 1. Actuaries , architects certified public accountants, commercial aviators, custom broker, civil engineers, electrical engineers chemical engineers, mechanical engineers, marine chief engineers, mining engineers, insurance agents and sub agents, interior decorators, lawyers, licensed ship masters, marine surveyors medical practioners, medical technologies, opticians, optometrists, pharmacists, professional appraisers or | |
| 2. Connoisseurs of tobacco and other domestic or foreign products, registered master plumber, registered electricians, veterinarians, mechanical plant engineer, agricultural engineers, electronics and communication engineers, chief motor engineers, naval architects, sugar technologist, real estate brokers, stock brokers, sanitary, engineers, master mariners | 300.00 |
| 3. Chiefmates, flight attendants, commercial stewards and stewardesses, insurance adjusters, land surveyors, masseurs, professional actors and actresses, pelotaris, foresters and geologist, midwives and nurses, chemists, associate and assistant electrical engineers, marine officers, | 100.00 |

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therapist, tatooers, stage performers, chiroprodists, dieticians, embalmers,
hostesses, jockeys, marine second engineers, statisticians

B. ON THE OPERATION OF BUSINESS

1. Dealers in the fermented liquors, distilled spirits and/or wines, except for wine house/cellars:
TAX PER ANNUM

a.) Wholesale dealers in Foreign liquor	P	2,000.00
b.) Retailer dealers in Foreign liquor		1,300.00
c.) Wholesale dealers in Domestic liquor		1,000.00
d.) Retail dealers in Domestic liquor		750.00
e.) Wholesale dealers in fermented liquor		1,200.00
f.) Retail dealers in Fermented liquor		600.00
g.) Wholesale dealers in vino liquor		300.00
h.) Retail dealers in vino liquor		200.00
i.) Retail dealers in tuba basi and/or tapuy		150.00
j.) Wholesale peddlers of distilled, manufactured or fermented liquor		500.00
k.) Retail peddlers of distilled, manufactured Or fermented liquor		300.00
l.) Servers of fermented liquor and local wines		700.00
m.) servers of all kind of liquor		1,200.00
n.) Servers of native or local wines only		500.00

2.) Dealers in Tobacco:

a.) Retail leaf tobacco dealers	300.00
b.) wholesale leaf tobacco dealers	400.00
c.) Retail tobacco dealers	200.00
d.) wholesale tobacco dealers	400.00
e.) Retail peddlers of tobacco	130.00

3.) Owners or Operators of Amusement
Places/Devices:

a.) Night Clubs/Day Clubs	12,000.00
b.) Super Clubs, Cocktail lounges, Bars Disco – houses, beer gardens And other similar establishment	5,000.00
c.) Cabarets, Dance halls or dancing pavilion	3,000.00
d.) Social Clubs/Voluntary Associations or Organizations	2,000.00
e.) skating rinks	3,000.00
f.) Bath houses, resorts and the like per establishment	3,000.00
g.) Steam baths, sauna baths and the like, per establishments	8,000.00

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h.) Billiard halls/pool halls per table	150.00
i.) Bowling establishments	5,000.00
j.) Circuses, Carnivals, Fun houses and the like	5,000.00
k.) Merry-go-rounds, roller-coasters, Ferris wheels or similar contrivances And rinance or booth	300.00
l.) Theaters and cinema houses: air-conditioned	5,000.00
Non- air conditioned	3,500.00
Itenerant operators	300.00/day
m.) Boxing arena, auditoriums gymnasium, concert halls, or establishments	5,000.00
n.) Race track establishment	4,000.00
o.) Pelota/tennis/squash courts Per court	300.00
p.) Jai-alai and/or coliseum establishment	10,000.00
q.) Off-track or Off-fronton betting stations per station	3,000.00
r.) amusement devices, per device	200.00
s.) Majhong per table	700.00
4. Financial institutions and/or lending institutions, pawnshop, banks, insurance co and loan associations, investment co,; per establishment.	
Main office	7,000.00
Per branch	5,000.00
Money shops, per establishment	3,000.00
5. Dealers in securities including foreign Exchange dealers	3,000.00
6. Educational Life/Memorial Plans: Principal Office	4,000.00
Per branch/Agency	3,000.00
7. Subdivision Operators	3,000.00
8. Private Cemeteries/Memorial Parks	10,000.00
9. Boarding/Lodging Houses	2,000.00
10. Dancing Schools/Judo, karate schools/driving Schools/EDP etc.	2,000.00
11. Nursery, vocational and other schools Regulated by the DECS	3,000.00
12. Driving Ranges	4,000.00
13. Golf Links	3,000.00
14.. Mini-Golf Links	1,500.00
15. Polo Grounds	4,000.00
16. Cockpit	8,000.00

The following permit fees shall be paid by the private detective or security agency, and personal guards or watchmen:

Agency (local office)	600.00
Each detective/guard or watchman	60.00

License necessary. – No person shall engage in business of or act either as a private detective or detective agency; and either engage in occupation, calling or employment of watchmen on in the business of watchmen’s agency without first having obtained the necessary permit was approved is a chief Philippine Constabulary which permit was approved is a prerequisite in obtaining the license certificate; provided further, that existing agencies and any new agency which may hereafter apply for a license certify under oath that their private detective, watchmen or security guards, have received the appropriate training from either Philippine Constabulary. The National Bureau of Investigation, any local police department or any other public or private institution duly recognized by the government to conduct police training.

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Operation of agencies and activities of guards, detectives or watchmen, shall subject to rules/regulations which may be regulated by the proper national authority and by the City Government.

C.	ON OTHER ACTIVITIES	
1.	On delivery trucks or vans to be paid By the manufactures, produces of and Dealers in any products regardless Trucks or vans	340.00
2.	For maintaining window/display Window office	400.00
3.	Promoters, sponsors or talent scouts	1,000.00
4.	For holding stage shows or floor/fashion Shows payable by the operator	2,000.00
5.	For maintaining the office of such as Liason Office, administrative office and/or similar Office, with an area as follows:	
	400 sq. m. or more	1,500.00
	300 sq. m. or more but less than 400 sq. m.	1,000.00
	200 sq. m. or more but less than 300 sq. m.	800.00
	100 sq. m. or more but less than 200 sq. m.	600.00
	50 sq. m. or more but less than 100 sq. m.	400.00
	less than 50 sq. m.	300.00
6.	For operating private warehouse or Bodega of wholesalers/retailers and Exporters except those which business Bodega is located	1,500.00
7.	Cold Storage	600.00
8.	Refrigeration cases	300.00
9.	Lumber Yard:	
	Class A lumber yard more Than 2,000 sq. m.	3,000.00
	Class B 1,501 to 2000 sq. m.	2,000.00
	Class C 1,001 to 1,500 sq. m.	1,500.00
	Class D 500 to 1,000 sq. m.	700.00
	Class E less than 500 sq. m.	500.00
	Class F without a yard but with to keep already Sawn lumber and with office to accept order	300.00
10.	Car exchange on consignment basis	3,000.00
11.	Storage and sale of flammable or explosive substance	350.00
12.	Peddlers except peddlers of Tobacco and Liquor	300.00
13.	Signboards, billboards and other forms of advertisement	300.00
14.	House to house promotional sales per salesman/saleslady	30.00/day
15.	Film shooting on location per day	1,000.00
16.	Gun clubs	1,500.00
17.	Judo-Karate clubs	1,000.00
18.	Terminal garage for buses, taxi and other utility vehicles Except those used for house garage	
	1. With an area of 1,000 sq. m. or more	7,000.00
2.	With an area of 700 sq. m. Or more	5,000.00
3.	With an area of 500 or more but less than 700 sq.m.	4,000.00
4.	With an area of 300 or more but less than 500 sq.m.	3,000.00
5.	With an area of less than 300 sq.m.	1,000.00
D.	ON THE NATURE OF THE BUSINESS	
1.	Manufacturers/Producers: (Factory 7 Office situated in Pasay City; Producing or Manufacturing)	
	a.) Flammable, combustible or explosive substance	10,000.00
	b.) Non-flammable or non-	

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explosive substance	8,000.00
c.) Assorted non-perishable and dry goods merchandise or articles	6,000.00
d.) Consumable, perishable including refrigerated goods	4,000.00

Manufacture or producers classified by proper government agency as small scale industries such as: bakeries: ready-to-wear clothes, shoes, leather and other products. Delicacies and sweet ham; langonizas; tocino and the like food seasoning; ceramics and clay products; bamboo crafts; scissors and other bladed products; picture frame; plastic products, etc. Manufacturing or products any or all of the above enumerated products shall pay a permit of: 8,000.00

Permit fees for multiple products manufactured or produced:

Where there are two or more products manufactured or produced in the same place or establishment by the same manufacturer or producers, he shall pay the highest of permit fees prescribed for the products manufactures or produced and twenty (20%) per centum of the respective fees as prescribed for other products manufactured produced:

(Factory situated in Pasay Office situated elsewhere):

Producing or Manufacturing:

1.) Flammable, combustible or Explosive substance	10,000.00
2.) Non-flammable, non-combustible Or none-explosive substances	7,500.00
3.) Assorted non-perishable and dry & dry goods, merchandise or articles	5,500.00
4.) Consumable, perishable including Refrigerated goods	3,500.00

(Office situated in Pasay, factory situated elsewhere)

1.) Flammable, combustible or Explosive substances	8,000.00
2.) Non-flammable, non-combustible or Non-explosive substances	5,500.00
3.) Assorted non-perishable and dry-goods, Merchandise or articles	3,500.00
4.) Consumable, perishable including Refrigerated goods	2,500.00

Permits fees for multiple products imported:

Where there are two or more products imported in the same place or establishment by the same imported, he shall pay the highest of the permit fees prescribed for the products imported and twenty (20%) per centum of the respective fees prescribed for other products imported.

E. EXPORTER

(a) (Office and warehouse situated in Pasay): exporting

1. Flammable, combustible or Explosive substance	10,000.00
2. Non-flammable, combustible or Non-explosive substance	7,500.00
3. Assorted non-perishable and dry Goods, merchandise or articles	5,500.00
4.. Consumable, perishable including Refrigerated goods	3,500.00

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(b) Warehouse situated in Pasay, office situated elsewhere: exporting

1. Flammable, combustible or explosive Substance	7,500.00
2. Non-flammable, non-combustible Or non-explosive substance	6,000.00
3. Assorted non-perishable and dry Goods, merchandise or articles	3,500.00

Permit fees for multiple products exported, where there are two or more products exported in the same place or establishment by the same exporter, he shall pay the highest of the permit fees prescribed for the products exported and twenty (20%0 per centum of the respective fees are prescribed for other products.

Manufacturers and producers or cigars and cigarettes including. Distillers, rectifiers, repackers of wines and compounders or distilled spirits or wines and brewers or fermented liquors:

1. Factory and office situated in Pasay	10,000.00
2.) Factory situated in Pasay, office is Situatd elsewhere	7,500.00
3.) Office situated in Pasay factory Situatd elsewhere	5,500.00

F. IMPORTERS:

(a) Office and warehouse situated in Pasay, importing:

1.) Flammable, combustible or Explosive substance	10,000.00
2.) Non-flammable, non-combustible or Non-explosive substance	7,500.00
3.) Assorted non-perishable and Goods, merchandise or articles	5,000.00
4.) Consumable, perishable Including refrigerated goods	3,500.00

(b) Warehouse situated in Pasay office situated elsewhere) importing

1.) Flammable, combustible or Explosive substance	7,500.00
2.) Non-flammable, non-combustible or Non-explosive substance	5,000.00
3.) Assorted non-perishable And dry goods, merchandise Goods	3,500.00
4.) Consumable, perishable Including refrigerated Goods	2,500.00

(c) Office situated in Pasay Warehouse elsewhere: Importing

1.) Flammable, combustible or Explosive substance	5,500.00
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G. OTHER SMALL RETAILERS:

Candy stands; newspapers and magazines
Stand; peanuts; fruits and vegetables stands

1.) Sari-sari store – Main st.	500.00
Sari-sari store – Interior	100.00
2.) Retail Fish and seafoods Meat and pork dealers	700.00
3.) Retail Rice and corn	400.00
4.) Retail Poultry products	400.00
5.) Restaurants & Eateries, Soda Fountains, Bars, Carenderias & independent eateries:	
a) Restaurants & eateries offering to the public international	

