



**Republic of the Philippines
Metropolitan Manila
City of Pasig**

**2017
REVISED
PASIG REVENUE CODE**

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Republic of the Philippines
SANGGUNIANG PANLUNGSOD
Pasig City

ORDINANCE No. 51

AN ORDINANCE ENACTING
THE REVISED PASIG REVENUE CODE
PROVIDING PENALTIES FOR VIOLATION THEREOF

Authored by: City Councilors Gregorio P. Rupisan, Rodrigo B. Asilo, Ferdinand A. Avis, Regino S. Balderrama, Orlando R. Benito, Richie Gerard T. Brown, Mario C. Concepcion, Jr., Rosalio D. Martires, Corazon M. Raymundo, Jr. Alejandro E. Santiago, Wilfredo E. Sityar, Victor Ma. Regis N. Sotto.

Be it ordained by the *Sangguniang Panlungsod* of the City of Pasig, Metropolitan Manila, that;

CHAPTER I

GENERAL PROVISIONS

Article I. Short Title and Scope

Section 1. **Short Title.** - This ordinance shall be known as the 2017 Revised Pasig Revenue Code.

Section 2. **Scope and Application.** - This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this City.

Article II. Authority

Section 3. **Authority.** - This Ordinance is enacted pursuant to Section 132, Chapter 1, Title One and Section 151, Article Three, Chapter 2, Title One Section 232, Chapter 4, Title Two, Book II of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

Article III. Rules of Constructions

Section 4. **Words and Phrases.** - Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in Republic Act No. 7160, otherwise known as Local Government Code of 1991.

Section 5. **Rules of Construction.** - In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied would lead to absurd or highly improbable results.

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

Gender and Number- Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or things as well.

AS

M. P. B.

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

Computation of Time - The time within which act is to be done as provided in this Ordinance, or in any rule or regulations issued pursuant thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Saturday, Sunday or Holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

References - All references to chapter, articles or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

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

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

Article IV. Definitions

Section 6. Words and Phrases. -

Acquisition Cost - the actual cost of the taxable machinery to its present owner, plus the cost of transportation, handling, including VAT and installation at the present site.

Actual Use - refers to the purpose for which the real property is principally or predominantly utilized by the person in possession thereof.

Advance Payment of Tax - refers to a tax paid in advance before the taxable period. Payment are considered advance when made before they become due and payable, i.e. before such local taxes, fees or charges accrue on the first(1st) day of January of each year as provided in the Code.

Advertising Agency - includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notice signs, directories, pamphlets, leaflets, hand bills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

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

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

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

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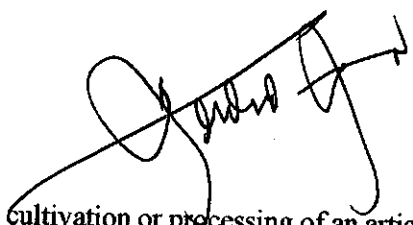
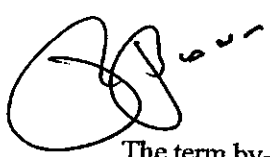
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The term by-products shall mean those materials which in cultivation or processing of an article remain over, and which are still value and marketable, like copra cake from copra or molasses from sugar cane;

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

Amusement Places - includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself seeing or viewing the show or performance;

Appraisal - is the act or process of determining the value of the property as of a specific date for a specific purpose.

Assessment Level - the percentage applied to the market value of the real property to determine its assessed or taxable value.

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

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

Bar, also known as a **saloon**, is a retail business establishment that serves alcoholic drinks – beer, wine, liquor, and cocktails – for consumption in the premises. Bars provide stools or chairs that are placed and tables or counters for their patrons. Some bars have entertainment on a stage, such as live band, comedians, go-go dancers, or strippers. Bars which offer entertainment or live music are often referred to as music bars or nightclubs.

Brewer - includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred (200) gauge liters.

Building - Any structure built for the support, shelter or enclosure of persons, animals, chattels or property of any kind. It is also referred to as manmade improvement built to satisfy man's desire and need for shelter, services and monetary returns. All kinds of structure more or less permanently attached to a piece of land excluding those which are merely superimposed on the soil.

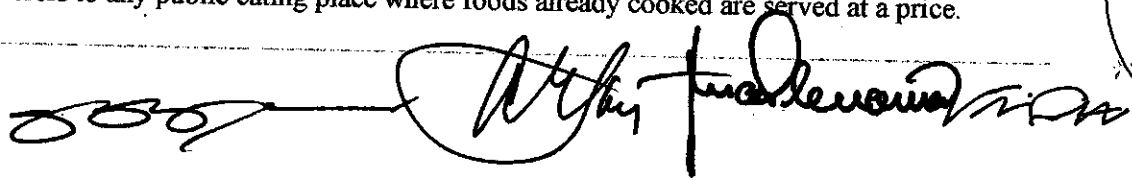
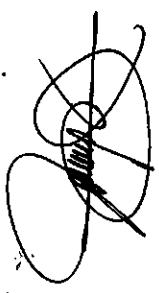
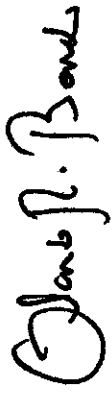
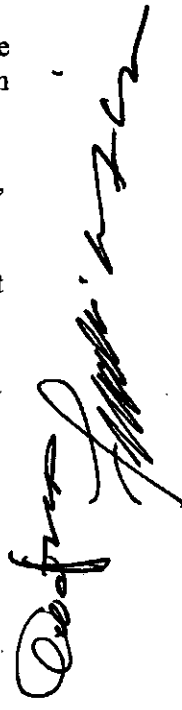
Business - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

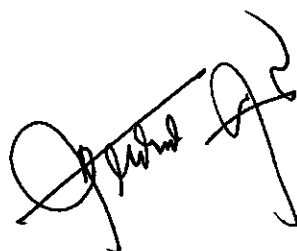
Business Agent - includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct advertising, employment, watchman, security or private detective agencies.

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

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

Carinderia - refers to any public eating place where foods already cooked are served at a price.





Charges- refers to pecuniary liability, such as rents or fees against persons or property;

City Waters- include not only streams, lakes and tidal waters within the city, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the city touch the sea at low tide and third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) cities 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 cities;

Civil Remedies - are remedies in the collection of delinquent taxes either by distraint of personal property, levy on real property, cancellation of business permits or by judicial actions.

Club - is a place for social gatherings, which plays the latest music and encourages dancing and drinking.

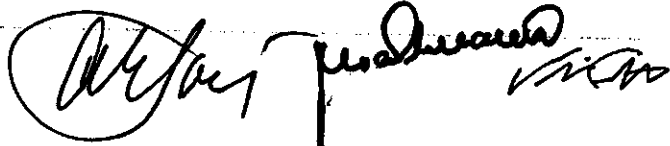
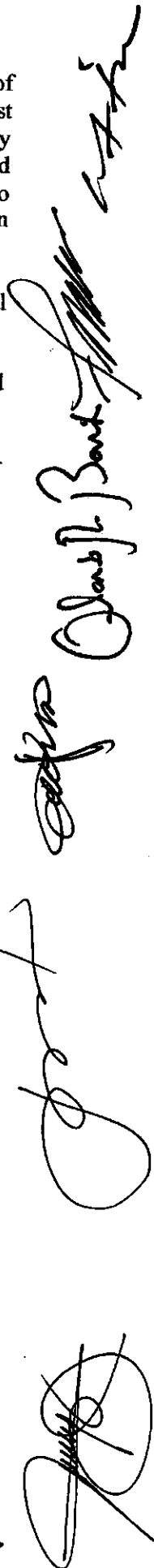
Cockpit - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

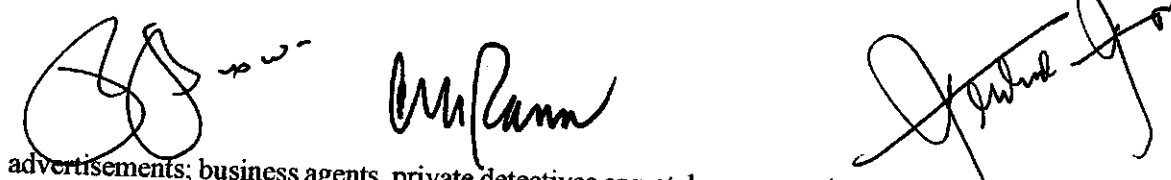
Cocktail Lounge - is an establishment or a room in an establishment, as in a hotel or a room in hotel, restaurant, and others, where cocktails or other alcoholic drinks are served.

Community Tax - The Community Tax Certificate (CTC) popularly known as residence certificate is usually used for documentation purposes. It is required to be presented every time an individual acknowledges any document before a notary public; takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fees; receives any money from any public fund; transacts other official business; or receives any money from any public fund.

Contractor - includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or the use of physical or mental faculties of such contractor or his employees;

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





advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

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

Cooperative - is a duly registered association of persons, with a common bond or interest, who have voluntarily joined together to achieve lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles and with Republic Act no. 9520 dated February 17, 2009 otherwise known as the "Philippine Cooperative Code of 2008".

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

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

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.

Delinquent Account - refers to the amount of tax due from a taxpayer who failed to pay the same within the time period prescribed for its payment arising from (a) self-assessed tax, and/or (b) deficiency assessment resulting from undeclared and/or under declared tax base.

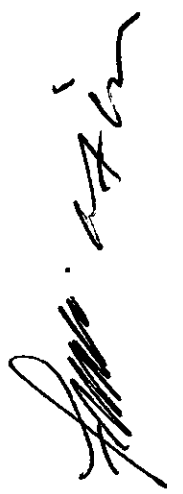
Discount/s - refers to the deduction from the amount of obligation and/or amount due for payment arising from prompt or advanced payment; or deductions granted on certain classes of payors.

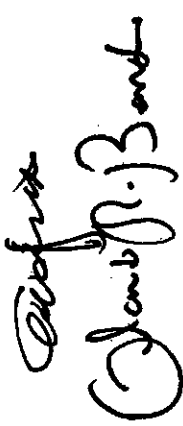
Depreciated Value - is the value remaining after deducting depreciation from the acquisition cost or replacement cost of a property.

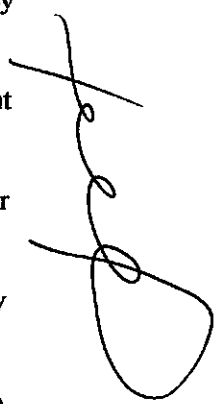
Economic Life - the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

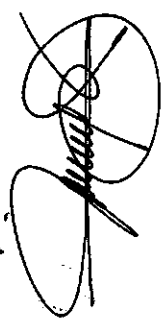
Establishment - refers to business entities, private or public, duly authorized and recognized by law to operate.

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








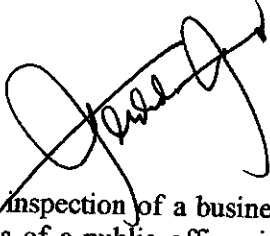










  
Fee - means a charge fixed by law or ordinance for the regulations and inspection of a business or activity. It shall include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.

Franchise - is a right or privilege, affected with public interest that it 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 money or its equivalent representing the contract price, deposits or advanced payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, exercise tax, and value added tax (VAT).

Hotels - refers to a building, edifice or premises or a completely independent part thereof, which is used for the regular reception, accommodation or lodging of travelers and tourists for a fee.

Idle Lands - refer to taxable lands other than agricultural which are more than one thousand (1,000) square meters in area, one-half (1/2) of which remain unutilized or unimproved by the owners of the property or persons having legal interest therein. Residential and commercial lots in subdivision regardless of land area which are unutilized or unimproved are also considered idle lands.

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

Improvement - a valuable addition made 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 a new or further purposes.

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


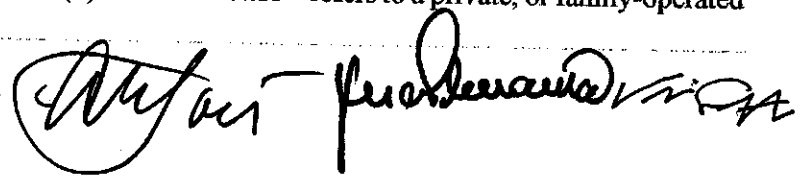
KTVs - are *karaoke bars* consisting entirely of private rooms in which people take it in turns to sing well-known songs over a prerecorded backing tape and serves alcoholic drinks - beer, wine, liquor, and cocktails - for consumption on the premises.



Levy - means an imposition or collection of an assessment, tax, fee, charge, or fine.

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

Lien - a charge upon real or personal property for the satisfaction of some debt or duty ordinarily arising by operation of law.

Lodging Establishment - refers to those who charged daily, weekly, monthly rates or fees which include but not limited to the following: (a) *Tourist Inn* - refers to lodging establishment catering to transients, which does not meet the minimum requirement of an economy hotel. (b) *Apartelle* - refers to building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourists and travelers for dwelling on a more or less long-term basis services to its tenants, similar to hotels. (c) *Motorist Hotel (Motel)* - refers to any structure with several separate units, primarily located along the highway, with individual or common parking space, at which motorists may obtain lodging and in some instances, meals. (d) *Pension House* - refers to a private, or family-operated



tourist boarding house, tourist guest house or tourist lodging house, regularly catering to tourists, and/or travelers, bathrooms/showers, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.

The term lodging establishment shall include lodging houses, houses, which shall mean such establishments regularly engaged in the hotel business, but which, nevertheless, are not registered, classified and licensed as hotels by reason of inadequate essential facilities and services. It also includes resorts.

Machinery – embraces machines, equipment, mechanical contrivances, instrument, appliance or apparatus which may or 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 mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

Mall – a large building or series of connected buildings containing a variety of retail stores and typically also restaurants. Also known as *shopping complex, shopping mall, mini-mall, galleria, megamall, and marketplace.*

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

Marginal Farmer or Fisherman – refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family.

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

Nightclub – (also known as a *discotheque, dance clubs,* or simply a *club* or *disco*) is an entertainment venue which usually operates late into the night. A nightclub is generally distinguished from bars, pubs or taverns by the inclusion of a dance floor and DJ through a powerful PA system. Most clubs or club nights cater to certain music genre.

Occupation – a regular business or employment or an activity which principally takes up one's time, thought and energies. It includes any calling, business, trade or vocation but excludes profession requiring government examination.

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

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Peddler – means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail dealer as provided in this Ordinance.

Persons – mean every natural or juridical being, susceptible of rights and obligations or being the subject of legal relations;

Privilege – means a right or immunity granted as a peculiar benefit, or advantage of favor.

Profession – a calling which requires the passing of an appropriate government board or bar examinations, such as the practice law, medicine, public accountancy, engineering, etc.

Prompt Payment – means payment made within the period prescribed in accordance with the schedule of payment as provided under this Ordinance. Payment shall be considered as prompt when paid on or before the deadline.

Public Market – is a place where fresh foods or items for food or items or other commodities are sold. It may be established or operated by the City Government or by franchise or special permit of private persons. The public market area may include stall which other goods may be sold to the public and parking areas for motor vehicles.

Public Utility – a privately owned and operated business whose service are so essential to the general public as to justify the grant of special franchises for the use of public property or of the right of eminent domain in consideration of which the owner must serve all persons who apply, without discrimination.

It includes electric power generating a distributing system; road, rail, air and water transport; postal, telegraph and radio communications, and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents.

Real Property – is defined as land, building or other improvements permanently attached or annexed to land including the rights and interest thereon. It also includes machineries whether attached or not to the real estate, mobile, self-powered or self-propelled.

Reassessment – the assigning of new assessed values to real property as the result of a general partial or individual reappraisal of the property.

Rectifier – comprises every person who rectifies, purifies, or distilled spirits or wines by any process other than by original or continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manners refining distilled spirits, shall also be regarded as a rectifier and as a being engaged in the business of rectifying.

Rental – means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of the thing.

Residential Land – land principally devoted to habitation

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

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Remaining Economic Life – is the period of time expressed in years from date of appraisal to the date when the machinery becomes valueless.

Remaining Value – 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 substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material.

Restaurant – refers to any establishment duly-licensed by the government which provides food to the public, regular and special meals or menu and accepts orders from them at a price. This term includes caterers' establishments serving meals and other similar food counters, fast food, cooked food and short orders including take-outs.

Resort – refers to any place or places with pleasant environment and atmosphere conducive to comfort, healthful relaxation and rest, offering food, sleeping, accommodation and recreational facilities to the public for a fee remuneration.

Retail – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

Revenue – includes taxes, fees and charges that a state or its political subdivision collects and receives into a treasury for public purposes.

Sauna – is a room or building designed as a place to experience dry or wet heat sessions, or an establishment with one or more of these and auxiliary facilities. The steam and high heat make the bathers perspire. Saunas can be divided into two basic styles: conventional saunas that warm the air or infrared saunas that warm objects. Infrared saunas may use various materials in their heating area such as charcoal, active carbon fibers, and other materials.

Secretary's Fees – collected from persons requesting copies of official records and documents on file in the various offices of the city government.

Self-Assessed Tax – is a tax voluntary assessed and paid by the taxpayer without the intervention of an assessment to create a tax liability.

Shopping Centers – are business establishments containing sections of groceries, appliances, food, amusement activities, movie houses, fitness centers, clothing apparel, home furnishing, etc. It may be operated by one person or by different persons renting spaces in the complex.

Steam Bath – is a steam-filled room for the purpose of relaxation and cleansing.

Supper Club – traditionally, refers to a dining establishment that also functions as a social club. The term may describe different establishments depending on the region, but in general, supper clubs tend to present themselves as having a high-class image, even if the price is affordable to all.

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

Taxable Year – means the calendar year - the tax period for the payment of all local taxes, fees and charges as provided in this Ordinance.

Utilization - the use of something.

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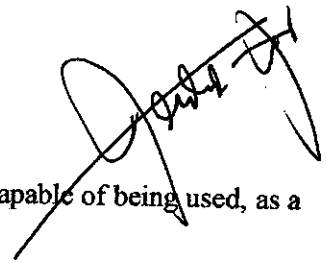
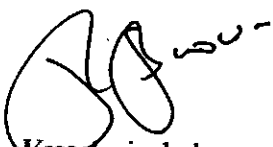
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Vessel – include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

Warehouse – includes every building or portion thereof where goods, wares, merchandise, articles or other personal property are received and stored. A warehouse that accepts orders and/or issues sales invoices shall be considered a branch or sales office.

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

Article I. Assessment Appeals

Section 7. Local Board of Assessment Appeals – Any owner or person having legal interest or claim in the property who is not satisfied with the action of the City Assessor in the assessment of his property may within sixty (60) days from the date of receipts of the written notice of assessment, 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 copies of the tax declaration and such affidavits or documents submitted in support of the appeal.

Section 8. Organization, Powers, Duties and Functions of the Local Board of Assessment Appeals.

(a) The Local Board of Assessment Appeals of the City shall be composed of the Registrar of Deeds, as Chairperson, the City Prosecutor and the City Engineer or persons assuming the position as members, who shall serve as such in an ex officio capacity without additional compensation.

(b) The Chairperson of the Board shall have the power to designate any employees of the City to serve as secretary to the Board also without additional compensation.

(c) The Chairperson and members of the Board of Assessment Appeal of the City shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of this Revenue Code. They shall take an oath or affirmation of office in the prescribed form.

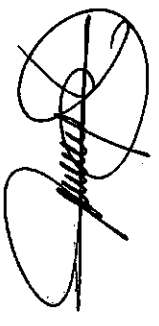
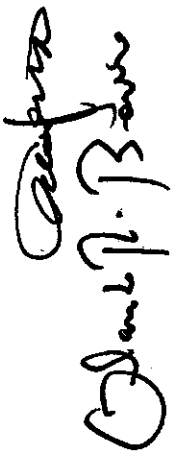
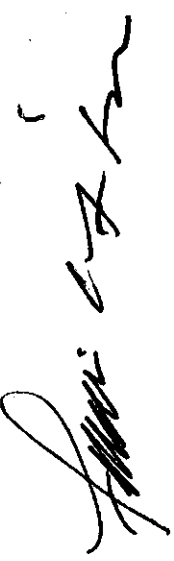
Section 9. Meetings and Expenses of the Local Board of Assessment Appeals –



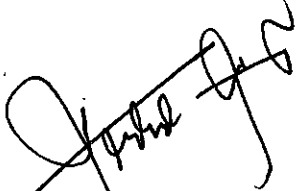
(a) The Board of Assessment Appeals of the City shall conduct a meeting once a month or as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or travelling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.

(b) All expenses of the Board shall be charged against the general fund of the City, as the case may be. The Sangguniang Panlungsod shall appropriate the necessary funds to enable the Board to operate effectively.

Section 10. Action by Local Board of Assessment Appeals. –

(a) The Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.



  
(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, the take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings; and

(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 said Board, appeal to the Central Board of Assessment Appeals, as defined under Section 230 of the Local Government Code of 1992. The decision of the Central Board shall be final and executory.

Section 11. Effect of Appeal on the Payment of Real Property Tax – Appeal on assessment of real property made under the provisions of this Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the City Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

Article II. Imposition of Real Property Tax

Section 12. Power to Levy Real Property Tax. - The City of Pasig hereby levies an annual ad valorem tax on real property such as land, building, machinery and other improvement not hereinafter specifically exempted.


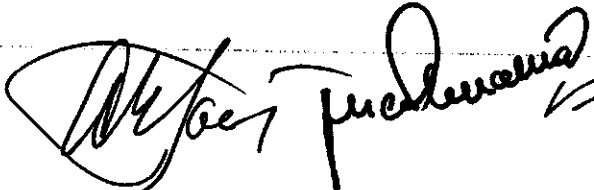
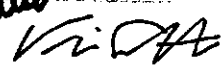
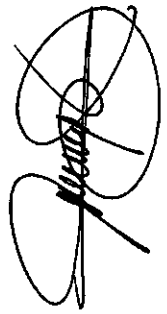
Section 13. Rates of Levy – There is hereby imposed a basic real property tax of one and one-half percent (1 ½ %) on the assessed value of residential property, and two percent (2%) on the assessed value of real property classified as commercial, industrial and special.

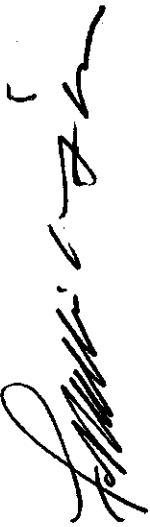
Section 14. Exemption from Real Property Tax – The following are exempted from payment of the real property tax:

- (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) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, non-profit, or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious charitable or educational purpose.
- (c) All machineries and equipment that are actually, directly, and exclusively used by local water districts and government-owned or –controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power.
- (d) All real property owned by duly-registered cooperatives as provided for under Republic Act No. 6938 ; and
- (e) Machinery and equipment used for pollution control and environmental protection.

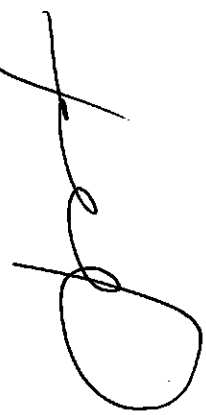
Article III. Special Levies on Real Property

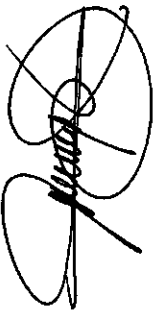
Section 15. Additional Levy on Real Property for the Special Education Fund (SEF) – There is hereby imposed an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).









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Section 16. Additional Ad Valorem Tax on Idle Lands – There is hereby levied an annual tax on idle lands at the rate of three percent (3%) of the assessed value of the property which shall be in addition to the basic real property tax.

Section 17. Idle Lands Coverage – For purposes of real property taxation, idle lands shall include lands located in the City, more than one thousand (1,000) square meter in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Section shall likewise apply to residential and commercial lots in subdivision duly-approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax. Provided, however, the individual lots of such subdivisions, the ownerships of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator.

To further specifically define the coverage of idle lands, the following typology are established:

- (a) Type I – refers to any residential, commercial or industrial land that is vacant and devoid of any improvement or any type of preparation applied to the land to commence construction of improvements (e.g. pre-construction processes such as land clearing, excavation, trenching, grading, etc.);
- (b) Type II – refers to any residential, commercial or industrial land with existing improvement/s that does/do not cover more than 50% of the total land area; and
- (c) Type III – refers to any residential, commercial or industrial land where the total value of existing improvements is less than 50% of the assessed value of the land.

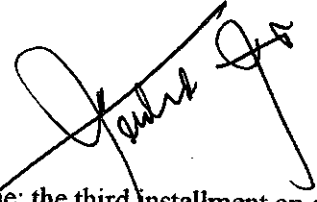
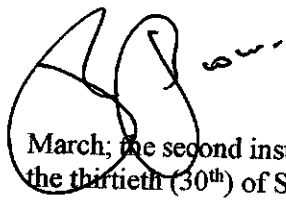
Section 18. Idle Lands Exempt from Tax – The City of Pasig hereby exempts idle lands from the additional levy where existing conditions physically or legally prevent the landowner or the person having legal interest therein from improving, utilizing, or cultivating the same. Such conditions shall include the following:

- (a) Financial losses of the owner due to force majeure such as fire, flood, typhoon, earthquake, and other causes of similar nature declared by the owner in a sworn statement to be submitted to the City Assessor stating the grounds therefore. If the idle land is not improved after two (2) year from the date of the occurrence of the loss, the tax provided under this Section shall be imposed.
- (b) Existing civil disturbance such as court litigations (e.g. eviction of informal settlers, petition for legal easement of right of way, injunction preventing the introduction of improvements and other similar circumstances) involving the land subject to tax mentioned in this Section as certified by the Court under which the case is pending unless said land is not improved within one (1) year after the final adjudication of the case.
- (c) Acquired subdivision lots which remain idle due to the failure of the subdivision developers or owners to develop the said subdivision plot accordance with the approved subdivision plan as determined by the City Assessor. If within one (1) year from the time the subdivision is developed the said lot still remain unutilized or unimproved, the tax provided, under this Section shall be imposed.

Section 19. Collection and Accrual of Idle Land Tax - The annual tax on idle lands shall be collected in the same manner as that of the basic real property tax due thereon without interest in four equal installments: The first installment to be due and payable on or before the thirty first (31st) of

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March; the second installment on or before the thirtieth (30th) of June; the third installment on or before the thirtieth (30th) of September; the last installment on or before the thirty first (31st) of December.

Payments of idle land tax shall first be 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.

Section 20. Imposition of Penalty for Idle Land Tax - If the idle land tax is not paid within the time prescribed above there shall be added to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid: Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 21. Non-Retroactivity Effect for Idle Land Tax and Penalty. - Rates and penalties imposed herein for Idle Land Tax shall not be applied retroactively.

Section 22. Listing of Idle Lands by the City Assessor - The City Assessor shall make and keep an updated record of all idle lands located within his area of jurisdiction. 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.

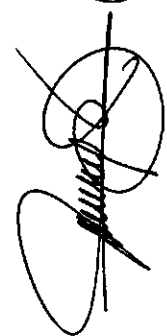
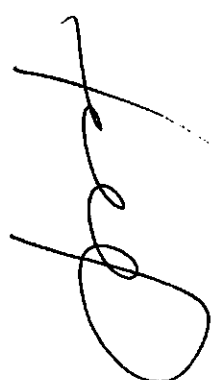
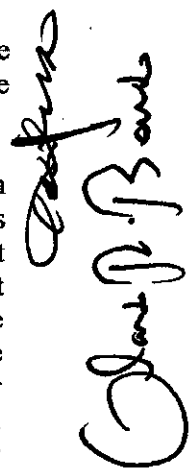
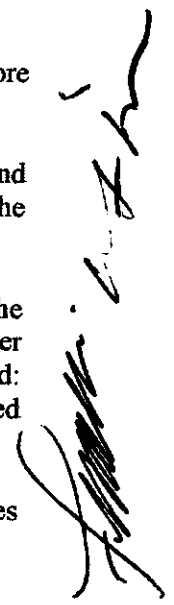
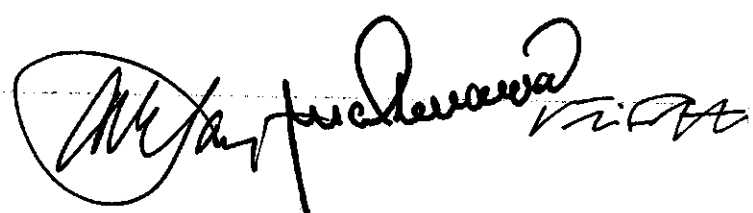
The City Assessor, in coordination with the City Treasurer, shall maintain a master list of idle lands located within the City of Pasig which shall be annually reviewed and updated. A copy of the updated master list of idle lands shall be submitted to the City Mayor.

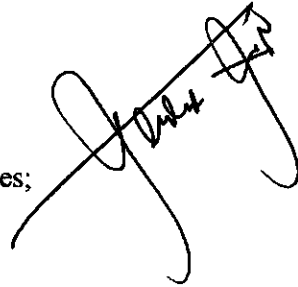
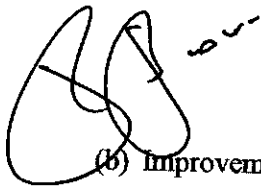
Section 23. Special Levy - There is hereby imposed a special levy on the lands comprised within the territorial jurisdiction of Pasig City specially benefited by public works projects or improvements funded by the Local Government of Pasig City. Provided, however, that the special levy shall not exceed sixty percent (60%) of the actual costs of such projects and improvements, including the cost of acquiring the land 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 to the remainder of the land portions which have been donated to Pasig City for the construction of such project or improvements. The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the City Assessor concerned, or its current assessed value as fixed by said City Assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing special levy, the City Assessor concerned 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 landowner a written notice thereof by mail, personal service or publication in appropriate cases. The Implementing Rules and Regulations shall be prepared jointly by the City Assessor and the City Engineer subject to the approval of the City Mayor.

Section 24. Special Assessment for Socialized Housing Program. - For purposes of achieving the state policies and programs pronounced in Republic Act No. 7279, there is hereby imposed a special assessment to one-half percent (0.5%) on the assessed value of all lands in excess of One Million Five Hundred Thousand Pesos (P1,500,000.00) to be collected by the City Treasurer which shall accrue to the Socialized Housing Programs of the Pasig City Government as authorized by Section 43 of Republic Act No. 7279. The special assessment shall accrue to the general fund under a special account to be established for the purpose.

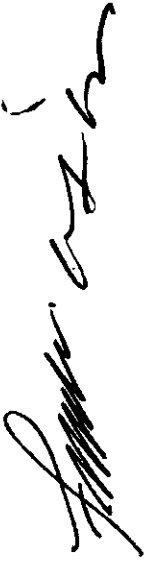
Section 25. Socialized Housing Fund Utilization. - The Pasig City Government shall utilize the Socialized Housing Tax (SHT) for one or a combination of the following projects:

- (a) Land purchase/land banking;





- (b) Improvement of current/existing socialized housing facilities;
- (c) Land development;
- (d) Construction of core houses, sanitary cores, medium-rise buildings and other similar structures;
- (e) Financing of public-private partnership agreements of the Pasig City Government and the National Housing Authority, with the private sector; and
- (f) For the achievement of the state policies and program objectives of Republic Act No. 7279 or the "Urban Development and Housing Act of 1992".



Section 26. Re-inventory of Lands for Socialized Housing. - For purposes of identification of sites for the Socialized Housing Program, the City Assessor shall conduct a re-inventory of all kinds of land and improvements within the territorial jurisdiction of Pasig City within a period of two hundred eighty (280) days from the effectivity of this Code. The inventory shall include the following:

- (a) Residential lands;
- (b) Government-owned lands. Whether owned by the National Government or any of its subdivisions, instrumentalities, agencies, including government-owned or controlled corporations and their subsidiaries;
- (c) Unregistered or abandoned and idle lands; and
- (d) Other lands.

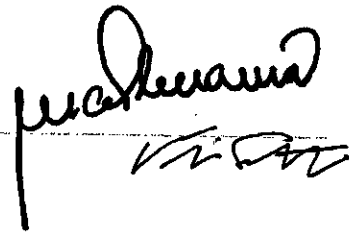

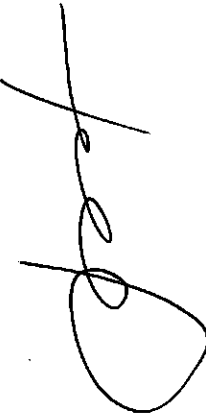


In conducting the inventory, the City Assessor's Office in coordination with the Housing and Land Use Regulatory Board and with the assistance of the appropriate government agencies shall indicate the type of land use and the degree of land utilization, and other details or information necessary to carry out of the purposes of the Socialized Housing Program. The City Assessor shall furnish the City Treasurer and the Sangguniang Panlungsod with the list of lands to be affected by this special assessment.

Section 27. Term of Effectivity for Socialized Housing. - The City Treasurer shall collect the special assessment for Socialized Housing Tax for a period of seven (7) years commencing the calendar year 2018 until 2024.

Section 28. Tax Credit for Socialized Housing Tax. - Taxpayers dutifully paying the special assessment for Socialized Housing Tax as imposed by Section 24, shall enjoy a tax credit. The tax credit may be availed only after seven (7) years of continuous payment. Furthermore, the taxpayer who avails of this tax credit must be a taxpayer in good standing, as certified to by the City Treasurer and the City Assessor. The tax credit granted shall be equivalent to the total amount of the special assessment paid by the property owner, which shall be given, as follows:

- (a) 8th year - 15%
- (b) 9th year - 15%
- (c) 10th year - 15%
- (d) 11th year - 15%
- (e) 12th year - 15%
- (f) 13th year - 15%
- (g) 14th year - 10%



Furthermore, only the registered owners may avail themselves of the tax credit, and may not be continued by the subsequent property owners even if they are buyers in good faith, heirs or possessor of a right in whatever legal capacity over the subject properties.