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meals or menu	5,000.00
b.) Restaurants & Eateries offering to the public native meals or menu	4,000.00
c.) Restaurants & Eateries offering to the public regular and special meals including foods already cooked and served at a price	2,000.00
d.) Ice-cream parlors, soda fountain, bars and other restaurant parlors	1,000.00
e.) Cafes and Cafeteria	800.00
f.) Independent Eateries	500.00
g.) Carinderia	300.00

h. SERVICE ESTABLISHMENTS:

a) General Building Contractor as Classified by contractors accreditation board:	
Class A	4,000.00
Class B	3,000.00
Class C	2,000.00
b) Building maintenance contractors: demolition; filling and salvage contractors; electrical light or gas system installers of engineering (general and specialty contractors; proprietors or operation of heavy equipments; light bulldozers & tractors, who make them available to other for considerations; landscaping contractors, interior decorating services, janitorial services; saw mills under contract saw or cut logs belonging to other towing services; installation of water system	
c) Advertising agencies; booking offices for the film exchange; booking offices for transportations or commission basic business management services; cinematographic film owners lessors or distributors commercial or immigration services custom brokerages feasibility studies; consultancy services; insurance agencies/adjusters/brokerage management consultant not subject to occupation tax; mercantile agencies; messengerial services; real estate brokerages; shipping agencies; travel agencies	3,000.00
d) Gasoline services/filling station;	
1. Having an area of 1,500 sq.m. or more	4,000.00
2. Having an area of 1,000 but less than 1,500 sq.m	2,000.00
3. having an area of 1,00 or less	2,000.00
4. Curb pumps & filling station	1,000.00
5. Service station for waxing & greasing motor vehicles	200.00
e) Smelting Plants:	
1. Principal office and plant situated in Pasay	6,000.00
2. Plant in Pasay, principal office situated elsewhere	4,000.00
3. Principal office situated in Pasay plant situated elsewhere	3,000.00
f) Steam Laundry	1,000.00
g) Video coverage	2,000.00
h) Stevedoring Services (office only)	2,000.00
i) Watch Repair Center exclusively manufactured watches	2,000.00
j) Business agent	1,500.00
k) Ordinary watch repair shop	300.00
l) Plant, maintenance or rent-a-plant offering to rent	1,500.00
m) Stable for racing horses :	
1. For the first stable	500.00
2. For every stable thereafter	300.00
n) Rental of video tapes furniture, sound system, etc.	1,000.00
o) Rent-a-car	4,000.00
p) Parking area	
Less than 300 sq.m.	400.00
300 sq.m.or more but less than 500 sq.m.	600.00
500 sq.m. or more but less than 1,000 sq.m.	1,000.00
1,000 sq.m. or more but less than 2,000 sq.m.	2,500.00

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2,000 sq. m. or more	4,500.00
Every parking space situated in the city, shall be subject to a separate permit fee regardless of whatever said parking space are owned by the same person, partnership or corporation as the cause may be:	
q) Escort Service	2,000.00
r) Warehouses or bodegas:	
1. less than 50 sq. m	700.00
2. 50 sq.m. or more but less 100 sq. m.	1,000.00
3. 100 sq.m. or more but less than 200 sq.m.	2,500.00
4. 200 sq.m. or more but less than 300 sq.m.	3,000.00
5. 300 sq. m. or more but less than 500 sq.m.	4,000.00
6. 500 sq. m. or more	6,000.00
s) Stock market	10,000.00
t) Stock brokers with trading seats in a stock exchange situated in this city	2,000.00
ON OWNERS OR OPERATORS OF:	
Amusement vending devices:	
1. Each Juke box machine	300.00
2. Each machine or apparatus For visual entertainment	150.00
3. Each apparatus for weighing persons	100.00
4. Each machine for dispensing or Vending soft drinks and any articles	300.00
5. Each machine or apparatus for printing Letters of Numbers	200.00
6. Each similar device for vending Games of skill or family computer	200.00
7. For each coin operated amusement Machine or apparatus	500.00
8. Printing press	500.00
9. Publishers	600.00
10. both (printing & publishers)	1,000.00
11. Grocery	700.00
12. General Merchandise	700.00
ON PRODUCERS OR PROMOTER OF ANY AMUSEMENT ACTIVITY - 3,000.day <u>(City Ordinance No. 5745, Series of 2016)</u>	
u) Stocks broker with trading seats in a stock exchange situated elsewhere	600.00
v) Gold and Silversmiths	600.00
w) Lathe machines	1,000.00
x) Funeral services:	
1. Funeral establishment owning and maintaining memorial parks	4,000.00
2. Independent funeral services	2,000.00
y) Medical & Dental Laboratories	
Assaying Laboratories	400.00
Veterinary clinic	500.00
z) School for polo players and/or horseback riding academy	600.00
aa) Slendering and body building salons and massages and therapeutic clinic	4,000.00
bb) Animal hospital	3,000.00
cc) Recruitment or job placement service	3,000.00
dd) Motor repairs and painting shops; perma press; dying establishment	3,000.00
ee) Photographic studio	
Sophisticated photographic equipment	1,000.00
Ordinary photographic studios	500.00
ff) Silk screen of t-shirts 100.00	100.00
gg) Shoe shine stands 100.00	100.00
hh) Vaciador shops	100.00
ii) Bicycle rentals	500.00
jj) Other independent contractor (juridical or natural not included among those subject to occupational tax)	500.00
kk) Inspection services for incoming and outgoing cargoes	3,000.00
ll) Indentors	2,000.00
mm) Lighterageservices	2,000.00
nn) Lightographers	2,000.00
oo) Minedrills	2,000.00

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pp) Recopying or duplicating services like plastic lamination, photostatic white/blue printing Xerox, typing, memographing services:	
1. For the first recopying or duplicating machine	300.00
2. For every duplicating or Recopying machine thereafter	200.00
3. Plastic lamination or Mimeographic machine	400.00
4. Photostatic and blue printing machine	700.00
5. Xerox machine	200.00
6. Typing services (manual)	100.00
7. Typesetting services	600.00
qq) Roasting pigs & fowls	500.00
rr) Shipyard for repairing of ships (office only)	3,000.00
ss) Tailor shops, dress shops:	
1. For the first sewing machine	200.00
2. For every sewing machine thereafter	100.00
tt) Beauty Parlors:	
1. For the first beauty parlor equipment	300.00
2. For every beauty parlor equipment thereafter	200.00
3. Beauty Parlor without equipment	100.00
uu) Wood carving shops	500.00
vv) Hatters and millines shops	500.00
ww) Barbers shops:	
For the first tonsorial seat	300.00
For every tonsorial thereafter	200.00
xx) Upholstery shops	400.00
yy) Vulcanizing shops	300.00
zz) Tire recapping plants	3,000.00
aaa) Real estate developers	3,000.00

Permit fees for multiple services rendered or offered to render:

Where there are two (2) or more kinds of services rendered or offered to render in the same place or establishment by the same owner or operator, shall pay the highest of the permit fee prescribed for services rendered or offered to render and twenty percent (20%) per centum of the respective fees as prescribed for other services.

G. HOTELS, as classified by the government authority:

a) Hotels de luxe	9,000.00
b) Hotel first class	8,000.00
c) Hotel Standard	5,000.00
d) Hotel economy	3,000.00
e) Apartel (combination of a hotel And apartment)	4,000.00
f) Pension house	3,000.00

H. REAL ESTATE DEALERS:

a) Subdivision operators	5,000.00
b) Other real estate dealers	3,000.00

I. REAL ESTATE LESSORS:

a) Commercial Building:	
1. Less than three (3) stories	2,000.00
2. Three (3) stories or more But less than ten (10) stories	4,000.00
3. Ten (10) stories or more	6,000.00
b) Residential building	
1. less than three (3) stories	700.00
2. Three (3) stories or more But less than ten (10) stories	3,000.00

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3.	Ten (10) stories or more	5,000.00
J. COMMERCIAL APARTMENT		
1)	Less than three (3) stories	400.00
2)	Three (3) doors or more But less than ten (10) doors	700.00
3)	Ten (10) doors or more	2,000.00
4)	House for rent with garage And/or swimming pools	3,000.00
5)	House for rent without Garage or swimming pools	2,500.00
6)	House for rent with common Kitchen and comfort facilities	500.00
7)	Boarding house	700.00
8)	Lodging House	500.00
9)	Boarding and lodging house	2,000.00
K. PRIVATE OWNED PUBLIC MARKET SHOPPING CENTER AND FOOD CENTER:		
1)	For the first ten (10) stalls	3,000.00
2)	For the next number of stalls	300.00/stall

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

L. PRIVATELY OWNED SUPER MARKETS:

Class A	10,000.00
Class B	7,000.00
Class C	4,000.00

The class of the privately owned supermarkets shall be determined by the City Treasurer.

M.	ALL OCCUPATIONS OR CALLING SUBJECT TO PERIODIC INSPECTION, SURVEILLANCE AND/OR REGULATIONS BY THE CITY MAYOR SHALL PAY AN ANNUAL FEE OF :	
A)	Hospitality girls, Hostessess, attendants Taxi-dancers, bartenders Club floor managers	100.00
B)	Receptionist, waiters Waitresses, cooks Chambermaids	60.00
C)	Barbers, beauticians, Butchers, forensic experts, Animal trainers, timer Bondman, criminologists, Electricians, fortune tellers, Hair stylists, hand writing Experts, hospital attendants, Lifeguards, make up artists, Mechanics, photographers (itinerant) Private ballistics experts rig drivers, (cochero), plumbers, sales lady or Calling of the same or similar Category etc.	40.00

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On business, occupation or calling does not become by being conducted with some other business, occupation or calling for which the permit been paid.

Section 89. – Mayor’s Permit Fees for Newly Started Business. In case of newly started business the Mayor’s permit fee shall be 1/10 of one percent (1%) of the capital investment. Provided that, on business with principal offices maintaining or operations branch or sales office the following permit fees per branch shall be composed:

With Capital of:	Principal Office With this City	Principal Office Outside this City
Below P1 Million or over	P200.00/branch	P300.00/branch
P1 Million or over but Less than P10 Million	400.00/branch	500.00/branch
P10 Million or over But less than P50 Million	700.00/branch	800.00/branch
P50 Million or over	1,000.00/branch	1,200.00/branch

Section 90. Payment of Fees. – Permit fees prescribed under this chapter shall be paid to the City Treasurer or his duly authorized deputies before any business, occupation or calling can lawfully begun or pursued. In the ensuing year, payment of the annual permit fees shall be within the first twenty (20) days of the beginning of the calendar year.

EXEMPTION -

Cooperatives duly registered under R.A. 6938 that transact business solely with its members be exempt from obtaining the Mayor’s Permit.

Duly registered Cooperatives which transact business with non-members are required to obtain the said Mayor’s Permit but are exempt from paying a corresponding fees to such permit.

However, the exemption shall not apply in the event that a legitimate cooperative which deals with both members and non-members whose accumulated reserves plus undivided savings have exceeded by more than Ten Million Pesos (Php10,000,000.00) as provided by Section 62 Article V of R.A. 6938. **City Ordinance No. 963, Series of 1997.**

Section 91. Administrative Provisions -

- a) Supervision and control over establishments and places to maintain peaceful, healthful, sanitary, and safe conditions in Metropolitan Manila, businesses and occupation shall be conducted in such manners and mode prescribed under such rules and regulations promulgated by the city government in accordance with existing laws.
- b) Application for permit. – An application for permit shall be filed with the City Mayor or his duly authorized deputies. The form to be provided for the purpose shall forth all necessary information, including the name and citizen of the applicant, the description of the business, occupation or undertaking to be conducted, and such other information as may be prescribed.

Any false statement made by the applicant or license shall constitute a sufficient ground for denying or revoking the permit without prejudice to the criminal liability of the applicant or license.

Permit may be refused to any person (1) who had previously violated any ordinance or regulation relative to the granting of permits; (2) whose business establishment or undertaking does not conform with zoning regulations, safety, health and other requirements of the city government or its duly authorized deputies (3) who has an unsettled tax obligation, debt or liability to the government; or (4) who is not qualified under any provision of law or regulation to establish or operate the business applied for.

(c) issuance of Permit. – Upon approval of the application for a permit two (2) copies of the Mayor’s permit together with the application signed by the City Mayor or his duly authorized deputy shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer or his duly authorized deputies as basis for the collection of the permit fee and the corresponding business tax, if any.

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Every permit issued shall show the name of the applicant, his nationality, marital status, address, nature of organizations, (whether sole proprietorship, partnership, or corporation), location of business, date of issue and expiration of permit, and such other information or data as may be necessary.

(d) Posting of Permit. – Every license shall keep his permit posted at all times in a conspicuous place of the business establishment or office. If he has no fixed place of business or office, he shall keep the permit or copy thereof in person. The permit shall immediately be produced upon demand by the duly authorized deputies of the City Mayor or Treasurer.

Failure to post or display the permit, in case of businesses on a fixed place, shall be fined Php200.00 for First Offense, Php500.00 for Second Offense and Revocation of Permit for Third Offense. **(City Ordinance 197, Series of 1993)**

(e) Renewal of Permit. – The permit issued shall be renewed every calendar year within the prescribed period upon payment of the corresponding fee prescribed under this Article.

(f) Revocation of Permit. – When a person doing a business or engaging in an activity under the provisions of this code violates any provision of this chapter, violates any condition set forth in the permit, refuses to pay an indebtedness or liability to the city government; abuses his privilege to do business or pursues an activity within Pasay City to the injury of public morals or peace, when the place where such business or undertaking is conducted becomes nuisance or is permitted to be used as a resort for disorderly characters, criminals, or women of ill repute, or when the applicant has made any false statement on any portion on his application, the City Mayor or his duly authorized deputies may, after investigation, revoke the permit. Such revocation shall forfeit all sums which may have been paid with respect to the right granted in addition to the penalties provided for under this code.

(g) Expiration upon revocation or surrender. - Every permit shall cease to be in force upon revocation or surrender thereof. Every person holding a permit shall surrender the same upon revocation, or upon closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally closed only upon payment of all taxes, charges or fees due thereon.