**CHAPTER III
COLLECTION OF REAL PROPERTY TAX**

Article I. Collection of Real Property Tax

Section 29. Date of Accrual Tax – The real property tax for any year shall accrue on the first (1st) day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

Section 30. Collection of Tax – The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this title shall be the responsibility of the City Treasurer concerned.

Section 31. Notice of Time for Collection of Tax – The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in case of the basic real property and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlungsod concerned in the case of any other tax levied under this Chapter, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at City Hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

Section 32. Payment of Real Property Taxes – The owner of the real property or the person having legal interest therein may choose to pay either in full or in four (4) equal installments the basic real property tax and the additional tax for the SEF due thereon without interest. The first installment to be due and payable on or before the thirty-first (31st) of March; the second installment on or before the thirtieth (30th) of June, the third installment, on or before thirtieth (30th) of September, and the last installment on or before the thirty-first (31st) of December.

Payment of real property taxes shall first be 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.

Section 33. Tax Discount for Advance and/ or Prompt Payment – If the basic real property tax and the additional tax accruing to the SEF are paid in full before the taxable year, i.e. before such tax, fees or charges accrue on the first (1st) day of January of each year, a fifteen percent (15%) discount is hereby granted of the basic property tax as well as the Special Education Fund (SEF). If the basic real property tax as well as the Special Education Fund are paid in full from January 1 (one) to thirty-one (31) of each year, a ten percent (10%) discount is likewise granted. If the basic real property tax as well as the Special Education Fund (SEF) are paid on or before the end of every quarter in case of installment payment, a five (5%) discount is also granted. Failure to pay on the period provided in Section 32 hereof shall be penalized an interest provided in Section 37 of this Code. If the installment period is extended by virtue of a resolution or an ordinance by the Sangguniang Panlungsod, the basic real property tax as well as the Special Education fund shall be paid without discount and penalties.

Section 34. Payment under Protest –

- (a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the City Treasurer, who shall decide the protest within sixty (60) days from receipt.

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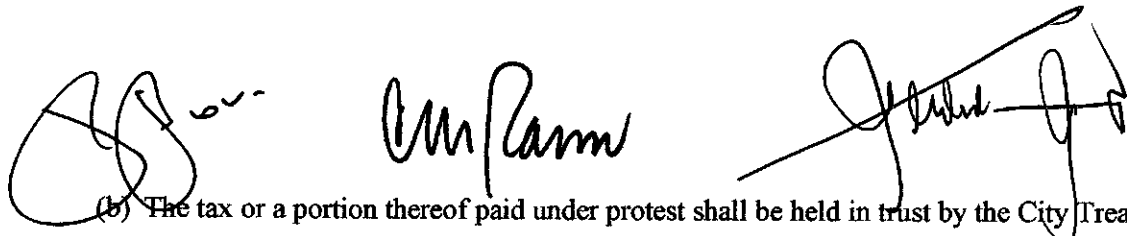
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- (b) The tax or a portion thereof paid under protest shall be held in trust by the City Treasurer.
- (c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protest shall be refunded to the protestant, 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 subparagraph (a) the taxpayer may avail of the remedies as provided in Chapter 3, Title II, Book II of Republic Act No. 7160.

Section 35. Repayment of Excessive Collection. – When an assessment of basic real property tax, or any other tax levied, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim of refund or credit for taxes and interest with the City Treasurer within (2) years from the date taxpayer is entitled to such reduction or adjustment.

The City Treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim or tax refund or credit is denied, the taxpayer may avail of the remedies as provided in appeal before the Local Board of Assessment Appeals pursuant to Republic Act No. 7160.

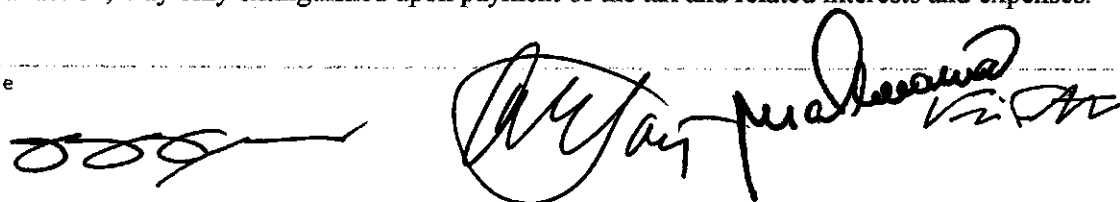
Section 36. Notice of Delinquency in the Payment of Real Property Tax. –

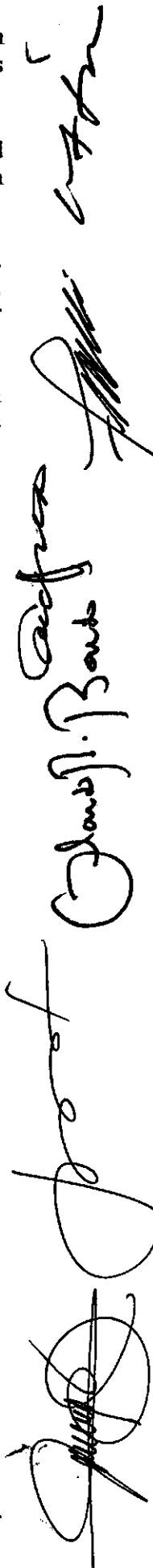
- (a) When property tax or any other tax imposed under this Chapter becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the City Hall and in a publicly accessible and conspicuous place in each barangay of the local government unit concerned. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the city.
- (b) Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment, it shall likewise state that at any time before the distraint of personal property, payment of the tax with surcharges, interest, and penalties may be made in accordance with the next following section, and unless the tax, surcharges, and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

Section 37. Interest on Unpaid Real Property Tax. - In case of failure to pay the basic real property tax or any other tax levied under this Chapter upon the expiration of the periods as provided or when due, as the case may be, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. Provided however that in no case shall the interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 38. Remedies for the Collection of Real Property Tax. - For the collection of the basic real property tax and any other tax levied under this title, the local government unit concerned may avail of the remedies by administrative action through levy on real property or by judicial action.

Section 39. Local Government's Lien- The basic real property and other tax levied under this Chapter constitute a lien on the property subject to tax, superior to all liens, charges or encumbrances in favour of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, may only extinguished upon payment of the tax and related interests and expenses.





Section 40.

Levy on Real Property – After the expiration of the time required to pay the basic real property tax or any other tax levied under this Chapter, real property subject to such tax may be levied upon through the issuance of warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The City Treasurer, when issuing a warrant of levy shall prepare a duly-authenticated certificate showing the name of the delinquent owner of the property or the person having a legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the Philippines. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the City Assessor and the Registrar of Deeds of Pasig City, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sangguniang Panlungsod within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

Section 41. Penalty for Failure to Issue and Execute Warrant. – Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceedings shall be dismissed from the service.

Section 42. Advertisement and Sale – Within thirty (30) days after service of the warrant of levy, the City Treasurer shall to proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of City Hall, and in publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the City. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the property to be sold. At any time before the date fixed for the sale, the owner of the property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the city hall, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and brief description of the proceedings: Provided, however, that proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted by the City Treasurer to the owner of the real property or person having legal interest therein within sixty (60) days from issuance of certificate of sale.

The City Treasurer may, by ordinance duly approved, advance an amount sufficient to defray the cost of collection through the remedies provided for in this Ordinance, including the expenses of advertisement and sale.

Section 43. Redemption of Property Sold – Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon and the expenses of sale from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of

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sale to the date of redemption including the remitted process sale. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or person having, legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of not more than two percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

Section 44. Final Deed to Purchaser. - In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the City Treasurer shall execute a deed conveying to purchaser said property, free from lien of the delinquent tax, interest thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

Section 45. Purchaser of Property by the City Government for Want of Bidder. - In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interests and cost of sale the City Treasurer conducting the sale shall purchase the property in behalf of the City Government of Pasig to satisfy the claim and within (2) days thereafter shall make a report of proceedings to the City Mayor and the Sangguniang Panlungsod which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds, upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City Government of Pasig concerned without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayers or any of his representative, may redeem the property by paying to the local treasurer the full amount of the property tax and related interests and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the City Government of Pasig.

Section 46. Re-Sale of Real Estate Taken for Taxes, Fees, or Charges - The Sangguniang Panlungsod may, by ordinance duly-approved and upon notice of not less than twenty (20) days, shall sell and dispose of the real property acquired under the preceding Section at public auction. The proceeds of the sale shall accrue to the general fund of the City Government of Pasig.

Section 47. Further Distraint or Levy- levy may be repeated if necessary until the full amount due, including all expenses, is collected.

Section 48. Collection of Real Property Tax Through the Courts - the City Government of Pasig may enforce the collection of the basic real property tax or any other tax levied under this Ordinance by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 270 of Republic Act No. 7160.

Section 49. Action Assailing Validity of Tax Sale- No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this title until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institutions of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

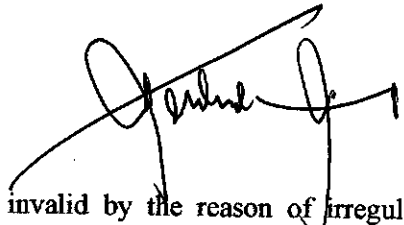
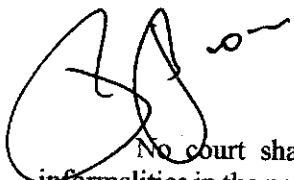
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No court shall declare a sale at public auction invalid by the reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest have been impaired.

Section 50. Payment of Delinquent Taxes on Property Subject of Controversy – In any action involving the ownership or possession of, or succession to, real property, the court may motu proprio or upon representation of the City Treasurer or his deputy award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other cost that may be accrued subject to the final outcome of the action.

Section 51. Treasurer to Certify Delinquencies Remaining Uncollected – The City Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the Sanggunian concerned on or before the thirty-first (31st) of December of the year immediately succeeding the year which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

Section 52. Grant of Reliefs. The following are the rules for the grant of relief from payment of penalties for real property taxes, and idle land tax:

(a) Period of Delinquency	Discount on Penalties
1 year to 3 years	5%
4 years to 6 years	10%
7 years or more	20%

- (b) The foregoing discount shall not be extended to taxpayers who have an existing compromise agreement on the staggered payment of taxes and interest due.
- (c) Any taxpayer who has been granted relief from taxes and penalties shall not be eligible to pay the taxes including penalties on installment basis and shall be obliged to pay them in full.
- (d) The original taxes and/or penalties shall immediately be due and demandable, if there is failure on the part of the taxpayer to pay the discounted taxes and or penalties on time.

Section 53. Administrative Provision. - As per Section 219 of the Local Government Code of 1991 under General Revision of Assessments and Property Classification, the City Assessor shall undertake a general revision of real property tax assessments every three (3) years after effectivity of this Code.

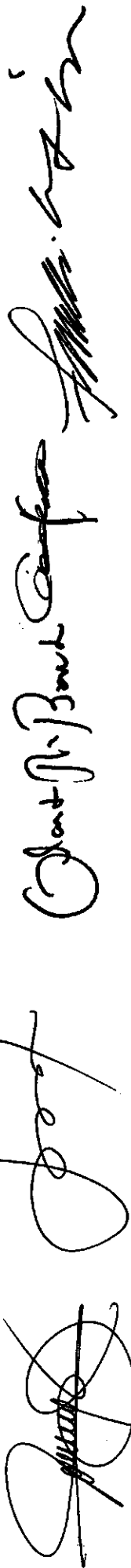
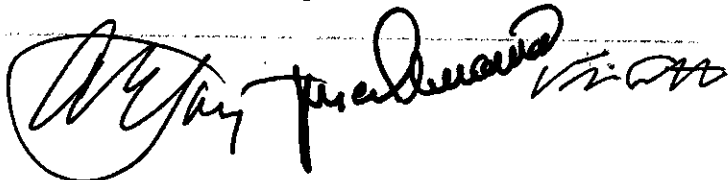
CHAPTER IV

DISPOSITION OF PROCEEDS

Article I. Proceeds of Real Property Tax

Section 54. Distribution of Proceeds. – the proceeds of the basic real property tax, including the interest thereon, and proceeds from the use, leases or disposition, sale or redemption of property acquired at a public auction, in accordance with the provisions of this title by the City shall be distributed as follows :

- (a) City, seventy percent (70%) shall accrue to the general fund of the City; and
- (b) Barangays thirty percent (30%) which shall be distributed among the component barangays of the cities where the property is located in the following manner:



- i. Fifty percent (50%) shall accrue to the barangay where the property is located.
- ii. Fifty percent (50%) shall accrue equally to the component barangays of the City.

The share of each barangay shall be released, without need of any further action, directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter and shall not be subject to any lien or holdback for whatever purposes.

Section 55. Application or Proceeds of the Additional One Percent SEF Tax- The proceeds from the additional one percent (1%) tax on real property accruing to the SEF shall be automatically released to the Pasig School Board. Provided, however, that the proceeds shall be allocated for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Pasig School Boards.

Section 56. Proceeds of the Tax on Idle Lands – The proceeds of the additional real property tax on idle lands shall accrue to the general fund of Pasig City.

Section 57. Proceeds of the Special Levy – The proceeds of the special levy on lands benefited by public works, projects, and other improvement shall accrue to the general fund of Pasig City.

CHAPTER V

TAXES ON BUSINESS

Article I. Graduated Tax on Business

Section 58. Imposition of Tax. There is hereby levied an annual tax on business mentioned in this Chapter at rates prescribed thereafter.

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

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

Amount of Gross Sales / Receipts		Tax per Annum (in Philippine Pesos)		
	Less than	50,000.00	1,271.05	
More than 50,000.00	but less than	75,000.00	2,032.80	
75,000.00	or more	but less than	100,000.00	2,541.00
100,000.00	or more	but less than	150,000.00	3,388.00
150,000.00	or more	but less than	200,000.00	4,235.00
200,000.00	or more	but less than	300,000.00	5,929.00
300,000.00	or more	but less than	500,000.00	8,470.00
500,000.00	or more	but less than	750,000.00	12,320.00
750,000.00	or more	but less than	1,000,000.00	15,400.00
1,000,000.00	or more	but less than	2,000,000.00	21,175.00
2,000,000.00	or more	but less than	3,000,000.00	25,410.00
3,000,000.00	or more	but less than	4,000,000.00	30,492.00
4,000,000.00	or more	but less than	5,000,000.00	35,574.00

5,000,000.00 to 6,500,000.00 37,537.50
 In excess of 6,500,000.00 at a rate of fifty-six and one-fourth percent (56.25%) of one percent (1%)

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

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

Amount of Gross Sales / Receipts			Tax per Annum (in Philippine Pesos)
	Less than	50,000.00	1,016.40
More than 50,000.00	but less than	75,000.00	1,524.60
75,000.00	or more but less than	100,000.00	2,032.80
100,000.00	or more but less than	150,000.00	2,879.80
150,000.00	or more but less than	200,000.00	3,726.80
200,000.00	or more but less than	300,000.00	5,082.00
300,000.00	or more but less than	500,000.00	6,776.00
500,000.00	or more but less than	750,000.00	10,164.00
750,000.00	or more but less than	1,000,000.00	13,552.00
	1,000,000.00 to	2,000,000.00	15,400.00
	In excess of	2,000,000.00	at a rate of seventy-five percent (75%) of one percent (1%)

(c) **On essential commodities** – The tax on business for exporters, manufacturers, millers, producers, wholesalers, importers, distributors, dealers, or retailers of essential commodities enumerated hereunder shall be at a rate of one-half (1/2) of the prescribed under subsections (a), (b), and (d) of this Section.

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

Taxpayers dealing in essential and non-essential commodities or both shall present their separate books of accounts for essential and non-essential items for verification when paying taxes and/ or fees. Provided, that, when the sales are not made separate or segregated it will be considered as sales for non-essential commodities.

(d) **On retailers.** –

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

Amount of Gross Sales / Receipts Tax per Annum

400,000.00 or less
In excess of 400,000.00

3.00 %
1.50 %

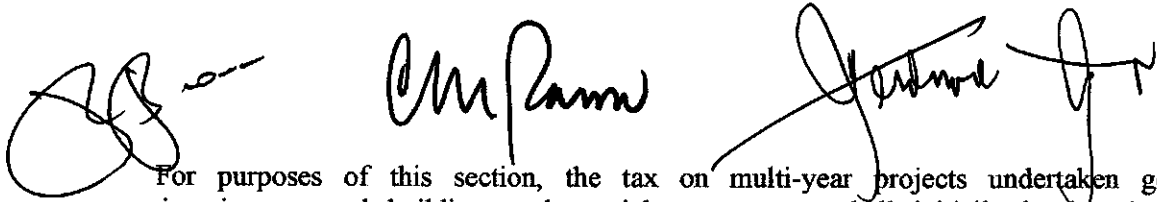
For gross receipts or sales of Fifty Thousand Pesos (P50,000.00) or less, the Barangays shall have the exclusive power to impose tax on retail stores.

For retailers without valid supporting financial documents, the Presumptive Income Level shall apply as defined under Section 61 of this Code.

- (e) **Exporters / Importers.** – Exporters of non-essential commodities shall be taxed either under manufacturer or wholesaler depending on how the business is conducted or operated. An importer shall be considered and taxed as wholesaler.
- (f) **On contractors and other independent contractors,** such as but not limited to general engineering, general building and specialty contractors, filling, demolition and salvage works contractors, proprietors or operators of mine drilling apparatus, persons engaged in the installation of water system, and gas or electric light, heat or power, proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments, proprietors or operators of establishments; for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging, proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others, proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and laundries using washing machines, proprietors or owners of shops for the repair of any kind of furniture and shoe repairing by machine or any mechanical contrivance, proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailors shops, dress shops, beauty parlors, barbershops, massage clinic, 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 forwarding establishments, master plumbers, smiths, and house or sign painters, bookbinder, lithographers, business agents, private detective or watchman agencies, commercial and immigration brokers; owners, lessors and distributors of cinematographic film and off-site Automated Teller Machine (ATM), in accordance with the following schedule:

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

Amount of Gross Sales / Receipts		Tax per Annum (in Philippine Pesos)
	Less than 50,000.00	857.45
More than 50,000.00	but less than 75,000.00	1,355.20
75,000.00 or more	but less than 100,000.00	2,032.80
100,000.00 or more	but less than 150,000.00	3,049.20
150,000.00 or more	but less than 200,000.00	4,065.60
200,000.00 or more	but less than 250,000.00	5,590.20
250,000.00 or more	but less than 300,000.00	7,114.80
300,000.00 or more	but less than 400,000.00	9,486.40
400,000.00 or more	but less than 500,000.00	12,705.00
500,000.00 or more	but less than 750,000.00	14,245.00
750,000.00 or more	but less than 1,000,000.00	15,785.00
	1,000,000.00 to 2,000,000.00	17,710.00
	In excess of 2,000,000.00	at a rate of seventy-five percent (75%) of one percent (1%)



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

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Ordinance.

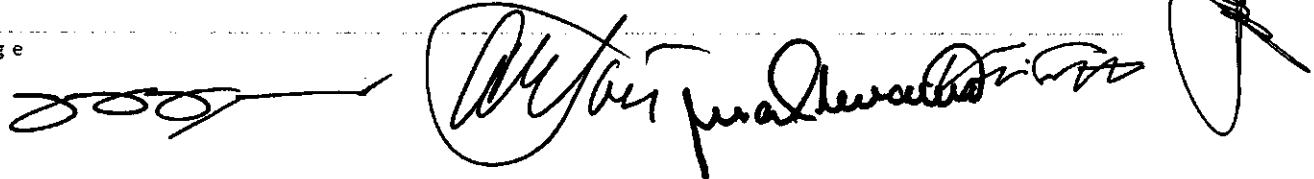
In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

- (g) **On Banks.** - Annual tax of sixteen and one-half percent (16.50%) of one percent (1%) of the gross receipts of the preceding year derived from interest, financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium and rentals of safety deposit box.
- (h) **On Other Financial Institutions** including non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, an annual tax of seventy-five percent (75%) of one percent (1%) of the gross receipts of the preceding year derived from interest, financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premiums, and the like.
- (i) **On Sari-Sari Stores** when the gross sales from the preceding year exceeds Fifty Thousand Pesos (P50, 000.00) and/or when such sari-sari store is not exclusively taxed by the barangay, the rate of the tax shall be one-half (½) of the rate of retailers, as detailed in this section under paragraph (d).
- (j) **On Carinderias**, the rate of the tax shall be one-half (½) of the rate of restaurants, as detailed in this section under paragraph (m).
- (k) **On peddlers** engaged in the sale of any merchandise or article of commerce, at the rate of One Hundred Fifty Pesos (P150.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of Republic Act No. 7160 shall be exempt from the peddlers tax herein imposed.

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

- (l) **On operators of public utility vehicles with or without booking office maintaining a terminal, or a waiting station** for the purpose of carrying passengers from this City under a certificate of public convenience and necessity, or similar franchises shall be taxed at a rate of 3.0% annually, including but not limited to:
 - 1. Air-conditioned buses;
 - 2. Buses without air conditioning;
 - 3. "Mini" buses; and
 - 4. Jeepsneys / Fieras / Tamaraws / Taxis / Tricycles / Utility Vehicle / AUV / Habal Habal
- (m) **On any and all business, not otherwise specified** in preceding paragraphs, there is hereby imposed a tax at a rate of three percent (3%) annually of the gross sales or receipts of the preceding calendar year, including but not limited to the following establishments:



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1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, restaurants or food caterers;
2. Night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars;
3. Lessors, dealers, brokers, agents and developers of real estate;
4. Boarding houses, pension houses, apartments, apartelles, and condominium;
5. Private Cemeteries and Memorial Parks;
6. Privately-owned markets; shopping centers, malls;
7. Amusement Place/s, Amusement Devices;
8. Travel Agencies; and
9. Operators of Cable Network System.


Section 59. Time of Payment – Unless otherwise provided in this code, all taxes, fees and charges, shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

Section 60. Surcharges and Penalties on Unpaid Taxes, Fees or Charges. – There is hereby imposed a surcharge of twenty-five percent (25%) of the amount taxes, fees, or charge not paid on time and an interest at the rate of two percent (2%) per month of 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 exceed thirty-six (36) months.

Section 61. Presumptive Income Level. - For every tax period, the City Treasurer shall prepare a stratified schedule of Presumptive Income Level (PIL) to approximate the gross receipt of each and all business classifications. In the event that the taxpayer fails to provide valid supporting financial documents in his declaration of gross sales/receipts/revenue, this section herein shall apply.

The PIL technique makes use of easily verifiable indicators as means for determining gross sales. It is based on the logical assumption that do not require monitoring of business establishments nor financial audit and complicated computation. The indicators can be in the form of estimated daily sales / gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others. The indicators will also depend on the nature of the business. The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the City and the taxpayers.

Regular Establishments:	(in Philippine Pesos)
	Presumptive Income Level
1 Bakeshops/commissary kitchens	700,000.00
2 Barber shops	300,000.00
3 Beauty parlors	500,000.00
4 Beer/liquors/wines	300,000.00
5 Cafes/coffee shops	350,000.00
6 Carinderias	300,000.00
7 Caterer	1,000,000.00
8 Cigarette dealers	60,000.00
9 Cocktail lounge, night or day clubs	2,500,000.00
10 Consultancy services	1,000,000.00
11 Contractors	2,000,000.00
12 Dress shops/tailor shops	300,000.00
13 Drugstores	600,000.00
14 Eateries/canteens	400,000.00

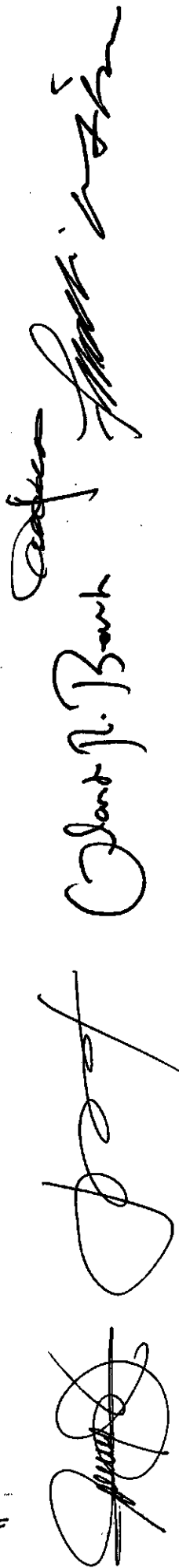


15	Furniture shop	1,500,000.00
16	Groceries/mini-mart	,000,000.00
17	Hardware stores - construction materials / lumber	2,000,000.00
18	Junk shop	800,000.00
19	Pawn Shops, Money Changer, Lending Institution, other financing institutions including investment / holdings	1,100,000.00
20	Restaurants	1,000,000.00
21	Retailer - automotive/electronic parts and equipment/supplies	1,000,000.00
22	Retailers - general merchandise	600,000.00
23	Sari-sari stores	250,000.00
24	Small scale manufacturers	500,000.00
25	Small scale services (i.e. key duplication, repair of small appliances and the like)	400,000.00
26	Videoke bars/beer house/cocktail lounge and the like	1,500,000.00
27	Vulcanizing shops	300,000.00
28	Wholesalers / distributors	1,500,000.00
29	Others	300,000.00

	Public / Government-Operated	Presumptive
	Market Stalls	Income Level
1	Bags and Footwear	600,000.00
2	Buko	400,000.00
3	Candies and Bread	675,000.00
4	Cereal and Rice	2,000,000.00
5	Charcoal	425,000.00
6	Chicken	1,600,000.00
7	Commercial (Mega Parking)	1,300,000.00
8	Dried Fish	600,000.00
9	Egg	680,000.00
10	Fish (Fresh)	1,300,000.00
11	Flower Shop	300,000.00
12	Food Court	750,000.00
13	Fruits (Retail)	400,000.00
14	Fruits (Wholesale)	700,000.00
15	Glassware	750,000.00
16	Grocery (Essential)	325,000.00
17	Grocery (Non-essential)	700,000.00
18	Gulaman	525,000.00
19	Jewelry	750,000.00
20	Meat	1,600,000.00
21	Mini Grocery (Essential)	250,000.00
22	Mini Grocery (Non-Essential)	375,000.00
23	Native	750,000.00
24	Niyog/Gilingan	475,000.00
25	Novelties	575,000.00
26	Plants	425,000.00
27	Plastic, Bag, Container	775,000.00
28	Processed Meat	1,400,000.00
29	RTW	550,000.00
30	Services	575,000.00
31	Special Commercial	700,000.00
32	Textile and Clothing	580,000.00
33	Vegetable (Retail)	450,000.00
34	Vegetable (Wholesale)	650,000.00

**subject for review and amendments, if necessary every three (3) years.*





Any assessment for all lines of businesses below the minimum required level may be allowed when supported by BIR returns or other financial documents.

Section 62. Tax on Newly- Started Business. - For newly started business, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be one-fourth (1/4) of one-tenth (1/10) percent of one percent (1%) of the capital investment. In the succeeding quarter, the tax shall be based on the gross receipts of the preceding quarter in accordance with the rate prescribed in the pertinent schedule. In the succeeding year, the tax shall be based on the gross receipts of the preceding calendar year, as provided in the pertinent schedules in this Article.

Article II. Situs of Tax

Section 63. Situs of the Tax.

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

a) **Principal Office** - the head or main office of the businesses 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 specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

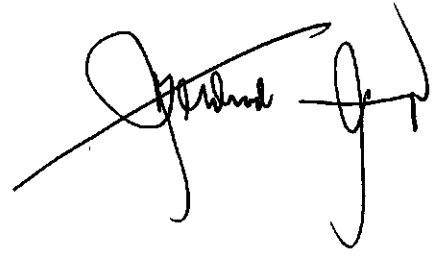
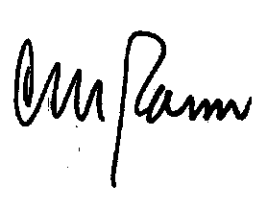
In case there is a transfer or relocation of the principal office to another city, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities concerned within fifteen (15) days after such transfer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

b) **Branch or Sales Office** - a fixed place in a locality which conducts operations of the businesses 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 thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and / or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

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

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

e) **Experimental Farms** - agricultural lands utilized by a business or corporation to conduct studies, tests, researchers or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products. However, on-site sales of commercial quantity made in experimental farms shall be similarity imposed the corresponding tax.



2. Sales Allocation

- a) All sales made in locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to where the same is located.
- b) In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sales made by said principal office and the tax shall accrue to the city where said principal office is located.
- c) In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

- d) In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

Sixty percent (60%) to the city where the factory is located; and
Forty percent (40%) to the city where the plantation is located.

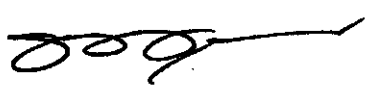
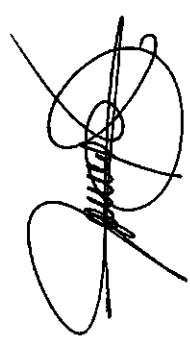
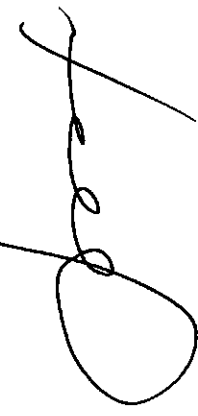
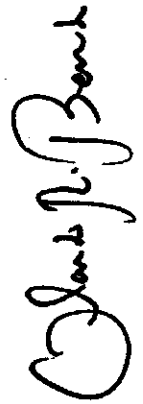
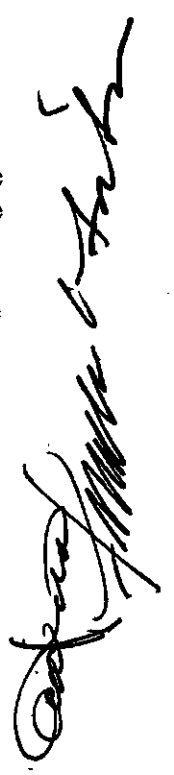
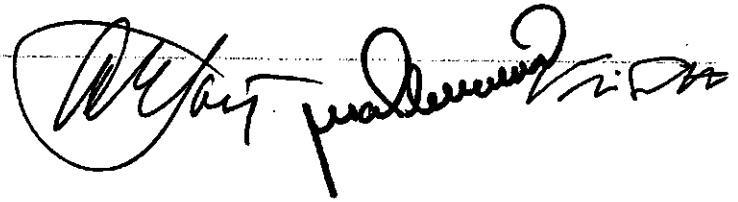
- e) In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to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

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

The foregoing sales allocation under paragraph (c) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (a) or (b) above.

In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

All sales made by the factory, project office, plant or plantation located in this city shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this city. In case there is no branch or sales office or warehouse in this city, but the principal office is located therein, the sales made in the factory shall be taxable by this city along with the sales made in the principal office.



3. **Port of Loading** – the city where the port of loading is located shall not levy and collect the tax imposed under this Ordinance unless the exporter maintain in said city, its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

4. **Route Sales** – sales made by route trucks, vans or vehicles in this city where a manufacturer, producer, wholesaler maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article III. Payment of Business Taxes

Section 64. Payment of Business Taxes. -

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

The conduct or operation of two or more related businesses by any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned herein which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 65. Accrual of Tax. - Unless otherwise provided herein, local taxes, fees, and charges shall accrue on the first (1st) day of January of each year as regards tax subjects then liable therefore, but an entirely new tax, fee or charge, or charges 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.

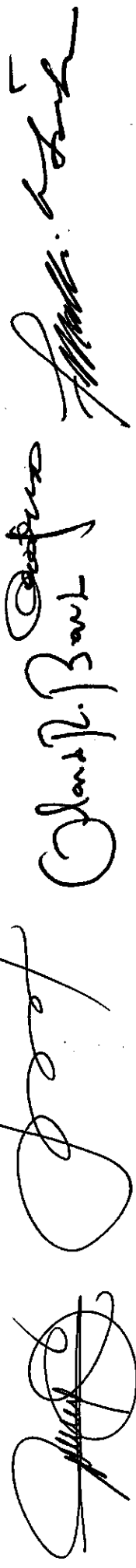
Section 66. Time of Payment. - Unless otherwise specifically provided herein, all taxes prescribed in this Article which are and accruing to Pasig City shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

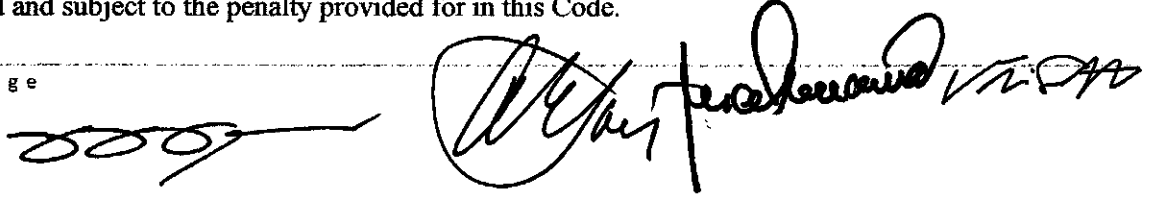
The Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

A discount of five percent (5%) is hereby granted to the full payment of business license paid on or before the twentieth (20th) of January of every year for non-delinquent business taxpayers.

Section 67. Administrative Provisions. -

(a) **Requirements.** Any person who shall establish, operate or conduct any business, trade or activity in this City shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under the pertinent Article. Operation of a business without the required permit shall be closed and subject to the penalty provided for in this Code.







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

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 of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipts in his person. The receipts shall be produced upon demand by the City Mayor, City Treasurer, or their duly authorized representatives.

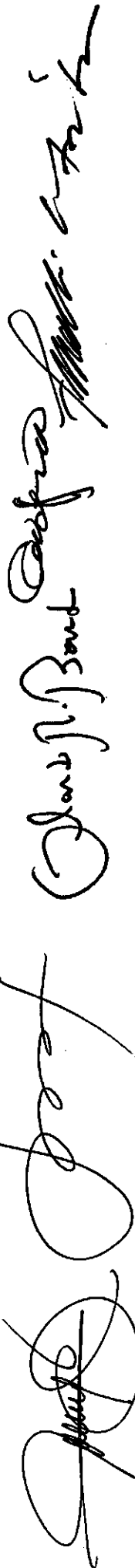
(c) **Invoices or Receipts.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in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

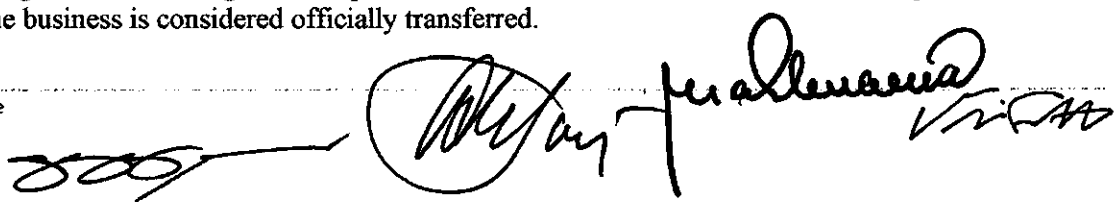
(d) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's Permit to operate the business. Upon payment of the tax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

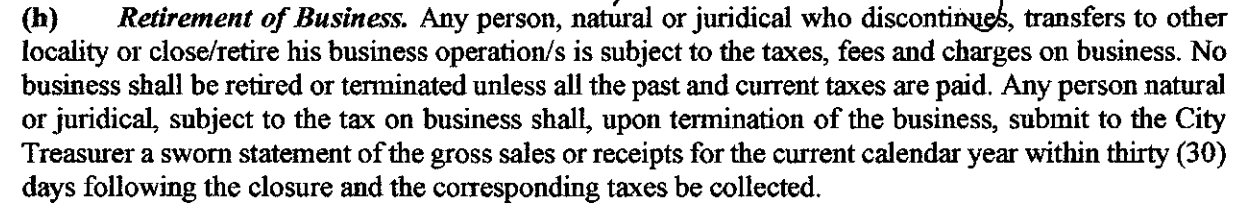
(e) **Submission of Certified Income Tax Return and Audited Financial Statement Copy.** All persons who are registered with the Bureau of Internal Revenue (BIR) and who are granted a permit to conduct an activity or business shall submit a certified photocopy of their Income Tax Returns (ITR) and their Audited Financial Statements (AFS) on or before April 30 of each year. The undeclared gross revenue/sales/receipts (difference in the gross receipts or sales declared in the ITR/AFS and in the application for Mayor's Permit / Declaration of gross sales or receipts) shall be payable on or before May 30 of the same year without interest. Payments for the undeclared gross revenue/sales/receipts of the current year made after May 30 shall be subject to twenty-five percent (25%) surcharge and two percent (2%) interest per month from the date the tax has accrued until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

(f) **Issuance of Certification.** The City Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipts issued, upon payment of a fee of One Hundred Fifty Pesos (P150.00).

(g) **Transfer of Business to Other Locations.** Any business for which a city business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this City without payment of additional tax during the period for which the payment of the tax was made; However, it may be subject to fees under Section 120 of this Code. Provided also, the business is zoning compliant to the chosen place. However, the difference in the amount of the tax assessed against the actual gross receipts of the business before the transfer shall be paid to the City before the business is considered officially transferred.







(h) **Retirement of Business.** Any person, natural or juridical who discontinues, transfers to other locality or close/retire his business operation/s is subject to the taxes, fees and charges on business. No business shall be retired or terminated unless all the past and current taxes are paid. Any person natural or juridical, subject to the tax on business shall, upon termination of the business, submit to the City Treasurer a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure and the corresponding taxes be collected.

If the tax paid during the year be less than the tax due on said gross sales or receipts of the current year, the difference shall first be paid before the business is officially retired or terminated.

The following documents should support the application for business retirement:

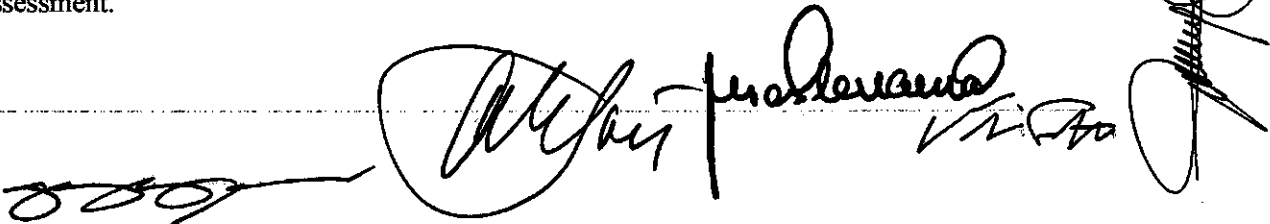
1. Audited Financial Statement for three (3) calendar years for verification of the gross sales or receipts of the business. In case there is a branch, sales office, factory, warehouse and/or project office outside of Pasig City, breakdown of gross sales or receipts, assessment/s and proof of payment/s or Certified True Copies of Official Receipts evidencing payments from other Local Government Units are also submitted to this office;
2. Original Mayor's Permit for the current year;
3. Board Resolution / Secretary's Certificate;
4. Affidavit of Non-Operation, in case of no sales or non-operation; and
5. In case of inconsistencies with the above submitted documents, the City Treasurer's Office shall require the opening of Books of Accounts for revenue examination before the business is completely retired.

For purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the City for record purposes in the course of the renewal of the permit or license to operate the business. Any person or juridical entity who is interested in continuing the business operations shall file an application for a new business permit.

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

- (i) 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 on record to verify if it is really not operating. If the inspector finds that business is simply placed under a new name, manager and/ or new owner, the City Treasurer shall recommend to the City Mayor the disapproval of the application of the termination or retirement of said business;
- (ii) Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing local tax ordinance; and
- (iii) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.

For businesses with delinquencies applying for retirement, Section 364 of this Code shall apply in their assessment.



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The permit issued to a business retiring or terminating its operation shall be surrendered to the City Treasurer who shall forthwith cancel the same and record such cancellation in his books. Failure to surrender the permit on or before the expiration date shall be construed to mean that the business or trade is being continued and taxes of fees corresponding to the succeeding quarter due and payable.

(i) *General Building Contractor to submit list of sub-contractors.* All general building contractors are required to submit upon application of building permit to the City Treasurer their list of sub-contractors for projects located within the territorial jurisdiction of Pasig City. The list must be comprehensive, signed under oath, inclusive of the amount of contract price, and must be accompanied by the respective sub-contract agreements.

CHAPTER VI

OTHER TAXES

Article I. Community Tax

Section 68. Imposition of Tax. - There shall be imposed a community tax on persons, natural or juridical, residing in the City.

Section 69. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this City, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of One Thousand Pesos (₱1,000.00) or more, or who is required by law to file an Income Tax Return shall pay an annual community tax of Five Pesos (₱5.00) and an annual additional tax of One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall not exceed Five Thousand Pesos (₱5,000.00) of the following:

- a) One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of gross receipts or earnings derived from business during the preceding year.
- b) One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of gross receipts or earnings derived from the exercise of profession or the pursuit of any occupation during the preceding year.
- c) One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) income from property during the preceding year.

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.



In case of failure to declare his gross receipt of earning or his income from property during the preceding year, the following presumptive earnings shall be utilized in the consumption of the community tax (in Philippine Pesos);

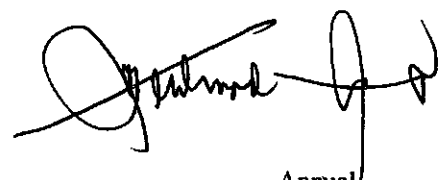
Indicative Occupation / Position	Annual
3D Artist	240,000.00
Account Executive	213,000.00
Account Manager	518,400.00
Account Manager - Key	493,415.00
Account Manager - Senior	767,999.00
Account Manager Sales	468,000.00

Indicative Occupation / Position

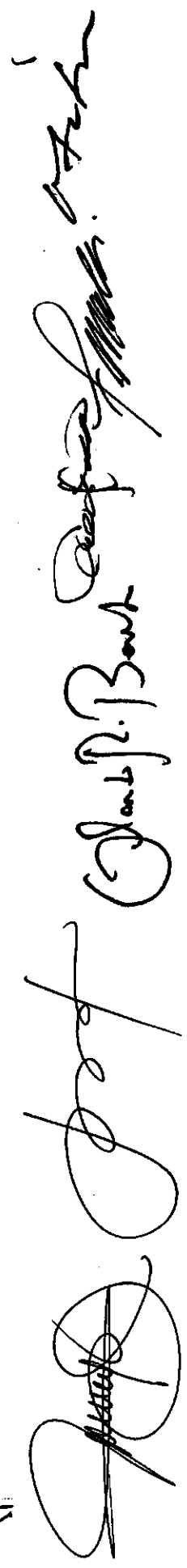
Annual

Account Payable Associate	199,000.00
Account Specialist	261,000.00
Accountant	450,000.00
Accountant - Cost	249,348.00
Accountant - Cost (Senior)	518,400.00
Accountant - General Ledger	295,563.00
Accountant - Junior	241,920.00
Accounting / Auditing Firm - Associate	219,000.00
Accounting Analyst	235,000.00
Accounting And Finance Manager	864,000.00
Accounting Associate	209,000.00
Accounting Clerk	150,492.00
Accounting Manager	673,000.00
Accounting Specialist	245,000.00
Accounting Supervisor	432,000.00
Accounts Payable Officer	350,000.00
Accounts Receivable	350,000.00
Actuarial Analyst	420,000.00
Administrative / Office Manager	312,000.00
Administrative Assistant	259,000.00
Agriculturist	182,040.00
Ambulant Vendor / Peddler	45,000.00
Analytical Chemist	518,400.00
Android Software Developer	412,000.00
Appliance Mechanic	141,408.00
Application Developer	407,000.00
Application Support Analyst	424,000.00
Aqua culturist	182,040.00
Architect	450,000.00
Architect - Landscape	311,792.00
Art Director	362,000.00
Attorney / Lawyer	672,000.00
Attorney / Lawyer - Associate	420,000.00
Audit Manager - Internal	864,000.00
Audit Officer - Internal	259,200.00
Auditor - Internal	261,277.00
Auditor - Internal Senior	479,999.00
Auto Mechanic	138,240.00
AutoCAD Operator	175,000.00
Bacteriologist	182,040.00
Baker	78,840.00
Bank - Assistant Branch Manager	513,000.00
Bank Clerk/Cashier	171,744.00
Bank Teller	151,000.00
Banking - Branch Manager	594,000.00
Barbers	52,560.00
Barista	153,000.00
Barker	43,800.00
Beautician	94,608.00
Biologist	182,040.00
Bookkeeper	173,000.00
Bookkeeping, Accounting, Auditing Clerk	172,000.00
Broadcast Operator	131,436.00
Broadcast Operator Technician	161,016.00
Broadcast Producer Announcer	192,960.00
Broadcast Producer Announcer - Senior	243,612.00
Budget Officer	182,040.00
Budget Officer, Senior	229,824.00
Business Analyst	404,000.00

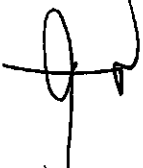
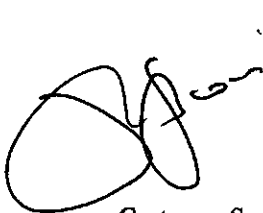
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Indicative Occupation / Position	Annual
Business Analyst - Finance / Banking	470,000.00
Business Analyst - It	453,000.00
Call Center Agent Representative	222,954.00
Call Center Manager	647,999.00
Call Center Supervisor	323,999.00
Call Center Team Lead	385,973.00
Caregiver	112,320.00
Carpenter	120,960.00
Cash Management Manager	1,036,800.00
Cashier	144,012.00
Certified Public Accountant (CPA)	450,000.00
Channel Sales Manager	864,000.00
Channel Sales Specialist	518,400.00
Chef - Executive	479,999.00
Chef - Head Chef	270,000.00
Chef - Kitchen Chef	183,125.00
Chef - Pastry	300,000.00
Chef - Sous	479,999.00
Chemical Engineer	245,551.00
Chemist	239,999.00
Chief Executive Officer (CEO)	1,843,353.00
Chief Financial Officer (CFO)	1,036,800.00
Chief Operating Officer (COO)	1,080,000.00
Chief Technical Officer	1,799,999.00
Civil Engineer	450,000.00
Clerk	141,408.00
Clinical Research Associate	479,950.00
Clinical Research Associate - Senior	720,000.00
Collection Representative	248,138.00
Communication Assistant	215,999.00
Communication Manager	923,376.00
Communication Officer	287,073.00
Company/Personal Driver	144,000.00
Computer Aided Design And Drafting Operator (CADD)	178,264.00
Computer Aided Design Operator (CAD)	181,970.00
Computer Operator	212,484.00
Computer Programmer	241,283.00
Computer Technical Support Specialist	167,999.00
Computer Technician	124,788.00
Computer/Network Support	185,806.00
Construction Manager	568,187.00
Consultant, Human Resource	389,999.00
Cook, Restaurant	109,705.00
Copy Editor	191,999.00
Copywriter	236,469.00
Corporate Secretary	162,000.00
Corporate Trainer	360,000.00
Costumer Service Executive	276,480.00
Country Manager	2,360,913.00
Creative Director	616,736.00
Credit Analyst	276,980.00
Credit Investigator	259,200.00
Credit Specialist Officer	604,800.00
Credit/Collection Officer	195,334.00
Customer Care Specialist	210,797.00
Customer Sales Representative	230,008.00
Customer Service - Assistant Manager	476,000.00
Customer Service Agent	197,937.00
Customer Service Associate / Representative	247,604.00



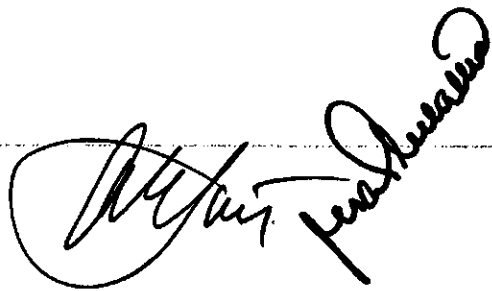
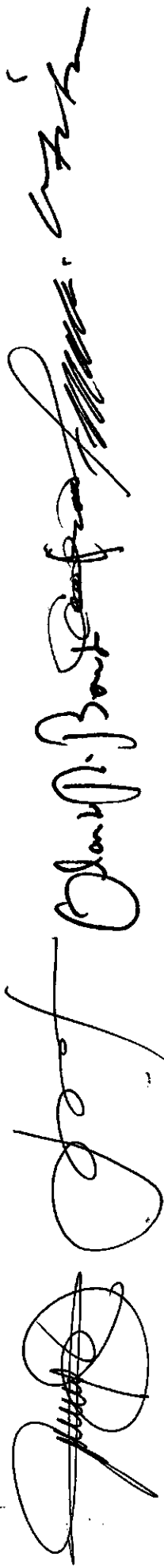
  



Indicative Occupation / Position

Annual

Customer Service Manager	576,000.00
Customer Service Team Leader	402,952.00
Customer Support Representative	209,345.00
Data Analyst	372,815.00
Data Encoder	151,872.00
Data Entry Operator	227,999.00
Data Management Specialist	426,252.00
Data Processor	197,999.00
Database Administrator	684,466.00
Delivery Boy	73,584.00
Dental Aide	112,704.00
Dentist	350,000.00
Development Engineer	518,400.00
Dietician	191,999.00
Digital Marketing Manager	689,416.00
Director Of Operations	2,316,545.00
Documentation Specialist	215,999.00
Economist	182,040.00
Editor	303,391.00
Editorial Assistant	181,552.00
Electrical Design Engineer	335,999.00
Electrical Engineer	450,000.00
Electrician	239,999.00
Electronic Communication Engineer	450,000.00
Electronics Technician	182,824.00
Embalmer	129,600.00
Entrepreneur	150,000.00
Environmental Health & Safety Officer	262,628.00
Equipment Engineer	330,000.00
ERP Consultant	830,068.00
Event Coordinator	291,631.00
Event Manager	482,835.00
Executive Assistant To CEO	530,622.00
Executive Director	2,640,000.00
Executive Secretary / Admin. Asst.	237,467.00
Expenditure Associate	259,200.00
Factory Worker	103,680.00
Fast Food Crew	73,584.00
Field Engineer	239,519.00
Film / Video Editor	227,999.00
Finance & Accounting (Team Lead)	518,400.00
Finance & Accounting Manager	1,305,600.00
Finance & Administration Manager	800,823.00
Finance Advisor	345,600.00
Finance Analyst	477,052.00
Finance Assistant / Associate	259,200.00
Finance Director	2,284,930.00
Finance Manager	1,940,130.00
Finance Officer / Specialist	430,198.00
Finance Vice President	3,024,000.00
Financial Controller	1,167,957.00
First Line Supervisor / Manager Of Operation	309,000.00
Fiscal Analyst / Examiner	182,040.00
Flight Attendant	427,293.00
Food Technologist	212,249.00
Forester	182,040.00
Fraud Analyst	293,164.00
Front Desk Clerk / Receptionist	182,999.00
FX Driver	131,400.00



Indicative Occupation / Position

	Annual
General / Operations Manager	588,413.00
General Manager	3,200,976.00
General Sales Manager	570,000.00
Geologist	182,400.00
Geotechnical Operations Engineer	1,382,400.00
Geothermal Operations Engineer	1,382,400.00
Global Integrated Support Desk	518,400.00
Graphic Artist	196,163.00
Graphic Designer	300,000.00
Guidance Counselor	222,605.00
Helpdesk Technical Support	432,000.00
Hotel Manager	390,000.00
House helper	50,000.00
Housekeeper	239,999.00
Human Resource - Assistant Manager	402,000.00
Human Resource - Vice President	3,559,306.00
Human Resource Manager / Officer	993,600.00
Industrial Designer	251,999.00
Industrial Engineer	864,000.00
Information Officer	182,040.00
Information Security Analyst	498,095.00
Information Technology (IT) Administrator	432,000.00
Information Technology (IT) Consultant/Director	963,284.00
Information Technology (IT) Data Controller & Auditor	518,400.00
Information Technology (IT) Manager	766,491.00
Information Technology (IT) Marketing Communications (Executive)	864,000.00
Information Technology (IT) Marketing Manager	1,036,800.00
Information Technology (IT) Network Administrator	400,825.00
Information Technology (IT) Process Manager	1,885,714.00
Information Technology (IT) Project Coordinator	353,748.00
Information Technology (IT) Project Manager	895,585.00
Information Technology (IT) Specialist	297,650.00
Information Technology (IT) Supervisor	366,291.00
Information Technology (IT) Support Engineer	308,368.00
Information Technology (IT) Support Technician	239,999.00
Instrumentation Engineer	335,999.00
Interior Designer	450,000.00
Inventory Clerk	171,195.00
Java Software Programmer / Developer	661,476.00
Jeepney Driver	94,608.00
Laboratory Managers	691,200.00
Laborer	63,072.00
Language Specialist	604,800.00
Layout Artist	131,999.00
Legal Assistant	275,999.00
Legal Counsel	1,201,852.00
Librarian	218,860.00
Line Cook	144,379.00
Linux System Administrator	366,251.00
Livestock Inspector	131,436.00
Locksmith	73,584.00
Logistics Assistant	209,828.00
Logistics Manager	1,127,999.00
Machinist	263,999.00
Maintenance Engineer	239,999.00
Maintenance Supervisor	353,748.00
Management Consultant	479,999.00
Manager - Clinical Operations	1,728,000.00
Manicurist	52,560.00

Indicative Occupation / Position

Indicative Occupation / Position	Annual
Manufacturing Engineer	407,007.00
Manufacturing Supervisor	341,999.00
Market Researcher	218,820.00
Marketing Assistant	184,608.00
Marketing Associate / Executive	300,000.00
Marketing Consultant	720,000.00
Marketing Director	1,650,000.00
Marketing Manager	541,942.00
Mason	120,960.00
Massage Therapist / Reflexologist / Masseuse	180,000.00
Master Electrician	171,933.00
Mechanical Design Engineer	518,400.00
Mechanical Engineer	518,400.00
Medical Coder	307,783.00
Medical Laboratory Equipment Technician	182,040.00
Medical Representative - Pharmaceuticals	259,200.00
Medical Secretary	273,722.00
Medical Technologist	350,000.00
Medical Transcriptionist	185,200.00
Merchandiser	210,000.00
Metallurgist	182,040.00
Microbiologist	239,999.00
Midwife	131,436.00
Mobile Applications Developer	415,879.00
Net Software Engineer	518,400.00
Network Engineer	413,639.00
News Analyst	182,040.00
News Reporter/Newscaster	229,824.00
Nursing Attendant	112,704.00
Nutritionist	239,999.00
Occupational Therapy Technician	131,436.00
Office Administrator	221,837.00
Office Assistant / Clerk	160,921.00
Office Manager	449,919.00
Online Marketing Executive	259,200.00
Operations - Asst. Manager	430,000.00
Operations - Vice President	2,757,903.00
Operations Analyst	305,209.00
Operations Manager	655,063.00
Operations Team Leader	437,826.00
Optometrist	182,040.00
Oracle Database Administrator	707,796.00
Oracle Developer	390,000.00
Painter	144,480.00
Paralegal	271,008.00
Pharmacist	250,000.00
Photographer	235,832.00
PHP Developer	297,650.00
PHP Software Programmer	251,914.00
Physical Therapist	350,000.00
Physician / Doctor	600,000.00
Physician / Doctor (Pediatrics)	550,000.00
Pipeline Design Engineer	1,036,800.00
Piping Designer	368,915.00
Plant Manager, Manufacturing	936,878.00
Plumber	120,960.00
Procurement Assistant	250,000.00
Procurement Manager	780,000.00
Product Development Manager	1,150,620.00

Indicative Occupation / Position	Annual
Product Marketing Manager	842,393.00
Production Engineer	199,238.00
Production Manager, Manufacturing	399,764.00
Professor - Higher Education	311,000.00
Programmer Analyst	420,000.00
Project Engineer Construction	292,176.00
Project Manager - Engineering	1,184,749.00
Project Manager - Marketing	360,441.00
Promoter/Retail Assistant	207,360.00
Property Appraiser	182,040.00
Psychologist	183,444.00
Psychometrician	165,082.00
Public Relations Officer	227,999.00
Purchaser	181,207.00
Purchasing Executive / Officer	345,600.00
Purchasing Manager	691,200.00
Quality Assurance Specialist	432,000.00
Quality Control Engineer	246,403.00
Quality Control Inspector	195,000.00
Quality Controller	518,400.00
Radiologic Technologist	183,076.00
Receptionist	167,999.00
Records Officer	171,744.00
Recruiter	293,614.00
Regional Dir - Asst. Vice President	1,627,000.00
Regional Marketing/Sales Manager	1,728,000.00
Registered Nurse	240,000.00
Reports Analyst	302,523.00
Research Analyst	209,138.00
Research And Development Engineer	317,999.00
Research And Development Manager	479,999.00
Resort Manager	497,999.00
Respiratory Therapist	185,806.00
Restaurant Assistant Manager	173,021.00
Restaurant Manager	305,206.00
Restaurant Supervisor	195,231.00
Retail Sales Associate	152,260.00
Retail Store Manager	251,915.00
Risk Management Analyst	432,000.00
Safety Inspector	518,400.00
Safety Officer	345,600.00
Sales & Marketing - Vice President	1,236,476.00
Sales & Marketing Assistant	251,428.00
Sales & Marketing Manager	543,089.00
Sales & System Planning Manager	1,382,400.00
Sales Account Executive	219,750.00
Sales Account Executive Manager	930,700.00
Sales Representative	207,360.00
Sap Consultant/Specialist	864,000.00
School Teacher	171,744.00
Seaman	420,000.00
Security Analyst	859,571.00
Security Guard / Officer	230,000.00
Security Manager	929,327.00
Server	131,999.00
Service Engineer	691,200.00
Shoemaker	94,608.00
Site Director	2,160,000.00
Site Supervisor	432,000.00

Indicative Occupation / Position

Annual

Social Media Manager	230,046.00
Social Worker	183,099.00
Software Engineer	432,000.00
Software Engineer - Lead	779,568.00
Statistician	277,199.00
Steel Detailer	308,683.00
Store Supervisor	212,249.00
Structural Design Engineer	418,658.00
Structural Engineer	330,000.00
System Administrator - Windows Server	469,705.00
System Analyst	604,800.00
System Security/Firewall Engineer	518,400.00
Systems Analyst - Senior	828,724.00
Systems Engineer - Senior	1,081,786.00
Tax Accountant	368,670.00
Tax Consultant	518,400.00
Taxi Driver	131,400.00
Teacher - College / University	221,075.00
Teacher - Elementary School	221,187.00
Teacher - English Second Language (ESL)	190,567.00
Teacher - High School	222,329.00
Teacher - Preschool	191,999.00
Technical Consultant / Specialist	350,000.00
Technical Sales Representative	233,495.00
Technical Support Analyst	315,000.00
Technical Support Specialist	245,606.00
Technical Support Technician	180,000.00
Technical Writer	432,000.00
Telecommunications Engineer	323,999.00
Telemarketer	197,999.00
Teller	152,547.00
Tinsmith	120,960.00
Trade Marketing Leader	259,200.00
Trainers	345,600.00
Training Officer	604,800.00
Treasury Analyst	297,476.00
Treasury Assistant	186,407.00
Tricycle Driver	63,072.00
Truck Driver	120,960.00
Truck Helper	78,840.00
Underwriter	270,000.00
Unix Specialist	432,000.00
Veterinarian	239,999.00
Virtual Assistant	244,167.00
Waiter / Waitress	140,531.00
Waiter / Waitress - Hotel	210,000.00
Warehouse Manager	518,400.00
Warehouse Supervisor	345,600.00
Web Designer / Developer / Programmer	417,942.00
Web Graphic Designer	431,999.00
Welder	177,965.00
Writer	183,125.00
Other Professionals - not enumerated	150,000.00
Other Individuals with gainful employment - not enumerated	36,000.00

The above presumptive income earning shall not apply upon presentation of evidence of income from his profession, occupation, property and compensation such as Income Tax Return, Certificate of Tax Withheld, Pay Slip, Certificate of Employment, Audited Financial Statement and the like.

Mr. Panno *Antonio J. Brown* *Realena*

Section 70. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this City shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which is in no case, shall exceed Ten Thousand Pesos (P10, 000.00) in accordance with the following schedule:

- (a) Assessed value of real property found in the Philippines – Two Pesos (P2.00) for every Five Thousand Pesos (P5,000.00); and
- (b) Gross receipts or earning derived from its business in the Philippines during the preceding year – Two Pesos (P2.00) for every Five Thousand Pesos (P5,000.00).

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

Section 71. Exemptions. The following are exempted from the Community Tax:

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

Section 72. Place of Payment. The Community Tax shall be paid in the Office of the City Treasurer or to the deputized Barangay Treasurer in Pasig City where the individual resides or where the principal office of the juridical entity is located.

Section 73. Time of Payment; Penalties for Delinquency. –

- (a) The Community Tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (c) Persons who come to reside in the Philippines 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 shall not be subject to the Community Tax without becoming delinquent.
- (d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subject to the Community Tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due until it is paid.

Section 74. Community Tax Certificate. - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also

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be issued to any person or corporation not subject to the Community Tax upon payment of Five Pesos (P5.00).

Section 75. Presentation of Community Tax Certificate on Certain Occasions. -

- (a) When an individual subject to the Community Tax acknowledges any documents before a notary public, takes an oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

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

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

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

Section 76. Collection and Allocation of Proceeds of the Community Tax.-

- (a) The City Treasurer may deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- (b) One hundred percent (100%) of the proceeds of the Community Tax actually and directly collected by the City Treasurer shall accrue entirely to the general fund of this City.
- (c) The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned after deducting the cost of printing and distribution of the forms and related expenses incurred by the Bureau of Internal Revenue as follows:
 1. Fifty (50%) percent shall accrue to the general fund of the City; and
 2. Fifty (50%) percent shall accrue to the Barangay where the tax is collected.

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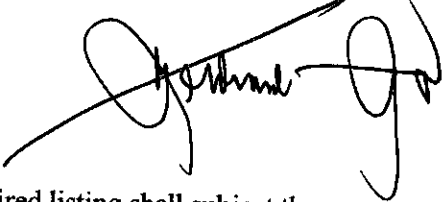
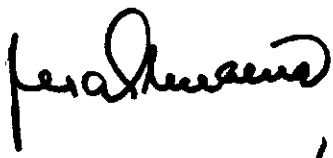
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Section 77. Requirements. -

- (a) Human Resource Officers/Heads or owners of business establishments as well as administrative officers of National Government Units including government-owned and controlled corporations in the City are required to submit not later than fifteenth (15th) day of May of each year a list of persons under their employ stating therein the following:
 1. Name and address
 2. Total salaries, wages and allowances of preceding year
 3. Community Tax Certificate number, date, place of issue and amount paid.
 4. Tax Identification Number

... *...* *...*

  
Failure to submit the required listing shall subject the operator or administrative officer as the case may be to a penalty of Five Hundred Pesos (P500.00) for every month of delay or a fraction thereof.

-  (b) Any person securing their community tax certificate shall accomplish and file a prescribed sworn declaration form to be officially provided by the City. For this particular purpose the City Treasurer and deputy collectors of community taxes are hereby authorized to subscribe the declaration sheets by taxpayers.
- (c) On-site issuance of Community Tax Certificate may be requested to the City Treasurer by private companies or private group of individuals for a fee of Five Hundred Pesos (P500.00) per day.

Article II. Annual Fixed Tax on Delivery Trucks and Vans

Section 78. Imposition of Tax – There is hereby imposed an annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of any products to sales outlets or consumers whether directly or indirectly, within the City of Pasig as follows (in Philippine Pesos):

- | | | |
|---------------------------|---|------------------------|
| (a) Trucks / Vans | - | 750.00 per truck / van |
| (b) Tricycle / Motorcycle | - | 500.00 / unit |
| (c) Pedicab | - | 250.00 / unit |

The manufacturers, producers, wholesalers, dealers, and retailers referred to under this section shall be exempt from the tax on peddlers.

Section 79. Administrative Provision – The City Treasurer before accepting payment of the tax imposed herein shall require presentation of the mayor's permit and a copy of the Certificate of Registration of the delivery truck or van.

Section 80. Time of Payment – The tax shall be paid annually within the first (1st) twenty (20) days of January. In the case of newly-started business, the owner or operator of the same shall pay the tax before the business starts to operate.

Section 81. Surcharges and Penalties. – There is hereby a surcharge of twenty-five percent (25%) of the amount not paid on time and an interest at the rate of two percent (2%) per month including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed-six (36) months.

Article III. Tax on Transfer of Real Property Ownership

Section 82. Imposition of Tax- As retained from Ordinance No. 25 Series of 1992, there is hereby imposed a tax rate of seventy-five percent (75%) of one percent (1%) on the sale, donation, barter on any mode of transferring ownership of title of real property within the territorial jurisdiction of Pasig based on the total consideration involved and the acquisition of the property or of the fair market value and/or zonal value of the property in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

In the case of sale or exchange or barter by means of stocks, the par value of the stocks shall be considered, relative to the fair market value, to determine the correct tax.

Section 83. Administrative Provisions – The Register of Deeds of Pasig shall, before registering any deed, require the presentation of the evidence of the payment. The City Assessor shall likewise make the same requirements before cancelling an old tax declaration and issuing a new one place

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thereof. The Notary Public shall furnish the City Treasurer with a copy of any deed transferring ownership or title of any real property within thirty (30) days from the date of notarization.

Section 84. Time of Payment - It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed as regards the sales, barter, donation, or any other mode of transfer of ownership or from the day of the decedent's death in case of transfer by succession.

Section 85. Surcharges and Penalties. - There is hereby imposed a surcharge of twenty-five percent (25%) of the amount taxes, fees, or charge not paid on time and an interest of two percent (2%) per month including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Article IV. Tax on Business of Printing and Publishing

Section 86. Imposition of Tax. - Any person engaged in the business of printing and /or publication of books, card, poster, leaflets, hand bills, certificates, receipts, pamphlets, and others of similar nature, shall pay at the rate of fifty-five percent (55%) of one percent (1%) of its gross receipts derived from the operation for the preceding calendar year.

Section 87. Exemption- The receipts from the printing and / or 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.

Section 88. Time of Payment- The tax shall be due and payable to the City Treasurer on or before the twentieth (20th) day of January of each year.

Article V. Franchise Tax

Section 89. Imposition of Tax- Any provision of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise of doing business in the City of Pasig, shall pay a franchise tax at rate of fifty-five percent (55%) of one percent (1%) of its gross receipts derived from the operations of the business in Pasig during the preceding calendar year.

Section 90. Time of Payment. - The tax shall be due and payable to the City Treasurer on or before the twentieth (20th) day of January of each year.

Article VI. Amusement Tax on Admission Fees

Section 91. Imposition of Tax. - There shall be collected from the proprietor, lessees, or operators of theatres, cinemas, concert hall, circuses, boxing stadia and other places of amusement at rate of ten percent (10%) of the gross receipts from admission fees.