CHAPTER 17
SANITARY INSPECTION & HEALTH CERTIFICATE

Section 92. Sanitary Inspection Fee. – Every owner, operator of business, industrial, commercial, or agricultural establishments, accessoria, building or house, for rent, shall secure sanitary certificate or permit for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public upon payment to the city treasurer of an annual fee in accordance with the following schedule:

A. Airline and/or Shipping companies	1,000.00
B. Financial institution such as banks, Pawnshops, money shops, insurance Company dealers in Securities and Exchange dealers.	
Main office	700.00
Every branch thereof	500.00
C. Gasoline services/filling stations	1,000.00
D. Private hospitals, animal hospital	1,500.00
E. Medical/Dental clinic	700.00
E. Medical and Dental clinic	700.00
F. Dwellings and spaces for rent:	
1. Hotels per room accommodation	100.00
2. Building, per office/residential space	80.00
3. Apartels, pensions, drive-inns Motels per room accommodations	50.00

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4. Commercial apartments, per space/unit	80.00
5. Residential apartment, per space/unit	50.00
6. Dormitories, lodging or boarding house Per boarder accommodation	50.00
7. Residential houses for rent per house	
a.) With garage and/or swimming pool	500.00
b.) Without garage and/or swimming pool	300.00
c.) With rooms occupied by different Tenants with common kitchen and/or Common facilities	200.00
G. Institution of learning, per room teaching	50.00
H. Media Facilities	50.00
Telegraphs, teletypes, cable And wireless communication companies	
Main Office	700.00
Branch Office	400.00
I. Telephone, Electrical and power companies	
Main Office	1,000.00
Every branch	400.00
Telephone/electric power plant	400.00
J. Administrative offices, display office And/or office of professional	100.00
K. Peddlers	30.00
L. Lending Investors	400.00
M. All other business industrial, commercial Agricultural establishment not specifically Mentioned above	
With an area of 1,000 sq.m. or more	700.00
500 or more but less than 1,000 sq. m.	600.00
200 or more but less than 500 sq.m.	500.00
100 or more but less than 200 sq. m.	400.00
50 or more but less than 100 sq.m.	300.00
25 or more but less than 50 sq.	200.00
Less than 25 sq.m.	100.00

All persons required by existing laws, rules and regulations to secure health certificate from the local health officer shall pay an annual fee of:

a) Hospitality girls, hostesses, Masseur attendants, taxi-drivers Bartenders, club floor managers	100.00
b) Receptionist waiters, waitresses cooks, chambermaids	60.00
c.) Barbers, beauticians, butchers, forensic expert, animal trainers, timer, bondsman, criminologists. Hairstylists, hand writing experts, Hospital attendants, lifeguards, Make-up artists, mechanics, photographers, (Itenerant), private ballistic experts, Rig drivers, (cochero), etc.	50.00

In case were a single person, partnership or occupation conducts or operators two nor more businesses in one place or establishment the sanitary inspection permit fee shall be imposed on the business with the highest rate.

Section 93. Health Certificate Fee. – All person required by existing laws, rules and regulation to secure health certificate from the Office of the City Health Officer shall pay an annual fee of Thirty Pesos (P30.00).

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Section 94. Time of Payment. – The sanitary inspection fee prescribed under this Article shall be paid to the Office of the City Treasurer concerned within ten (10) days from the date of inspection while the Health Certificate Fee prescribed under Section 48 shall be paid upon issuance on such health certificate.

Section 95. Administrative Provision. - Except otherwise provided, the local health officer or his duly authorized representatives shall conduct an annual inspection of all houses, accessoria or buildings for rent or as soon as circumstances require and all business establishment (commercial, industrial, agriculture) in their respective localities in order to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws, rules and regulations. Sanitary permit shall be issued to the owner by the local Health Officer or his duly authorized representative after such inspection was conducted and found to be sanitary.

Even permit issued shall show the name of the applicant, his nationality, marital status, nature of organization (whether sole proprietorship, partnership, or corporation) location information was conducted and found to be sanitary.

The permit shall be granted for a period of not more than one (1) year and shall expire on the 31st day of December following the date of issuance thereof, unless revoked or surrendered earlier.

CHAPTER 18
CITY HEALTH OFFICE

Section 96. – Imposition of Fees and Charges – The following fees shall be collected for services rendered by the City Health Office.

A.) Environmental Sanitation Services – for persons applying for Health Certificate.

1. Health Certificate Registration Fees	40.00-100.00
2. HIV-AIDS Seminar	50.00
3. Urinalysis	30.00
4. Fecalysis	20.00
5. VD Smear	30.00
6. Sanitation Inspection Fee	100.00-3,000.00
7. Health Certificate Card	30.00
8. Lost Card	30.00

B.) Routine Laboratory Test

1. CBC	30.00
2. CBC with Platelet	45.00
3. Hgb	15.00
4. Urinalysis	30.00
5. Fecalysis	20.00

C.) Dental Fees

1. Tooth Extraction	100.00
2. Tooth Filling	150.00
3. Oral Prophylaxis	150.00

D.) Dona Martin Lying-In

1. Normal Spontaneous Delivery User’s Fee	1,200.00
2. Newborn Hearing Screening Machine Use	350.00
3. Ultrasound Machine Use	250.00

E.) Permit Fees for Corpse Disposal

1. Burial Fee	150.00
2. Cemetery Fee	150.00
3. Transfer Fee (local)	200.00
4. Transfer Fee (abroad)	700.00

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5. Entrance Fee (local)	200.00
6. Entrance Fee (abroad)	700.00
7. Cremation Permit Fee	500.00
8. Exhumation Fee	200.00
9. Transfer of Bones	200.00

CHAPTER 19
CIVIL REGISTRY

Section 97. Imposition of Fees. – The following fees shall be collected for services rendered by the Civil Registry or equivalent office of the City:

A.) Marriage License

1. Marriage License Application Fee	100.00
2. Marriage License Fee	100.00
3. Application Form	50.00

B.) Registrations

1. Birth	Free
2. Marriage	Free
3. Death	Free
4. Foundling	Free

C.) Legal Instruments

1. Acknowledgment/Admission of Paternity	100.00
2. Legitimation	100.00
3. Naturalization/Cancellation of Naturalization Certificate	1,000.00
4. Aliases	1,000.00
5. Repatriation/Renunciation	500.00
6. Election of Citizenship	500.00
7. Voluntary Emancipation of Minor	100.00
8. Registration of Other Legal Instruments	200.00
9. Affidavit of Reappearance	200.00
10. Pre-Nuptial Agreement	1,000.00
11. R.A. 9255	100.00

D.) Court Decision/Order/Decree

1. Annulment/Declaration of Nullity of Marriage	500.00
2. Adoption	500.00
3. Correction of Entry	500.00
4. Change of Name	500.00
5. Recognition of Foreign Decision	500.00
6. Legal Separation	500.00
7. Judicial Recognition/Acknowledgment or Rescission of Paternity	500.00
8. Judicial Determination of Paternity	500.00
9. Court Decision or Order on Guardianship	500.00
10. Other Registrable Court Decision	500.00
11. Presumptive Death	500.00

D.) Certified Copies/Certifications

1. Certified True Copy (per page)	50.00
2. Certification	50.00
3. Verification	50.00
4. Annotation Fee	100.00
5. Security Paper	90.00
6. Certificate of No Record on File	50.00

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7. Certified Transcription 100.00

E.) R.A. 9048 & R.A. 10172

1. Correction of Clerical Error	1,000.00
2. Change of First Name	3,000.00
3. Correction of Clerical Error, R.A. 10172	3,000.00
4. Service Fee for CCE	500.00
5. Service Fee for Change of Name and R.A. 10172	1,000.00

F.) Others

1. Solemnization Fee	100.00
2. Forms (per set)	50.00
3. Supplemental Report	100.00
4. Filing of Correction of Erroneous Entry in the Geographical and Statistical Portion of a Civil Registry Document pursuant to MC 2010-04	200.00
5. Legal Research Fee	10.00

Section 98. Exemption. – The Civil Registrar of equivalent functionary shall issue the following document without payment of the fee herein required.

- a) Certified Copy of any document for official use at the request of a competent court or other government agency.
- b) Certified Copy of birth certificate of a child reaching school age when such certificate is required for admission to primary grades of public schools with Metropolitan Manila.

Section 99. Payment of Fees. – The fee shall be paid to the Treasurer or his duly authorized deputies before registration or issuance of the document or certified copy thereof.

CHAPTER 20
OFFICE OF THE CITY ASSESOR

Section 100. Imposition of Fees. – The following fees shall be collected for services rendered by the Office of the City Assessor or equivalent office of the City:

Certified True Copy	130.00
No Improvement	130.00
Non-Property	130.00
Non-Property (medical purpose)	50.00
Lot Holdings	70.00
Lot Holdings (medical purpose)	50.00
Verification	100.00
Transfer Fee	500.00
Segregation/Consolidation Fee	500.00
Correction Fee	100.00
Tax Mapping Fee	50.00
Annotation Fee	100.00
Charges on Late Transfer of Real Property (after 60 days)	2,000.00
Charges on Late Transfer of Real Property on Government Owned Lot (after 60 days)	

CHAPTER 21
CITY TREASURER'S OFFICE

Section 101. Imposition of Fees. – The following fees shall be collected for services rendered by the Office of the City Treasurer or equivalent office of the City:

A.) Fees

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1. Delivery Trucks and Vans	840.00
2. Professional Tax Receipt	300.00
3. Barangay Clearance and Certification Fees	500.00
4. Transfer Fee per Tax Declaration	500.00
5. Tax Clearance Fee	120.00
6. Certification Fee	40.00
7. Certified True Copy	40.00
8. Verification Fee	40.00
9. Computerization Fee	20.00
10. Application Fee	20.00

B.) Fees on Weights and Measures

1. For sealing linear metric measures of:	
- Not over three (3) meters	40.00
- Over three (3) meters	80.00
2. For sealing metric measures with capacity of:	
- Not over ten (10) liters	
- Over ten (10) liters	40.00
	80.00
3. Capacity of:	
- Less than thirty (30) kg	120.00
- 30 kilos but not over 50 kilos	140.00

CHAPTER 22
BUSINESS PERMITS AND LICENSING OFFICE

Section 102. Imposition of Fees. – The following fees are hereby imposed on every person securing a copy of official record and documents in any of the offices of the City.

1. Certified True Copy/Certification	40.00
2. Occupational Permit	
a. Mayor’s Permit Fee	40.00
b. Computerization Fee	20.00
3. Business Permit:	
Mayor’s Permit Assessment (based on CTO’s assessment	
a. Business Plate Sticker	500.00
b. Computerization Fee	20.00
c. Barangay Clearance Fee	500.00
d. Sanitary Inspection Fee	600.00
e. Garbage Fee	1,000.00
f. Building Inspection Fee	120.00
g. Electrical Inspection Fee	296.00
h. Plumbing Inspection Fee	100.00
i. Mechanical Inspection Fee	120.00
j. Police Clearance Fee	20.00
k. Zoning Inspection	800.00
l. Signage Inspection	124.00
m. Fire Fee	1,110.00
4. Work Permit Fee:	
• Account Executive	100.00
• Accountant	100.00
• Accounting Assistant	100.00
• Accounting Clerk	100.00
• Accounting Officer	100.00
• Administration Officer	100.00
• Administrative Assistant	100.00
• Advance Ticketing Staff	40.00
• Aesthetician	100.00
	100.00

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• Airport Representative	100.00
• Analyst	100.00
• Appraiser	
• Artist	40.00
• Assistant Auditor	100.00
• Assistant Cook	60.00
• Assistant Director	100.00
• Assistant General Manager	100.00
• Assistant Manager	100.00
• Assistant Pantry	60.00
• Assistant Supervisor	100.00
• Audit Associate	60.00
• Auditor	100.00
• Bagger	40.00
• Baker	60.00
• Bar Attendant	40.00
• Barber	40.00
• Barista	100.00
• Barmaid	100.00
• Bartender	100.00
• Beautician	40.00
• Beauty Consultant	100.00
• Bellman	40.00
• Bet Collector	40.00
• Boat Crew	40.00
• Body Washer	100.00
• Bookkeeper	100.00
• Bouncer	40.00
• Busboy	40.00
• Busgirl	40.00
• Butcher	40.00
• Butler	40.00
• Butler Officer	100.00
• Caddie	40.00
• Cake Decorator	40.00
• Call Center Agent	100.00
• Captain Waiter	100.00
• Captain Waitress	100.00
• Car Wash Attendant	40.00
• Car Dealer	100.00
• Carpenter	40.00
• Cashier	40.00
• Chambermaid	40.00
• Checker	40.00
• CCTV Operator	40.00
• Chef Cook	100.00
• Chef de Cuisine	100.00
• Chef de Parte	100.00
• Chief Steward	100.00
• Chief Cook	100.00
• Choreographer	100.00
• Clerk	40.00
• Communication Trainer	100.00
• Community Support Agent	100.00
• Conductor	40.00
• Consultant	100.00
• Convention Officer	100.00
• Cook	60.00
• Coordinator	100.00
	100.00

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• Cost Control Assistant	100.00
• Cost Controller	40.00
• Counter Clerk	40.00
• Counter Crew	
• Courier	40.00
• Crewing Assistant	40.00
• Custodian	60.00
• Customer Assistant	100.00
• Customer Relation Officer	100.00
• Customer Relation Services Representative	100.00
• Customer Service Agent	40.00
• Customer Service Assistant	60.00
• Customer Service Officer	100.00
• Customer Service Representative	100.00
• Customer Support Advisor	40.00
• Dance Instructor	100.00
• Dancer	100.00
• Data Analyst	100.00
• Delivery man	40.00
• Dentist	100.00
• Design Officer	100.00
• Design Specialist	100.00
• Dietary Helper	60.00
• Dietician	60.00
• Director	100.00
• Disc Jockey	100.00
• Dishwasher	40.00
• Dispatcher	40.00
• Doorman	40.00
• Driver	40.00
• e-Learning Developer	100.00
• Electrician	40.00
• Embalmer	60.00
• Emergency Medical Technician	100.00
• Employee Service Specialist	100.00
• Encoder	40.00
• Engineer	100.00
• Entertainer	100.00
• Environmental Officer	100.00
• Events Assistant	100.00
• Events Officer	100.00
• Executive Assistant	100.00
• Executive Chef	100.00
• Executive Housekeeper	100.00
• Executive Officer	100.00
• Executive Steward	100.00
• Factory Worker	40.00
• Film Booking Assistant	100.00
• Finance Officer	100.00
• Financial Planning	100.00
• Fitness Attendant	100.00
• Fitness Instructor	100.00
• Floor Manager	100.00
• Florist	40.00
• Food Attendant	60.00
• Food Handler	60.00
• Food Preparation	60.00
• Food Safety Officer	100.00
• Foot Spa	40.00