Section 92. Exemptions. - The tax herein imposed does not apply in the following cases, provided, that exemption should first be obtained for this purpose from the City Mayor:

a. Where the admission fees are collected for and in behalf of the charitable, educational or religious institutions or associations who are declared by law or presidential proclamation as exempted from the payment of amusement tax on paid admission; provided, further, that such exhibition, show, performance, and the like, shall be limited to only three (3) days in a calendar year;

b. Where the admission fees are collected in connection with the holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical programs, literary and oratorical

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presentations except pop rock, or similar concerts not intended primarily for profit and furthermore, not including film exhibitions; and

c. Provided, further, that said exemption shall be applicable only to the share of the sponsoring exempt institutions or organizations as aforementioned. However, the remaining proceeds, including those accruing to the promoter, shall be subject to the payment of amusement tax, in accordance with the above rates.

Section 93. Administrative Provisions. -

- (a) *Provision of admission ticket*- The proprietor, lessee or operator of amusement place 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 the amusement, the admission fee and the amount of tax. Serial numbers must be printed on both ends of the tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. Registered admission tickets wherein amusement taxes are printed or included in the price thereof shall not be used for shows which have been or are granted 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 gate keepers shall drop one half of the torn ticket in a locked box and the other half should be turned 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 the recycling of tickets be allowed by the owner, proprietor or lessor of amusement places. Any ticket found to have been recycled or reused shall subject the operator or lessor of amusement place to penalties prescribed under this Article.
- (c) *Registration of Admission Ticket*- Proprietor, lessee or operator of amusement places shall register their admission tickets to the Office of the City Treasurer before selling the same to the public. The proprietor, lessee or operator of the place of amusement shall keep a true and correct record of the stock of tickets, indicating the total number of registered tickets and the serial number of tickets sold from day to day. It shall be unlawful to any proprietor, lessee or operator of an amusement places to keep in his possession any unregistered ticket in his amusement place. In case of premier exhibition of films, road shows, benefit shows, or similar shows, where admission price is increased, separate sets of tickets shall be registered and used therefore. Separate sets, of tickets without the amusement tax printed or included in the price shall also be registered and used therefore. Separate sets of tickets without the amusement tax printed or included in the price shall also be registered in the case of tax-exempted shows.
- (d) *Authority to Inspect* - The City Mayor and/or City Treasurer or their duly authorized representative shall be allowed to inspect ticket dispenser machine or to verify whether the tickets are registered or not. They are also authorized to confiscate any unregistered and/or recycled tickets.
- (e) *Other Entertainment Places* - Entertainment places which do not issue admission tickets but require admission fee from their customers shall be charged the same tax rates based on their gross receipts on admission fees.

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Section 94. Time of Payment - The proprietors, lessee, operator of amusement places shall submit a monthly report of the numbers of tickets sold, its serial numbers and the number of tickets remaining unsold during the month and pay the corresponding amusement tax due thereof to the City Treasurer within the first (1st) twenty (20) days of the month next following that for which it is due. Those not issuing admission tickets shall submit a sworn statement of their gross receipt on admission fees within the same period prescribed and pay the corresponding taxes.

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In case of itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid within seven (7) days after the last full show or performance day.

Operators of places with amusement licenses to operate annually shall remit their collections within the first (1st) twenty (20) days of the month following that for which they are due, while those granted permits to operate for a definite period of one month or less shall remit their collections two (2) days after the expiration of permits.

Section 95. Surcharges and Penalties. - There is hereby imposed a surcharge of twenty-five percent (25%) of the amount not paid on time and an interest at the rate of two percent (2%) per month including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 96. Filing of Performance Bonds; forfeiture thereof. - Persons engaged in the business as operators of amusement places or as promoters or sponsors of amusement activities within the City of Pasig, shall upon registration of their admission tickets, file a performance bond in an amount equal, as nearly as can be estimated, to the amount of amusement taxes payable by them during an average month in the case of those regularly operating as amusement places, or the amount of amusement taxes computed on the basis of the admission tickets registered, in the case of those not regularly operating an amusement place.

Such bond shall be returned to the operator, promoter or sponsors upon payment of all taxes due. Failure to pay such taxes within ten (10) working days from the time it become due will be subject to confiscation of such bond in full by the City Treasurer to satisfy such liability to the government.

Section 97. Filing of Return. - Upon payment of the tax due, the proprietors, lessees, or amusement places or producers or promoter of amusement activities, shall attach a true and complete sworn return showing the gross receipts from admission fees to be reconciled with the reports submitted by the monitoring team of the City Treasurer's Office. Failure to submit such return shall make the report of the monitoring team from the City Treasurer's Office final due and payable.

Article VII. Tax on Ambulant and Itinerant Amusement Operators

Section 98. Imposition of Tax. - The City Administrator shall issue the permit on the hereunder imposed tax on ambulant and itinerant amusement operators during fiestas, fairs, sports, physical fitness, business, advertisements and the like, to wit:

	Rate per day (in Philippine Pesos)
Fun Run/Parade	5,000.00
Promotion / Selling / Demo / Flyering	
Without booth / Table / House to House	500.00
With booth / Table	800.00
With electricity usage	1,000.00
Commercial Photo Shoot	2,000.00
Personal Photo Shoot	1,000.00
Truck Ban	
10 wheeler	750.00
6 to 8 wheeler	500.00
4 wheeler	400.00
Meralco Theater	5,000.00
Philippine Sports Commission	5,000.00
Street Signage / banner / tarpaulin	5,000.00
Traffic Clearance	
Commercial	5,000.00

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Residential	500.00
Mini-Fair (Perya)	5,000.00
Bazaar / Tiangge	5,000.00
Pyrotechnic Devices	3,000.00
Seasonal Vendor	200.00
Animal Show	5,000.00

Section 99. Time of Payment. - The tax herein imposed shall be payable before engaging in such activity.

Section 100. Penalties. - Any violation of the provision of this section shall be punished by a fine of Five Thousand Pesos (P5,000.00). A surcharge of twenty-five percent (25%) of the amount not paid on time and an interest at the rate of two percent (2%) per month including surcharges, shall be imposed until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Article VIII. Permit Fee on Film-Making / Shooting

Section 101. Imposition of Fee. - There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this City, unless otherwise specifically prescribed herein this Ordinance, to wit:

For companies	Rate of Fee (PhP)
a) Commercial movies	2,000.00 per day / film
b) Commercial advertisements	2,000.00 per day / film
c) Documentary film	2,000.00 per day / film
d) Video coverage	3,000.00 coverage
e) Photo shoot	1,000.00 for private companies 500.00 for students

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

Section 102. Time of Payment. - The fee imposed herein shall be paid to the City Treasurer upon application for the Mayor's Permit five (5) days before location-filming is connected.

Article IX. Permit Fee for the Conduct of Group Activities

Section 103. Imposition of Fee. - Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this City shall obtain a Mayor's permit therefore for every occasion of not more than twenty-four (24) hours and pay the City Treasurer the corresponding fee in the following schedule (in Philippine Pesos):

1. Conference, meetings, rallies and demonstrations outdoors, in parks, plazas, road/streets	P200.00/day
2. Dances	500.00/day
3. Coronation and ball	1000.00/day
4. Other Group Activities	500.00/day
5. Basketball League (PBA, etc.)	5,000.00/day

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Section 104. Time of Payment. - The fee imposed this Article shall be paid to the City Treasurer upon filing of application for permit with the City Mayor.

Section 105. Exemption. - Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 106. Administrative Provision. - A copy of every permit issued by the City Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) or the local law enforcer of the City who shall assign police officers to the venue of the program or activity to help maintain peace and order.

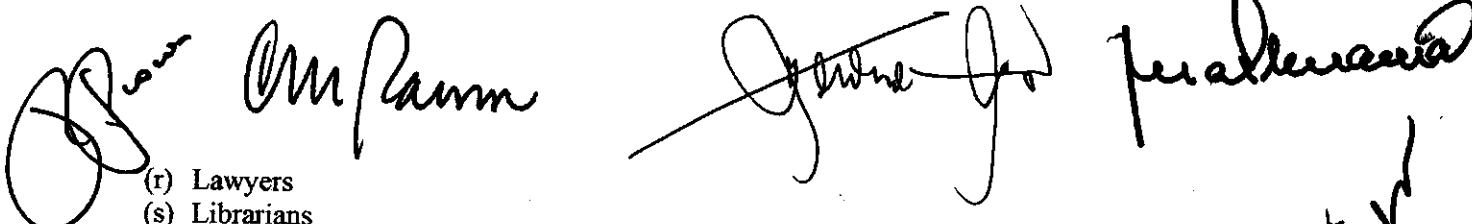
Article X. Professional Tax

Section 107. Imposition of Tax. - There is hereby imposed on any person engaged in the exercise or practice of their profession requiring examination to pay an annual professional tax of Three Hundred Pesos (₱300.00), including but not limited to the following:

- (a) Agriculturists
- (b) Architects
 - i. Land Architects
 - ii. Landscape Architects
 - iii. Naval Architects
- (c) Certified Public Accountants
- (d) Chemists
- (e) Criminologists
- (f) Customs Brokers
- (g) Dentists
- (h) Dieticians
- (i) Electronics and Communications
- (j) Engineers
 - i. Aeronautical Engineers
 - ii. Agricultural Engineers
 - iii. Chemical Engineers
 - iv. Civil Engineers
 - v. Electrical Engineers
 - vi. Electronics Engineers
 - vii. Geodetic Engineers
 - viii. Marine Engineers
 - ix. Mechanical Engineers
 - i. Mechanical Plan Engineers, Junior Mechanical Engineers, Certified Plant Mechanics unless they are professional Mechanical Engineers and have paid the corresponding Professional Tax for Mechanical Engineers
 - x. Metallurgical Engineers
 - xi. Sanitary Engineers
- (k) Environmental Planning
- (l) Fishery Technology
- (m) Foresters
- (n) Geology
- (o) Guidance Counseling
- (p) Insurance Agents
- (q) Interior Designers

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- (r) Lawyers
- (s) Librarians
- (t) Marine Deck Officers
- (u) Master Plumbers
- (v) Medical Practitioners
- (w) Medical Technologists
- (x) Midwives
- (y) Mining Engineer
- (z) Naval Architecture
- (aa) Nurses
- (bb) Nutritionists
- (cc) Optometrists
- (dd) Pharmacists
- (ee) Physical and Occupational Therapists
- (ff) Professional Teacher
- (gg) Psychology
- (hh) Radiologic and X-Ray Technology
- (ii) Real Estate Service
- (ij) Respiratory Therapy
- (kk) Social Workers
- (ll) Sugar Technologists
- (mm) Veterinarians

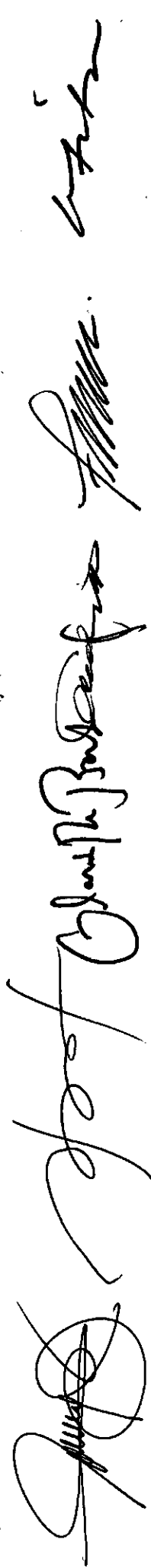
Section 108. Payment of Tax. Every person legally authorized to practice his profession shall pay the tax to the City Treasurer if he practices his profession or maintain his principal office in the City of Pasig.

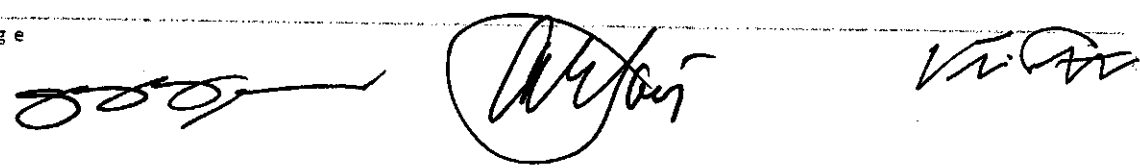
Section 109. Administrative Requirements –

- (a) Any individual or Corporation within the territorial jurisdiction of the City of Pasig employing a person subject to professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- (b) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports books of accounts, plans and design, surveys and maps as the case may be, the number of the receipts issued to him.
- (c) Every individual, association, partnership and corporation within the territorial jurisdiction of the City of Pasig shall prepare and submit a certified list professional, under their employ to the City Treasurer on or before the last day of March of every year.

Such of Professional shall include the following information:

- Name of Professional
- Profession
- Amount of Tax paid
- Date and Number of Official Receipt
- Year Covered
- Place of Payment





Section 110. Exemption- Professionals *exclusively* employed in the government shall be exempt from the payment of this tax. Those who have paid the required tax in any city in the Philippines may practice their profession in the City of Pasig without paying the tax.

Section 111. Time of Payment – The professional shall be payable annually on or before the thirty-first (31st) day of January. Any person for the first time entitled to practice his profession after the month of January must however pay the full tax before engaging therein.

Section 112. Penalty - A surcharge of twenty-five percent (25%) of the professional tax amount not paid on time and an interest at the rate of two percent (2%) per month including surcharges, shall be imposed until such amount is fully paid in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Any delay in the submission of the certified list required shall subject the person thereof to a penalty of Five Hundred Pesos (P500.00) for every month of delay or fraction thereof.

CHAPTER VII

PERMIT AND REGULATORY FEES

Article I. Mayor's Permit Fee on Business

Section 113. Imposition of Fees. - There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the City.

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

(a)	On dealers of fermented liquor, distilled spirits/ wine;	
	1. Wholesaler dealers in foreign liquors	6,000.00
	2. Wholesale dealers in domestic liquors	4,800.00
	3. Retail dealers in foreign liquors	3,900.00
	4. Retail dealers in domestic liquors	750.00
	5. Wholesale dealers in Vino liquors	900.00
	6. Retail dealers in Vino liquors	200.00
	7. Retail dealers in tuba, basi and/ or tapuy	150.00
	8. Wholesale dealers in fermented liquors	3,600.00
	9. Retail dealers in fermented liquors	600.00
(b)	On dealers in tobacco	
	1. Retail leaf tobacco dealers	600.00
	2. Wholesale leaf tobacco dealers	1,200.00
	3. Retail tobacco dealers	600.00
	4. Wholesale tobacco dealers	1,200.00
	5. Retail peddlers of tobacco	90.00
(c)	On owners or operations of amusements/ vending, devices	
	1. Each juke box machine	400.00
	2. Each machine or apparatus for visual entertainment	250.00
	3. Each apparatus for weighing persons	190.00
	4. Each machine for dispensing or vending soft drinks and other articles	550.00

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- 5. Each machine or apparatus for printing letters or numbers 220.00
- 6. Each similar device for vending games of skills or amusement 250.00
- 7. For each coin-operated amusement machine or apparatus such as videoke machine 1,050.00

(d) On owners or operators of amusement places:

- 1. Night clubs / day clubs 36,000.00
- 2. Supper clubs, cocktail lounges, bars, disco houses, beer gardens and other similar establishment 15,000.00
- 3. Skating rinks 2,000.00
- 4. Resort and the like, per establishment 15,000.00
- 5. Steam baths, sauna baths and the like, per establishment 30,000.00
- 6. Billiards halls / pool halls per table 150.00
- 7. Bowling establishments 6,000.00
- 8. Circuses, carnivals, fun houses and the like 15,000.00
- 9. Merry-go-rounds, roller coaster, Ferris wheels, swings, shooting galleries or similar contrivance and side show booth, per contrivance 300.00
- 10. Theatres and cinema houses 9,000.00
- 11. Boxing stadia, auditorium, gymnasium concert halls, or similar halls or establishments 3,000.00
- 12. Pelota / tennis / squash / badminton courts per court 600.00
- 13. Coliseum establishments 30,000.00
- 14. Off-track or off-front on betting station, Lotto station, per station 12,000.00
- 15. Amusement devices per device Including Piso-Net 300.00

(e) Financial institutions and/ or lending institutions

- 1. Banks & Insurance Companies
 - Main Office 18,000.00
 - Per branch 9,000.00
- 2. Pawnshops, savings and loan associations, financial and/ or lending investment, per establishment
 - Main Office 10,000.00
 - Per branch 5,000.00
- 3. Money shops, per establishment 3,000.00
- 4. Foreign currency exchange dealer 3,000.00

(f) Dealers in securities both local & foreign in stocks & securities 9,000.00

(g) Pre-Need Plan (educational, life, memorial, Pension, etc.)

- Principal Office 6,000.00
- Per Branch / Agency 3,000.00

(h) Subdivisions operators 15,000.00

(i) Private cemeteries / memorial parks 50,000.00

(j) Boarding housing / lodging houses/ bed spacing 3,000.00

(k) Hotel, motel, apartelle, inn per room 500.00

(l) 1. Dancing schools / judo / karate schools / driving schools / speed reading / EDP, etc. 1,500.00

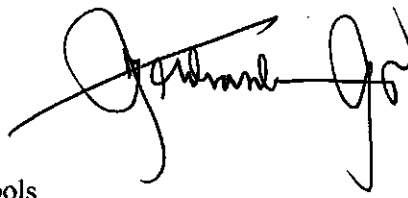
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2. Other special skills schools

3,000.00

(l) Nursery, vocational and other schools not regulated by the DepEd

9,000.00

(m) Golf links

9,000.00

(n) Private detective / security agencies;
Principal Office

5,000.00

For every establishment, subdivision, community where security
guards are posted

1,000.00

(o) On other activities:

1. For maintaining windows/ display office

5,000.00

2. For holding stage show or floor/ fashion shows, payable
by the operator

5,000.00

3. For maintaining an office, such as liaison office and/or
similar office, with an area as follows:

400 sq.m. or more

2,250.00

300 sq. m or more but less than 400 sq. m.

1,800.00

200 sq. m or more but less than 300 sq. m.

1,350.00

100 sq. m or more but less than 200 sq. m.

900.00

50 sq. m or more but less than 100 sq. m.

450.00

Less than 50 sq. m

225.00

4. For operating private warehouse or bodega of wholesalers
/ retailers, importers and exporters except those which
business is duly licensed in the locality where such
bodega is located

5,000.00

5. Cold Storage

5,000.00

6. Poultry dressing facilities slaughter houses

5,000.00

7. Animal holding facilities e.g. 2005, veterinary clinics,
animal grooming establishments

2,000.00

8. Lumber yards

6,000.00

9. Car exchange

10,000.00

10. Storage and sale of flammable or explosive substance

15,000.00

11. Fitness gym and other similar activities

600.00

(p) All other business not specifically mentioned for maintaining an office with an area as
follows:

Less than 500 sq.m

900.00

500 sq.m or more but less than 600 sq.m

1,050.00

600 sq.m or more but less than 700 sq.m

1,200.00

700 sq.m or more but less than 800 sq.m

1,350.00

800 sq.m or more but less than 900 sq.m

1,500.00

900 sq.m or more but less than 1,000 sq.m

1,650.00

1,000 sq.m or more but less than 5,000 sq.m

1,800.00

5,000 sq.m or more but less than 9,000 sq.m

2,000.00

9,000 sq.m or more but less than 10,000 sq.m

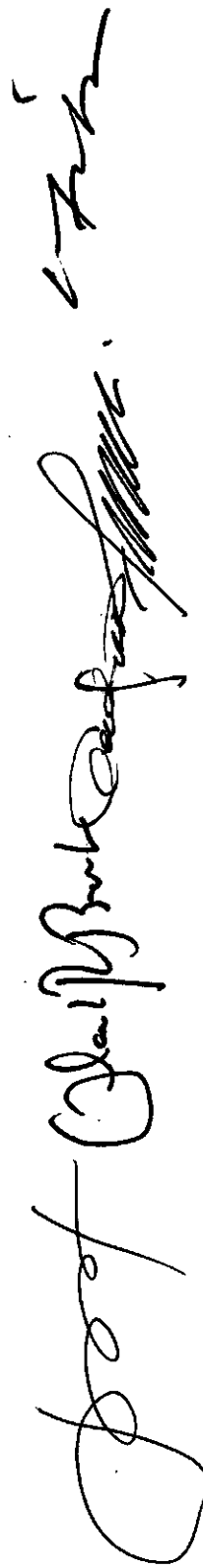
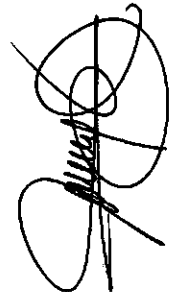
3,000.00

Over 10,000 sq.m

4,000.00

Provided, that on business with principal offices maintaining or operating branch or sales offices, the
following permit fees per branch shall be imposed:

With a Capital of	Principal office within the City	Principal Office outside the City
P10 million or over	₱1,500.00 per branch/sales outlet	₱3,600.00 per branch/sales outlet
P1 million or over	₱600.00 per branch/sales outlet	₱1,500.00 per branch/sales outlet



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but less than 10 million		
Below P1 million	₱300.00 per branch/sales outlet	₱600.00 per branch/sales outlet

Section 114. Payment of Permit. - The applicant shall secure the permit from the Business Permit and License Office (BPLO) after payment of the corresponding permit from the City Treasurer. The BPLO shall keep a record of all permits issued.

Section 115. Business Registration Pre-Numbered Plates - All business establishments and occupational undertaking are hereby required to obtain and secure a business license pre-numbered registration plates upon application of their license and permit to operate and pay the corresponding fee in the amount of Three Hundred Pesos (₱300.00) to cover the cost and regulatory expenses.

The business permit registration plate shall be renewed through a printed sticker bearing the current quarter period and shall be provided free of charge as proof of payment of taxes, fees and charges for the current year. Business registration plates shall be replaced every three (3) years through an appropriate resolution authorizing the same.

The business permit registration plate shall be permanently displayed in a conspicuous portion of the establishment that is visible to the public view.

Any violation of this Section shall be punishable by a fine of One Thousand Pesos (₱1,000.00).

Section 116. Time and Manner of Payment. - The fee for the issuance of a Mayor's Permit shall be paid to the City Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first (1st) twenty (20) days of January of each year, in case of renewal thereof.

For a newly-started business or activity that starts to operate after the twentieth (20th) of January, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter.

If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 117. Administrative Provisions. -

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

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

1. For a newly-started business:

- i. DTI Registration of business name for single proprietors, or SEC Registration with Articles and By-Laws for partnerships and corporation
- ii. Location sketch of the new business and zoning clearance as provided for in Article IX of this Code from the City Planning and Development Office.

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- iii. Capital of the business as shown in the Article in the Incorporation; if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if sole proprietorship.
- iv. A certificate from the City Treasurer attesting to the tax exemption, if a business is tax-exempt.
- v. Tax clearance showing that the operator has paid all tax obligations in the City.
- vi. Barangay clearance
- vii. One (1) passport size picture of the owner or operator or in cases of a partnership or corporation, the picture of the senior or managing partners, and/or that of the President or General Manager, and a picture of the business establishment.
- viii. Community Tax Certificate (CTC)
- ix. CCTV Certificate of Compliance, when applicable.
- x. Other certificate of compliance documents applicable to the particular business applied for.

2. For Renewal of existing business permits:

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- i. Previous year's Mayor's Permit and Tax Order of Payment (TOP) with corresponding Official Receipt/s.
- ii. Two (2) copies of the BIR monthly or Quarterly Tax payments or VAT Returns of the previous year for VAT-registered businesses, and Monthly Percentage Tax (MPT) Return for Non-VAT registered businesses.
- iii. Proof of previous year's compliance to all regulatory offices, as provided for in this Code.
- iv. A certificate from the City Treasurer attesting to the tax exemption, if the business is tax-exempt.
- v. Two (2) copies of the latest available Audited Financial Statements / ITR. If consolidated, breakdown per branch
- vi. Barangay Clearance
- vii. Community Tax Certificate (CTC)
- viii. Other Certificate of compliance documents applicable to the particular business applied for.

Prior to the issuance of the Mayor's Permit, it shall be the duty of the proper authorities to verify if other city requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with.

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

No person shall engage or operate a business without a permit. The Business Permit and License office shall immediately close the established until the person has secured the required permit.

c) Issuance of Permit; Contents of Permit. - Upon approval of the application of a Mayor's Permit two (2) copies of the application duly signed by the City Mayor or his authorized representative shall be returned to the applicant. One (1) copy shall be presented to the City Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the City Mayor or his authorized representative upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the City Treasurer for the payment of the business tax.

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

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d) Posting of permit. Mandatory Requirements. - The Mayor's Permit issued to any business or industry shall at all times be posted or displayed for public view. Business Permit Registration Plates issued to all operators of business establishments with fixed business address shall accompany the Mayor's Permit. If operators have no fixed place of business or office, he shall keep the Mayor's Permit or copy thereof, in his person.

Any person or business owner who shall violate this provision shall be subject to a fine of Five Thousand Pesos (P5,000.00).

e) Prerequisite of Law; Strict Compliance. - The prerequisite of law relative to the corporate existence and organizational set-up of the business establishment securing the Mayor's Permit shall be strictly complied with, before the same shall be issued.

f) Newly started Business; Requisites. - In the case of a newly started business, a Mayor's Permit shall be issued only if the following requisites are strictly complied with, to wit;

1. If the business is a single proprietorship, partnership or corporation and the owner has real properties in the City, the business must present proof of payment of realty taxes either by receipts or a certification of payment to be issued by the Office of the City Treasurer; and
2. If the business has no real properties in the City, and its principal or branch office is renting or leasing space in a building, the applicant business must attach to his application the Mayor's Permit registration number of the building owner, tax as lessor, as prescribed under this code.

g) Permit Refused; to whom— A Mayor's permit may be refused based on the following grounds:

1. Any person or juridical entity who has previously violated any ordinance or regulation relating to permits and license granted;
2. Any person or juridical entity who failed to pay the tax or fee for a business being conducted but not licensed;
3. Any person or juridical entity who fails to pay any fine, penalty, tax, or other debt or liability to the City within thirty (30) days from the date of the demand. In case of an existing permit issued to such person, the same may be revoked upon his refusal to pay such indebtedness or liability to the City.
4. Any person or juridical entity whose business establishment or undertaking does not conform with zoning regulations, and safety, health, environmental and other requirements of the city;
5. Any person or juridical entity who has unsettled tax obligation, debt or other liability to the government;
6. Any person or juridical entity who is disqualified under any provision of law or ordinance to establish or operate the business applied for; and
7. Any person or juridical entity or applicant for a business who declares an amount of gross sales or receipts that are manifestly, and deliberately below industry standards or the Presumptive Income Level of gross sales or receipts as established in the City for the same or a closely similar type of activity or business, with the intent to avoid higher taxes.

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h) Duration of Permit and Renewal. - The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of surrender thereof. The permit issued shall be renewed within the first (1st) twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

Section 118. Revocation of Permit. - When a person doing business in the City violates any ordinance, regulation or provision of the permit, refuses to pay an indebtedness or liability to the City or abuses his privilege to do business to the injury of the public moral, health, environmental or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly characters, criminals or persons of ill-repute, the City Mayor may, after an investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, a fine of Five Thousand Pesos (P5,000.00) and imprisonment of one (1) week for violation of any Ordinance governing the establishment and maintenance of business, and prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Panlungsod.

Section 119. Separate Permit on Different Kinds of Business or Occupation. - If a person desires to engage in more than one kind of business or trade, he shall secure corresponding permits and pay the permit fee imposed on each separate or different business or trade, notwithstanding the fact that he may conduct or operate all such distinct business or trades in one establishment only. If a business has multiple lines of activities conducted at the same location, a single Mayor's Permit with multiple lines of businesses indicated on its face will be issued and paid before the same can be conducted. Each location of a single line of business activity needs a separate permit.

Section 120. Duplicate License - The Office of the City Mayor through the Business Permit and License Office (BPLO) shall upon presentation of satisfactory proof that the copy of the Mayor's Permit has been lost, stolen, destroyed issue a duplicate of the permit certificate upon payment of Three Hundred Pesos (P300.00) for each duplicate issued.

Amendment on any date in the business permit registration, including change in address / location, change in ownership, amendment of business name, merger and consolidation shall be approved upon payment of fee in the amount of One Thousand Pesos (P1,000.000) subject to subsequent inspection and recommendation by the BPLO and examination of Books of Accounts by the City Treasurer's Office.

Section 121. Abandonment or Closure of Business. - When a business or occupation is abandoned or closed, the person conducting the same shall submit to the City Treasurer through the Business Permit and License Office within thirty (30) days from the date of such abandonment or closure, a sworn statement to that effect, stating therein the date of abandonment or closure and the corresponding taxes due that must be liquidated, otherwise said business shall be presumed to be still in actual operation. All taxes due and payable for the corresponding quarter should be settled and corresponding clearances complied with before a business is deemed officially closed or abandoned. All taxes already paid for the whole current year shall not, however, be subjected to refund for the unused term.

Full payment of the annual fee, however, must be made by the person retiring from such business or trade and under no circumstances shall refund be made corresponding to the unused period. Failure to surrender the permit on or before the expiration date shall be construed to mean that the business or trade is being continued and taxes or fees corresponding to the succeeding quarter due and payable.

Section 122. Death of Permittee. - When an individual paying a permit fee dies, no additional payments shall be required on the unexpired term for which the fee was paid and procedure of the retirement of business shall apply. If the business is to be continued by persons interested in his estate, then a new Mayor's Permit should be secured.

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Section 123. Inspection of Business Establishments. - Establishments where business are being conducted at all times, shall be subjected to an inspection by a duly-authorized official connected with BPLO to ensure environmental, public health and welfare, and public safety, and who has technical and official authority in such matters to see the effective compliance of the requirements of existing laws and of this Code. Refusal of entry to the business establishment or part thereof of the City Inspector, will subject the establishment to a fine of Five Thousand Pesos (P5,000.00) and closure, in case of refusal notwithstanding of a notice from the Business Permit and License Office.

Section 124. True Status of Business; Books Being Destroyed or Hidden To Subvert Examination. - It shall be the duty of the taxpayer to keep such books and other records, which shall truly reflect his business or trade for purposes of the taxes provided herein. If the taxpayer keeps his regular books of accounts and other records outside the territorial limits of the City, he shall keep copies thereof in his business office located within the City and submit the same for examination. The books of accounts and other financial records must be preserved by the taxpayer for a period of five (5) years from the date of the last entry.

Failure to present the books of accounts for examination shall subject the taxpayer to a Five Thousand Pesos (P5,000.00) fine. Provided further, the City Treasurer or his deputies may review previous assessments made for the purpose of collecting correct taxes due from the taxpayer when the taxpayer is suspected of under-declaration. The City Treasurer or his deputies can assess tax deficiencies based on best evidence available of the taxpayer's business under examination.

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

Section 125. Imposition of Fee - There shall be collected as annual fee of One Hundred Pesos (P100.00) for the issuance of Mayor's Permit to every person who shall be engaged, within the City, in the practice of an occupation or calling not requiring government examination as follows:

- (a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments";
 1. Employees or workers in industrial or manufacturing establishments such as: aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and/or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 2. Employees and workers in commercial establishments: cinematography film storage; cold storage or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; security services; junks shop; hardware; pest control services; printing and publishing houses; service station; slaughterhouses; textile stores; warehouses; and parking lots.

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

(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public. Employees and workers in commercial establishment who generally cater or attend to the daily needs of the general public such as but not limited to the following:

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Employees and workers in drugstore; department stores; groceries supermarkets; beauty salons; tailor shops; dress shops; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.

(c) On employees and workers in food or eatery establishment:

1. Employees and workers in canteen, carindia, restaurants, catering services, bakeries, ice cream stores or cafes, refreshment parlor restaurants, sari - sari store, and soda fountains; stallholders, employees and workers in public markets;
2. Peddlers of cook or uncooked foods;
3. All other food peddlers, including peddlers of seasonal merchandise.

(d) On employees and workers in night or day and night establishments.

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

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

(e) All occupation or calling subject to periodic inspection, surveillance and / or regulations by the City Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musicians, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), tricycle driver, PUJ driver, taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress and welder.

Section 126. Exemption - All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

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Section 127. Time and Manner of Payment. - The Mayor's Permit Fee on occupation or calling shall be paid to the City Treasurer before any occupation or calling can be lawfully pursued in the City. In the ensuing year, payment of the annual permit fee shall be paid within the first (1st) twenty (20) days of January.

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

Newly-hired workers and/ or employees shall secure their Individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to start working.

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Section 128. Administrative Provisions. -

- (a) The Business Permit and License Office shall keep a record of persons engaged in occupation and / or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purposes.
- (b) Persons engaged in the abovementioned occupations or calling with a valid Individual Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the City Mayor and to the City Treasurer respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Section 129. Other Requirements. - The issuance of a Mayor's Permit shall not exempt the licensee from the fulfillment of other requirements in connection with the conduct of an activity prescribed under this Code.

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

Section 130. Definition. - When used in this Article.

- a) *Cockpit* - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- b) *Promoter or host* - a person who alone or with another organizes cockfights.
- c) *Pit Manager* - a person who is in charge in the operation and management of the cockpit.
- d) *Referee (Sentenciador)* - refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.
- e) *Bet Taker* - refers to a person who alone or with another initiates a cockfight and / or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winner after deducting a certain commission, or both.
- f) *Bet Manager* - refers to a person who matches the bets and orders the commencement of the cockfight.

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- g) **Gaffer (mananari)** – refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- h) **Wound Suture** – refers to a person that treats and sutures the wounds of gamecocks.
- i) **Cockfighting** – is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as “cockfighting derby; pintakasi or tupada” or its equivalent in different Philippine localities.
- j) **Local Derby** – is an individual cockfight participated in by game cockers or cockfighting “aficionados” of the Philippines with “pot money” awarded to the proclaimed winning entry.
- k) **International derby** – refers to an individual cockfight participated in by local and foreign game cockers or cockfighting “aficionados” with “pot money” awarded to the proclaimed winning entry.