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• Foreman	100.00
• Fork Lift Operator	60.00
• Front Desk Attendant	100.00
• Front desk Clerk	100.00
• Front desk Officer	100.00
• Front Office Agent	100.00
• Gaffer	40.00
• Gallery Attendant	60.00
• Gardener	40.00
• Gasoline Boy	40.00
• General Manager	100.00
• Graphic Designer	100.00
• Guest Relation Officer	60.00
• Gym Attendant	100.00
• Gym Instructor	100.00
• Hairstylist	100.00
• Hairdresser	40.00
• Home Retention Specialist	100.00
• Hospitality Girls/Pink Card	100.00
• Housekeeper	40.00
• Researcher	100.00
• Reservation Agent	100.00
• Reservation Associate	100.00
• Reservation Officer	100.00
• Rider	40.00
• Rides Attendant	40.00
• Rides Operator	40.00
• Rinkman	60.00
• Room Attendant	40.00
• Roomboy	40.00
• Safety and Maintenance Officer	100.00
• Sales Clerk	40.00
• Sales Crew	40.00
• Sales Demo	60.00
• Sales Executive	100.00
• Sales Officer	100.00
• Sales Utility Clerk	40.00
• Saleslady	40.00
• Sanitation Officer	100.00
• Seamstress	40.00
• Secretary	40.00
• Security	40.00
• Security Guard	40.00
• Security Officer	100.00
• Senior Corporate Trainer	100.00
• Service Agent	60.00
• Service Ambassador	100.00
• Service Attendant	60.00
• Service Crew	60.00
• Sewer	40.00
• Signer	100.00
• Slot Ambassador	100.00
• Software Engineer	100.00
• Special Investigator	100.00
• Specialist	100.00
• Specialty Portfolio Servicing	100.00
• Staff	40.00
• Steward	40.00
• Stock Clerk	40.00

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• Stockman	40.00
• Store Clerk	40.00
• Supervisor	100.00
• Supply and Logistic Assistant	100.00
• Swimming Pool Attendant	40.00
• System Administrator	100.00
• Tailor	60.00
• Teacher	100.00
• Team Leader	60.00
• Team Member	60.00
• Technical Service Support	60.00
• Technical Writer	40.00
• Tinsmith	40.00
• Training Officer	100.00
• Usherette	60.00
• VIP Services Officer	100.00
• Waiter	60.00
• X-ray Technician	100.00
• Nutritionist	100.00
• Officer in Charge	100.00
• Operation Assistant	100.00
• Operation Officer	100.00
• Operation Specialist	100.00
• Operator	100.00
• Optometrist	100.00
• Organizer	100.00
• Painter	40.00
• Pantry Crew	60.00
• Pastry Chef	60.00
• Pathologist	100.00
• PC Operator	100.00
• Performance Analyst	100.00
• Performance Coach	100.00
• Performer	100.00
• Pharmacist	100.00
• Pharmacist Assistant	40.00
• Photographer	100.00
• Physical Therapist	100.00
• Physician	100.00
• Plant Technician	100.00
• Plumber	40.00
• Porter	60.00
• Processing Specialist	100.00
• Production Assistant	100.00
• Production Coach	100.00
• Production Crew	60.00
• Production Officer	100.00
• Programmer	100.00
• Project Analyst	100.00
• Projectionist	100.00
• Promo Girl	40.00
• Promodizer	40.00
• Promotion Ambassador	100.00
• Property Custodian	40.00
• Proprietress	100.00
• Public Attendant	40.00
• Public Relation Officer	100.00
• Pump Attendant	40.00
• Purchaser	100.00

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• Purchasing Officer	100.00
• Quality Control	100.00
• Rad Tech	40.00
• Radiologist	100.00
• Receiving Clerk	40.00
• Receiving Officer	100.00
• Receptionist	60.00
• Recruitment Promoter	100.00
• Reflexologist	100.00
• Repairman	40.00
• Telephone Operator	40.00
• Trainee (OJT)	40.00
• Usher	60.00
• Vendor	40.00
• VIP Host	100.00
• Web Developer	100.00
• Welder	40.00
• Housekeeper Admin	100.00
• Human Resource Officer	100.00
• Human Resource Assistant	100.00
• Hygiene Officer	100.00
• Imaging Associate	40.00
• Inflight Attendant	60.00
• Instructor	100.00
• Internal Security	40.00
• Interpreter	100.00
• Inventory Clerk	100.00
• Inventory Officer	100.00
• Investor Relations Officer	100.00
• IT Officer	100.00
• IT Specialist	100.00
• IT Technical Support	100.00
• Janitor	40.00
• Janitress	40.00
• Kitchen Helper	40.00
• Laborer	40.00
• Lady Guard	40.00
• Lady Keeper	40.00
• Laneman	40.00
• Laundry Attendant	40.00
• Laundryman	40.00
• Laundry Service Officer	100.00
• Liaison Officer	100.00
• Linen Attendant	40.00
• Lifeguard	40.00
• Locker Attendant	40.00
• Machine Operator	40.00
• Maintenance	100.00
• Management Representative	40.00
• Management Trainee	100.00
• Manager	40.00
• Manicurist	100.00
• Marketing Assistant	100.00
• Marketing Manager	100.00
• Marketing Officer	100.00
• Marketing Service Assistant	100.00
• Mason	40.00
• Massage Attendant	100.00
• Massage Therapist	100.00

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• Mechanic	40.00
• Medical Technologist	100.00
• Membership Associate	100.00
• Merchandizer	40.00
• Messenger	60.00
• Model	100.00
• Multimedia Specialist	100.00
• Nurse	60.00
• Nursing Aide	60.00
• Technician	60.00
• Tour Guide	100.00
• Treasury Assistant	100.00
• Utility	40.00
• Valet Parker	40.00
• Waitress	60.00
• Warehouseman	40.00

CHAPTER 23
PASAY CITY GENERAL HOSPITAL

Section 103. Imposition of Fees and Charges. – There is hereby imposed hospital services fees and charges in accordance with the following schedule:

A.) DEPARTMENT OF RADIOLOGY

1.) X-RAY SECTION

Fees:

EXAMINATION	NON-PASAY	PASAY
Abdomen (Supine and Upright)	600.00	500.00
All Extremities Per Exam	350.00	250.00
Chest (Additional View of Lat)	300.00	250.00
Chest Ap/Lat (Child)	350.00	250.00
Chest Pa (Adult)	350.00	250.00
Kub (Ap View)	500.00	400.00
Lumbo-Sacral (Ap and Lat View)	500.00	400.00
Lumbo-Sacral (Oblique Views)	400.00	300.00
Mammography (Unilateral)	800.00 *RF 200.00	500.00 *RF 100
Mammography (Bilateral)	1,000.00 *RF 300	600.00 *RF 200.00
Mandible (Ap View)	350.00	250.00
Mandible (Axiolateral Views)	300.00	200.00
Mastoid (Unilateral)	300.00	200.00
Mastoid (Bilateral)	400.00	300.00
Nasal Bone (Water’s and Lat View)	350.00	250.00
Orbit/Optic	500.00	400.00
Paranasal Sinuses	400.00	300.00
Pelvis	450.00	300.00
Pelvis (Additional View)	350.00	250.00
Scoliosis Series	700.00	600.00
Skeletal Survey (Ap Only)	3,500.00	3,000.00
Skull (Ap and Lat View)	400.00	300.00
Thoracic Cage (Ap and Oblique)	600.00	500.00
TMJ (Bilateral)	550.00	450.00
Zygomatic Bone (SMV)	400.00	300.00
Esophagram	5,300.00	4,800.00
Distal Colonogram	8,500.00	8,000.00
Cystogram	4,700.00	4,200.00
Hystrogram	4,700.00	4,200.00
T-Tube Cholangiogram	4,700.00	4,200.00

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Intra-Operative Cholangiogram	4,700.00	4,200.00
Fistulogram	4,700.00	4,200.00

Other Charges:

ITEMS	PRICE
Envelope	16.91
Film 14x17	224.00
Film 11x14	168.00
Contrast 50	3,491.25
Contrast 100	6,982.50

2.) CT-SCAN SECTION

Fees:

EXAMINATION	PLAIN	CONTRAST
Whole Abdomen	8,000.00	15,087.50
Upper/Lower Abdomen	5,000.00	12,087.50
Stonogram	3,500.00	12,355.00
Chest	3,000.00	8,355.00
Spine	3,500.00	8,855.00
Pelvis	3,500.00	8,855.00
Neck	5,000.00	8,622.50
Oropharyngeal	4,000.00	7,622.50
Temporal	3,000.00	6,622.50
Nasopharyngeal	3,500.00	7,122.50
Cranial	3,000.00	6,341.50
Facial	4,500.00	6,341.50
Extremities	3,000.00	4,841.50
Paranasal Sinuses	3,000.00	4,841.50
Orbits	3,000.00	4,841.50

Other Charges:

ITEMS	PRICE
Envelope	16.91
Film	336.00
Insyte	126.00
Syringe (5cc)	8.00
Syringe (50cc)	630.00
Tripack	2,000.00
Contrast (50ml)	3,491.25
Contrast (100ml)	6,982.50

3.) MRI SECTION

Fees:

PROCEDURE	PLAIN		W/ CONTRAST	
	Pasay Res	Non-Pasay Res	Pasay Res	Non-Pasay Res
Head	6,000.00	7,000.00	9,000.00	10,000.00
Stroke, IAC, Sella	6,000.00	7,000.00	9,000.00	10,000.00
IAC	5,000.00	6,000.00	9,500.00	10,500.00
MRA	6,500.00	7,500.00	10,500.00	11,500.00
MRCP	7,500.00	8,500.00	12,000.00	13,000.00
Orbit (Unilateral)	6,000.00	7,000.00	11,000.00	12,000.00
Cervical	5,000.00	6,000.00	8,000.00	9,000.00
Thoracic	5,000.00	6,000.00	8,000.00	9,000.00
Lumbar	5,000.00	6,000.00	8,000.00	9,000.00
Whole Spine	13,500.00	14,500.00	20,000.00	21,000.00
Chest	6,000.00	7,000.00	9,000.00	10,000.00
Breast (Unilateral)	6,500.00	7,500.00	12,000.00	13,000.00
Pelvis	5,000.00	6,000.00	9,500.00	10,500.00

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Hip (Unilateral)	6,000.00	7,000.00	10,500.00	11,500.00
Whole Abdomen	11,000.00	12,000.00	20,000.00	21,000.00
Upper Abdomen	8,000.00	9,000.00	14,000.00	15,000.00
Lumbar	8,000.00	9,000.00	14,000.00	15,000.00
Shoulder (Unilateral)	5,000.00	6,000.00	10,000.00	11,000.00
Arm/Forearm (Unilateral)	7,000.00	8,000.00	10,500.00	11,500.00
Elbow (Unilateral)	6,000.00	7,000.00	12,000.00	13,000.00
Hand/Wrist (Unilateral)	6,000.00	7,000.00	12,000.00	13,000.00
Femur/Leg (Unilateral)	6,500.00	7,500.00	12,500.00	13,500.00
Knee (Unilateral)	6,500.00	7,500.00	12,000.00	13,000.00
Foot/Ankle (Unilateral)	6,000.00	7,000.00	12,000.00	13,000.00

Other Charges:

ITEMS	PRICE
Gadolinium	3,500.00
Insyte	126.00
Syringe (5cc)	8.00

4.) ULTRASOUND SECTION

Fees:

EXAMINATION	Pasay Resident	Non-Pasay Resident
Chest with Mapping	450.00	650.00
Breast	450.00	650.00
Neck	650.00	900.00
Thyroid	650.00	900.00
Cranial	450.00	650.00
Gallbladder	450.00	650.00
HBT	450.00	800.00
Kidney	450.00	650.00
KUB	450.00	800.00
Liver	450.00	650.00
Lower Abdomen	500.00	850.00
Whole Abdomen	750.00	1,200.00
Upper Abdomen	500.00	850.00
Pancreas	450.00	650.00
Pelvic/Pelvis	450.00	650.00
Prostate	450.00	650.00
Scrotum/Inguino Lubial	450.00	700.00
Spleen	450.00	650.00

Other Charges:

ITEMS	PRICE
Gel	20.00
Thermal Paper	150.00

5. OTHERS

Fees:

Dryview film 11x14 x 125/box (5950) DVB (Digital)	Box	21,000.00	168.00
Dryview film 14x17 x 125/box (5950) DVB (Digital)	Box	28,000.00	224.00
DVD-R, 1-16x speed 50/pack	Pack	600.00	12.00
Gadoteric Acid 0.5mmol/ml (MRI Contrast Medium) 25bottles/Box	Box	87,500.00	3,500.00
Laser Imaging Film 14x17 Dryview x 100's/box	Box	33,600.00	336.00
Thermal Paper TYPE II, high density UPP-110HD x 5's/box	Box	16,302.00	3,260.40
Tri-Pack (CT-Scan) 50/box	Box	100,000.00	2,000.00