Section 131. Imposition of Fees. - There shall be collected the following Mayor’s Permit fees from cockfight operators/ owners/ licensees and cockpit personnel:

- (a) From the owners / operator / licensees of the cockpit:

1. Application filing fee	P	1,000.00
2. License Fee		35,000.00

- (b) From cockpit personnel

1. Promoter / Hosts	P	3,000.00
2. Pit Manager		2,000.00
3. Referee		1,200.00
4. Bet Taker “Kristo/Llamador”		800.00
5. Bet Manager “Maciador / Kasador”		1,400.00
6. Gaffer “Mananari”		500.00
7. Wound Suture “Mananahi”		300.00

- (c) For promotion of

1) Regular / ordinary	P	3,300.00/derby
2) Local derby		6,600.00/derby
3) Regional derby		8,000.00/derby
4) National derby		12,000.00/derby
5) International derby		16,000.00/derby

- (d) Soltada

1) Regular / ordinary	P	400.00/fight
2) Local derby		700.00/fight
3) Regional derby		2,000.00/fight
4) National derby		4,000.00/fight
5) International derby		8,000.00/fight

- (e) Admission fee 10% of the gross receipts

Section 132. Application. – Applicants intending to operate a cockpit shall file an application prescribed thereof to the office of the City Mayor through the Business Permit and License Office. The application shall be accompanied by the following documents:

- (a) Location and vicinity plan of the cockpit;
- (b) Cockpit building plan together with the certification that the cockpit is not within three hundred (300) lineal meters from any existing hospitals, school buildings, churches or other public buildings.

Section 133. Renewal. - A special permit issued to operate may be renewed on or before January 20 of each year.

Section 134. Requirements, - Cockpits shall only be allowed in appropriate area as prescribed in the City of Pasig zoning laws.

- (a) No cockpit shall be allowed within a radius of three hundred (300) lineal meters from any existing hospitals, school buildings, churches or other public buildings.
- (b) No cockfighting shall be held during Holy Thursday, Good Friday, registration / election, referendum or plebiscites days, Independence Day, Rizal Day, and National Heroes Day.
- (c) No person less than fifteen (15) years of age shall be inside the premises of the cockpit during cockfighting days.
- (d) No person below eighteen (18) years of age shall be allowed to bet in every cockfight.

Section 135. Time and Manner of Payment.-

- (a) The application filing fee is payable to the City Treasurer upon application for a permit or a license to operate and maintain cockpits;
- (b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first (1st) twenty (20) days of January of each year in case of renewal thereof;
- (c) The fees herein imposed shall be payable to the City Treasurer before the special cockfights and derbies can be lawfully held;
- (d) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee; and
- (e) The admission fee is payable to the City Treasurer within twenty-four (24) hours after the derby.

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

Section 136. Administrative Provision. -

- (a) Ownership, operation and management of cockpit. - Only Filipino citizens not otherwise prohibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. - The Sangguniang Panlungsod shall determine the number of cockpits to be allowed in this City.

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- (c) Cockpit-size and construction. – Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law ordinance, the City Mayor shall see to it that no cockpit is constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public building. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period of ten (10) years from the effectivity of this Code. Approval or issuance of building permits for the construction of cockpits shall be made by the City Building Official in accordance with existing ordinances, laws and regulations.
- (d) Only duly-registered and licensed promoters, referees, cashiers, bet managers, pit manager, bet takers, or gaffers shall take part in all kinds of cockfights held in this City. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the abovementioned personnel unless he has registered and paid the fee herein required.
- (e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.
- (f) Holding of cockfights. – Except as herein provided, cockfighting shall be allowed in this City only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during city agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Panlungsod. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month of a local fiesta or for more than two (2) occasions a year.
- (g) Cockfighting for entertainment of tourists or for charitable purposes. – Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayan" or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Panlungsod, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (h) Cockfighting officials. - Gaffers, Referees, Bet Takers, Promoters, Bet Managers, Pit Managers, and Wound Sutureur shall not act as such in any cockfight in the City without first securing a license renewable every year on their birth month from the city where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the City shall officiate in all kinds of cockfighting authorized herein.

Section 137. Applicability Clause. – Unless otherwise provided in this Article, the provision of Presidential Decree No. 449, otherwise known as the Cockfighting Law of 1974, Presidential Decree No. 1802 (creating the Philippine Game Fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding cockfights in this City.

Section 138. Penalty - Any violation of the provisions of this Article shall be punished as follows:

- a. Operating without a permit - imprisonment of not less than six (6) month and 1 day but not more than six (6) years and/or a fine of twenty thousand pesos (20,000.00), at the discretion of the court.
- b. Other offenses/violation - imprisonment of not less than six (1) month and 1 day but not more than six (6) months and/or a fine of five thousand pesos (5,000.00), at the discretion of the court.

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Article IV. License Fees for Gun Clubs / Operator of Firing Range

Section 139. Imposition of Fees. – Every person or entity who shall establish, operate, and maintain gun clubs within the City of Pasig shall first secure a license from the City Mayor through the Business Permit and License Office (BPLO) and pay the corresponding fee:

Gun Club without firing range	P	3,000.00
Gun Club with 1-5 firing ranges.....		4,000.00
Gun Club with 6-10 firing ranges.....		7,000.00
Gun Club with more than 10 firing ranges.....		30,000.00

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Section 140. Administrative Provisions.-

- a) The prerequisites of law relative to the establishment, operation and maintenance of gun clubs should be strictly complied with before same shall be issued.
- b) The Batas Ciudad Enforcement Office (BCEO) shall have the authority to inspect gun clubs to ensure that the standard specifications relative to public safety is strictly complied with.

Section 141. Time of Payment. – The fees shall be paid to the City Treasurer upon order of payment given by the Business Permit and License Office.

Article V. Special Permit Fees for Cold Storage and Refrigerating Cases

Section 142. Imposition of Fees. – Every person or entity who shall use cold storage units and refrigerating cases for business within the City of Pasig shall first secure a special permit from the City Mayor through the City Building Official and pay the corresponding fees:

Refrigeration or cold storage units, with total cold storage capacity:		
Not exceeding 6 cu.m.....	P	600.00
Over 5 to 15 cu.m.....		1,050.00
Over 15 to 35 cu.m.....		1,800.00
Over 25 to 35 cu.m.....		3,000.00
Over 35 to 50 cu.m.....		4,500.00
Over 50 cu.m.....		6,000.00
Refrigerating cases:		
Less than 5 cu.m.....		30.00
Over 5 cu.m.....		60.00

Section 143. Time of Payment. – The fees imposed shall be paid to the City Treasurer upon order of payment given by the City Building Official.

Article VI. Permit Fee on Motorcade

Section 144. Imposition of Fee. - There shall be collected a Mayor's Permit fee of Five Hundred Pesos (P500.00) per vehicle per day on every motorcade carried on in this City.

Section 145. Time and Manner of Payment. - The fee imposed herein shall be due and payable to the City Treasurer upon application for a permit to the City Mayor at least seven (7) days before the scheduled date of the motorcade shall be held.

Section 146. Exemption. - Military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

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Section 147. Administrative Provision. -

- (a) Any person who shall hold a motorcade within this City shall first obtain a permit from the City Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, and the place or places where the same will be conducted, the routes and such other pertinent information as may be required.
- (b) The Traffic Parking and Management Office shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. The TPMO shall also define the boundary within which such activities may be lawfully conducted.

Article VII. Permit Fee for Excavation

Section 148. Imposition of Fee.- There shall be imposed the following fees on every person, whether private, local and government agencies, except those specifically exempted by law, who shall make or cause to be made any excavation or diggings on public or private streets or thoroughfares, including passageways, sidewalks within the City.

1. Processing Fee

- 1.1 First 25.00 linear meter length of excavation and below PhP 500.00
- 1.2 First 26.00 linear meter length of excavation (other purposes) 1,000.00

2. Excavation / Digging Permit Fee

- 2.1 Underground Utility Line
 - a) 1.00 m. width and depth of excavation and below PhP 100.00/cu.m
 - b) Excess of 1.00 m. width and depth of excavation and above 120.00/cu.m
- 2.2 For foundation of structures 50.00/cu.m
- 2.3 For road concreting/blocking and asphalt pavement PhP 40.00/sq.m
- 2.4 For installation of wooden/concrete Utility Poles/ Guy/Pile Driving PhP 3,000.00/pole
- 2.5 Cabinet Installation 2,000.00/ cabinet
- 2.6 Aerial installation of electrical, cable, fiber optics wirings PhP 50.00/l.m

3. Restoration Fees - the restoration payment shall be based on subsection 1 and 2, and the following schedule:

- a.) Concrete Pavement
 - a.1) 12" Thickness PhP 1,600.00/sq.m
 - a.2) 9" Thickness PhP 1,400.00/sq.m
 - a.3) Concrete Sidewalk PhP 800.00/sq.m
 - a.4) Macadam PhP 450.00/sq.m
- b.) Asphalt Pavement

b.1) 2" Thickness
b.2) 4" Thickness

PhP 800.00/sq.m
PhP 1,600.00/sq.m

c.) Curb & Gutter

c.1) Type B - 0.45 m. width, 0.30m. Height
c.1) Type A - 0.60m. width, 0.30m. Height

PhP 600.00/l.m.
PhP 700.00/l.m.

4. Exercise of Supervision. All excavation and restoration shall be under the supervision of the City Engineer to ensure compliance with the installation plans and specifications and other conditions in the permit, subject to five percent (5%) supervision cost based on the restoration payment.

5. Restoration works and other consequential responsibilities or obligations over excavations after the completion of the underground works shall be done by the contractor/implementing agency and the City Engineer shall assess a thirty percent (30%) maintenance fee and paid to the City Treasurer in cash.

6. A cash deposit specifically for residential / house connections based on the schedule of restoration rates of the City. The cash deposit shall be refundable ten (10) days after the connection otherwise it shall be forfeited in favor of the City.

Section 149. Excavation Affecting Adjoining Properties. –

- a) Temporary support of adjoining property – The person causing any excavation to be made shall provide such sheet piling and bracing as may be necessary to prevent materials or structures of adjoining property from caving in before permanent support shall have been provided for the sides of an excavation.
- b) Permanent support of adjoining property – Whenever provisions are made for the permanent support of the sides of an excavation, the person causing such excavation to be made shall construct an appropriate retaining wall which shall be carried to a height sufficient to retain the soil of the adjoining area.
- c) Entrance to adjoining premises – For the purpose of providing temporary support to adjoining premises, the person causing an excavation to be made shall get the consent of the owner of the adjoining premises to enter and construct the temporary support. However, if such consent and entrance are not granted, the owner of adjoining premises shall be responsible for providing the necessary support, as the case may be, to his premises at his own expense, and for that purpose, he shall be given authority to enter the premises where the excavation is to be made.

Section 150. Excavation Affecting Adjoining Structures. –

- a) Excavations more than four (40) feet deep – Whenever an excavation is carried to the depth of more than four (4) feet long below the curb, the person causing the excavation to be made at all times, if granted the consent of the owner adjoining structures to enter, at his own expense, preserve and protect from damage all existing structures, the safety of which may be affected by that part of the excavation which extends more than four (4) feet below the curb line. He shall support such structure by proper foundations, and when necessary for that purpose, such owner shall be given authority to enter the premises where such excavation is to be made.
- b) Excavations four (4) feet or less in depth – The person causing the excavation shall preserve the safety of the structures which may be affected by the excavation and protect it from injury and support it by proper foundation (except as otherwise provided in excavations more than four (4) feet deep); and when necessary for the purpose, the owner of the structures shall be given the authority to enter the premises where such excavation is to be made.

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Section 151. Time and Manner of Payment. - The fee imposed herein shall be paid to the City Treasurer by every person who shall make an excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

Section 152. Administrative Provisions. -

- (a) No person shall undertake or cause any digging or excavation, of any part or portion of the city streets of Pasig City unless a permit shall have been first secured from the Office of the City Engineer specifying the duration of the excavation.
- (b) Fines in Delay and Other Violations - The City Engineer shall impose a fine of Five Thousand Pesos (PHP 5,000.00) per day upon the permittee for failure to complete the project within the specified period of completion, non-conformance with any of the rules and regulations set herein, no installation of signages for the excavation / restoration, non-compliance with the submitted plan, construction without prior permit, or non-compliance with the duration set in the permit.
- (c) In order to protect the public from any danger, appropriate warnings signs, barricades and safety measures must be places in the area where work is being done.
- (d) In the event of death, injury and/or damages caused by the non-completion of such works and/or failure of the one undertaking the work to adopt the required precautionary measures for the protection of the general public or violation of any of the terms or conditions of the permit, the permittee/excavator shall assume fully all liabilities for such death, injury or damage arising therefrom. For this purpose, the excavator/permittee shall purchase insurance coverage to answer for third party liability.

Section 153. Insertion Prohibited. - All excavations passing through canals and insertions through drainage or sewer pipes are strictly prohibited.

Section 154. Private Roads, Passageways and Sidewalks. - The City Engineer or his authorized representative shall have the authority to inspect all diggings and excavations being undertaken on all private roads, passageways and sidewalks and to require that restoration of the excavated area meets with the standard specifications as prescribed by the City.

Section 155. Penalties - A violation of this Ordinance shall result to revocation / cancellation of permit. Workers continuing excavation / digging shall be confiscated without prejudice to the filing of criminal action in appropriate courts, against the contractor and apprehended workers. In case of conviction, there shall be a punishment of a fine of Five Thousand Pesos (PHP 5,000.00) for each apprehended worker to be paid by the contractor. In case of confiscated equipment, it can be redeemed by the contractor after paying a penalty of ten percent (10%) of the purchase price. If the violation is committed by a firm, corporation, partnership or other judicial entity, the manager, managing partner or director or a person in-charge with the management of such firm, corporation, partnership or juridical entity shall be liable therefore.

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Article VIII. Building Permit and Related Fees

Section 156. Building Permit. - No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structures or cause the same to be done without first obtaining a Building Permit therefore from the Building Official of this City.6

Section 157. Imposition of Fee. - There shall be collected from each applicant for a Building Permit fees adopted from Presidential Decree No. 1096 otherwise known as the National Building Code of the Philippines; Schedule of fees subject to amendment of the National Building Code.

Section 158. Time and Payment. - The fees specified under this article shall be paid to the City Treasurer upon application for a building permit from the City Building Official.

Section 159. Accrual of Proceeds. - The proceeds from Building Permit fees shall accrue to the general fund of this City.

Section 160. Administrative Provisions. - The application for a Building Permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

- a) Description of the work to be covered by the permit applied for;
- b) Description and ownership of the lot on which the proposed work is to be done as evidence by TCT and/or copy of the contract of lease over the lot if applicant is not registered owner;
- c) The use or occupancy for which the proposed building, and / or structure is intended;
- d) Estimated cost of the proposed building and / or structure.

To be submitted together with such application are at least five (5) sets of corresponding plans and specifications prepared, signed and sealed by a duly-licensed architect or civil engineer in case of architectural and structural plans, by a professional mechanical engineer in case of mechanical plans, by a professional electrical engineer in case of electrical plans and by a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official under the National Building Code.

Section 161. Assessment – Assessment of building permit fees shall be based on the following:

- (a) Type of occupancy or use of building or structure
- (b) Cost of construction
- (c) Floor area
- (d) Height

Section 162. Occupancy Groups - For the purpose of fixing the amount of fees based on the type of use or occupancy of the building / structure, the group occupancy classifications shall be term of reference:

Occupancy groups are classified into four (4) categories:

- 1 CATEGORY I - Residential (single dwelling unit and duplex for non-leasing occupants)
 - a) CATEGORY I-A - Residential (multiple dwelling units) 4 storeys or less
 - b) CATEGORY I-B - Residential (multiple dwelling units) more than 4 storeys
- 2 CATEGORY II - Commercial and Industrial
- 3 CATEGORY III - Social, Educational and Institutional
- 4 CATEGORY IV - Ancillary or Accessory

Section 163. Exemptions. - No fees shall be charged on the following applications:

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- (a) Construction / addition / renovation / alteration of public buildings.
- (b) Construction / addition / renovation / alteration of government- owned tenement houses and other housing units while the title of the lot is still under the name of the government.
- (c) Reconstruction of building or structures damaged or destroyed by typhoons, fire, earthquakes or other calamities. Reconstruction shall not exceed twenty percent (20%) of the original construction cost filed with the City Building Official together with the certificate of damaged obtained from the City Building Official not later than thirty (30) days after the occurrence of such calamity.
- (d) Construction of building or structure by civic organization, charitable institution to be donated to the government for public use.
- (e) Construction / addition / renovation / alteration / repair of buildings / structures and electrical equipment installation owned by electric cooperative.

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Section 164. Establishment of Line and Grade – Schedule of Fees:

(a) All sides fronting or abutting-streets, esteros, rivers and creeks		
1. First 10 meter.....	P	24.00
2. Every meter or fraction thereof In excess of 10 meter.....		2.40
(b) All other side: Every meter of fraction thereof.....		12.00

Section 165. Schedule of Building Permit Fees. –

(a) While the application is still being processed, the City Building Official may allow excavation for foundation and basement, for which the following fees shall be charged and which shall be deducted from the total building permit fees.

(b) Construction / addition / renovation / alteration of building under CATEGORY I shall be assessed according to the following rates:

1. Original complete construction up to 20 sq.m.....	P	2.00
2. Addition / renovation / alteration up to 20 sq.m.....		2.40
3. Above 20 sq.m up to 50 sq.m.....		3.40
4. Above 50 sq.m up to 100 sq.m.....		4.80
5. Above 100 sq.m up to 150 sq.m.....		6.00
6. Above 150 sq.m.....		7.20

(c) Construction / addition / renovation / alteration of building under CATEGORY I-A, II and III:

Area in sq.m		per sq.m
1. Up to 5,000.00.....	P	23.00
2. Above 5,000.00 up to 6,000.00		22.00
3. Above 6,000.00 up to 7,000.00		20.50
4. Above 7,000.00 up to 8,000.00		19.50
5. Above 8,000.00 up to 9,000.00		18.00
6. Above 9,000.00 up to 10,000.00.....		17.00
7. Above 10,000.00 up to 15,000.00.....		16.00
8. Above 15,000.00 up to 20,000.00.....		15.00
9. Above 20,000.00 up to 30,000		14.00

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10. Above 30,000..... 12.00

(d) Construction /addition /renovation/ alteration of buildings / structures under CATEGORY IV:

1. Building such as private garages and carports shall be charged fifty percent (50%) of the rate of the principal building of which they are accessories.
2. All parts of buildings which are open on two or more sides, such as balconies, terraces, lanais and the like shall be charged fifty percent (50 %) of the rate of the principal building of which they are a part.
3. Aviaries, aquariums, zoo structure and the like shall be charged in accordance with the rates for agricultural structures.

(e) Footing or foundations of buildings / structures per sq.m. or fraction thereof of footing or foundation, encroachment on roadways, sidewalks..... P 600.00

(f) Buildings with a height of more than eight (8) meters shall be charged an additional fee per cubic meter above eight (8) meters..... P 0.25

(g) Alteration / renovation / improvement on vertical dimensions of building / structures, such facades, exterior and interior walls, shall be assessed in accordance with the following rates:

C.H.B. and the like	P	20.00
Others.....		15.00

(h) Alteration / renovation / improvement on horizontal dimensions of buildings / structures such as floorings, ceilings and roofings shall be assessed in accordance with the following percentages of the cost of labor and materials prescribed under Sec. 96 (b) to (e) Article IV, whichever category applies:

1. Concrete, bricks or tiles and the like....	50%	P5.0/sq.m
2. Others.....	20%	P5.0/sq.m

(i) Repair on Buildings and Structures:

1. Categories I, I-A, II and III
 - i. Repair of building / structure shall be charged 1% of the cost of labor and materials
2. Categories IV
 - i. Repair of building/ structure shall be charged 1% of the cost of repair.

Section 166. Ancillary Structures – Schedule of Fees:

- (a) Bank and Records Vaults:
- | | | |
|---------------------------------------|---|-------|
| 1. Up to 20 cu.m..... | P | 20.00 |
| 2. Per cu.m in excess of 20 cu.m..... | | 8.00 |
- (b) Swimming Pools per cu.m or fraction thereof
- | | | |
|--------------------------------|---|-------|
| 1. Residential..... | P | 3.00 |
| 2. Commercial..... | P | 36.00 |
| 3. Social / Institutional..... | P | 24.00 |

Swimming pools improvised from local indigenous material such as rocks, stone and / or small boulders and with plain cement flooring shall be charged fifty percent (50%) of the above rates.

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Ancillary structures to swimming pools, such as shower rooms. Locker rooms and the like shall be charged fifty percent (50%) of the rates corresponding of swimming pool.

(c) Construction of firewalls separate from the building:

- 1. Per sq.m. or fraction thereof 3.00
- 2. Provided, that the minimum fee shall be 48.00

(d) Construction/erection of towers including Radio and TV towers, water tank supporting structures and the like:

	Self-Supporting	Trilon (Guyed)
1. Residential	₱500.00 per unit	₱150.00
2. Commercial / Industrial		
2.1 Up to 10 meters in height	₱2,400.00	₱240.00
2.2 Every meter or fraction thereof in excess of 10 m.	₱10.00	₱15.00
Institutional		
2.2 Up to 10 meters in height	₱1,800.00	₱120.00
2.2 Every meter or fraction thereof in excess of 10 m.	₱120.00	₱ 12.00

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Towers with platforms or floors shall be charged an additional fee in accordance with (c) and (d) of this Section.

(e) Commercial / Industrial Storage Silos:

- 1. Up to 10 meters in height ₱ 2,400.00
- 2. Every meter of fraction thereof in excess of 10 m... 150.00

Silos with platforms or floors shall be charged an additional fee in accordance with (c) and (d) of this Section.

(f) Construction of Smokestack and Chimneys for Commercial / Industries Use:

- 1. Smokestacks
 - 1.1 Up to 10 meters in height
 measured from the base..... ₱240.00
 - 1.2 Every meter of fraction thereof
 In excess of 10 m..... ₱12.00
- 2. Chimneys;
 - 2.1 Up to 10 meters in height
 measured from the base ₱48.00
 - 2.2 Every meter of fraction thereof
 In excess of 10 m..... ₱2.00

(g) Construction of Commercial / Industrial Fixed Ovens:

- Per sq.m. or fraction thereof
of interior floor areas..... ₱48.00

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(h)	Construction of Industrial Kiln / Furnace: per cu.m or fraction thereof of volume	₱12.00
(j)	Construction of reinforced concrete steel tank for Category I buildings:	
	1. Up to 2 cu.m.....	₱480.00
	2. Every cu.m of fraction thereof in Excess of 10 cu.m.....	₱24.00
(k)	Construction of Waste Water Treatment Tanks (Including Sedimentation and Chemical Treatment Tanks) Per cu.m of volume	₱ 7.00
	Industrial use:	
	1. Above Ground per cu.m or fraction thereof.....	₱480.00
	2. Underground per cu.m or every fraction thereof.....	₱3.00
	2.1 Saddle or trestle mounted horizontal tanks: per cu.m. or fraction thereof of volume of tank.....	₱3.00
	3. Booths, Kiosks, Platforms, Stages and the likes:	
	3.1 Construction of permanent type of booths, kiosks, platforms, stages and the likes: per sq. m or fraction thereof of floor area	₱10.00
	3.2 Construction of temporary type of booths, kiosks, platforms, stages, field offices, laborer quarters and the likes per sq. m or fraction thereof of floor area	₱5.00
	3.3 Inspection of knock-down type temporary booths, platforms, stages and the like Per unit	₱24.00
(l)	Construction of Tombs and Canopies, Mausoleum and Niches in cemeteries and Memorial Parks:	
	1. Plain tombs or monuments without backdrop Wall, canopy or roofing	₱5.00
	2. Canopied tombs, whether partially or totally Roofed, per sq.m	₱ 5.00
	3. Semi-enclosed mausoleums, whether canopied or not, per sq. m.....	₱5.00
	4. Totally enclosed mausoleums, per sq. m of Floor area, per level	₱12.00

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Section 167. Plumbing Permit Fees. -Plumbing Permit shall be collected based on the following rates:

a)	For the installation of a unit composed of one (1) water closet, two (2) floor drains, one (1) sink, one (1) lavatory, two (2) faucets and one (1) showerhead	₱49.00
b)	For every fixtures in excess of a unit:	
	For one (1) water closet	₱ 7.00
	For one (1) floor drain	3.00

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For one (1) sink	3.00
For one (1) lavatory	7.00
For one (1) faucet	2.00
For one (1) showerhead	2.00
For one (1) slope sink	7.00
For one (1) urinal	4.00
For one (1) bath tub	7.00
For one (1) grease trap	7.00
For one (1) garage trap	4.00
For one (1) bidet	4.00
For one (1) filter	4.00
For one (1) dental cuspidor	5.00
For one (1) gas heater	5.00
For one (1) hot water boiler	5.00
For one (1) drinking fountain	3.00
For one (1) laundry tray	5.00
For one (1) bar or one fountain sink	5.00
For one (1) lavatory sink	4.00
For one (1) sterilizer	3.00
For one (1) water meter	3.00
For one (1) septic vault (SV)	10.00
For one (1) sanitary clean out (SC)	10.00

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Section 168. Fencing Permit Fees. – Fees for Fencing Permit shall be based on the following rates:

a) Fence made of indigenous materials and/ or Barbed wire, chicken wire, hog wire	₱ 2.40
b) Fences up to 1.80 meters in height, made of materials other than those mentioned per lineal meter of fraction thereof	4.00
c) Fences in excess of 1.80 meters in height, made of materials other than those mentioned per lineal meter or fraction thereof	4.00

Section 169. Construction of Sidewalks – Schedule of Fees:

a) Up to 20 sq.m	24.00
b) Every sq.m or fraction thereof in excess of 20 sq.m	3.00

Section 170. Paved Areas Intended for Commercial/ Industrial/ Social/ Institutional Use. –Use as parking area, gasoline station premises, skating rinks, pelota courts and the like the amount of Five Pesos (₱5.00) shall be charged for every sq.m or fraction thereof.

Section 171. Use of Streets, Sidewalks, Public Lands as Permitted. –

a. Use of Sidewalks:	
Up to 20 sq.m of sidewalk, per calendar month	240.00
Every sq.m or fraction thereof in excess of 20 sq.m per calendar month	12.00

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b. Erection of Scaffoldings Occupying Public Areas

Erection of scaffoldings occupying public areas up to 10 lineal meters, per calendar month	150.00
Every lineal meter or fraction thereof of frontage in excess of 10 lineal meters, per calendar month	12.00

Section 172. Certificates of Use or Occupancy – Schedule of Fees

a. CATEGORY I AND II

1. Building costing up to 400,000.00	₱ 200.00
2. Building costing more than 400,000.00 up to 850,000.00	- 400.00
3. Building costing more than 850,000.00 up to 1,200,000.00	- 800.00
4. Every P1,000,000.00 or fraction thereof in excess of 1,200,000.00	- 800.00

b. CATEGORY III

1. Building costing up to 150,000.00	- 200.00
2. Building costing more than 150,000.00 up to 400,000.00	₱ 400.00
3. Building costing more than 400,000.00 up to 850,000.00	- 800.00
4. Building costing more than 850,000.00 up to 1,200,000.00	- 1,000.00
5. Every P1,000,000.00 or fraction thereof in excess of 1,200,000.00	- 1,000.00

c. CATEGORY IV

1. Garage, carports, balconies, terraces, lanais and the likes: Fifty percent (50%) of the rate of the principal building, according to category.	
2. Aviaries, aquariums, zoo structures and the likes:	
1. With floor area up to 20sq.m	- ₱ 50.00
2. With floor area above 20 sq.m up to 500 sq.m	- 240.00
3. With floor area above 500 sq.m up to 1000 sq.m	- 360.00
4. With floor area above 1000 sq.m up to 5000 sq.m	- 480.00
5. With floor area above 5000 sq.m up to 10,000 sq.m	- 960.00
6. With floor area above 10,000 sq.m	- 2,400.00

d. ACCESSORIES OF THE BUILDING - STRUCTURE FEES:

1. Bank and Records Vaults, up to 20.00 cu.m	- 20.00
in excess of 20.00 cu.m	- 8.00
2. Swimming pools, per cu.m:	
2.1 Residential	- 3.00
2.2 Commercial/Industrial	- 36.00
2.3 Social/Institutional	- 24.00
2.4 Improvised swimming pools made of materials listed under this rule	- 50%
	of the above rates
3. Swimming pool shower rooms/ locker rooms, per unit:	
3.1 Residential	- 15.00
3.2 Commercial/Industrial	- 40.00

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3.3	Social/Institutional	-	25.00
4.	Towers, per unit		
		Self-Supporting Trilon	(guyed)
4.1	Residential	15.00	15.00
4.2	Commercial/Industrial	300.00	30.00
4.3	Social/Institutional	25.00	25.00
5.	Commercial/Industrial Storage Silos per unit		2,400.00
6.	Smokestacks per unit		240.00
7.	Chimneys per unit		48.00
8.	Commercial/Industrial Fixed Ovens, per unit		48.00
9.	Industrial kiln/Furnace, per unit		12.00
10.	Reinforced concrete Tanks, per unit		
10.1	Residential:		
	Up to 2 cu.m		12.00
	Above 2 cu.m		12.00
10.2	Commercial/Industrial		
	Up to 10 cu.m		480.00
	In excess of 10m3		24.00
10.3	Social/Institutional		
	Up to 10 cu.m		480.00
	In excess of 10m3		24.00
10.4	Steel Tanks, per unit		
	Residential:		
	Up to 10 cu.m and every fraction thereof		480.00
	Commercial/Industrial per cu.m		480.00
	Social/Institutional		50.00
12.	Booths, Kiosks, Platforms, Stages and the like		10.00

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Section 173. Change in Use/Occupancy- The amount of Ten Pesos (P10.00) shall be charged for every sq.m of fraction thereof of area affected.

Section 174. Annual Inspection Fees- Annual Building Inspection Fees shall be collected at the following rates:

a) Building / Establishing Floor Area	Fees
1-99 sq.m.	₱ 240.00
100-199 sq.m.	480.00
200-349 sq.m.	960.00
350-499 sq.m.	1,440.00
500-749 sq.m.	1,920.00
750-999 sq.m.	2,400.00
Every 1,000 sq.m. or its portion in excess of 1,000 sq.m	2,400.00
Plumbing per unit	100.00

b) Single detached dwelling units, duplexes and the like are hereto exempted. However, if the owner requests building inspection, the fee for each of the services enumerated below is One Hundred Pesos (P120.00):

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1. Land Use Conformity
2. Architectural Presentability
3. Structural Stability
4. Sanitary and Health requirements
5. Fire resistive requirements

Section 175. Fines - The following fines prescribed by the National Building Code are hereby adopted to be enforced by the City Building Official for non-compliance with work stoppage order for construction without permit:

Fines in Pesos:

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	Light Violations	Less Grave Violations	Grave Violations
Category I, I-A and IV			
a) Minimum	P 5,000.00	P 8,000.00	P 10,000.00
b) Medium	5,000.00	8,000.00	10,000.00
c) Maximum	5000.00	8,000.00	10,000.00
Plus imprisonment	1 week	2 weeks	3 weeks
Category I-B, II and III			
a) Minimum	P 5,000.00	P 8,000.00	P 10,000.00
b) Medium	5,000.00	8,000.00	10,000.00
c) Maximum	5,000.00	8,000.00	10,000.00
Plus imprisonment	1 month	2 months	3 months

Section 176. Imposition of Fines. - The minimum fines shall be imposed for failure to comply with the terms of the first notice. The medium fines shall imposed for failure to comply with the terms of the second notice. The maximum fines shall be imposed for failure to comply with the terms of the third and final notice.

Section 177. Surcharge/Penalty. - Without prejudice to the provisions of the preceding sections, the City Building Official is hereby authorized to impose the penalty or surcharge prescribed in the NBC in the following cases in such amount and in the manner as hereunder fixed and determined:

For constructing, installing, repairing, altering or causing any change in the occupancy/use of any building / structure or part thereof or appurtenances thereto without any permit, there shall be imposed a surcharge of one hundred percent (100%) of the building permit fee. Provided that when the work in the building or structure is started pending issuance of the building permit by the City Building Official, the amount of the surcharge shall be according to the following:

- | | |
|--|--------------------------------|
| (a) Excavation for foundation | 10% of the Building Permit Fee |
| (b) Construction of foundation (including pile driving and laying of reinforcing bars) | 25% |
| (c) Construction of superstructure up to 2 meters above established grade | 50% |
| (d) Construction of superstructure above 2 meters | 100% |

For failure to pay the annual inspection fee within thirty (30) days from the prescribed date, a surcharge of twenty-five percent (25%) of the inspection fee shall be imposed.

Article IX. Zoning / Clearance and Related Fees

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Section 178. Imposition of Fee. There shall be collected Zonal / Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB), based on Zoning Ordinance No. 14 Series of 2015.

These shall include permit / clearance fees for:

- (a) Zoning / Locational Clearance
- (b) Permits for subdivision and condominium projects / activities under Presidential Decree No. 957
- (c) Projects under Batas Pambansa Blg. 220
- (d) Approval of industrial subdivisions
- (e) Approval of commercial subdivisions
- (f) Approval of memorial park / cemetery projects
- (g) Other transactions / certifications covered by HLURB AO No.04
- (h) Registration of dealers / brokers / salesmen

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Fees for Certificate of Conformance and Non-Conformance for Non-Business - ₱100.00

Fees for Certificate of Conformance and Non-Conformance for Business shall be collected as prescribed by Section 182 of this Code.