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Ultrasound/ Ultrasonic Gel, accordion-Type 1gallon/6bottles	Bottles	3,150.00	525.00
X-Ray Envelope brown 14 x 17 x 100's w/ letterhead of Pasay City General Hospital	Box	1,691.00	16.91
Contrast, Non Ionic OMNIPAQUE 10bottles/ box (100cc)	Vials	69,825.00	6,982.50

B.) HEART STATION

Fees:

Hospital Fee (ECG Paper – 2,000.00 per pad with an average of 120 patients per pad.)	Pasay Residents Non-Pasay Residents Private	120.00 150.00 250.00
Doctor’s Fee	Reader’s Fee	waived

C.) DEPARTMENT OF PATHOLOGY

1.) BACTERIOLOGY SECTION

Fees:

ITEMS	PRICE
Syringe	7.38
Blood Culture Bottle	1,780.54
Blood Agar	168.63
Chocolate Agar	274.41
Mannitol Salt Agar	97.66
Mueller Hinton	35.46
Antibiotic Disks	39.90
BBL Crystal	880.00
Gram Stain	72.09
Glass Slide	2.31
Sterile Swab	72.09
MacConkey Agar	47.35
Inoculating Loops	60.00
Acid Fast Stain	51.67
10% KOH	25.00
Specimen Vials	15.00
CO2 Gas Pack	1,243.75
Brain Heart Infusion Broth	202.88
Applicator Stick	0.56
Sterile Culture Tube	80.00
Vitek ID Card	481.78
Vitek Sensitivity Card	481.78

Fees:

PROCEDURE	Pasay Residents	Non-Pasay	Pay
Blood Culture and Sensitivity (Manual)	350.00	500.00	900.00
Blood Culture and Sensitivity (Automated)	350.00	500.00	900.00
Blood Culture and Sensitivity (No Growth)	350.00	500.00	900.00
Urine Culture and Sensitivity (Manual)	350.00	500.00	900.00
Urine Culture and Sensitivity (Automated)	350.00	500.00	900.00
Urine Culture and Sensitivity (No Growth)	350.00	500.00	900.00
Wound (and other specimen) Culture and Sensitivity (Manual)	350.00	500.00	900.00
Wound (and other specimen) Culture and Sensitivity (Automated)	350.00	500.00	900.00
Wound (and other specimen) Culture and Sensitivity (No Growth)	350.00	500.00	900.00
Gram Stain	30.00	40.00	100.00
KOH Mount	30.00	40.00	100.00
Acid Fast Stain	30.00	40.00	100.00

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2.) HEMATOLOGY SECTION

Fees:

PROCEDURE	Pasay Residents	Non-Pasay	Pay
Complete Blood Count PLT O	25.00	40.00	40.00
Complete Blood Count PLT. F For CBC Request with Platelet	45.00	75.00	75.00
PROTIME	250.00	500.00	
Partial Thromboplastin Time	150.00	250.00	
Glycosylated Hemoglobin (HBA1C)	150.00	250.00	

3.) CLINICAL CHEMISTRY SECTION

Fees:

PROCEDURE	Pasay Residents	Non-Pasay	Pay
FBS/RBS/OGTT/OGCT	20.00	75.00	95.00
Cholesterol	20.00	75.00	95.00
Triglycerides	60.00	100.00	120.00
HDL	20.00	75.00	95.00
BUN	20.00	75.00	95.00
Creatinine	20.00	75.00	95.00
BUA	20.00	75.00	95.00
SGPT	40.00	80.00	100.00
Alkaline Phospatase	60.00	80.00	100.00
Total Protein	60.00	100.00	120.00
Albumin	60.00	100.00	120.00
Total Bilirubin	100.00	180.00	200.00
Direct Bilirubin	100.00	180.00	200.00
Calcium	70.00	150.00	180.00
Magnesium	70.00	150.00	180.00
Phosphorus	50.00	80.00	120.00
Amylase	100.00	200.00	270.00
Lipase	100.00	200.00	270.00
LDH	70.00	100.00	120.00
CKMB	140.00	500.00	550.00
Rheumatoid Factor	100.00	200.00	270.00
CRP	100.00	200.00	270.00
Urine 24 Hour Body Fluids	50.00	120.00	130.00
Intenance for BA400/BA	Daily	maintenance	operation
Pre-Analytical Phase	Daily	maintenance	operation
Sodium, Potassium, Chloride, Calcium	70.00	150.00	170.00
Maintenance for 2 Easylite Machine			

4.) CLINICAL MICROSCOPY SECTION

Fees:

PROCEDURE	Pasay Residents	Non-Pasay	Pay
Urinalysis (Automated)	15.00	20.00	80.00
Urinalysis (Manual)	15.00	20.00	80.00
Fecalalysis (Manual)	10.00	15.00	60.00
Fecal Occult Blood Test	15.00	35.00	95.00
24 Hour Urine Protein	50.00	120.00	130.00
Pregnancy Test	95.00	100.00	180.00

5.) SEROLOGY SECTION

Fees:

PROCEDURE	Pasay Residents	Non-Pasay	Pay
HBs Antigen (Quantitative)	400.00	400.00	400.00

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Anti HBs	400.00	400.00	400.00
Hbe Antigen	400.00	400.00	400.00
Anti Hbe	400.00	400.00	400.00
Anti-HBc IgM	400.00	400.00	400.00
Anti-HAV IgM	400.00	400.00	400.00
Anti-HCV	400.00	400.00	400.00
Syphilis TP	400.00	400.00	400.00
HIV AgIAB	400.00	400.00	400.00
T3	150.00	300.00	400.00
T4	150.00	300.00	400.00
FT3	150.00	300.00	400.00
FT4	150.00	300.00	400.00
TSH	200.00	400.00	500.00
AFP	1,315.00	1,315.00	1,315.00
CA-125	1,230.00	1,230.00	1,230.00
CEA	830.00	830.00	830.00
Total PSA	1,030.00	1,030.00	1,030.00
Ferritin	500.00	700.00	700.00
Procalcitonin	900.00	1,200.00	1200.00
HBs Antigen Rapid			
RPR/VDRL	80.00	110.00	
Dengue DUO	1,300.00		
Dengue NS1	650.00		
TYPHI-DOT	600.00		
CARDIO 3			
Troponin	1,100.00		
BNP	1,100.00		
CKMB	1,100.00		
D-DIMER	1,100.00		
CARDIO 5 (w D-DIMMER)	1,100.00		
TROP - 1	1,100.00		

D.) BLOOD BANK

Fees:

PROCEDURE	Pasay Residents	Non-Pasay	Pay
Blood Typing (Gel)	50.00	60.00	60.00
Blood Typing (Manual)	20.00	60.00	60.00
Cross Matching (Gel)	680.00	680.00	680.00
Cross Matching (Manual)	30.00	100.00	100.00
Aliquot	250.00	250.00	250.00
BTR Investigation	1,300.00	1,300.00	1,300.00
Antibody Screen	700.00	700.00	700.00
Bleeding-Blood Typing Blood Donor	free	free	Free
Bleeding-HGB Determination	free	free	Free
Bleeding-Phlebotomy	130.00/donor	130.00/donor	130.00/donor
Direct Coomb’s Test (Manual)	30.00	30.00	30.00
Indirect Coomb’s Test (Manual)	30.00	30.00	30.00
Quality Control (Blood Typing)	20.00	60.00	60.00
Quality Control (Antibody Screen)			

E.) DEPARTMENT OF LABORATORY MEDICINE

Fees:

PROCEDURE	Pasay Resid.00ents	Non-Pasay	Pay
Sodium	120.00	170.00	200.00
Potasium	120.00	170.00	200.00
Chloride	120.00	170.00	200.00
Calcium	50.00	130.00	140.00
Ionized Calcium	120.00	170.00	200.00

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Urine Potassium	120.00	170.00	200.00
24 H Urine Protein	75.00	150.00	200.00
HBA1C	190.00	300.00	350.00
HBSAg	150.00	200.00	250.00
Urine Creatinine	60.00	130.00	150.00
AFB/Sputum	60.00	75.00	100.00
1 or 2 Hrs PBBS	75.00	180.00	215.00
OGCT	150.00	480.00	580.00
OGTT	200.00	480.00	580.00
CSF/Fluid Analysis	220.00	350.00	370.00
Gram Stain	60.00	150.00	180.00
CPK-MB	200.00	700.00	800.00
Bilirubin,Total/Direct	120.00	200.00	220.00
FBS/RBS	60.00	130.00	150.00
Cholesterol	60.00	130.00	150.00
BUN	60.00	130.00	150.00
Creatinine	60.00	130.00	150.00
Uric Acid	60.00	130.00	150.00
SGOT	85.00	150.00	180.00
SGPT	85.00	150.00	180.00
LDH	140.00	160.00	200.00
Total Protein	95.00	140.00	200.00
Albumin	95.00	140.00	200.00
Globulin	95.00	140.00	200.00
TP A/G	150.00	250.00	300.00
Alkaline Phospatase	95.00	130.00	180.00
Acid Phospatase	95.00	130.00	180.00
Acid Phosphatase	150.00	175.00	180.00
Triglyceride	95.00	140.00	200.00
Amylase	120.00	250.00	350.00
Lipoprotein	210.00	550.00	650.00
HDL (only)	60.00	130.00	150.00
LDL	60.00	130.00	150.00
Triglyceride			
Cholesterol			
CRP	150.00	250.00	300.00
Rheumatoid Factor (RF)	150.00	250.00	300.00
T3	300.00	400.00	550.00
T4	300.00	400.00	550.00
FT3	300.00	400.00	550.00
FT4	300.00	400.00	550.00
TSH	350.00	700.00	800.00
CBC For specific test like platelet ct,wbc/rbc,hgb,hct and blood indices CBC w/plt will be charged automatically)	150.00	250.00	300.00
Clotting/ Bleeding time	60.00	80.00	100.00
Peripheral Smear	60.00	80.00	100.00
Toxic granules	60.00	80.00	100.00
ESR	80.00	130.00	150.00
Urinalysis (Manual)	60.00	80.00	100.00
Urinalysis(Automated)	80.00	110.00	150.00
Urine Ketone	80.00	85.00	100.00
Fecalysis	40.00	65.00	130.00
Occult blood	60.00	85.00	180.00
Cross-Matching/Coombs Test (Manual) per bag	300.00	350.00	400.00
Cross-Matching/Coombs Test (Gel Method)	680.00	700.00	800.00
Antibod Screening (w/ Crossmatch) donor/patient	350.00	700.00	800.00
Pregnancy Test	130.00	150.00	200.00
Blood typing (Manual)	100.00	130.00	190.00
Blood typing (Gel)	150.00	180.00	200.00

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Rh typing (Manual)	100.00	130.00	190.00
Rh typing (Gel)	150.00	180.00	200.00
Reticulocyte	60.00	120.00	150.00
Grams Stain	65.00	120.00	150.00
Urine Culture/Sensi.	550.00	800.00	1,100.00
Blood Culture/Sensi	550.00	800.00	1,100.00
Other Culture/Sensi. (wound)	550.00	800.00	1,100.00
KOH	70.00	120.00	180.00
RPR	110.00	150.00	120.00
APTT	250.00	300.00	650.00
PT	280.00	300.00	650.00
Dengue IgG/Igm	200.00	500.00	650.00
Dengue NS1	200.00	500.00	650.00
Typhidot	200.00	500.00	650.00
HIV (DOH)	Free		
HIV (PCGH)	300.00	400.00	600.00
Magnesium			
Leptomat	200.00	500.00	750.00
Inorganic Phosphorous	130.00	200.00	240.00
Malarial Smear	100.00	160.00	200.00
CA-125	1,230.00	1,500.00	1,700.00
PSA	1,100.00	1,400.00	1,600.00
CEA (Quantitative)	900.00	950.00	1,000.00
AFP (Alpha Feto Protein)	1,315.00	1,315.00	1,315.00
CARDIO MARKERS:			
Troponin	1,100.00	1,200.00	1,250.00
BNP	1,100.00	1,200.00	1,250.00
CMP	1,100.00	1,200.00	1,250.00
D-DIMER	1,100.00	1,200.00	1,250.00
HbsAg (Screening)	100.00	150.00	170.00
Hepatitis Profile	3,500.00	4,500.00	4,550.00
Anti-HAV IgM	450.00	500.00	550.00
HBsAg	450.00	500.00	550.00
HBeAg	450.00	500.00	550.00
Anti-HBc	450.00	500.00	550.00
Anti-HBc IgM	450.00	500.00	550.00
Anti-HBs	450.00	500.00	550.00
Anti-HBe	450.00	500.00	550.00
Anti-HCV	450.00	500.00	550.00
Procalcitonin	900.00	1,200.00	1,300.00
Ferritin	500.00	700.00	800.00
D-Dimer	900.00	1,200.00	1,300.00
Coombs test	600.00	700.00	750.00
Aliquot /unit	250.00	300.00	350.00
Type Specific	680.00	680.00	680.00
CEA	830.00	850.00	900.00
AFP	1,315.00	1,350.00	1,350.00

Other Charges:

ITEMS	PRICE
Syringe	10.00
Red Top	20.00
EDTA Tube	20.00
Citrated Tube	20.00

CHAPTER 24
CITY PLANNING AND DEVELOPMENT OFFICE

Section 104. Imposition of Fees and Charges. – There is hereby imposed fees and charges for the services rendered by the City Planning and Development Office:

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1. Application/Filing Fee	
• Locational Clearance	400.00
• Inspection of Property	700.00
• Motion for Reconsideration	2,000.00
• Petition for Reclassification	4,000.00
• Filing Complaint (except pauper litigant)	2,000.00
• Appeal	2,000.00
2. Locational Clearance Fee	
• Residential (single detached, single attached/zero lot line and duplex type	6.00
• Commercial establishments including apartments, mass housing, townhouses, residential condominium	10.00
• Industrial Establishments	
• Institutional (schools, hospitals, etc.)	10.00
• Memorial Parks and Cemeteries	5.00
• Agro-Industrial	
-Manufacturing	5.00
-Non-Manufacturing	5.00
• Telecommunications/Towers	6.25
• Special Uses (helipad, gas station, abbatoir, etc.)	6.25
• Yards utilized for industrial purposes	20,000.00/unit
• Yards utilized for institutional services	16.00
• All types of renovation	8.00
• Billboards	1.20

75% of the above prescribed
20.00/sq. ft of billboard surface

3. Inspection Fee	
• Residential (single detached, single attached/zero lot line and duplex type	400.00
• Commercial establishments including apartments, mass housing, townhouses, residential condominium	600.00
• Industrial Establishments	
• Institutional (schools, hospitals, etc.)	800.00
• Memorial Parks and Cemeteries	400.00
• Agro-Industrial	
• Telecommunications/Towers	700.00
• Special Uses (helipad, gas station, abbatoir, etc.)	800.00
• Yards utilized for industrial purposes	600.00
• Yards utilized for institutional services	800.00
• All types of renovation	800.00
• Billboards	400.00

25% of the above prescribed
400

CHAPTER 25
SECRETARY'S FEES

Section 105. Imposition of Fees. – The following fees are hereby imposed on every person securing a copy of official record and documents in any of the offices of the City.

a. Where the copy to be furnished is in printed form, in whole or in part.	100.00
b. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	100.00

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- c. For certifying the official act of Municipal Judge or other Certificate (Judicial) with seal 100.00
- d. For certified copies of any paper, record, decree, judgment, or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) 100.00
- e. Additional Services:
 - 1) For the issuance of local tax clearance certificate
 - For Passport 100.00
 - For court case 100.00
 - For all other purposes 40.00
 - 2) Registration of Foreign Decree of adoption 200.00
 - 3) For annotation and/or correction of entries in the Civil Registry Documents 50.00
 - 4) Registration of any other legal documents for record purposes 50.00
 - 5) Registration of affidavit and/or oath of allegiance of naturalized Filipino Citizens 200.00
 - 6) For obtaining blank application forms of marriage application forms of marriage (4 sheets) 70.00
 - 7) Certificate of filing of marriage application and other supporting papers 70.00
 - 8) For an application for processing with regard to back pay claims 50.00
 - 9) For verification of any particular civil registry documents 50.00

Section 106. Time of Payment. – The certification shall be paid to the local treasurer concerned or his deputy at the time of the request for the issuance of a copy of any official record or document by the person requesting the same or his agent.

Section 107. Exemption. – The fee imposed in this Article shall not be collected for copies furnished to agencies, offices and other branches of the government for official business, except those copies required by court at the request of the litigants, in which case the fee should be collected.

CHAPTER 26
POLICE CLEARANCE FEES

Section 108. Imposition of Fees. – The following fees shall be collected for every certificate issued to any person requesting for issuance of police clearance:

- a. For employment, scholarship, study grant or other purposes not herein specified 20.00
- b. For firearms permit application 200.00
- c. For a change of name 200.00
- d. For passport of visa application 200.00
- e. For application for Filipino citizenship 1,000.00

Any renewal of police clearance certificate shall be charged the same rate as above, except those renounced upon request of the party to whom the same was issued within one (1) year from issuance of the original which shall be subject to fifty percent (50%) of the fee payable.

Section 109. Exemption. – The fee shall not be collected from

- a) Officials and employees of the local government and;
- b) National government officials and employees in relation to official business.

Section 110. Payment of Fees. – The fees shall be paid to the local treasurer or his duly authorized deputies by the person applying for police clearance.

CHAPTER 27
GARBAGE SERVICE CHARGES

Section 111. Garbage Service Charge Rate. - Except as otherwise provided herein garbage service charges shall be collected quarterly from every person (natural or judicial) engaged in business, occupation or calling or any undertaking in the City of Pasay in accordance with the following schedule:

For every floor of building where the business is located with an aggregate area of:

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1,000 sq. m. or more -----	2,000.00/quarter
500 sq. m. or more but less than 1,000 sq. m. -----	1,500.00/quarter
200 sq. m. or more but less than 500 sq. m. -----	1,000.00/quarter
100 sq. m. or more but less than 200 sq. m. -----	800.00/quarter
50 sq. m. or more but less than 100 sq. m. ---	600.00/quarter
25 sq. m. or more but less than 50 sq. m. --	400.00/quarter
Less than 25 sq. meters -----	200.00/quarter
(City Ordinance No. 1048, Series of 1998)	

I. MANUFACTURER, PRODUCERS AND PROCESSORS:

A. Factory with an aggregate area of:

1,000 sq. m. or more -----	P 7,000.00
500 sq. m. or more but less than 1,000 sq. m. -----	5,000.00
200 sq. m. or more but less than 500 sq. m. -----	3,500.00
100 sq. m. or more but less than 200 sq. m. -----	2,300.00
50 sq. m. or more but less than 100 sq. m. -----	2,000.00
25 sq. m. or more but less than 50 sq. m. -----	600.00
Less than 25 sq. meters -----	350.00

II. B. Principal/Branch or Sales Office with a aggregate area of -
Factory in within same locality:

Vc

1,000 sq. m. or more -----	P 3,000.00
500 sq. m. or more but less than 1,000 sq. m. -----	2,500.00
200 sq. m. or more but less than 500 sq. m. -----	1,500.00
100 sq. m. or more but less than 200 sq. m. -----	1,000.00
50 sq. m. or more but less than 100 sq. m. -----	800.00
25 sq. m. or more but less than 50 sq. m. -----	400.00
Less than 25 sq. meters -----	150.00

Factory outside the locality:

1,000 sq. m. or more -----	P 3,000.00
500 sq. m. or more but less than 1,000 sq. m. -----	2,300.00
200 sq. m. or more but less than 500 sq. m. -----	1,800.00
100 sq. m. or more but less than 200 sq. m. -----	1,300.00
50 sq. m. or more but less than 100 sq. m. -----	1,000.00
25 sq. m. or more but less than 50 sq. m. -----	500.00
Less than 25 sq. meters -----	150.00
Exporter / Importer -----	2,000.00

III. BREWERS, DISTILLERS, COMPOUNDERS & EATING with an aggregate area of:

1,000 sq. m. or more -----	6,500.00
500 sq. m. or more but less than 1,000 sq. m. -----	4,500.00
200 sq. m. or more but less than 500 sq. m. -----	3,300.00
100 sq. m. or more but less than 200 sq. m. -----	2,200.00
50 sq. m. or more but less than 100 sq. m. -----	1,800.00
25 sq. m. or more but less than 50 sq. m. -----	800.00
Less than 25 sq. meters -----	350.00

IV. CARENDERIA ----- P 200.00

Owner or operator of business establishments rendering services:

A. Business offices of general contractor (Building specially Engineering)
Manpower services/employment agencies with an aggregate area of:

1,000 sq. m. or more -----	P 4,000.00
500 sq. m. or more but less than 1,000 sq. m. -----	3,000.00
200 sq. m. or more but less than 500 sq. m. -----	2,500.00
100 sq. m. or more but less than 200 sq. m. -----	1,600.00

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50 sq. m. or more but less than 100 sq. m. -----	800.00
25 sq. m. or more but less than 50 sq. m. -----	400.00
Less than 25 sq. meters -----	150.00

B. Other Contractors/Business Establishment engaged in rendering services, printers and publishers with an aggregate area of:

1,000 sq. m. or more -----	P 7,000.00
500 sq. m. or more but less than 1,000 sq. m. -----	4,000.00
200 sq. m. or more but less than 500 sq. m. -----	3,000.00
100 sq. m. or more but less than 200 sq. m. -----	2,500.00
50 sq. m. or more but less than 100 sq. m. -----	1,600.00
25 sq. m. or more but less than 50 sq. m. -----	800.00
Less than 25 sq. meters -----	200.00

V. Independent wholesalers, dealers, distributors, repackers & retailers with an aggregate area of :

1,000 sq. m. or more -----	P 5,500.00
500 sq. m. or more but less than 1,000 sq. m. -----	4,300.00
200 sq. m. or more but less than 500 sq. m. -----	2,800.00
100 sq. m. or more but less than 200 sq. m. -----	2,300.00
50 sq. m. or more but less than 100 sq. m. -----	1,000.00
25 sq. m. or more but less than 50 sq. m. -----	700.00
Less than 25 sq. meters -----	150.00

VI. Aircraft and Watercraft Companies:

RATE PER QUARTERLY

1. Main Office -----	P 1,500.00
2. For every Branch Office -----	750.00

VII. Amusement Places:

A. Amusement centers and establishment w/ coin-operated machines, appliances, amusement rides and shooting galleries, sideshow booths and other similar establishment with contrivances for the amusement of customers per contrivance -----	20.00
1) Billiard and or pool halls per table -----	15.00
2) Bowling establishment:	
a) Automatic per lane -----	30.00
b) Non-automatic per lane -----	20.00
3) Casinos -----	1,500.00
4) Circuses, Carnivals & the likes -----	400.00
5) Cockpits -----	800.00
6) Mahjong per table -----	30.00
7) Golf links & /or ranges -----	600.00
8) Gymnasium -----	80.00
9) Membership clubs, Association or Organization:	
a) Serving foods, drinks & lodging facilities -	600.00
b) Serving foods, drinks without lodging facilities -----	300.00
10) Night/Day Cubs, discos and other similar establishment:	
a) Night clubs -----	880.00
b) Day clubs -----	400.00
c) Cocktail lounge, bars, beer garden discos & karaoke -----	300.00
d) Cabarets/Dance Halls -----	250.00
11) Race tracks, Jai-alai, Fronton, Coliseum, similar	

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establishment -----	750.00
For every off-tracks and/or Off-	
Fronton betting center -----	150.00
12) Resorts or other similar establishment -----	150.00
13) Sauna bath & Massage clinic per cubicles -----	50.00
14) Skating rink -----	150.00
15) Studios, sports complexes -----	400.00
15.) Studios, sports complexes -----	400.00
16) Theaters or cinemas with seating capacity of:	
a) more than 2,000 persons -----	450.00
b) more than 500 to 2,000 persons -----	300.00
c) less than 500 persons -----	150.00
17) Pelota courts, tennis courts & other similar	
nature -----	40.00

B. Any person, producer or promoter of any
amusement activity:

Indoor concerts/events -----	1,500.00/day
Fun run and Outdoor Concerts/Events	3,000.00/day

(City Ordinance No. 5745, Series of 2016)

VIII. Electric and power companies

1) Main office and/each power plant -----	1,800.00
2) Every branch office thereof	750.00

IX. Financial Institution:

1) Banks	
a) Commercial bank (main office) -----	750.00
Every branch office thereof -----	225.00
b) Savings bank (main office) -----	300.00
Every branch thereof -----	75.00
c) Rural banks -----	150.00
2) Savings & Loan Association, Insurance	
Companies, Pawnshop:	
a) Main office -----	300.00
Every branch thereof -----	75.00
3) Financial and/or lending investors establishment,	
Money shops	
a) Main office -----	300.00
Every branch thereof -----	75.00
Authorized dealer in foreign currencies	
and stock brokers -----	150.00

X. Gasoline Services/Filling Stations:

1) Having an area of 1,500 sq. m. or more ----	225.00
2) Having an area of more than 1,000	
but less 1,500 sq. m.	187.00
3) Having an area of 1,000 sq. meters or less --	150.00
4) Curfs pumps and selling station -----	112.00

XI. Private Hospitals and Medical Clinics with bed capacity of:

1) More than 500 persons -----	750.00
2) 301 to 500 persons -----	630.00
3) 151 to 300 persons -----	540.00
4) 101 to 150 persons -----	375.00
5) 76 to 100 persons -----	315.00
6) 51 to 75 persons -----	225.00
7) 25 to 50 persons -----	120.00
8) Less than 25 persons -----	75.00
Animal hospitals and others -----	150.00

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Private universities, colleges, schools or educational or vocational institution based on the total semestral enrolment as follows:

1.) 50,000 students or more - - - - -	1,200.00
2.) 30,000 or more but less than 50,000 students	975.00
3.) 20,000 or more but less than 30,000 students -	675.00
4.) 10,000 or more but less than 30,000 students -	375.00
5.) 5,000 or more but less than 10,000 students - -	225.00
6.) 1,000 or more but less than 5,000 students - - -	75.00
7.) below 300 students	37.50

Section 110. Garbage Service Fees on Multiple Business. - Where there are two or more kinds of business subject to the garbage service fees, conducted in the same place or establishment by the same owner or operator, the charges to be collected shall be that which has the highest rate among the business concerned plus twenty- five percent (25%) thereof: provided that the total garbage fee shall not exceed Seven Thousand Two Hundred Pesos Only (P 9,000.00) per annum.

Section 111. Newly Established Business. - In the case of a newly started business, the applicable garbage service fees shall be computed proportionately to the quarterly charge.