Section 179. Zoning / Locational Clearance (LC) Fee. - For any application for LC whether the project or activity to be undertaken is conforming or non-conforming, the fee shall be in accordance with the following schedule:

a Residential (single-detached, single-attached / zero lot line and duplex type)	PhP 6.00/sq.m of the total gross floor area (TGFA)
b Commercial establishment including apartments, mass housing, townhouses, residential condominium, etc. constructed primarily for gain purposes	PhP 10.00 / sq.m of the TGFA
c Industrial establishments	PhP 10.00 / sq.m of the TGFA
d Institutional (schools, hospitals, etc.)	PhP 5.00 / sq.m of the TGFA
e Memorial Parks / Cemeteries	PhP 5.00 / sq.m of the TGFA
f Agro-Industrial	
i. Manufacturing	PhP 6.25 / sq.m of the TGFA
ii. Non-Manufacturing	PhP 6.25 / sq.m of the TGFA
g Telecommunications / Towers	PhP 20,000.00 per unit
h Special Uses (helipad / landing area, gas station, abattoir, thermoselect / gasification plant, etc.)	PhP 16.00 / sq.m of the TGFA
i Yards utilized for commercial purposes	PhP 4.00 / sq.m of the Total Lot Area (TLA)
j Yards utilized for industrial purposes	PhP 8.00 / sq.m of the TLA
k Yards utilized for institutional purposes	PhP 1.20 / sq.m of the TLA
l All types of renovation	Seventy-five percent (75%) of the corresponding rates prescribed above
m Billboards (all types)	PhP 20.00 / sq.ft of billboard surface area

Noting that the Total Gross Floor Area (TGFA), Total Lot Area (TLA) and surface area are the units of measurement for the LC, the same must be fully consistent with the prescriptions under Presidential Decree No. 1096, the 1977 NBCP and its latest IRR, RCs and DRs.

Provided that commercial activities and auxiliary uses that form part of a residential building or customarily conducted in dwelling on houses, shall be treated as application for the construction of a residential house and shall pay the amount corresponding to such use, except when the maximum

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floor area devoted to such commercial activities or auxiliary uses exceeds thirty percent (30%) of the TGFA of the whole residential building.

Section 180. Inspection Fee. For any application for inspection whether the project or activity to be undertaken is conforming or non-conforming, the fee shall be in accordance with the following schedule:

a. Residential (single-detached, single-attached/zero lot line and duplex type) ...	PhP 400.00
b. Commercial establishment including apartments, mass housing, townhouses, residential condominium, etc. operated primarily for gain purposes.....	PhP 600.00
c. Industrial establishments	PhP 800.00
d. Institutional (schools, hospitals, etc.)	PhP 500.00
e. Memorial Parks / Cemeteries	PhP 700.00
f. Agro - Industrial	
i. Manufacturing	PhP 800.00
ii. Non - Manufacturing	PhP 800.00
g. Telecommunications / Towers	PhP 600.00
h. Special Uses (helipad / landing area, gas station, abattoir, thermoselect / gasification plant, etc.)	PhP 800.00
i. Yards utilized for commercial purposes	PhP 600.00
j. Yards utilized for industrial purposes	PhP 800.00
k. Yards utilized for institutional purposes	PhP 400.00
l. All types of renovation	25% of the corresponding rates prescribed above
m. Billboards (all types)	PhP 400.00

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Provided that commercial activities and auxiliary uses that form part of a residential building or, customarily conducted in dwelling on houses, shall be treated as application for the construction of a residential house and shall pay the amount corresponding to such use, except when the maximum floor area devoted such commercial activities or auxiliary uses except thirty percent (30%) of the total gross floor area (TGFA) of the whole residential building.

Section 181. Processing Fee. For processing the application for LC (whether the project or activity to be undertaken is conforming or non-conforming), the processing fee shall be twenty-five (25%) of the corresponding prescribed LC fee as stated in the previous paragraph.

Section 182. Application for Business and License Permit; Business Permit Pre-Requisite - Any person applying for issuance of business and license permit shall secure a Certificate of Conformance or a Certificate of Non-Conformance prior to the issuance of business and license permit. In addition to the one-time payment of One Hundred Twenty Five Pesos (PhP125.00) business permit application fee for the first time as a newly-registered business, the corresponding fee shall also be collected as detailed in the schedule of Business Permit Fees below:

a. Residential for rent / lease (single-detached, single-attached / zero lot line and duplex type)	PhP 600.00
b. Commercial establishment including apartments, mass housing, Townhouses, residential condominium, etc. operated primarily for gain purposes.....	PhP 600.00
c. Industrial establishments	PhP 800.00
d. Institutional (schools, hospitals, etc.)	PhP 500.00

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- e. Memorial Parks / Cemeteries PhP 800.00
- f. Agro – Industrial
 - a. Manufacturing PhP 800.00
 - b. Non – manufacturing PhP 800.00
- g. Telecommunications / Towers PhP 800.00
- h. Special Uses (helipad / landing area, gas station, abattoir, Thermos-select / gasification plant, etc.) PhP 1,000.00
- i. Yards utilized for commercial purposes PhP 800.00
- j. Yards utilized for industrial purposes PhP 800.00
- k. Yards utilized for institutional purposes PhP 500.00

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Furthermore, the corresponding fee from the above prescribed schedule of fees for businesses renewing their licenses shall be paid annually prior to the issuance of business and license permit.

Article X. Processing Fees for Subdivision and Related Fees

Section 183. Imposition of Fees, - Owners or operators of subdivision shall pay the following fees to the City Treasurer based on the Order of Payment issued by the City Planning and Development Officer or his duly authorized representative in accordance with the following schedule:

Section 184. Permit for Subdivision Projects / Activities under Presidential Decree 957

A. Approval of Subdivision Plan (including townhouse)

- 1. Preliminary Approval ₱ 1,000/ ha.
 - a. for every additional hectare or a fraction thereof 800 / ha.
- 2. Final Approval and Development Permit 3,000 / ha.
- 3. Inspection Fee 1,000 / ha.
- 4. Alteration of Plan 3,000 / ha.

B. Approval of Condominium Project (under Presidential Decree No. 957)

- 1. Preliminary Approval
 - a. Land Area ₱ 500 / ha.
 - b. Building 200 / floor
- 2. Final Approval and Development Permit
 - a. Per sq. meter of the total land area ₱ 2.00
 - b. Additional cost on the area of the building 2.00
- 3. Inspection Fee per sq.m. of gross floor area ₱ 10.00
For ETD, COC applications per additional sq.m ₱ 2.00
- 4. Alteration (affected areas only) Same of Final Approval & Development Permit
- 5. Conversation (affected areas only) Same as Final Approval & Development Permit
- 6. Certificate of Registration and License to Sell
 - a. Residential (per sq.m. of saleable areas) ₱ 10.00
 - b. Commercial / Office (per sq.m of saleable areas) 20.00
- 7. Certificate of Completion per sq.m gross floor area ₱ 10.00

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Section 185. Project under Batas Pambansa Blg. 220

A. Subdivision

1. Preliminary Approval

a. Socialized Housing

a.1. one hectare and below ₱ 200.00

a.2. more than one hectare 300.00

b. Economic Housing

b.1. one hectare and below ₱ 300.00

b.2. more than one hectare 400.00

2. Final Approval and Development Permit 1,000.00/ha.

3. Inspection Fee 1,000.00/ha

4. Alteration of Plan 500 / ha.

Section 186. Approval of Memorial Park / Cemetery Project

1. Memorial Project 200 / sq.m

2. Cemeteries 100 / sq.m

3. Inspection Fee

a. Memorial Project ₱ 2.00 / sq.m

b. Cemeteries 1.00 / sq.m

4. Alteration of Plan

Same as Final Approval & Development Permit

5. Certificate of Registration and License to Sell (per saleable lot)

a. Memorial Projects ₱ 50.00 / 2.5 sq.m

b. Cemeteries 10.00 / 2.5 sq.m

6. Certificate of Completion

a. Memorial Projects ₱ 200 / ha.

b. Cemeteries 100 / ha.

Section 187. Other Transactions / Certifications

a) Application / Request for:

1. Certified true / photocopy of Development Permit / Subdivision Approval ₱ 350.00

2. Extension of Time to Complete Development 350.00

3. Exemption from Cease and Desist Order 200.00

4. Lifting of Cease and Desist Order 350.00

5. Change of Name / Ownership 350.00

6. Revalidation / Renewal of Permit 50% of original fee

b) Other Certifications

1. Zoning Certificates for Business ₱ 650.00

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2. Zoning Certifications	250 / ha.
3. Certifications of Town Plan / Zoning Ordinance Approval	200.00
4. Certification of New Rights / Sales	200.00
5. Certificate of Locational Viability	250/ ha.
6. Certification of Registration and License to Sell (form)	100.00
7. Others, to include:	
a. Availability to records / public request of copies / research works	250.00
b. Certification of no records on file	250.00
c. Others	250.00

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Section 188. Registration. -

1. Development / Dealers / Brokers	₱ 500.00
2. Salesmen / Agent / Lessor	200.00

Section 189. Homeowners Association Fees. -

1. Registration	₱ 100.00
2. Certifications	100.00

Section 190. Time of Payment. The fees prescribed in this Article shall be paid to the Office of the City Treasurer.

Section 191. Accrual of Proceeds. The proceeds from the fees prescribed in this Article shall accrue to the general fund of this City.

Section 192. Administrative Provision. - It shall be the duty of the Zoning Administrator or the duly-designed local official to secure annually from HLURB pertinent rules and regulations required to implement this Article and to obtain the revised schedule of fees as soon as they are promulgated and become effective.

Article XI. Transport Development and Management

Section 193. City Transport Development and Management Office (CTDMO). - The City Transport Development and Management Office (CTDMO) under the direct supervision and control of the City Mayor is vested with the power to plan, develop, manage and implement the Transport Master Plan of the City.

Section 194. Transport Impact Management System Unit (TIMSU). - The Transport Impact Management System Unit (TIMSU) is composed of a Transportation Planning Officer, a Transportation Regulation Officer and Transportation Analyst.

Section 195. Functions of the Transport Impact Management System Unit (TIMSU). - The Transport Impact Management System Unit (TIMSU) shall be charged with the review and evaluation of the Traffic Impact Assessment (TIA) studies/reports hereby required to be submitted by developers/property owners in compliance with the building code and zoning regulations of the City. The evaluation will take into consideration the traffic impact of the proposed development/s and the mitigating measures that need to be undertaken to ensure that mobility and accessibility of the public are not compromised.

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The Transport Impact Management System Unit (TIMSU) shall be charged with the implementation and review of the Transport Development Fees (TDF) commensurate to the level of traffic impact of development projects based on the proposed occupancies and use.

The Transport Impact Management System Unit (TIMSU) shall also be charged with the recommendation for the utilization of the Transportation Development and Management Trust Fund (TDMTF).

Section 196. Transport Development Fees (TDF). - There shall be collected from all owners or developers of real property a Transport Development Fee in accordance with the following schedule.

All areas are rounded off to the nearest whole number.

Land Use / Development Type	Sub-Type	Unit of Measure	Transport Development Fee (Pesos per Unit)
Residential (single detached, townhouse)	Less than 50 sq.m	sq.m GFA	Fee not required
	50 sq.m and above	sq.m GFA	₱25.00 per sq.m
Residential Apartment Complex	Less than 50 sq.m	sq.m GFA	Fee not Required
	50 sq.m and above	sq.m GFA	₱25.00 per sq.m
Residential (condo)	Residential units	sq.m GFA	₱50.00 per sq.m
	Retail	sq.m GFA	₱100.00 per sq.m
Hotel/Motel	Rooms	sq.m GFA	₱50.00 per sq.m
	Ballroom/Function Rooms	sq.m GLA	₱100.00 per sq.m
Commercial Retail	Stores/Restaurants 50 sq.m and above	sq.m GLA	₱100.00 per sq.m
	Mall/Supermarket 100 sq.m and above	sq.m GLA	₱100.00 per sq.m
	Gasoline Stations 70 sq.m and above	sq.m GFA	₱25.00 per sq.m
Commercial Office	Less than 70 sq.m	sq.m GFA	Fee not required
	70 sq.m and above	sq.m GFA	₱50.00 per sq.m
Industrial	Manufacturing 100 sq.m and above	sq.m GFA	₱50.00 per sq.m
	Warehouse/Logistics/Cargo 100 sq.m and above	sq.m GFA	₱50.00 per sq.m
Institutional	Buildings owned by Religious, charitable and educational organizations used for Educational and Commercial purposes	sq.m GFA	₱ 50.00 per sq.m
	Schools (Private) with Business Floor Area of 200 sq.m and above		
	Hospital/Clinic (Private) Less than 50sq.m	sq.m GFA	Fee not required
	Hospital/Clinic (Private) 50 sq.m and above	sq.m GFA	₱50.00 per sq.m

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Section 197. Time of Payment. - The Transport Development Fee shall be paid to the Office of the City Treasurer at the same time the developer/property owner applies for a Building Permit. Transport Development Fees (TDFs) shall form part of the requirements for a Building Permit.

Section 198. Clearance / Permit. - No clearance or permit is to be issued by the Transport Impact Management System Unit (TIMSU) without payment of Transport Development Fees. No building permit shall be issued unless clearance or permit is issued by the Transport Impact Management System Unit (TIMSU).

Section 199. Penalties. - Existing establishments and land developments with significant traffic impacts as evaluated by the Transport Impact Management System Unit (TIMSU), but whose parking practices and traffic management increases roadside friction, will be subject to penalties outlined below.

Establishments will be assessed according to these instances:

- (a) Narrow/non-existent sidewalks, which gives the pedestrians no choice but to walk on the carriageways.
- (b) Parking queues, which encroach on the city/national roads and deprive the public of traffic lane(s) or use of sidewalks due to parking practices.

Fees to be paid:

- (a) First Offense PhP2,000;
Notice of Violation with grace period of six (6) months to one year to rectify/comply. It should be noted that owners of establishments will be penalized and not the lessees.
- (b) Second Offense PhP4,000;
Recommendation for the revocation/ cancellation of the Business Permit after six (6) months has passed since the grace period.
- (c) Third Offense PhP5,000;
Cancellation of Business Permit

Section 200. Incentives to Developers. - To encourage developers to work alongside the City in promoting public transport and environmentally sustainable modes of transport, encouraging walking and cycling; proposed new developments submitted within six (6) months after this Ordinance is approved will be subject to incentives according to the parameters set below.

Development parameters:

- (a) The connection of the development to public transport stations and the presence of public transport modes providing service ensuring its accessibility;
- (b) Ensure unobstructed sidewalks not less than 1.2m wide as its pedestrian access;
- (c) Pedestrian routes to transit are not less than 1.2m wide, well-lit, clear and unobstructed. Pedestrian walkways are clearly marked and may be signalized;
- (d) Bicycle lanes that are incorporated within the community/development transport network as well as providing a safe transition to link with Pasig City's Bikeways;
- (e) Provision of bike facilities such bike racks and shower stalls as well as ensure that the bike lanes in front are kept free of obstruction;

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- (f) Provision of shuttle service within the community and which integrates with the City Public Transport Network;
- (g) Incorporation of the Universal Design. The City has a healthy respect for people of all abilities, and has appropriate ramps, medians, refuges, crossings of driveways, sidewalks on all streets where needed, benches, shade, and other basic amenities to make walking feasible and enjoyable for everyone;
- (h) Wayfinding – signage, mapping and paving patterns to enable navigation by residents and visitors;
- (i) Accessibility – conformance with the City’s Accessibility Design Standards and consideration to address grades, slopes, surface treatments, gates, bollards, intersection curb ramps and depressions with tactile warnings, and pathway seating;
- (j) Lighting – consistency with the City’s street, park and pathway lighting policies, and incorporation of the principles of crime prevention through environmental design (CPTED) to support safety and personal security objectives; and
- (k) Amenities and aesthetics – seating, bicycle parking, waste receptacles, views, public art, connections to open space, and site furniture providing year-round comfort and ease of maintenance.

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A discount of twenty percent (20%) on the Transport Development Fees (TDF) shall be given to establishments compliant to the different parameters.

Section 201. Public Transport Management Unit (PTMU). – The PTMU will provide public transport routes, fleet size, schedules, and fare. Together with the Surveys Special Unit, it shall conduct regular ridership surveys and solicit service feedback and recommendations from users every three (3) months or for periods that it deems necessary to maintain a high level of service.

- a) Fix and impose reasonable fees and charges for all services rendered by the City Government to private persons or entities;
- b) Provide for and set the terms and conditions under which public utilities owned by the city shall be operated by the City Government, and prescribe the conditions under which the same may be leased to private persons or entities, preferably cooperatives;
- c) Upon approval by majority vote of all the members of the Sangguniang Panlungsod: grant a franchise to any person, partnership, corporation, or cooperative to do business within the city; establish, construct, operate and maintain ferries, wharves and other transport infrastructure; or undertake such other activities within the city as may be allowed by existing laws: Provided, that, cooperatives shall be given preference in the grant of such a franchise.
- d) Environmentally Sustainable Transport (EST) must be established to redirect the current development path to favor safe, efficient, low carbon, low pollution, and inclusive transport systems. Private vehicles occupy more road space-per-passenger carried than public transport services. Reducing the need to use private vehicles can be achieving by improving the level of service of public transportation services. Reducing the number of private vehicles can help to alleviate congestion and thus reduce travel delays.

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- e) Charging of EST Fees. The EST Fees shall be charged by CTDMO and shall be paid to the Office of the City Treasurer through the utilization of pre-loaded cards via accredited convenient stores or any mode of payment that would facilitate the collection of fees.

Section 202. Environmentally Sustainable Transport (EST) Fees. - The EST Fees will be collected for the various public transport modes that will be provided and operated by the City Government. The fees will form part of the EST Fund and utilized according to the Transport Demand Management Trust Fund (TDMTF) Committee.

The fee structure shall be determined by the City Transport Development and Management Office (CTDMO), based on the objectives of sustainable mobility and social equity.

- (a) Pasig Central Business District Bus Services. - There shall be collected a Five Pesos (PhP 5.00) per passenger EST fee for the Pasig Bus Services, irrespective of distance travelled.
- (b) Future Modes. The computation of EST Fees for each mode shall be a minimum of Five Pesos (PhP 5.00), subject to evaluation by the PTMU after six (6) months.

Section 203. Mode of Payment. - The EST Fees shall be charged by CTDMO and shall be paid to the Office of the City Treasurer through the utilization of pre-loaded cards via accredited convenient stores or any mode of payment that would facilitate the collection of fees.

Section 204. Use and Administration of the EST Fund. - The revenue from the ticket sales will form part of the operations and maintenance fund for the upkeep and daily expenses of the public transport system under the direct supervision of the Public Transport Management Unit (PTMU) of CTDMO.

Article XII. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Public Open Spaces, Easements, Alleys, Patios, Plazas and Playgrounds

Section 205. Imposition of Fee. - Any person who shall temporarily use and / or occupy a road, street, sidewalk, public open space, easement, alley, patio, plaza, playground or portion thereof in this City in connection with construction works and / or other purposes, shall first secure a permit from the City Mayor and pay a fee according to the following schedule:

- 1) For construction ₱ 300.00 / sq.m per day
- 2) Others ₱ 100.00 / sq.m per day

For wake and other charitable, religious and educational purposes, use and/ or occupancy no fee shall be collected: Provided, that the corresponding permit is first secured from the Office of the City Mayor.

Section 206. Time of Payment. - The fee shall be paid to the City Treasurer upon filing of the application for permit with the City Mayor.

Section 207. Administrative Provisions. - The period of occupancy and/or use of the street, sidewalk or alley or portion thereof shall commence and terminate in accordance with the period indicated in the permit.

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

Section 208. Imposition of Fee. - There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

- a. Storage of gasoline, diesel, fuel, kerosene and similar product:

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500	to	2,000 liters	₱	450.00
2,001	to	5,000 liters		900.00
5,001	to	20,000 liters		1,350.00
20,001	to	50,000 liters		2,250.00
50,0001	to	100,000 liters		3,600.00
Over 100,000 liters				6,750.00

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b. Storage of cinematographic film		4,500.00
c. Storage of celluloid		1,350.00
d. Storage of calcium carbide		
1) Less than 50 cases		675.00
2) 50 to 99 cases		1,015.00
3) 100 or more cases		1,350.00
e. Storage of tar, resin and similar materials		
1) Less than 1,000 kilos		300.00
2) 1,000 to 2,500 kilos		450.50
3) 2,500 to 5,000 kilos		900.00
4) Over 5,000 kilos		1,350.00
f. Storage of coal deposits		
1) Below 100 tons		4,050.00
2) 100 tons or above		6,750.00
g. Storage of combustible, flammable or explosive		4,500.00
h. Substance not mentioned above		1,350.00

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Section 209. Time of Payment. – The fees imposed in this Article shall be paid to the City Treasurer upon application with the City Environment and Natural Resources Office (CENRO) for permit to store the aforementioned substances.

Section 210. Administrative Provisions. –

- (a) No person shall keep or store at his place of business any of the abovementioned, and all others not specifically mentioned, flammable, combustible or explosive substances without securing a permit therefore. Gasoline or naphtha not exceeding the quality of one hundred (100) gallons, kept in and use by launches or motor vehicles shall be exempt from the Permit Fee herein required.
- (b) The CENRO shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.

Article XIV. Electrical Installation Permit and Inspection Fees

Section 211. Imposition of Fees. – Every person or entity that shall install or alter, or cause to be installed or altered any exterior or interior electrical lighting, power, telephone, or telegraph, or any other electrical system of line; or install or cause to be installed any electrical apparatus or machine shall pay the following fees, as adopted from Presidential Decree No. 1096 otherwise known as the National Building Code of the Philippines:

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1. Electrical Permit Fees:

- (a) Lighting and power system:
 - (1) For each light, switch or convenience outlet 1.00
 - (2) For each remote control master switch 20.00
- (b) Additional fee for each of the following:
 - (1) Electrical ranges, heaters
 - (aa) 1 KW or less 2.00
 - For additional KW or fraction thereof 1.00
 - (bb) Each refrigerator or freezer 4.00
 - (cc) Each washing machine or dryer 6.00
 - (dd) Each hair curling apparatus or hair dryer 4.00
 - (ee) Each electrical typewriter or adding machine 2.00
 - (2) Air-Conditioning System
 - (aa) For each air conditioning outlet 2.00
 - Unit or window type
 - (bb) Each unit of 1 HP (0.745 KW) 4.00
 - (cc) Package or centralized 3 HP 20.00
 - (2.3 KW) or less than 5 HP
 - (dd) For each succeeding HP 4.00
 - (ee) Blower and air handling unit 10.00
 - For each motor ¼ HP or less
 - (3) Electrical equipment apparatus
 - (aa) For each bell annunciator system 4.00
 - (bb) For each fire alarm unit 2.00
 - (cc) For each arc (light) lamp 10.00
 - (dd) For each Flasher, Beacon light 4.00
 - (ee) For each X-Ray equipment 20.00
 - (ff) For each battery rectifier 10.00
 - (gg) For each electric welder up to 1KVA/KW 4.00
 - For each succeeding KVA / KW or fraction thereof 2.00
 - (hh) For each heating equipment up to 1 KW 4.00
 - or fraction thereof
 - For each additional KW or Fraction thereof 2.00
 - (i) For each telephone switch 10.00
 - Board (PBX, PABX, Telex Machine, etc)
 - Each trunk line 4.00
 - For each telephone apparatus 2.00
 - (jj) For master intercom 4.00
 - For each slave 2.00
 - (4) Motors and Controlling apparatus, per unit
 - (aa) For each motor and controlling Apparatus up to ¼ HP 8.00
 - (bb) For each motor and controlling apparatus above ¼ HP but not exceeding 1 HP (0.75KW) 8.00
 - (cc) For each motor and controlling apparatus above 1 HP but not

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	Exceeding 5 HP (3.8 KW)	10.00
(dd)	For each motor and controlling apparatus above 5 HP but not exceeding 10 HP (7.5 KW)	20.00
(ee)	For each motor and controlling apparatus Above 10 HP but not exceeding 20 HP (15KW)	20.00
(ff)	For each motor and controlling apparatus above 20 HP each HP or fraction thereof	1.00
(5)	Generators	
(aa)	For each generator AC or DC 1 KW or less	4.00
(bb)	For each generator AC or DC above 1 KW to 5 KW	8.00
(cc)	For each generator AC or DC above 5 KW to 10 KW	12.00
(dd)	For each AC or DC above 10 KW to 20 KW	20.00
(ee)	For each generator AC or DC above 20 KW, for each additional KW or fraction thereof	1.00
(6)	Transformers and sub-station equipment	
(aa)	For each transformer up to 1 KVA, or less	2.00
(bb)	For each transformer above 1 KVA up to 2000 KVA, each KVA or fraction thereof	1.00
(cc)	Each transformer above 2000 KVA	2,000.00
(7)	Temporary light for celebration For each light, switch, convenience outlet	1.00
(8)	Temporary light for construction shall be charged the same regular fees provided for in this section.	
(9)	Other electrical apparatus or appliance not otherwise provided for in this article every KW or fraction thereof	4.00
(10)	Inspection and other miscellaneous fees:	
(aa)	For each inspection	4.00
(bb)	For condemnation	4.00
(cc)	For each union separation, relocation Alteration, reconnection of electric meter:	
	Residential	15.00
	Commercial / Industrial	60.00
	Institutional	30.00
(dd)	For issuance or cancellation of wiring permit:	
	Residential	15.00
	Commercial / Industrial	36.00
	Institutional	12.00
(ee)	For each true copy and certification of electrical certificate	40.00
(11)	Temporary current connection	

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- (aa) Temporary current connection shall be issued for testing purposes only in commercial and / or industrial establishment and the regular fees provided be charged and collected.
- (bb) If the temporary current shall be used for a period not more than sixty (60) days, the regular fees paid for the temporary current connection shall be deducted from the total fees for the final inspection.
- (cc) If no final approval is done within sixty (60) days, the wiring permit shall be automatically canceled, and all fees paid shall be forfeited.

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2. Annual Electrical Inspection Fees:

- (1) A onetime electrical inspection fee equivalent to ten percent (10%) of total electrical permit fees shall be charged to cover all inspection trips during construction.
- (2) Annual Inspection Fees are the same in Section 211 of this Code.

Section 212. Time of Payment. – The fees imposed in this Article shall be paid to the City Treasurer after securing a Building Permit from the City Engineer / Building Official and upon application for a permit from the City Engineer / Building Official to install or alter any electrical lighting, power, telephone, or telegraph, or any other electrical system or line, exterior, or to install any electrical apparatus or machine.

Section 213. Determination of Fines. - The City Engineer / Building Official shall determine the amount of fines to be imposed taking into account the following considerations;

- a) Light Violations – for failure to secure electrical installation permit.
- b) Less Grave Violations – for failure to secure the certificate of electrical inspection prior to use/operation or non-compliance with standard electrical safety requirements.
- c) Grave Violations – installation without electrical permit, non-compliance with order to abate or demolish unsafe electrical installations.

Fines in Pesos	Light Violation	Less Grave Violations	Grave Violations
Category I			
Minimum	50.00	1,000.00	2,000.00
Medium	100.00	2,000.00	3,000.00
Maximum	200.00	3,000.00	5,000.00
Category II and III			
Minimum	200.00	2,000.00	5,000.00
Medium	300.00	3,000.00	10,000.00
Maximum	500.00	5,000.00	15,000.00

NOTE:

- (a) The Minimum Fines shall be imposed for failure to comply with 1st NOTICE.
- (b) The Medium Fines shall be imposed for failure to comply with 2nd NOTICE.
- (c) The Maximum Fines shall be imposed for failure to comply with the terms of the 3rd and FINAL NOTICE.

Section 214. Administrative Provision. –

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(a) Application for the permit from the City Engineer / Building Official shall be filed by the actual contractor who must be a Registered Electrical Contractor. The permit issued shall be posted in a conspicuous place in the premises of the building, together with the Building Permit issued by the Building Official / City Engineer.

If the work is found not in conformity with the requirements of law or ordinance or with the conditions set forth in the permit, the City Engineer / Building Official shall forthwith cancel the permit but the fees thereon shall be forfeited.

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(b) The contractor or owner of the house or building shall apply for inspection and approval of the new interior electrical installation, repair, or alteration as soon as the work is in conformity with the requirement, the City Engineer / Building Official shall issue a certificate of approval.

No interior electrical installation, repair, or alteration or concealed or enclosed electrical installation shall be done or used prior to the inspection and approval of the City Engineer / Building Official.

In case of a condemned installation, if the owner of the building or user fails to repair or remove the condemned installation of the electrical wires, poles or fittings and other appliances and apparatus within ten (10) days after notice, the City Engineer / Building Official shall immediately disconnect the electric service.

Article XV. Mechanical Permit Fees

Section 215. Imposition of Fees. - There shall be collected Mechanical Permit fees for the installation of any machinery or mechanical equipment, as enumerated hereunder:

1. Mechanical Permits Fees

(a)	Refrigeration, Air Conditioning and Mechanical Ventilation:	
	1) Refrigeration (cold storage): per ton or fraction thereof.....	₱ 40.00
	2) Ice Plants, per ton or fraction thereof.....	₱ 60.00
	3) Package and Centralized Air Conditioning Systems:	
	1. Up to 100 tons, per ton.....	₱ 90.00
	2. Every ton or fraction thereof, above 100 tons.....	₱ 40.00
	3. Window type air conditioning, per unit.....	₱ 60.00
	4. Mechanical Ventilation, per KW or fraction thereof of blowers or fan or metric equivalent.....	₱ 40.00

In series of AC/REF Systems located in one establishment, the total installed ton of refrigeration shall be used as the basis of computation for purposes of installation / inspection fees, and shall not be considered individually.

- (b) For evaluation purposes in the absence of a manufacturer's data:
 - 1. For Ice Making:
 - 4.7 HP per ton. For compressors up to 5 tons capacity
 - 4.35 HP per ton, for compressors above 5 tons up to 50 tons capacity
 - 4.0 HP per ton, for compressors above 50 tons capacity
 - 2. For Air Conditioning
 - 1.0 HP per ton, for compressors above 50 tons capacity
 - 1.10 HP per ton, for compressors above 5 tons capacity up to 50 tons capacity
 - 1.25 HP per ton, for compressors of 1.2 tons capacity up to 5 tons capacity
 - 3. For Commercial / Industrial Refrigeration without Ice Making
 - 1.5 HP per ton, for compressors up to 5 tons capacity
 - 1.4 HP per ton, for compressors above 5 tons up to 50 tons capacity

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- (c) Escalators and moving walks; funiculars and the like:
 - 1. Escalators and moving walk, per KW or fraction thereof ₱ 10.00
 - 2. Escalators and moving walks up to 20.00 lineal meter or fraction thereof ₱ 20.00
 - 3. Every lineal meter or fraction thereof in excess of 20 lineal meters ₱ 10.00
 - 4. Funicular, per KW or fraction thereof per lineal meter travel ₱ 200.00
- (d) Elevators per unit
 - 1) Passengers Elevators ₱ 5,000.00
 - 2) Freight Elevators ₱ 5,000.00
 - 3) Motor driven dumbwaiters ₱ 600.00
 - 4) Construction elevators for materials ₱ 2,000.00
 - 5) Car elevators ₱ 5,000.00
- (e) Boilers per HP / KW
 - 1. Up to 10 HP / 7.5 KW ₱ 500.00
 - 2. Above 10 HP up to 30 HP (7.5 KW-22 KW) ₱ 700.00
 - 3. Above 30HP up to 50 HP (22 KW-37 KW) ₱ 900.00
 - 4. Above 50 HP up to 70 HP (37KW-52 KW) ₱ 1,200.00
 - 5. Above 70 HP up to 90 HP (52 KW-67 KW) ₱ 1,400.00
 - 6. Above 90 HP up to 100 HP (67KW-74KW) ₱ 1,600.00
 - 7. Every KW or fraction thereof above 74 KW ₱ 5.00

The above rating shall be computed on the basis of (1) sq.m of heating surface for one (1) boiler KW.

- (f) Pressurized Waters Heaters, per unit ₱ 200.00
- (g) Water, pump and sewerage pumps for building/ structure used for commercial / industrial purposes, per unit per KW or fraction thereof ₱ 60.00
- (h) Automatic fire sprinkler system, per sprinkler head ₱ 4.00
- (i) Diesel / Gasoline Ice, Steam, Gas Turbine / Engine, Hydro, Nuclear or Solar Generating units and the like, per KW:
 - 1. Every KW up to 50 KW ₱ 25.00
 - 2. Above 50 KW up to 100 KW ₱ 20.00
 - 3. Every KW above 100 KW ₱ 3.00
- (j) Compressed air, vacuum institutional and or/ industrial gases, per outlet ₱ 20.00
- (k) Gas meter, per unit ₱ 100.00
- (l) Power Piping for Gas / Steam, etc. per lineal meter or fraction thereof or per cu.m. or fraction thereof whichever is higher ₱ 4.00
- (m) Other internal combustion engines, including cranes, forklifts, loaders,

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pumps, mixers, compressors and the like, not registered with the LTO,
per KW:

- 1. Up to 50 KW ₱ 10.00
- 2. Above 50 KW up to 100 KW ₱ 12.00
- 3. Every KW above 100 KW or fraction thereof ₱ 3.00

(n) Pressure vessels per cu.m. or fraction thereof ₱ 60.00

(o) Other machinery / equipment for commercial/ industrial use not elsewhere specified, per KW or fraction thereof ₱ 60.00

(p) Pneumatic tubes, conveyors, monorails for materials handling and addition to existing supply and/ or exhaust duct works and the like, per lineal meter or fraction thereof ₱ 10.00

(q) Weighing Scale structure, per ton or fraction thereof ₱ 50.00

Note: Transfer of Machine / equipment location within a building requires a Mechanical Permit and payment of fees.