CHAPTER 28
CEMETERY CHARGES

Section 112. Rate of Charges. - There is hereby imposed cemetery charges from the municipal cemetery operated and maintained by the city government of Pasay in accordance with the following rate:

Rental of Niche, per year	-	P 100.00
RENTAL of NICHE		
a) One Thousand Pesos (Php1,000.00) for each niche for five (5) years (Php200.00 per year), on the first two (2) bottom layers;		
b) Two Hundred Pesos (Php200.00) each niche per year on the 3 rd and 4 th top layers;		
Rental of lot, per square meter	-	30.00 Per year
RENTAL OF LOT, per square meter per year Php50.00		
RENTAL OF APARTMENT/NICHE – Seven Hundred Fifty (Php750.00) for Five (5) years (Php150.00 per year)		

In case of extension beyond five (5) years period, the annual fee of Two Hundred Pesos (Php200.00) shall be charged accordingly.

RATE OF BURIAL, TRANSFER and ENTRANCE FEES – There is hereby improved cemetery fees for the city public cemetery, owned, operated and maintained by the City Government of Pasay, in accordance with the following rates to be collected by the City Health Office. to wit:

1. Deaths that occurred in the city and to be buried in the Pasay City Public Cemetery

Burial Fee - From Php75.00 to Php150.00
Cemetery Fee - From Php75.00 to Php150.00

2. Deaths occurred outside Pasay but to be buried in Pasay City

Burial Fee - From Php75.00 to Php150.00
Cemetery Fee - From Php75.00 to Php150.00
Entrance Fee - From Php100.00 to Php200.00

3. Deaths that occurred abroad and to be buried outside of Pasay City

Entrance Fee - From Php500.00 to Php700.00
Transfer Fee - From Php100.00 to Php200.00

4. Deaths that occurred in the city and to be buried outside (attached transit)

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Transfer Fee - From Php100.00 to Php200.00

5. Deaths that occurred abroad and to be buried in Pasay

Entrance Fee - From Php500.00 to Php700.00
Cemetery Fee - From Php75.00 to Php150.00
Burial Fee - From Php75.00 to Php150.00

6. Deaths that occurred in Pasay City and to be transferred abroad

Transfer Fee - From Php500.00 to Php700.00

7. Exhumation Fee From Php50.00 to Php150.00

8. Transfer of Bones From Php100.00 to Php200.00

9. Cremation Permit Fee Php500.00

Section 113. Disposition of Proceeds. - All proceeds realized from cemetery/crematorium charges shall be used solely for the services in improving the poor fiscal position of the city by generating additional funds for the improvement and maintenance of the public cemetery/crematorium from which said revenue was derived, improvements and maintenance of the cemetery/ cemeteries from which said revenue was derived.

CHAPTER 29
RECREATIONAL FACILITY CHARGES

a)	Parks:		
	Entrance charge, per person:		
	Adult	P	20.00
	Children		10.00
b)	Pelota Courts / Tennis Courts per hour		
	Indoor:		
	With Lights	P	200.00
	Without Lights		100.00
	Outdoor		50.00
c)	Basketball Courts / Gymnasium		
	With Lights		500.00
	Without Lights		250.00

Section 114. Payment of Charges. - The charges prescribed in this chapter shall be paid to the City treasurer or his duly authorized deputies before entrance or the use of the facility.

CHAPTER 30
BUILDING PERMIT AND RELATED FEES

Section 115. Applicability Clause. - The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, mechanical installation and inspection fees , and such other levies as may be prescribed by the department of Public Works and Highways in the exercise of regulatory powers over public and private buildings and structures within Pasay City under the national Building Code of the Philippines, Presidential Decree No. 1096, shall be governed by such code and the rules and regulations promulgated thereunder.

CHAPTER 31
FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURE INSTRUMENTS

Section 116. Imposition of Fees. - The following are imposed for the sealing and licensing of weights and measures:

a)	For sealing linear measures:		
	Not over one meter	P	15.00
	Measure over one meter		20.00
b)	For sealing metric measures of capacity:		

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	Not over ten liters	15.00
	Over ten liters	20.00
c)	For sealing metric instruments of weights:	
	With capacity of not more than 30 kg.	20.00
	With capacity of more than 30 kg.	
	But not more than 300 kg.	25.00
	With capacity of more than 300 kg.	
	But not more than 3,000 kg.	30.00
	With capacity of more than 3,000 kg.	40.00
d)	For sealing apothecary balance or other balance of precision:	
	Over 3,000 kg.	70.00
	Over 300 to 3,000 kg.	60.00
	Over 30 to 300 kg.	35.00
	30 kg. or less	25.00
e)	For sealing scale or balance with complete set of weights:	
	For each scale or balance with complete	
	set of weights for use therewith	20.00
	For each extra weight	15.00
	For each and every re-testing and re-sealing of	
	weights and measure instruments including	
	gasoline pumps outside the office upon request	
	of the owner and operator, an additional of	
	P10,000.00 for each instrument shall be collected.	

Section 117. Payment of Fees and Surcharge - The fees herein imposed shall be paid and collected by the City Treasurer upon the sealing or licensing of the weights or measures instruments and renewable on or before the 4 anniversary date thereof. The official receipt evidencing payment shall serve as a license to use such instrument for one year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of five hundred (500 %) percent of the prescribed fees which shall no longer be subject to interest.

Section 118. 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 119. Fraudulent practices relative to weights and measures and corresponding penalties

- (a) Fraudulent practices relative to weights and measures. Any person other than the official sealer of weights and measures.
 - i. Who places an official tag or seal upon any instrument of weights or measures or attaches it thereto, or
 - ii. Who fraudulently initiates any mark, stamp or brand, tag or other characteristics signed used to indicate that weight and measures have been officially sealed or;
 - iii. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
 - iv. Who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificates, or license, or any dye or printing or making stamp, tags, certificates, or licenses which is an imitation of, or purports to be a lawful stamp, tag, certificates, or license of the kind required by the provisions of this Article; or
 - v. Who alters the written or printed figures or letters on any stamp, tag, certificates or license used or issued; or
 - vi. Who has in his possession any such false, counterfeit restored, or altered stamp, tag, certificate or license for the purpose of using or reusing the same in payment of fees or charges imposed in this Article; or

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- vii. Who procures the commission of any such offense by another; Shall for each of the offense above, be fined by not less than Three Hundred Pesos (P 300.00) not more than Ten Thousand (P 10,000.00) Pesos or imprisonment for not less than one (1) month nor more than one (1) year, or both at the discretion of the court.

(b) Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months from last sealing:

Any person making a practice of buying or selling goods by weights and/or measures, or of furnishing services the value of which is estimated by weights or measure, who has in his possession, without permit any unsealed scale, balance, weight or measure, and any person who uses in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the license therefore has expired or has not been renewed in due time, shall be punished by a fined of not exceeding one (1) year, or both at the discretion of the court.

If however, such scale, balance, weight or measures, has been officially sealed at some previous time and the seal and tag officially affixed thereto remain intact and in the same position and condition in which there were placed by the official sealer, and the instrument is found not have been altered or rendered inaccurate but still to be sufficient accurate to warrant its being sealed without repairs or alterations, such instrument shall, if presented for sealing promptly on demand on any authorized sealer or inspector of weight and measures, be sealed, and the owner, possessor or user of the same shall be subject to no penalty except surcharge equal to five (5) 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 City/Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

(c) Alteration or fraudulent use of instrument of weights and measures:

1. Any person, with fraudulent intent, alters any scale or balance, weight or measure after it is officially sealed or who knowingly uses any false scale or balance, weight or measure, whether sealed or not, shall be punished by a fine of not less than Two Hundred Pesos (P 200.00) nor more than Four Thousand (P 4,000.00) Pesos or by imprisonment of not less than three (3) months nor more than one (1) year, or both at the discretion of the court.

2. Any person who fraudulently gives short weight or measure in the making of the sale, or who fraudulently takes excessive weight or measure in the making of any article bought or sold by weight or measure, fraudulently misrepresent the weights or measure thereof, shall be punished by a fine of not less than Two Hundred Pesos (P200.00) not more than Four Thousand Pesos (P 4,000.00) or by imprisonment of not less than three (3) months nor more than one (1) year, or both at the discretion of the court.

Section 120. Administrative Penalties. - The City Treasurer may compromise the following acts or omission not constituting fraud.

a) Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:

1.	When correct	P	250.00
2.	When incorrect but within tolerable allowance of defeat or short measure		350.00

b) Failure to produce weight and measure tag or license or certificate upon demand but the instrument is duly registered:

1.	When correct	200.00
2.	When incorrect but within tolerable allowance of defect or short measure	300.00

c) In all cases of apprehension, the tampered scale shall confiscated/impounded and turned over to the City Treasurer's Office. The City Treasurer shall ensure that the confiscated device is released to the owner only when the defective device has been corrected and resealed and the corresponding penalties and / or fees have been paid.

d) If after a period of seven (7) calendar days, the confiscated weighing scale is not redeemed by its owner, said scale shall be destroyed completely

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- e) During official inspection by market inspectors of all scales in the stall, store or establishment, whether actually being at the timed of inspection or not, are required to be exhibited by the owner/ vendor to the inspector. Any scale not so exhibited, concealed, and or not voluntarily shown, but which was discovered during inspection shall be confiscated and destroyed.
- f) If the offender is a partnership or corporation, the penalties prescribed above shall be imposed upon the managing partners or President and /or General Manager, respectively.

CHAPTER 32
BENEFICIAL USE FOR PARKING AREA

Section 121. Tare of Charges; Time of Payment. - The city of Pasay may collect fees from the operator or owner of each business establishment along Roxas Boulevard at the rate of thirty Centavos (P0.30) per square meter per day or a fractions thereof due and payable on or before the twentieth of January each year. This charges/fees may be paid on a quarterly basis with the City Treasurer or his duly authorized deputies upon application of a permit in the office of the City Mayor.

PARKING FEES – the following fees shall be charged of vehicles utilizing city pay parking areas:

Light Private Non-Commercial Vehicles (car,jeep,mini vans)	Php20.00 for first two hours Php15.00 per hour thereafter
Other Light Vehicles (tricycle,pedicab,motorcycle)	
Medium Commercial Vehivcles (delivery, jeeps,tricks,6 wheeler)	Php35.00 for first two hours Php15.00 per hour thereafter
Heavy Commercial Vehicles	Php50.00 for first two hours Php20.00 per hour thereafter

(City Ordinance No.2442, Series of 2002)

CHAPTER 33
OTHER REGULATORY FEES

Section 122. Fees for impounding and/or sale of stray animals. - There shall be imposed the following amounts for impounding of stray animals, including the cost of feeding the same;

			Cities		Municipalities
(a)	Large cattle, per day	P	50.00	P	10.00
(b)	All other animals, per day		30.00		5.00

For the impounding and/or sale of stray animals, the fees shall be collected by the Local Treasurer thru the Administrator/Local Pound Officer of equivalent functionary.

Section 123. Penalty. - Failure to pay the prescribed fee for impounding of stray animals within seven (7) days, the impounded animal concerned shall be sold at public auction, the proceeds of which shall be applied to satisfy the cost of impounding.

Section 124. Registration fees for carts and sledges. - There shall be paid to the Local treasurer the annual registration fee of Fifty (P 50.00) pesos for the Cities upon each chart and sledge or similar contrivance used on any public street or road within Metro Manila.

Section 125. Fees for the Circus or Menagerie Parades. - A fee of Three Hundred Pesos (P 300.000) in the City per day shall be imposed upon any circus or managerie parade, or upon other parades using banners, floats or musical instruments, except civic, military or religious parades and processions.

Section 126. Dog License fee. - There shall be paid to the local treasurer by a dog owner within the Pasay' City for the registration of his dog an annual fee of Twenty Pesos (P20.00). No person shall keep or own any dog over Three months (3) or age without first securing a license therefor to the local Treasurer or his duly authorized

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deputies. The latter shall keep a registered of all licensed dogs, describing the same name, breed, color and sex, and shall enter therein the name and address of the owner and the keeper and the number of the license.

The fee imposed herein shall be paid on the date the dog reaches Three (3) months old and on the same date every year thereafter, dogs which are more than Three (3) months old upon the effectivity of this code shall be registered and the fees imposed herein paid within One (1) month from such effectivity and on the same date every year thereafter.

Section 127. Vehicle alteration fee. - Every car, jeep, truck or other motor vehicle owner in each City or Municipality shall secure a permit from the Philippine National Police (PNP) and pay a fee of Ten (P10.00) Pesos for each motor vehicle to the local treasurer or his duly authorized deputies before any alteration is made on such motor vehicle as its body, painting, conversion for one make to another, and the like.

Section 128. Benefit ball permit fee. - No person conduct, manage or promote any benefit ball or dance within this City wherein admission fees are charged or invitations are sold without first obtaining a permit therefor from the City Mayor or his duly authorized deputies and paying the fee of One Hundred Pesos (P100.00) Pesos per day. The permit shall be issued only to reputable persons or organizations.

Section 129. Registration fee for animal-drawn vehicles. - Every owner or operator of nay animal drawn-vehicle in the City such as calesa, caretela, caromata or the like shall register such vehicle with the local treasurer or his duly authorized deputies. The latter shall issue the corresponding plate number upon payment of annual fee of Thirty Pesos (P30.00) and renewable every year thereafter on or before the anniversary date thereof. Failure to renew on time shall subject the owner thereof to an additional Twenty-Five (25%) percent surcharge based on the original amount. The operation of such vehicle shall limited to such District, streets, or roads designated by the Traffic Bureau of the Philippine National Police or its duly authorized deputies.