- (r) Commercials / industrial storage kilos: per unit
 - 1. Up to 10 meters in height ₱ 2,000.00
 - 2. Every meter or fraction thereof in excess of 10 mm ₱ 100.00

- (s) Smokestacks & chimneys for commercials / Industrial use:
 - 1. Smokestacks:
 - a) Up to 10 meters height, Measured from the base ₱ 200.00
 - b) Every meter or fraction thereof in excess of 10 meters ₱ 10.00
 - 2. Chimneys:
 - a) Up to meter height, measured from the base ₱ 40.00
 - b) Every meters or fraction thereof in excess of 10 meter ₱ 1.00

- (t) Reinforced concrete /steel tanks for commercial /industrial use: (Recipient)
 - 1. Above ground:
 - a) Up to 5 cu.m ₱ 400.00
 - b) Above 5 cu.m ₱ 500.00
 - c) Every cu.m. or fraction thereof of above 10 cu.m ₱ 20.00
 - 2. Underground:
 - a) Up to 5 cu.m. ₱ 800.00
 - b) Above cu.m. up to 10 cu.m ₱ 1,000.00
 - c) Every cu.m. or fraction thereof above 10 cu.m ₱ 40.00

(u) Processing fee / or checking of plane ₱ 40.00

2. Annual Mechanical Inspection Fees:

- (a) Refrigeration and Ice Plant, per ton:
 - 1. Up to 100 tons capacity ₱ 25.00
 - 2. Above 100 tons to 150 tons ₱ 20.00
 - 3. Above 150 tons to 300 tons ₱ 15.00
 - 4. Above 300 tons to 500 tons ₱ 10.00
 - 5. Every ton or fraction thereof above 500 tons ₱ 5.00

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- (b) Air-conditioning system:
1. Window type air conditioners, per unit ₱ 40.00
 2. Packaged or centralized air conditioning system:
 - a) First 100 tons, per ton ₱ 25.00
 - b) Above 100 tons up to 150 tons, per ton ₱ 20.00
 - c) Above 150 tons up to 300 tons, per ton ₱ 20.00
 - d) Above 300 tons up to 500 tons ₱ 20.00
 - e) Every ton or fraction thereof above 500 tons ₱ 8.00
- (c) Mechanical ventilation, per KW
1. Up to 1 KW ₱ 10.00
 2. Above 1 KW up to 7.5 KW ₱ 50.00
 3. Every KW above 7.5 KW ₱ 20.00
- (c) Escalators and moving walks, funiculars and the like:
1. Escalators & moving walks per unit ₱ 120.00
 2. Funiculars, per KW or fraction thereof
per lineal meter or fraction thereof of travel ₱ 10.00
 3. Cable car per KW or fraction thereof
per lineal meter of travel ₱ 2.00
- (d) Elevators, per unit:
1. Passengers elevators ₱ 500.00
 2. Freight elevators ₱ 400.00
 3. Motor driven dumbwaiters ₱ 100.00
 4. Construction elevators for materials. ₱ 400.00
 5. Car elevators ₱ 500.00
 6. Every landing above first 5 landings for all the above elevators ₱ 50.00
- (f) Boilers, per unit:
1. Up to 7.5 KW ₱ 400.00
 2. Above 7.5 KW up to 22 KW ₱ 550.00
 3. Above 22 KW up to 37 KW ₱ 600.00
 4. Above 37 KW up to 52 KW ₱ 650.00
 5. Above 52 KW up to 67 KW ₱ 800.00
 6. Above 67 KW up to 74 KW ₱ 900.00
 7. Every KW or fraction thereof in excess of 74 KW ₱ 4.00
- Boiler ratings shall be computed on the basis of one (1) sq.m. of heating surfaces for one (1) boiler HP.*
- (g) Pressurized Water Heater, per unit ₱ 120.00
- (h) Automatic fire extinguishers, per sprinkles head ₱ 2.00
- (i) Water, sump and sewerage pumps for building / structure for commercial / industrial purposes, per KW:
1. Up to 5 KW ₱ 55.00
 2. Above 5 KW up to 10 KW ₱ 90.00
 3. Every KW or fraction thereof above 10 KW ₱ 2.00
- (j) Diesel / Gasoline Internal Combustion Engine, Gas Turbine / Engine / Hydro / Nuclear or Solar Generating Units and the like, per KW:

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1. Per KW up to 50 KW	₱ 15.00
2. Above 50 KW up to 100 KW	₱ 10.00
3. Every KW or fraction thereof above 100 KW	₱ 2.40
(k) Compressed Air, Vacuum, Commercial/ Institutional / Industrial gases, per outlet	₱ 10.00
(l) Power piping for Gas / Steam, etc., per lineal meter or fraction thereof whichever is higher	₱ 2.00
(m) Other internal combustion engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like:	
1. Per unit up to 10 Kw	₱ 100.00
2. Every KW above 10 KW	₱ 3.00
(n) Other machinery and / or equipment for commercial / industrial / institutional use not elsewhere specified, per unit:	
1. Up to ½ KW	₱ 8.00
2. Above ½ KW up to 1 KW	₱ 23.00
3. Above 1 KW up to 3 KW	₱ 39.00
4. Above 3 KW up to 5 KW	₱ 55.00
5. Above 5 KW up to 10 KW	₱ 80.00
6. Every KW above 10 KW or fraction thereof	₱ 4.00
(o) Pressure vessels, per cubic meter or fraction thereof	₱ 40.00
(p) Pneumatic tubes, conveyors, monorails for materials handling per lineal meter or fraction thereof	₱ 2.40
(q) Weighing Scale Structures, per Ton or fraction thereof	₱ 30.00
(r) Testing / Calibration of pressure gauge, per unit	₱ 24.00
(s) Each gas meter tested, proved and sealed per gas meter	₱ 30.00
(t) Every inspection of mechanical rides used in amusement centers or fairs, such as Ferris Wheels, Merry -Go-Rounds, roller coasters and the like, per unit	₱ 30.00
(u) Smokestacks and chimneys for commercial / industrial use:	
1. Smokestacks:	
a) Up to 10 meters in height, from the base	₱ 50.00
b) every meter or fraction thereof in excess of 10 meters	₱ 2.00
2. Chimneys:	
a) Up to 10 meters from the base	₱ 10.00
b) Every meter or fraction thereof in excess of 10 meters	₱ 1.00
(v) Reinforced concrete / steel tanks for commercial / industrial use:	
1. Above ground:	
a) Up to 5 cu.m	₱ 150.00
b) Above 5 cu.m	₱ 200.00
c) Every cu.m. or fraction thereof above 10 cu.m.	₱ 5.00
2. Underground:	
a) Up to 5 cu.m.	₱ 300.00
b) Above 5 cu.m.	₱ 350.00

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c) Every cu.m. or fraction thereof above 10 cu.m.

₱ 10.00

Section 216. Administrative Provision.-

- (a) Any machinery or mechanical equipment installations within the jurisdiction of the City shall secure a Mechanical Permit from the City Engineer / Building Official prior to installation.
- (b) A Certificate of Operation shall be issued for the continuous use of said machinery or mechanical equipment installation after compliance with safety and health and mechanical regulation requirements.
- (c) No business license shall be issued by the Mayor's Office to commercial, industrial, agro-industrial, construction and institutional establishments without first registering at the Industrial Safety Division, City Engineer / Building Officials Office.
- (d) Every boiler, internal combustion engine, mechanical apparatus moved by any motive power in permanent installation, shall be placed on a solid foundation, the construction of which shall be in accordance with approved plans and specification accompanying the application for mechanical permit for such boiler, internal combustion engine or mechanical apparatus, subject to the direction and supervision of the City Engineer / Building Official or duly authorized representative.

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Section 217. Administrative Sanctions. - Non-issuance, suspension, revocation and / or invalidation of mechanical / structure permits and certificates of operation;

- (a) Imposition of surcharge or penalty;
- (b) Imposition of installation / operation stoppage order; and
- (c) Imposition of administrative fines.

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Section 218. Grounds for the Non-Issuance, Suspension, Revocation and/or Invalidation of Permits/Certificates.-

- (a) Errors found in the plans and specifications;
- (b) Incorrect or inaccurate data or information in the application;
- (c) Non-compliance with the terms and conditions of the permits;
- (d) Suspension or abandonment of the work so authorized in the permit at any time after it had been commenced for a period of one hundred and twenty (120) days or more.
- (e) Unauthorized change, modification, alteration or addition in the approved plans and specification and/or in the type of construction.
- (f) Failure to engage the services of a duly-licensed architect or engineer to undertake the full time inspection and supervision of the installation or construction work and/ or failure of the architect / engineer hired to keep at all times in the jobsite the progress of construction/installation by maintaining a construction/installation logbook.

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Section 219. Issuance of Work Stoppage Order. - The Enforcement Division, City Engineer / Building Official shall conduct regular inspection of the mechanical installation and building/structure construction and/or repair and may direct or order the stoppage of work based on any or all of the following grounds:

- (a) Non-compliance with the terms and conditions of the permit; and

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(b) Unauthorized change, modification or alteration in the approved plans and specification for Mechanical Permit and/or violation or non-compliance with construction safety standards.

Section 220. Imposition of Administrative Fines. - The City Engineer / Building Official may prescribe and impose fines not exceeding Twenty Thousand Pesos (P20,000.00), as adopted from Presidential Decree No. 1096 otherwise known as the National Building Code of the Philippines in the following cases, subject to the terms and procedures as hereunder provided:

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- (a) Erecting, constructing, altering, repairing, moving, converting or demolishing a building or structure without a construction permit;
- (b) Fabrication, construction, installation, repairing, demolishing any mechanical work, plant, machinery or equipment without a mechanical permit;
- (c) Use or operation of any mechanical work, plant, machinery or mechanical equipment without a certificate of operation;
- (d) Non-compliance with safety and mechanical regulation requirements;
- (e) Failure to post the certificate of operation of boiler, machinery or mechanical equipment in a conspicuous place near the machine or equipment involved.

Section 221. Determination of Fines. - For the violation of the preceding provisions, the City Engineer / Building Official shall determine the amount of fines to be imposed taking into account the following considerations;

- (a) Light Violations – for failure to secure certificate or operation or construction/installation permit.
- (b) Less Grave Violations – for the use or operation without certificate or non-compliance with standard construction safety requirements.
- (c) Grave Violations – construction/installation without construction safety permit – Installation without mechanical permit – Non-compliance with order to abate or demolish unsafe mechanical installation.

Fines in Pesos	Light Violation	Less Grave Violations	Grave Violations
Category I			
Minimum	50.00	1,000.00	2,000.00
Medium	100.00	2,000.00	3,000.00
Maximum	200.00	3,000.00	5,000.00
Category II and III			
Minimum	200.00	2,000.00	5,000.00
Medium	300.00	3,000.00	10,000.00
Maximum	500.00	5,000.00	15,000.00

NOTE:

- (a) The Minimum Fines shall be imposed for failure to comply with 1st NOTICE.
- (b) The Medium Fines shall be imposed for failure to comply with 2nd NOTICE.

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(c) The Maximum Fines shall be imposed for failure to comply with the terms of the 3rd and FINAL NOTICE.

Section 222. Payment of Fees – All fees mentioned shall be paid to the City Treasurer of Pasig before the issuance of the Mechanical permit.

Section 223. Penalties – (a) A surcharge of twenty-five percent (25%) shall be imposed and collected from any person who shall contrast, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit. (b) All fees shall be paid within 30 days after inspection; otherwise a surcharge of twenty-five percent (25%) shall be imposed.

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Article XVI. Permit and Inspection Fee on Machineries and Engines

Section 224. Imposition of Fee – There shall be imposed an annual inspection fee on internal combustion engines generations and other machines in accordance with the following schedules:

(a) Internal combustible engines:

1. 2 HP and below	₱	40.00
2. 5 HP and below but not lower than 3 HP		60.00
3. 10 HP and below but not lower than 5 HP		80.00
4. 20 HP and below but not lower than 10 HP		100.00
5. 30 HP and below but not lower than 20 HP		120.00

(b) Other stationery engines or machines:

1. 3 HP and below	₱	40.00
2. 5 HP and below but not lower than 3 HP		60.00
3. 10 HP and below but not lower than 5 HP		80.00
4. 20 HP and below but not lower than 10 HP		100.00
5. 30 HP and below but not lower than 20 HP		120.00

(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in paragraph (a).

Section 225. Time of Payment. The annual fee imposed in this Article shall be paid to the City Treasurer of Pasig upon application of the Permit with the Office of the City Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the City Mayor. Thereafter, the fee shall be paid within the first (1st) twenty (20) days of January.

Section 226. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the territorial limits of this City, without the permit of the City Mayor and the payment of the inspection fee prescribed in this Article.

Article XVII. License Fees for Signs, Signboards and Advertisement

Section 227. Imposition of Fees - There is hereby imposed a fee on signs, signboards, billboards or advertisements, at the rates prescribed hereunder:

1. Schedule of License Fees:

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(a) Billboards or sign for professionals, per sq. ft. or fraction thereof	₱ 15.00
(b) Billboards, sign or advertisements for business and professions painted on any building or structure or otherwise separated or detached there from, per sq. ft. or fraction thereof quarterly.	15.00
In addition to the fees provided under (a) and (b) of the section, for the use of electric or neon lights in the billboards per sq.m. or fraction thereof.	₱ 22.00
(c) Advertisements for business or profession by means of slides in movies payable by owners of movie houses, per month per day	₱ 5,400.00 180.00
(d) Advertisement for business or profession by means of film exhibition payable by owners or operators of movie houses, per month	₱ 5,400.00
(e) Advertisement by means by placards, posters, streamers, et.al. (temporary and not to exceed one (1) year), per month per day	₱ 5,000.00 166.60
(f) Billboard/ Signage with support structure directly constructed on the ground per sq. ft. quarterly	₱ 80.00
(g) Billboard/Signage with support structure/ frame attached on existing building per sq. ft. quarterly	₱ 100.00
(h) Mass display of signs-tax per quarter From 100 to 250 display signs From 251 to 500 display signs From 501 to 550 display signs From 551 to 1,000 display signs From more than 1,000 display	₱ 2,025.00 ₱ 3,000.00 ₱ 3,750.00 ₱ 4,500.00 ₱ 10,500.00
(i) Advertisement by means of vehicles, balloons, kites, etc. Per day or fraction thereof Per week or fraction thereof Per month or fraction thereof	₱ 300.00 ₱ 450.00 ₱ 600.00
(j) Advertisement by means of promotional sales (house to house), per day, per person	₱ 60.00
(k) LED Display per sq. ft. quarterly	₱ 300.00

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2. Fee for erection / anchorage of display area for signs, signboards, billboards, LED displays, or advertisements shall be at Twenty-Five Pesos per square meter (P25.00/sq.m).

3. Certificate of Use for signs, signboards, billboards, LED displays, or advertisements shall be fifty percent (50%) of the Building Permit Fees.

4. Annual Inspection Fee for signs, signboards, billboards, LED displays, or advertisements shall be one hundred percent (100%) of the Building Permit Fees.

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Section 228. Time of Payment – The fees imposed in this Article shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such other times as may be determined by regulation.

Section 229. Requirements – Any person desiring to display signs, signboards or billboards or advertisements shall file a written application on the required form together with the necessary plans and description of the advertisements, signs, signboards with the City Building Official in case on the private lot/building and with the City Records Office in case on roadway and other public property. The latter shall issue the necessary permit after approval by the City Mayor and thereafter, the fee shall be paid to the City Treasurer before the advertisement, sign, signboard or billboard is displayed or distributed or at such other time as may be determined by regulation.

Section 230. Administrative Fines. –

1. Imposition of Administrative Fines.

- a. The Building Official may prescribe and impose fines not exceeding Ten Thousand Pesos (P10,000.00) in the following cases, subject to the terms and procedures as hereunder provided:
 - i. Erecting, constructing, altering, repairing, moving, converting, installing or demolishing a private or public structure if without building / demolition permit.
 - ii. Making any alteration, addition, conversion or repair in any building / structure / appurtenances thereto constructed or installed whether public or private, without a permit.
 - iii. Unauthorized change, modification or alteration during the construction in the duly-submitted plans and specifications on which the building permit is based.
 - iv. Non-compliance with the work stoppage order or notice and/or orders to effect necessary correction in plans and specifications found defective.
 - v. Non-compliance with order to demolish building / structure declared to be nuisance, ruinous or dangerous.
 - vi. Use or occupancy of a building / structure without Certificate of Occupancy / Use even if constructed under a valid building permit.
 - vii. Change in the existing use or occupancy classification of a building / structure or portion thereof without the corresponding Certificate of Change of Use.
 - viii. Failure to post or display the certificate of occupancy / use / operation in a conspicuous place on the premises of the building / structure / appurtenances.
 - ix. Change in the type of construction of any building / structure without an amendatory permit.
- b. In addition to the imposed penalty, the owner shall correct / remove his violations of the provisions of this Code.

2. Determination of Amount of Fines

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a. In the determination of the amount of fines to be imposed, violations shall be classified as follows:

i. Light Violations

- (a) Failure to post Certificate of Occupancy / Use / Operation.
- (b) Failure to post Building Permit construction information sign.
- (c) Failure to provide or install appropriate safety measures for the protection of workers, inspectors, visitors, immediate neighbors and pedestrians

ii. Less Grave Violations

- (a) Non-compliance with the work stoppage order for the alteration / addition / conversion / repair without permit.
- (b) Use or occupancy of building / structure without appropriate Certificate of Occupancy / Use / Operation.

iii. Grave Violations

- (a) Unauthorized change, modification or alteration construction in the duly-submitted plans and specifications on which the building permit is based.
- (b) Unauthorized change in type of construction from more fire-resistive to less fire-resistive.
- (c) Non-compliance with order to abate or demolish.
- (d) Non-compliance with work stoppage order for construction / demolition without permit.
- (e) Change in the existing use or occupancy without Certificate of Change of Occupancy / Use / Operation.
- (f) Excavations left open without any work being done in the site for more than one hundred twenty (120) days.

b. Amount of Fines. -

Amount in Pesos:

Light Violations	-	5,000.00
Less Grave Violations	-	8,000.00
Grave Violations	-	10,000.00

c. Penalty

Without prejudice to the provisions of the preceding Sections, the Building Official is hereby also authorized to impose a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

For constructing, installing, repairing, altering or causing any change in the occupancy / use of any building / structure or part thereof or appurtenances thereto without any permit, there shall be imposed a surcharge of one hundred percent (100%) of the building fees; Provided, that when the work in the building / structure is started pending issuance of the Building Permit by the Building Official, the amount of the surcharge shall be according to the following:

Excavation for foundation.....	10% of the building permit fees
Construction of foundation (including pile driving and laying of reinforcing bars).....	25% of the building permit fees
Construction of superstructure up to 2.0 meters above established grade.....	50% of the building permit fees
Construction of superstructure above 2.0 meters.....	100% of the building permit fees

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- 3. For failure to pay the annual inspection fees for signs, signboards, billboards or advertisements within thirty (30) days from the prescribed date, a surcharge of twenty-five percent (25%) shall be imposed.

Article XVIII. Environmental Fees

Section 231. Environmental Protection Officer (EPO). -

Environmental Inspection and Monitoring Fees. - Said fee will supplement other sources of revenues for the operations, equipment and maintenance of the City Environment and Natural Resources Office (CENRO) and the City's environmental protection projects and activities.

A Certificate of Environment Clearance or Non-Coverage Certificate (NCC) will only be issued after compliance with the environmental requirements of the Pasig CENRO and the payment of the required clearance or certification fees indicated herein.

Additional fees may be charged again or required from any business operator or owner if deemed necessary by the Pasig CENRO after an inspection, in accordance with the provisions set by existing national laws and city ordinance.

In the case of a single person, partnership or corporation conducting or operating two or more businesses of different nature or types, or as may be determined by the inspecting officer, in one office with the same address, separate environmental protection fees shall be imposed on each business undertaking.

All of the abovementioned institutions, organizations and business establishments shall appoint and identify their respective Pollution Control Officer (PCO) or Climate Sustainability Officer (CSO), the name of whom must be submitted to the CENRO within thirty (30) days after the inspection. The said PCO must attend a DENR-conducted and accredited PCO-EPO training for the proper accreditation.

All business establishments dealing in high-risk industries and business activities which are required by the Department of Environment and Natural Resources (DENR) – Environmental Management Bureau (EMB) to secure a Permit to Operate, Environmental Clearance Certificates, Permit to Discharge Wastewater, Permit to Operate generators, and other similar permits, clearances, certifications and licenses, issued by the National Government Offices shall submit a copy of the abovementioned documents to Pasig CENRO along with their business permit applications before any CENRO clearance will be issued.

No Fire Clearance shall be issued by the Pasig City Fire unless a business permit applicant has fully paid the corresponding Environmental Protection and Prevention Fees.

Section 232. City Environmental Certificate, Environmental Permit to Operate and Other Environmental Permits

a) Purpose:

- 1. All business, commercial, institutional and industrial establishments as well buildings and infrastructures should be environmentally safe and clean for the welfare, safety and health of the owners, workers and their clients, as well as the surrounding community.
- 2. The environmental soundness of all businesses, commercial, institutional and industrial establishments of Pasig City being the investment center of the region.

b) Operative Principles:

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1. The City Government should ensure that any proposed project or existing business, commercial, institutional, and industrial establishment as well as buildings and infrastructures would not cause significant negative environmental impact on the physical, biological and socioeconomic environment as provided in Republic Act No. 7160, also known as the Local Government Code. These would require the issuance of a City Environmental Permit to Operate (CEPO) and other necessary permits.

2. Waste reduction at source or pollution prevention is cheaper than the environmental liability.

3. Continuous improvement in environmental performance avoids expensive environmental accidents.

c) Regulatory Provisions:

1. All businesses, commercial, institutional, and industrial establishments as well as green buildings and structures must submit the pertinent requirements to the CENRO in applying for their City Environmental Certificates (CEC). Those that already have City Environmental Certificates must also submit an Environmental Management Plan of the Enterprises before the thirtieth (30th) day of January of every calendar year, provided that said establishment had complied with the provision set-forth under the issued CEC.

2. Any enterprise without an ECC shall accomplish an Environmental Management Plan of the Enterprises and submit to the CENRO in applying for the City Environmental Certificate. Those that already have City Environmental Certificate must also submit an Environmental Management Plan of the Enterprises before a City Environmental Permit to Operate can be issued. Any significant change in the enterprise that may have an impact on the environment should be included in the updating of the Environmental Management Plan of the Enterprises.

3. CENRO shall accredit an Environmental Protection Officer (EPO) for each establishment for monitoring purposes and discuss with the owner the improvements needed in Environmental Management Plan of the Enterprises. For establishment with DENR-accredited PCOs, the same shall automatically serve as the EPO of the establishment upon presentation of their accreditation to the CENRO. Said EPO/PCO should be a regular employee of the establishment and have been assigned by the owner/president of the establishment to perform such duty.

4. CENRO shall conduct unannounced monitoring on the compliance of an establishment with the terms and conditions in the CEC.

5. Upon verified complaint regarding an establishment as regards non-compliance with its CEC and EPO, the CENRO shall conduct unscheduled inspection and thorough investigation. Upon due notice and hearing, a penalty will be imposed on erring establishments for non-conformance of the CEC and CEPO.

6. Any non-conformance discovered during inspection shall be corrected within a week. Otherwise, the cancellation of their Business Permit will be recommended to the City Mayor's Office.

7. Establishments with the excellent conformance with the City Environmental Certificate will be recognized as models for the City of Pasig and an incentive will be given in terms

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of discount or exemption on payment of inspection and monitoring fees for the specific year of conformance.

d) City Environment Certificate (CEC) Fees imposed herein shall be based on scale of operation of the establishment, as follows:

- 1. CEC Fee for Small Enterprises Php300.00
- 2. CEC Fee for Medium and Large Enterprises Php500.00

Section 233. Environmental Inspection and Monitoring Fees. Every owner/operator or business, industrial, commercial, or agricultural establishment and building shall be charged an Environmental Inspection and Monitoring Fee for compliance monitoring. Said fee will supplement other sources of revenues for the operations and maintenance of the City Environment and Natural Resources Office and other city environmental projects.

A City Environmental Certificate will only be issued after inspection and monitoring have been conducted. Likewise, a City Environmental Permit to Operate will only be issued after compliance with the conditions set forth under the issued CEC and as a requirement for the issuance of Mayor's Permit-to-Operate and upon payment to the City Treasurer of an Annual Environmental Inspection Fee in accordance with the following schedule:

a) All High - Risk Industries/Establishments

- 1. Fuel depot and fuel storage facilities ₱ 3,000.00
- 2. All big scale manufacturing industries 2,000.00
- 3. Gasoline service and LPG filling stations 2,000.00
- 4. Garbage contractors/terminal of garbage trucks / garbage transfer station 1,000.00
- 5. Private hospitals 1,000.00
- 6. Shopping malls 5,000.00
- 7. Substation, cell sites 2,000.00
- 8. Junk shops 3,000.00
- 9. Retailer of LPG 500.00
- 10. Shopping Stalls 600.00
- 11. Market stalls / Talipapa 200.00

b) All Industries/Establishments with Potential Sources of Pollution

- 1. Small scale industries ₱ 500.00
- 2. Housing development projects such as residential subdivision, parks (memorial parks included), condominiums 1,000.00
- 3. High rise buildings 2,000.00
- 4. Fast food chains/ restaurants 1,000.00
- 5. Terminal/garbage of transport/ trucking services 1,000.00
- 6. Medical clinics with lying-in clinics 500.00
- 7. Hotel, motels, apartelle, inns 2,000.00
- 8. Welding shop/ auto repair with repainting shops 500.00
- 9. Car wash, laundry services, funeral services 1,000.00
- 10. Animal farm/piggery exceeding 25 heads but not more than 100 heads 100.00
- 11. Animal farm / piggery exceeding 100 heads 300.00
- 12. Manufacturer's procedureds, laboratories and warehouses 1,000.00

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- 13. Amusement places such as KTV/ videoke, golf operators, other similar establishments 500.00
- 14. Such other activities, projects as may be determined by CENRO Or has been the subject of complaint/ inspection 500.00
- 15. Small sari-sari store and other similar business 500.00

c) EPO Accreditation Fee

- 1. High-Risk Establishments ₱ 1,000.00
- 2. For Other Establishments 500.00

In the case where a single person, partnership or corporation conducts or operates two or more business on one place or establishment, the Environmental Inspection Permit Fee shall be imposed on the business with the highest rate.

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Section 234. Biodiversity Permit – This is a permit issued by the City Mayor through CENRO for the collection, possession, transport, exportation, and trade of wildlife flora and fauna which are part of urban biodiversity. Only the legitimate owner of the wildlife and pet shop owners are qualified to apply for a Wildlife permit. He must be of legal age and a Filipino Citizen.

a.) The applicant shall submit the following:

- Copy of the appropriate wildlife permit issued by the DENR.
- Inventory of the wildlife indicating the species, number, and other basic information.
- Proofs of ownership over the wildlife.
- Payments of filing fees in the amount of One Thousand Pesos (₱ 1,000.00).

b.) The applicant shall be processed not later than fifteen (15) days from receipt as follows:

- The application must be filed at the CENRO upon payment of the filing fee.
- The CENRO evaluates the applications and conducts actual site inspection if necessary.
- If the evaluation is favorable, the CENRO endorses the application together with the supporting documents including the Wildlife Permit to the Office of the City Mayor for approval and signature.
- If the evaluation is unfavorable, the applicant must inform of the denial of his application explaining the grounds of denial.
- Upon approval and signature of the Wildlife Permit, the original copy thereof shall be forwarded to the applicant.

Section 235. Penalties. Any violation on this Article shall be penalized by a fine of Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) year, or both, at the discretion of the court. If the violation is committed by a firm, partnership, corporation or other juridical entity, the manager, managing partner, trustee, director or person in-charged with the management of such firm, partnership, corporation or other juridical entity shall be held liable.

Article XIX. Industrial and Toxic Hazardous Waste Management

Section 236. Purpose. –

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- (a) To ensure compliance to environmental standards by industrial, manufacturing and other entities and other entities known to use, emit or produce toxic and hazardous substances; and;
- (b) To safeguard health and safety of the environment and its populace.

Section 237. Operative Principles. –

- (a) The CENRO shall ensure that the environmental standards on Toxic Substances and Hazardous and Nuclear Waste Control Act Of 1990 (Republic Act No. 6969) set by the DENR, DOH and DOTC are met by the different small and large scale industries, including privately-owned home industries.
- (b) The CENRO shall monitor compliance to the environmental standards of practice such as proper waste management as stipulated in Republic Act No. 9003 and Republic Act No. 6969, and maintenance of air and water quality as provided in the Philippine Clean Air Act and Water Act.
- (c) The CENRO shall keep an inventory of chemicals that represent being manufactured, or used, indicating, among others their existing and possible uses, tests data, names of firms manufacturing or using them, and such other information as may be considered relevant to the protection of health and the environment.
- (d) The CENRO shall monitor and regulate the manufacturer, processing, handling, storage, transportation, and disposal of chemical substances and mixtures that present unreasonable risk or injury to health or to the environment in accordance with the national policies and international commitments.
- (e) The CENRO shall lead to inform and educate the populace regarding the hazards and risks attendant to the manufacturer, handling, storage, transportation and disposal of toxic chemicals and other substances and mixture.
- (f) The CENRO shall prevent the unauthorized entry, even in transit, as well as the keeping or storage and disposal of hazardous and nuclear wastes into Pasig City for whatever purposes.
- (g) The CENRO, in cooperation with the Bureau of Fire Protection shall carry out the following tasks;
 - Keep an updated inventory of chemicals that are presently being manufactured or used, indicating among others, their existing and possible uses, quality, test data, lists of firms manufacturing or using them, and such other information relevant to the protection of health and the environment;
 - Coordinate with SWNE and be furnished copies of the test reports on chemical substances and mixtures that present unreasonable risk or injury to health or to the environment pursuant to Section 6 of Toxic Substance and Hazardous and Nuclear Management Act.
 - To identify and compare the characteristics of chemicals that have been tested to determine their toxicity and the extent of their effects on health and environment;
 - To conduct inspection of any establishment in which chemicals are manufactured, processed, stored or held before or after their commercial distribution and to make recommendations to the proper authorities concerned;
 - To recommend the impounding of toxic and hazardous chemicals whose possession are against the law.
 - To call on any department, bureau, office, agency, state university or college, and other instrumentalities of the government for assistance.

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- To disseminate information and conduct educational awareness campaigns on the effects of chemical substances, mixtures and wastes on health and environment; and
- To exercise such powers and perform such other functions as may be necessary to carry out its duties and responsibilities under this Code upon approval of the City Mayor.

Section 238. Regulatory Provisions. - The CENRO shall monitor and ensure that the provisions embodied in Republic Act No. 6969 are strictly followed. Hence, the CENRO shall have the following functions:

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- To organize a technical working group to assist the CENRO and the Bureau of Fire Protection on management of these materials within the boundary of the City;
- To prepare and update the inventory of chemical substances and mixtures that fall within the coverage of this Code;
- To conduct preliminary evaluation of the characteristics of chemical substances and mixtures to determine their toxicity and effects on health and the environment and make necessary recommendations to DENR.

Section 239. Other Hazardous Materials and Chemicals - The rule shall apply to materials and chemicals not otherwise covered in this Code which is highly flammable, or which may react to cause fires or explosions or which, by their presence may create a fire or is an explosions hazard, or which, because of their toxicity, flammability, or reactivity, render firefighting dangerous. It also applies to flammable or combustible liquids which are chemically unstable and which may spontaneously form explosive compounds, or undergo spontaneous reaction of explosive violence or with sufficient evolution of heat to be a fire hazard. It includes such materials as flammable solids, corrosive liquids radioactive materials, oxidizing materials, potentially explosive chemicals, highly toxic materials, potentially explosive chemicals, highly toxic materials, and poisonous gases.

Article XX. Minimum Standards on Handling and Storage of Toxic and Hazardous Materials

Section 240. General Requirements. - The manufacture, storage, handling and use of hazardous materials and chemicals shall be safeguarded with the protective facilities or device as public safety may require.

The Chief of Local Fire Service may require the separation, or isolation from other storage, occupancies or buildings of any chemical that in combination with other substances may bring about a fire or explosion or may liberate a flammable or poisonous gas.

Defective containers shall be disposed of in accordance with recognized safety practices. No spilled materials shall be allowed to accumulate on floors or shelves. Where kept for retail sale, storage shall be neat and orderly. Where no specific requirements have been established, storage, handling and use of hazardous chemicals shall be in accordance with internationally recognized good practice.

All hazardous chemicals as defined in this rule shall bear especially designed and color codes labels consisting of four (4) diamonds arranged into one large diamond with the first, indicating the toxicity and health hazards, the second, its flammability, the third, its reactivity; and fourth, the fire fighting and first aid instruction (Refer to NFPA No. 49).

Section 241. Imposition of Fees. - The following fees are hereby imposed for the handling, storage and containment of all the hazardous chemicals herein defined in this Article, where the location of such containment is within the jurisdiction of the City of Pasig:

Fees:

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- 1. Filing fees for Toxic and Hazardous Waste Permit ₱ 1,000.00
- 2. Annual Storage Fee *With prior permit from DENR ₱ 10,000.00

Section 242. Minimum Standards on Handling and Storage. – The following hazardous and toxic materials shall be handled and stored as defined, and other minimum standards in handling and storage of such materials, to wit:

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- (a) **Oxidizing Materials.** - Packaged oxidizing materials shall be stored in dry locations and separated from stored organic materials. Bulk oxidizing materials shall be stored separately from flammable solids, combustible materials, hazardous chemicals, corrosive liquids and such other non-combustible materials.
- (b) **Radioactive Materials.** - Durable, clearly visible signs of warning of radiation dangers shall be placed at all entrances to areas or rooms where radioactive materials are used, stored or transported shall bear a durable, clearly visible, appropriate warning sign. Such signs shall bear the three-bladed radiation symbol in magenta or purple on a yellow background.