Section 130. Non-motorized banca license fee. - No person shall own, possess or maintain any non-authorized banca to be used in waters within the territorial jurisdiction of this city for hire or private use without first securing a license therefor from the local Treasurer or his duly authorized deputies for which an annual fee of Thirty Pesos (P30.00) shall be paid and renewable every year thereafter on or before the anniversary date thereof. Failure to pay the on time shall subject the owner thereof to an additional Twenty Five Percent (25%) surcharge based on the annual fee. No license shall be issued unless satisfactory written evidence of ownership or legal possession of such banca is filed.

CHAPTER 34
RETIREMENT OF BUSINESS

Section 131. Retirement of Business. - (a) Any person. natural or juridical, subject to the tax on business under Article II of this code shall upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year, within twenty (20) days following the closure. The difference shall be paid before the business is considered officially retired.

In addition to the late filing whatever tax or fee may be due based on the declared annual gross receipts/sales for the corresponding year.

Less than P 10,000.00 -----	P	150.00
10,000 or more but less than 50,000		300.00
50,000 or more but less than 100,000		450.00
100,000 or more but less than 200,000		600.00
200,000 or more but less than 500,000		800.00
500,000 or more but less than 1,000,000		1,000.00
1,000,000 or more but less than 2,000,000		2,000.00
2,000,000 or more but less than 4,000,000		3,000.00
4,000,000 or more but less than 6,000,000		5,000.00
6,000,000 or over		6,000.00

The termination or retirement thereof. Forthese purposes, the following procedural guidelines shall be strictly followed:

(1) The City Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business is simply placed under a new/ or owner the disapproval of the application for the termination or retirement of said business

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(2) Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinance; and

(3) In addition, in the case of a new owner to whom the business was transferred by any or other form of conveyance, said new owner shall be liable to pay the tax fee for the transfer of the business to him if there is an existing ordinance prescribing such transfer tax.

(b) In case it is found that the retirement or termination of the business is legitimate, and the tax due therefrom be less than the tax due for the current year based on the gross sales or receipt, the difference is the amount of the tax shall be paid before the business is considered officially retired or terminated.

(c) The permit issued to a business retiring or terminating its operations shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books.

Section 132. Related or Combined Business. - (a) The conduct or operation of two or more related business provided under Article II of this Code by any person, natural or juridical, shall require the issuance of separate permit or license to each business;

(b) If a person conducts or operates two (2) or more related business which are subject to the same rate of imposition, the tax shall be computed on the basis of combined total gross sales or receipts of the said two (2) or more related business.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in section 143 of the code which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each businesses.

Section 133. Situs of Tax.

(a) For the purpose of collection of the taxes under Article II of this Code, 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 the Incorporation or official registration pares as being the official address of 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 to such transfer or relocation if the City Mayor of this City within fifteen (15) days after such transfer or relocation is affected.

(2) Branch or Sales Office - A fixed place in the locality which conducts operations of the business as an extension of the principal 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 there at, are not branch or sales offices as herein contemplated. A warehouse which accepts order and/or issues invoice independent of a branch with sales office shall be considered as sales office.

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

(4) Plantation - A tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced seeded by broadcast methods or normally arranged to allow highest production . For the purpose of this Article, inland fishing ground shall be considered plantation.

(5) Experimental Farms- Agricultural 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 or products.

(b) Sales Allocation -

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- 1) All sales made in the city there is a 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 city where the same is located.
- 2) In case there is no branch, sales office or warehouse in this city where the sale is made', the sale shall be recorded in the principal office along with the sales made by the said principal office and the tax shall accrue to the city or municipality where said principal office is located
- 3) In case there is a factory, project office, plants or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70 %) of all sales recorded in the principal office, plant or plantation is located. City's where only experimental farms are located shall not be entitled to the sale allocation herein provided for.
- 4) In case of a plantation located in a locality other than where the factory is located, said seventy percent (70 %) sales allocation shall be divided as follows:

- (1) Sixty percent (60 %) to the city or municipality where the factory is located; and
- (2) Forty percent (40%) to the city or municipality where the plantation is located.

- 5) In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities the seventy percent (70%) sales allocation shall be prorated among the localities where such factories, project officers, plant or plantations are located in proportion to their respective volumes or production during the period for which the tax is due. In case of projects offices of service or other independent contractors, the term production shall refer to the rest of projects actually undertaken during the tax period.
- 6) The foregoing sale allocation under par, (3) hereof shall be applied irrespective of whether or not the sale are made in the locality where the factory project office, plant or plantation is located. In the case of sales made by factory project office, plant or plantation, the sales 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 and storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

(c) Port of Loading - This city where the port of loading is located shall not levy and collect the tax imposable under Article II of this Code unless the exporter maintains in this city its principal office, a branch, sales or warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(d) Sales made By Route trucks, Vans, or Vehicles-

- 1) For route sales made in a locality where a manufacturer, producer, wholesaler, retailer or dealer has a branch or sales office or warehouse, the sales are recorded in the branch, sales office or warehouse and tax due thereon is paid to the city where such branch, sales office or warehouse is located.
- 2) For route sale made in a locality where manufacturer, producer, wholesaler, retailer or dealer has no branch, sales office or warehouse, the sales are recorded in the branch, sales office or warehouse from where the route trucks withdraw their products for sale, and the tax due on such sales is paid to the city where such branch, sales office or warehouse is located.
- 3) Based on the foregoing, the city of Pasay where route truck deliver merchandise, can only impose the annual fixed tax authorized to be imposed by the city under chapter 9 of this code on every deliver truck or van or any vehicles used by the manufacturers, producers, wholesalers, dealer or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigarettes, and other products as may be determined by the city, pursuant to the Section 151 of the local Government Code.
- 4) In addition to this annual fixed tax, the city may also collect from same manufacturers, producers, wholesalers, dealers and retailers using route trucks a mayor's permit fee imposed under Chapter 14 of this Ordinance.

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TITLE V

CHAPTER 35 COLLECTION OF TAXES

Section 134. The tax period and Manner of payment. - Unless otherwise provided herein, the tax period of all local taxes, fees and charges shall be the calendar year. However, such taxes, fees and charges may be paid in quarterly installments may be provided for in the local tax Ordinance.

Section 135. Accrual of Tax. - Unless otherwise provided herein, all local taxes, fees, and charges shall be accrue on the first (1st) day of January for each year as regards tax subject then liable therefore but an entirely new tax, fee or charge or changes in the rates of existing taxes, fees or charges shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

Section 136. Time payment. - Unless otherwise specifically provided herein, in all local taxes, fees and charges due accruing to the City shall be paid within the first twenty days (20) of January or each subsequent quarter, as the case may be. The Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 137. Surcharges and Penalties on Unpaid Taxes, fees, or Charges. - There is hereby impose a surcharge not exceeding twenty five percent (25%) of the amount of taxes, fees or charges not paid on time an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceeding thirty-six (36) months. Provided that where the delay in the payment of taxes, fees or charges is due to fortuitous event or other justifiable reason, the City Mayor may condone the surcharges and penalties to the extent he may find reasonable.

Section 138. Interest on Other Unpaid Revenues. - Where the amount of any other revenue due a City, except voluntary contributions or donations, is 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 has part of that amount an interest thereon at the rate not exceeding two percent (2%) per month from that date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereon exceeding thirty-six (36) months.

Section 139. Collection of local Revenue by Treasurer - All taxes, fees and charges authorized under this Rule to be imposed by this City may only be collected by the city treasurer or his duly authorized deputies, if a tax ordinance or revenue measure embodying the same has been duly enacted by the local Sanggunian after the conduct of the mandatory public hearing thereon and approved in accordance with the provision of this Rule 4.

Section 140. Keeping of Books of Accounts. - Any person doing business in city shall keep books of accounts wherein all transaction s and results of operations e shown from which all taxes, charges and fees due the city may readily and accurately be determined any time of the year; Provided , however, that any such person who already keeps books of accounts in pursuance with the provisions of the National Internal Revenue Code, which are sufficient purposes of this Code, shall no longer be required to keep separate to be registered in the BIR but required under this Code shall be registered at the Local Treasurer's Office concerned.

Section 141. Examination of Books of Accounts and Pertinent Records of Businessmen by Local Treasurer
-

- (a) For purposes of implementing this Article, only the Treasurer, or his duly authorized representative, of this City imposing the tax, fee or charge, may examine the books of accounts and pertinent records of business in order to ascertain, assess and collect the correct amount of the tax, fee and charge.
- (b) The City Treasurer may by himself: or through any of his deputies duly authorized in writing, conduct the examination of the books, accounts and other pertinent records of any person, partnership, corporation or association subject to local taxes, fees and charge.
- (c) Such examination shall be made during regular business hours not oftener than once a year for every tax period, which shall be the year immediately preceding the examination and shall be certified to by the examining official. Such certification shall be made of record in the books of accounts of the taxpayer concerned.

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- (d) In case the examination is made by a duly authorized deputy of the city treasurer, the written authority of the deputy concerned shall specifically state the name, address and business of the examined, the date and place of such examination, and the procedure to be followed in conducting the same.
- (e) For this purpose, the records of the revenue district office of the BIR shall be made available to the City Treasurer, his deputy or duly authorized representative...
- (f) The Secretary of Finance shall prescribe the necessary forms to be used and such guidelines which may be deemed necessary for the proper and effective implementation of this Article.

Section 142. Administrative Penalty. - Failure to present the books of accounts for examination shall subject the taxpayer to the penalty prescribed hereunder for each year, in addition to the other remedies provided for this code, and to whatever tax or fee as may be due based on the declared annual gross receipts/sales for the corresponding year:

10,000 or more but less than 50,000	P	500.00
50,000 or more but less than 100,000		700.00
100,000 or more but less than 200,000		900.00
200,000 or more but less than 500,000		1,500.00
500,000 or over - - - - -		3,000.00

Section 143. Inspection of Business establishment. - Business establishment which operate, conduct, maintain respective business within the city are subject to inspection or compliance with the requirements of existing laws, rules and regulations on public health welfare and safety by deputies on the different departments of the city charged with the particular duties.

The business permit or license of any establishment which violates the requirements mentioned in this Section may be revoked by the City Mayor without refund of the amount paid for the taxes, fees and charges.

CHAPTER 36
CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 144. Application. -The provisions of Chapter 4 Section 172 to 185 of the Local Gov't Code RA 7160 provided may be availed of for the collection of any delinquent local tax, fee, charge or other revenue.

Section 145. Local Government's Lien, - Local taxes, fees, charge and other revenues constitute a lien, superior to all liens, charges and 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 the lien but also upon property used in business, occupation, practice of profession or calling or exercise of privileged 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 146. Civil Remedies. - The civil remedies for the collection of the local taxes, fees, or charges and related surcharges and interest resulting from the delinquency shall be (a) by administrative action thru 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 the rights to personal property, of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in the rights to the real property; (b) by judicial action

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

CHAPTER 37
PENAL PROVISIONS

Section 147. Penalties for the Violation of Tax Ordinance. – Unless otherwise specifically provided herein, any person or persons who violates any of the provisions of this Ordinance or the rules or regulations hereto promulgated shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (Php 5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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If the violation committed by juridical entity, the President, General Manager, or individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

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 38
FINAL PROVISIONS

Section 148. Statutory Limitations. - In compliance with Section 191 of the Local Government Code of 1991, in no case shall adjustment of tax rates exceed ten percent (10%) of the rates fixed under this code and not oftener than once every five (5) years.

Section 149. Separability Clause. - If for any reason, any section 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 provision hereof.

Section 150. Applicability Clause. - All other matters relating to the impositions in this Ordinance not contrary hereof shall be governed by pertinent provisions of existing laws and other ordinances.

Section 151. Repealing Clause. - All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 152. Effectivity. This code shall take effect within fifteen (15) days upon approval and publication in a newspaper of general circulation.

ENACTED in the City of Pasay, Metro Manila, Philippines, this ____ day of _____ in the Year of our Lord, Two Thousand Twenty Two.

CERTIFIED APPROVED BY THE SANGGUNIANG PANLUNGSOD

HON. MARK ANTHONY A. CALIXTO
City Councilor

HON. JOSE C. ISIDRO, JR.
City Councilor

HON. MARY GRACE B. SANTOS
City Councilor

HON. EDITHA Y. MANGUERRA
City Councilor

HON. MARLON A. PESEBRE
City Councilor

HON. DONNABEL M. VENDIVEL
City Councilor

HON. MA. ANTONIA C. CUNETA
City Councilor

HON. JENNIFER D. PANALIGAN
City Councilor

HON. ABRAHAM ALBERT Q. ALVINA
City Councilor

HON. KING MARLON A. MAGAT
City Councilor

HON. RICARDO E. SANTOS
City Councilor

HON. ANGELO NICOL P. ARCEO
City Councilor

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Ex-Officio Members

HON. JULIE G. GONZALES
President
Liga ng mga Barangay
Pasay City Chapter

HON. JOSE MIGUEL A. MAÑEZ
President
Sangguniang Kabataan
Pasay City Chapter

CERTIFIED TRUE COPY:

Dr. VOLTAIRE F. PORTUGUEZ
Officer-in-Charge
Office of the Secretary to the Sangguniang
Panlungsod

ATTESTED BY:

HON. WALDETRUDES S. DEL ROSARIO
City Vice Mayor & Presiding Officer

APPROVED BY:

HON. IMELDA G. CALIXTO-RUBIANO
City Mayor