Except for liquids, signs are not required for the storage of manufactured articles such as instruments or clock dials or electronic tubes or apparatus dials or electronic tubes or apparatus, of which radioactive materials are a component part, and luminous compounds, when securely packed in strong containers, provided the gamma radiation at any surface of the package is less than ten (10) million roentgens in twenty-four (24) hours. When not in use, radioactive materials shall be kept in adequately shielded fire-resistant containers of such design that the gamma radiation will not exceed two hundred (200) million roentgens per hour or its equivalent at any point of readily accessible surface.

- (c) **Potentially Explosive Chemicals.** - Generally potentially explosive chemicals shall be stored away from all heat-producing appliances and electrical devices and shall be protected from external heat, fire and explosion. Explosives and blasting agents shall not be stored in the same building or in close proximity to such materials except in accordance with this Article.
- (d) **High Toxic Materials.** - Storage shall be segregated from other chemicals and combustible and flammable substances in a room or compartments separated from other areas by walls and floor and ceiling assemblies having a fire-resistive rating of not less than one (1) hour. The storage room shall be provided with adequate drainage facilities and natural or chemical ventilation to the outside atmosphere. Legible warnings signs stating the nature of hazards shall be placed at all entrances to locations where poisonous gasses are stored.
- (e) **Poisonous Gasses.** - Storage shall be in rooms of at least one (1) hour fire-resistive construction and having natural or mechanical ventilation adequate to remove leaking gas. Signs shall be placed at all entrances to locations where poisonous gasses are stored or used.
- (f) **Corrosive Liquids.** - Satisfactory provision shall be made for containing and neutralizing or safely flushing away leakage of corrosive liquids which may occur during storage or handling.
- (g) **Storage Cabinets for Hazardous Materials.** - Cabinet for storage shall be one-eighth (1/8) centimeter thick sheet irons or a minimum of two hundred fifty-four (254) milliliters wood or equivalent painted with a luminescent type paint and shall be conspicuously labeled in red letters: "Hazardous-Keep Fire Away". Doors shall be self-closing and self-latching.
- (h) **Designation of Cargo.** - No person shall operate any tank vehicle transporting any corrosive cryogenic, hypergolic, or pyrophoric materials unless at all times of such transportation there is displayed upon each side and the rear of the tank vehicle a sign in letter not less than seven

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hundred sixty-two (762mm) millimeters in height upon a background of sharply contrasting color, which shall specifically designate the cargo.

- (i) **Hazardous Insulator/ Cushioning Materials.** - Where plastic-based, fire-supporting, fire conductive, smoke generating, or toxic gas producing materials are used as insulators or cushioning materials for crates, boxes, walls, air conditioning ducts, beds, and the like, the storage areas or the room shall be provided with automatic fire extinguishing systems of an approved type.

Article XXL Protection, Conservation and Nurturing of Trees

Section 243. Mechanisms. -

- a) **Implementing Office** – the CENRO shall be in charge of the implementation of this Article.
- b) **Permit to cut, ball or trim trees** – any person who wishes to cut, ball or trim tree whether in public or private land with valid reason shall first secure a permit from the CENRO.

Section 244. Requirements. – The following documents shall be submitted to CENRO for the following permits:

- a) **Prior to the issuance of Building Permit:**
 1. Application form
 2. Barangay clearance
 3. Letter of application
 4. Affidavit of undertaking
 5. Site development plan, if applicable
 6. Copy of OCT/TCT
 7. Certificate of compliance
 8. Replacement of trees
- b) **Prior to the Request to Cut, Ball or Trim Trees:**
 1. Letter request
 2. Copy of OCT/TCT
 3. Barangay clearance
 4. Picture of tree to be cut/balled or trimmed
 5. Inspection report issued by CENRO
 6. Replacement of trees

Article XXII. Green Building Fees

Section 245. Imposition of Fees. - The rate of filing and processing fees for the Green Building Certificate shall be as follows (in Philippine Pesos):

Type of Transaction	Green Building Pre- Compliance Certificate	Green Building Compliance Certificate
A. Filing/ Application Fee	200.00	100.00
B. Processing Fee		
1. Residential		
a. Residential	1.50 per sq.m. of total floor area *Free for 50 - 500 sq.m. of total floor area	
b. Utilized for commercial / gain purposes	3.00 per sq.m. of total floor area *Free for 50 - 500 sq.m. of total floor area	

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2. Commercial/ Retail/ Office/ Hotel	3.00 per sq.m of total floor area *Free for 50 - 500 sq.m. of total floor area	
3. Institutional		
a. School	2.00 per sq.m. of total floor area	
b. Hospital	2.00 per sq.m. of total floor are	
4. Renovation/ Retrofitting	Corresponding prescribed rate for above	
5. All Government Projects	Free pursuant to Sec. 209 of the NBC	
C. Certificate Fee	200.00	50.00

CHAPTER VIII

TRANSPORT VEHICLES, NUMBERING, LICENSING FEES

Article I. Transport Registration and Fees

Section 246. Registration, Operation, Apprehension and Collection of Fees – The registration, operation, apprehension and collection of fees of transport vehicles shall be governed by the Tricycle and Pedicab Management Code as adopted from Ordinance No. 24 Series of 2016, as well as the traffic and parking rules and regulations for all transport vehicles operating within the territory of the City of Pasig shall be governed by Ordinance No. 23 Series of 2016 otherwise known as the Revised 2016 Traffic and Parking Management Code of Pasig City, respectively. Provided, if there are more than one violations in one apprehension, at least two (2) violations penalty shall be imposed. Provided further that the accumulated penalty shall not exceed fifty (50%) percent of the original penalty.

Section 247. Conduction Plate. - Conduction plate shall be issued by the City Government of Pasig to all franchise holders who are transacting Change Unit with No Land Transportation Office (LTO) Plate available with a certification at TORO valid for 3 months renewable every three (3) until LTO Plate is available.

Conduction Plate Fee:	First (1 st) time applicant	-	Free
	Second (2 nd) and succeeding applications (every three (3) months only)	-	P50.00

The fee shall be paid to the Office of the City Treasurer prior to the issuance of the conduction sticker by the TORO.

Section 248. Fees for Change of Certificate of Registration. - For transaction of change of ownership but did not transfer the Land Transportation Office (LTO) Certificate of Registration to the new owner, a fee of One Hundred Pesos (P100.00) shall be collected by the Tricycle Operation Regulatory Office (TORO) and paid to the Office of the City Treasurer.

Section 249. Registration of E-Trike and E-Bike. - An E-Bicycle is classified as private motorcycle without sidecar. They shall be used for commercial purposes or be hired to transport goods and passengers and any attachment similar to a sidecar as that of tricycle is likewise not permitted; and an E-tricycle is classified as private or public utility tricycle. They could be used for commercial purposes or be hired to transport goods and passengers as provided by law. The following fees shall be collected by the Tricycle Operation Regulatory Office (TORO) and paid to the Office of the City Treasurer. Its registration shall be valid at the end of each year:

	New Registration Fee	Annual Registration Fee
E-Trike / E-Bike:	P400.00	P 250.00

Section 250. City Plate Fee. - a City Plate is issued to all franchise holders to Pasig City which serves as their official identification number posted in front and the back of their tricycles. Replacement every three 3 years or as approved by the Chief Executive of the City. The following fees shall be

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collected by the Tricycle Operation Regulatory Office (TORO) and paid to the Office of the City Treasurer.

Cash in Full
City Plate Fee: P450.00

Installment Basis per year for three (3) years
P150.00

Section 251. Window Hour of Volume Reduction System of Body Number Coding. – Amending Ordinance No. 24 Series of 2016 Article 10 Section 29 (a), the window hours shall be amended to Nine o'clock in the morning (9AM) up to four o'clock in the afternoon (4PM).

Section 252. Parking Fees. – Parking fees addendum to the provision under Section 50 of Article XI of Ordinance No. 23 Series of 2016 otherwise known as the Revised Traffic and Management Code of Pasig City shall be amended as follows:

All vehicles shall pay a corresponding fee of Five Hundred Pesos (P500.00) for lost parking tickets.

For street parking:

Vehicles	Daytime Parking
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.
Heavy Vehicles (10 Wheelers and Buses)	P150.00 for the 1st 3 hrs. Additional P50.00 for every succeeding hour or fraction thereof of an hour.

Building Parking / Basement Parking – shall include all parking structures owned by the City Government such as but not limited to those Mega Parking I and II, and other locations that may house parking facilities or open-space parking in the perimeter of government-owned buildings, or other parking areas as may be designated by the Traffic Parking Management Office subject to the approval of the City Mayor:

Vehicles	Daytime Parking	Overnight Parking
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P400.00

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Vehicles owners may apply for a twenty (20%) discount for parking fees. Furthermore, vehicle owners may apply for an exemption in the payment of parking fees during the tax period (January – February).

Section 253. Designation of Parking Zone. – The following locations are hereby designated as pay parking streets and buildings, to wit:

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Area	Boundary	Specific Location
RAVE Parking Building		Inside Rainforest Adventure Park
RAVE Parking Area		Beside F. Legaspi St.
PCGH Mechanized Parking		Pasig City General Hospital near Out-Patient Area
PCGH Parking Area		Around PCGH Bldg.
PCCH Basement Parking		PCCH Building
Youth Development Center Parking		Beside Youth Development Center Building
Pasig City Science High School Parking		Pasig City Science High School Parking
Market Ave. (Revolving Tower) Service Road		In front of San Mateo Bank
Wholesaler Section, Public Market		Near San Agustin St.
Road 2		Road fronting Tanghalang Pasigueño
Tanghalang Pasigueño Parking		Inside the Tanghalan Pasigueno Parking Area
Calle Industria and Alcalde Jose St.	One Side Parking	Beside Pasig City Children's Hospital from Entrance to Exit Area
SCE I Parking Area		Along Caruncho Ave.
Bonifacio Park – Basement Parking Area		Rio de Pasig
PLP-HRM Parking Bldg.		HRM – PLP Bldg.
PLP Grounds		Inside PLP Compound
Plaza Rizal Parking		Beside P. Burgos St., San Jose

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Section 254. Prohibition of Habal-Habal / Motorcycle Taxi – Habal-Habal / Motorcycle Taxis shall be defined as a local term used to refer to electric bicycles, scooters, mopeds, mini-bikes and motorcycles that are used for transporting passengers for a fee which is not regulated by the City or any government agency or instrumentalities.

It is hereby prohibited for an Electric Bicycle, Scooter, Moped, Mini-Bike, and/or Motorcycle driver to use his vehicle as Habal-Habal within the territorial jurisdiction of the City.

Habal-Habal drivers, operators or owners found transporting passengers for a fee not regulated by the City or any government agency or instrumentalities shall be held liable for its violation.

Any person found in violation of this provision shall be fined Two Thousand Pesos (P2,000.00) plus impounding of the vehicle.

Article II. Fees for Numbering of Residential, Commercial and Other Building

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Section 255. Administrative Provisions. -

(a) The City Planning and Development Office shall undertake to revise and update the numbering system of permanent structure in the City and shall promulgate rules and regulations affecting the same numbering system for all residential houses, hotels, apartments, institutional edifices, business, commercial and industrial buildings and other permanent structures.

(b) The revised and updated number of each of the structures mentions hereof shall be inscribed in a uniform number plate with the Official logo of the City Government together with the name of the barangay and street name.

Section 256. Specifications. - The number plate shall have the following specifications:

- (a) Kind of material - high impact scratchproof, three (3) color plastic plate, vinyl paint to be used for latter, number and logo.
- (b) Size 4 1/2 x 10" of 1.5 mm, thickness
- (c) Type of Processing - screen processing with the Pasig City logo and barangay and street names.

Section 257. Imposition of Fees - A fee of Three Hundred Pesos (P300.00) which is the cost of the number plates including installation thereof shall be paid to the City Treasurer before installation of plates.

Article III. Fee for Sealing and Licensing of Weights and Measures

Section 258. Implementing Agency. - The City Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 259. Sealing and Testing of Instruments of Weights and Measures. - Unless otherwise provided herein, all instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be City Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 260. Imposition of Fees. - Unless otherwise provided herein, every person before using instruments of weights and measures within this city shall first have them sealed and licensed semi-annually and pay therefore to the City Treasurer the following fees.

	Amount of Fee
(a) Semi-Annual Inspection Fee for each unit of weights and measure.	₱ 150.00
(b) For sealing linear metric measures:	
Not over one (1) meter	₱ 75.00
Measure over one (1) meter	120.00
(c) For sealing metric measures of capacity:	
Not over ten (10) liters	₱ 75.00
Over ten (10) liters	120.00
(d) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	₱ 150.00

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With capacity of more than 30 kg. but not more than 900 kg.	190.00
With capacity of more than 900 kg. but not more than 3,000 kg.	200.00
With capacity of more than 3,000 kg.	210.00

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- (e) For sealing apothecary balances of precision

30kg or less	₱	120.00
Over 30 to 300 kg.		156.00
Over 300 to 3,000 kg.		234.00
Over 3,000 kg		312.00
- (f) For sealing scale or balance with complete set of weights:
For each scale or balances or other balances with complete set of weights for use therewith ₱ 65.00
For each extra weight 39.00
- (g) Sticker 150.00
- (h) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of One Hundred Pesos (P100.00) for each instrument shall be collected.
- (i) Service charge of One Hundred Pesos (P100.00) for every unit of weights and measure, in addition to the amount imposed for sealing.

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Section 261. Payment of Fees and Surcharge. - The fees herein imposed shall be paid and collected by the City Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before every six (6) months.

The official receipt serving as license to use the instrument is valid for six (6) months from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a penalty of Five Thousand Pesos (PhP 5,000.00) per instruments of weights and measures which shall no longer be subject to interest and the prescribed fees stated herein shall be subjected to a surcharge of twenty-five percent (25%) of the prescribed fees amount not paid on time and an interest at the rate of two percent (2%) per month including surcharges, shall be imposed until such amount is fully paid in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 262. Exemptions. -

- (a) All instruments for weights and measures used in government work of 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 263. Administrative Provisions.-

- (a) The official receipt for the fee issued for the sealing of weight or measure shall serve as a license to use such instrument for six (6) months from the date of sealing, unless deterioration or damage renders the weights or measure inaccurate within that period. The license shall expire six (6) months following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the City Treasurer or his deputies.

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- (b) The City Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.
- (c) The City Treasure or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the City Treasurer in the presence of the City Auditor or his representative.

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Section 264. Fraudulent Practices Relative to Weights and Measures. - The following acts related to weights and measures are prohibited, as adopted from Republic Act No. 7394 otherwise known as Consumer Act of 1992:

- a) For any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristics sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) For any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;
- d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) For any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) For any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;
- h) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- i) For any person to knowingly use any false scale, balance, weight or measure whether sealed or not;
- j) For any person to fraudulently give short weight or measure in the making of a scale;

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k) For any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

l) For any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly-authorized representative without penalty of Five Thousand Pesos (P 5,000.00) except the regular fee with surcharge and interest provided under prescribed fees of this code for the sealing of an instrument of its class, to be collected and accounted for by the City Treasurer.

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Section 265. Penalties. -

Any person who shall violate the provisions of Section 264 of this Code shall be subject to a fine of Five Thousand Pesos (P5,000.00) or imprisonment of one (1) year, or both upon the discretion of the court.

CHAPTER IX

SERVICE FEES

Article I. Secretary's Fees

Section 266. Imposition of Fees.- There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this City (in Philippine Pesos):

	Amount of fee
(a) Certifications	
1. Mayor's Clearance / Secretary's Fees / Mayor's Certification	P 200.00
2. Tax Clearance / Property Holdings / No Property Holdings / No Improvement	
For corporations	200.00
For individuals	150.00
(b) For duplicated (photocopy) copy of official records and documents from the Office of the Sanggunian per page	50.00
(c) For each certificate of correctness (with seal of office) written on the copy or attached thereto	100.00
(d) For issuance of certification for non-availability of record	100.00
(e) For certifying the Official Act of the City Officials Certificate with seal	100.00
(f) For certified copies of any papers or records, of which any person is entitled to demand and receive a copy:	
• Senior High School Student per page	3.00
• College and above per page	10.00

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per CD / DVD / Disk 600.00

- Business, per page 100.00
- Other government offices Certified True Copy, per page 50.00
- Map, per page 100.00

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- (g) Photocopy or any other copy produced by copying machine per page 50.00
- (h) Posting of Notices/Pleadings/Biddings/Advertisements, per page/day 50.00
- (i) Processing Fee for transfer of ownership / change of tax declaration:
 - Residential Properties:
 - Land 100.00
 - Building - Improvement 100.00
 - Residential Condominium:
 - Per unit 200.00
 - Common Area 200.00
 - Equipment 200.00
 - Townhouse per unit 200.00
 - Apartment 200.00
 - Commercial Properties:
 - Land 300.00
 - Building - Improvement 300.00
 - Commercial Condominium:
 - Per unit 400.00
 - Common Area 400.00
 - Equipment 400.00
 - Industrial Properties:
 - Land 400.00
 - Building - Improvement 400.00
 - Machineries 400.00
 - Special Class:
 - Land 100.00
 - Building - Improvement 100.00
- (j) Tax Map 100.00
- (k) Certified True Copy of Tax Declaration 100.00

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Section 267. Exemption. - The fees imposed in this Article shall not be collected for the following:

- (a) For copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the abovementioned schedule.
- (b) City Office, Committees and Secretariat Office (subject to paper and ink replacement)
- (c) Request of an indigent as may be determined by the Social Welfare Office.
- (d) Government offices in relation to the anti-terrorism/drugs/ pornography/investigation (subject to paper and ink replacement)

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(e) Students (Junior High School & below)

Section 268. Time and Manner of Payment. - The fees shall be paid to the City Treasurer at the time the request, written or otherwise, for the issuance of a copy of any city record or document is made.

Article II. City Civil Registry Fees

Section 269. Imposition of Fees. - There shall be collected for services rendered by the City Civil Registry of this City the following fees (in Philippine Pesos):

Birth Registration

Filing/Registration fee	100.00
*Endorsement	100.00
Delayed registration of Births	
*More than 30 days but less than 2 years	300.00
*2 years to 5 years	650.00
*6 years above	750.00
Legitimation Fee	250.00
*Deed of Legitimation	150.00
Out of Town Registration	800.00
*Handling Fee	200.00
Issuance of Certificate of No Record	120.00
Issuance of Certified True Copy	120.00
(Additional, if back to back)	20.00
Certified True Copy with Annotation	200.00
Verification Fee	120.00
Admission of Paternity or Affidavit of Legitimation	
(Legal Instrument)	150.00
Deed of Legitimation/Certificate of Registration	120.00
Transcription of Birth Certificate	150.00
Registration of Supplemental Report	200.00
Out of Town Supplemental	350.00
Out of Town Legitimation	300.00
Handling Fee	200.00

Counter-Part Fees of the City Government on Issuance of Civil Registry Records by PSA extension Office in the City

*Birth /Death/Marriage Certificate	80.00
*CENOMAR	100.00
Issuance Form 1A (Facts of Birth)	200.00
Authentication of CCR	150.00
Verification from other CCR	100.00

Marriage Registration

Marriage Fees:

*Filing/Registration fee	150.00
Application for Marriage License	
*Foreign Nationals	1,200.00
*Nationals	600.00
Marriage Certificate Registration	150.00
Marriage Solemnization Fee	

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*Foreign Nationals	700.00
*Nationals	350.00
CTC Marriage Certificate	150.00
CTC of Marriage Documents	150.00
Delayed Registration of Marriage	
*1 month to 2 yrs.	300.00
*3 yrs. to 5 yrs.	650.00
*6 yrs. above	750.00
Registration of Pre-Nuptial Agreement	650.00
Issuance of Certificate of No Record	120.00
Endorsement of Marriage Documents	100.00

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Death Registration

Filing/Registration Fee	120.00
CTC of Death Certificate	120.00
Delayed Registration of Death	
*1 month to 2 yrs.	300.00
*3 yrs. to 5 yrs.	650.00
*6 yrs. above	750.00
Endorsement of Death Certificate	100.00
Certificate of No Record	120.00

Legal Documents

Registration of Court Decrees	
Legitimation	250.00
Adoption	1,300.00
Additional per year of late filing	100.00
Annulment of Marriage	900.00
Additional per year of late filing	100.00
Correction of Entry/Change of Name	700.00
CTC-Legal Documents	90.00
CCE (Migrant)	500.00
CFN / Republic Act No. 9255	1,000.00
Republic Act No. 9255 (Migrant)	1,000.00
CTC-Republic Act No. 9048	300.00
CTC-Republic Act No. 9255	300.00
Certification of the Registered Court Decision / page	110.00
Registration of Foundling Certificate	250.00
CTC-Foundling Certificate	100.00
CTC-Marriage Certificate with annotation	200.00
CTC-Birth Certificate with annotation	200.00
Per guardianship or custody of minor	300.00
Per Registration of Legal Separation	850.00
Per Registration of Divorce	950.00
Registration of Naturalization	1,300.00
Per-registration of Aliens	850.00
Per Affidavit of Oath of Allegiance of Wife and With Children of Citizenship	200.00
Alien Registration	900.00
Election of Filipino Citizenship	700.00
Voluntary renunciation of citizenship	700.00
Emancipation of Minors	300.00
Judicial Recognitions, Determination or	

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Acknowledgement of Paternity with Affiliations	350.00
Repatriation	300.00
Muslim Conversion	300.00
For documents on SECPA	270.00
Other Legal Documents	250.00
Republic Act No.-9048 filing fee	1,000.00
Republic Act No.-9048 Change of First Name	3,000.00
Republic Act No.-10172 filing fee	3,000.00
Correction of Geographical/Statistical Entry	1,000.00
CTC of Approved Petitions (Republic Act No.10172)	300.00

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Section 270. Exemptions. - The fees imposed in this Article shall not be collected in the following cases:

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- (b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.

Section 271. Time of Payment. - The fees shall be paid to the City Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 272. Administrative Provision. - A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article III. Police Clearance Fee

Section 273. Imposition Fee. - There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this City the following fee:

	Amount of Fee
1. For employment, scholarship, study grant, and other purposes not hereunder specified	₱ 100.00
2. For change of name	150.00
3. For application for Filipino citizenship	500.00
4. For passport or visa application	200.00
5. For firearms permit application	500.00
6. For PLEB clearance	100.00

Section 274. Time of Payment. - The service fee provided under this Article shall be paid to the City Treasurer upon application for police clearance certificate.

Article IV. Sanitary Inspection Fee

Section 275. Imposition of Fee. - There shall be collected the following Annual Sanitary Inspection Fees from each corresponding business establishment in this city or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule (in Philippine Pesos):

Type of Business	Fee
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a)	Financial institution such as banks, pawnshop, insurance companies, finance and other investment companies, dealers in securities and foreign exchange	
	Main Office	225.00
	Branch	150.00
b)	Gasoline service and filling stations	375.00
c)	Private hospitals	600.00
d)	Medical and dental clinics, and animal hospitals	225.00
e)	Dwellings and other space for lease or rent:	
	Hotels, motels, apartelle, pensions, inns, drives, inns:	
	With 150 or more rooms	600.00
	With 100 to 149 rooms	450.00
	With 50 to 99 rooms	300.00
	With 25 to 49 rooms	112.00
	With less than 25 rooms	112.00
	Apartments per door	30.00
	Houses for rent, per unit	30.00
	Dormitories, lodging or boarding houses w/ room for:	
	40 or more boarders or lodgers	375.00
	15 to 39 boarders or lodgers	225.00
	Less than 15 boarders or lodgers	150.00
f)	Private institutions for learning	450.00
g)	Media facilities	150.00
h)	Telegraph, teletype, cable and wireless communication companies	150.00
i)	Telephone, electric and power companies	
	Main Office	300.00
	Branch	150.00
j)	Administration, display offices, offices for professionals	75.00
k)	Peddlers	15.00
l)	Lending investors	150.00
m)	Manufacturers, producers, foundry shops, laboratories, talipapas and warehouses	600.00
n)	Amusement places such as theaters, coliseum, sauna bath, massage clinics, golf courses, cockpits, arenas, bowling alley, stadia	600.00
	Other amusement places not mentioned	400.00
o)	Importer, exporter, and wholesaler	500.00
p)	Public eating places such as restaurants, refreshment parlors, carinderias, and the like	
	Public eating places with 50 or more personnel	600.00
	Public eating places with less than 50 personnel	400.00

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q) Establishments offering services such as welding, vulcanizing shop, printer, publisher, tailor shop, barber shop and similar	350.00
r) Funeral parlors	400.00
s) All other industrial, commercial, agricultural business establishments not specifically mentioned above:	
With an area of 1,000 sq.m or more	600.00
500 or more but less than 1,000 sq.m	450.00
200 or more but less than 500 sq.m	300.00
100 or more but less than 200 sq.m	225.00
50 or more but less than 1000 sq.m	150.00
Less than 50 sq.m	75.00
t) Retailers and other establishments not mentioned above	100.00

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For each re-issuance of Sanitary Permit, there shall be collected a One Hundred Fifty Pesos (P150.00) fee, as well as a fee of Fifty Pesos (P50.00) for every re-issuance of a Health Certificate ID.

For each Certified True Copy of Sanitary Permit, there shall be collected a Three Hundred Pesos (P300.00) fee.

Section 276. Rules and Regulations on Certain Establishments. -

- (a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterer. No owner of said establishments shall employ any cook or food dispenser without a Food Handler's Certificate from the City Health Officer, renewable three (3) months.
- (b) Establishment selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the City Health Officer and existing laws or ordinances.
- (c) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the City Health Officer.

Section 277. Administrative Provisions. -

- (a) The City Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
- (b) The City Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Section 278. Time of Payment. - The fees imposed in this Article shall be paid to the City Treasurer upon filing of the application for the sanitary inspection certificate with the City Health Officer and upon renewal of the same every year thereafter within the first (1st) twenty (20) days of January.

Article V. Service Fees for Health Examination

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Section 279. Imposition of Fee. - The following fees shall be charged for the laboratory examination/test and seminars that shall be undertaken by the City Health Office (CHO):

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1. BLOOD CHEMISTRY	Pasiguenos	Non-Pasiguenos
BUN	84.00	105.00
Cholesterol	104.00	130.00
Creatinine	104.00	130.00
FBS /RBS	60.00	75.00
SGPT	80.00	96.00
Triglycerides	124.00	155.00
Uric Acid	104.00	130.00
SGOT	80.00	96.00
HDL-C	80.00	100.00
LDL	72.00	90.00
HbA1c	320.00	400.00
Albumin	75.00	90.00
Total Calcium	75.00	90.00
Sodium	80.00	96.00
Potassium	80.00	96.00
Phosphorous	110.00	132.00
OGTT 75 Grams	290.00	348.00

2. CLINICAL MICROSCOPY	Pasiguenos	Non-Pasiguenos
Urinalysis	32.00	38.00
Fecalysis	28.00	37.00
Sperm Count	100.00	125.00
Occult Blood	32.00	40.00

3. HEMATOLOGY	Pasiguenos	Non-Pasiguenos
CBC with Platelet	84.00	100.00
Clotting Time	30.00	40.00
Bleeding Time	30.00	40.00
Blood Typing w/ RH	64.00	80.00
ESR	30.00	38.00
Hepa B	155.00	155.00

4. DENTAL	Pasiguenos	Non-Pasiguenos
Restoration	200.00	250.00
Exo	120.00	150.00
Oral Prophylaxis	240.00	300.00
Panoramic Radiograph	240.00	300.00
Cephalometric Radiograph	240.00	300.00
Oral Prophylaxis	240.00	300.00

5. OTHERS	Pasiguenos	Non-Pasiguenos
Bacteriologic Water Test	180.00	180.00
Physical and Chemical Exams	1,800.00	1,800.00
Certificate of Potability Fee	50.00	50.00
Health/Medical Certificate per Copy	50.00	50.00
STD Certificate	30.00	30.00
Drug Test	150.00	150.00
Family Planning Seminar Fee	50.00	50.00

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Employment Fitness Consultation Fee	50.00	50.00
Package: Fecalysis, Urinalysis, Chest X-Ray, Drug Test, Health Certificate	370.00	370.00
Health Seminar Fee	20.00	20.00
Chest X-Ray	120.00	120.00
Pregnancy Test	170.00	170.00
Mammogram	800.00	1,000.00
Hepatitis B Screening Test HBSAg	155.00	155.00
Gram Staining	75.00	75.00
NSS/KOH Stain	40.00	40.00
RPR Screening for Syphilis	100.00	100.00

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For Pasig City Government employees, the annual physical examination is free of charge. For other procedures, Pasig City Government employees are provided with a fifty percent (50%) discount.

Section 280. Administrative Provisions. -

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

1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold ore served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

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

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

Section 281. Penalty. - A fine as follows shall be paid by the owner, manager or operators of the establishment for violation of any of the provisions hereof.

First Offense	P2, 000.00
Second Offense	P3, 000.00
Third Offense	P5, 000.00

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For each employee found to be without the necessary medical certificates, the owner, manager or operators of the establishment shall be liable to pay Five Hundred Pesos (P500.00).

Section 282. Time of Payment. - The fee shall be paid to the City Treasurer before the physical examination is made and the medical certificate is issued.

Section 283. Discount on Penalties. - Whenever establishments are subjected to administrative penalties in accordance with Ordinance No. 18 Series of 2000, Ordinance No. 15 Series of 2008 and Ordinance No. 20 Series of 2012, a discount, if requested may be granted a five percent (5%) discount.

Article VI. Dog Vaccination Fee

Section 284. Imposition of Fee. - There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Fifty Pesos (P150.00) for every dog vaccinated within the territorial jurisdiction of this City.

Section 285. Administrative Provisions. -

a) **Vaccination Against Rabies** - means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from the City Veterinary Office.

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

2. During free mass dog rabies vaccination campaign, every dog three (3) months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the City Rabies Control Authority. *This becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.*

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

1. Owners name, address and telephone number if any
2. Description of dog (color, sex, markings, age, name, species and breed if any)
3. Dates of vaccination and vaccine expiration if known
4. Rabies vaccination tag number
5. Vaccine used
6. Vaccinator's signature
7. Veterinarians license number / vaccinator's address

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

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

c) **Dog Registration or Licensing** - Every dog shall be registered by their owner upon reaching the age of three (3) months and every year thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (3) months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay an annual fee of One Hundred Fifty Pesos

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(P150.00) for registration of his dog. The registration officer shall provide the owner with a certificate of certification for the dog and affix to it a distinguished collar tag as proof of registration.

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d) Elimination of Unregistered Dog – Unregistered dogs over the age of four (4) months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the City Rabies Control Authority or vaccinated under the provisions of this Section. The City Veterinarian Office shall recommended the humane method of disposal of all seized unregistered and unvaccinated dogs. The City Veterinarian and/ or his duly authorized representative or a police officer may enter any land for purpose of seizing or exterminating a dog which is liable to seized under this section. *Elimination is based on the presence or absence of a dog tag and /or a registration or vaccination certificate.*

The City Veterinarian shall determine the age of the dogs. Financial support for the activity shall be borne by the City Government, Provincial Government and the Barangay Government.

e) Reporting of Biting Incidents- The owner of a dog which has bitten any person and the person who has been bitten shall, within twenty-four (24) hours of the occurrence, report the incident to the City Rabies Control Authority, a health care worker or a police officer / City Veterinary Officer receiving such information who shall immediately transmit it to the City Rabies Control Authority for investigation.

The owner of a dog which has bitten any person shall be responsible for all the treatment and dog examination.

Section 286. Penalty. - Any dog owner who fails to abide by any of the provision of his Article shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos. It shall be the responsibility of the City Rabies Control Authority to administer this Article, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the City Rabies Control Authority.

Section 287. Time of Payment. - The fee shall be paid to the City Treasurer prior to the vaccination of the dog in close coordination with the City Veterinarian.

Article VII. Fees on Impounding of Stray Animals

Section 288. Definitions. - When used in this Article.

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

Section 289. Imposition of Fee. - There shall be imposed the following fees for each day or fraction thereof on each of stray animal found running or roaming at large, or fettered in public or private places (in Philippine Pesos):

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- 1. Large Animal 600.00
- 2. All other animals 200.00

Section 290. Time of Payment. - The impounding fee shall be paid to the City Treasurer prior to the release of the impounded animal to its owner.

Section 291. Administrative Provisions. -

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a) For purposes of this Article, the Barangay Tanods of the City are hereby authorized to apprehend and impound stray animals in the city corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded stray animal in the City Hall for three (3) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The City Mayor and City Treasurer shall be informed of the impounding.

b) Impounded animals not claimed within five (5) days after the date of impounding shall be disposed of humanely or shall be released appropriately through adoption.

Section 292. Penalty. - Owners whose animals are caught stray and occurring damages to plants and properties shall pay the following fines:

- a) First Offense ₱ 500.00
- b) Second Offense 1,000.00
- c) For the Third Offense and each subsequent offence 1,500.00

Frequent offenders shall be prohibited by the City to own or take custody any animal. In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner.

CHAPTER X

CITY CHARGES

Article I. Rentals of Personal and Real Properties Owned by the City

Section 293. Imposition of Rates - Therefore is hereby prescribed the rates of rentals for the use of personal and real properties owned by the City Government of Pasig, to wit:

A) Rainforest Adventure Experience (RAVE) (formerly Rainforest Park)

Amenity	In Philippine Pesos	
	Pasigueños	Non-Pasigueños
1 Swimming Pool Entrance		
Adult	100.00	150.00
Children (4 ft. below)	50.00	100.00
2 Water Park Pavilion		
First three (3) hours	2,000.00	2,000.00
per succeeding hour or fraction thereof	500.00	500.00
3 Water Park Cottages (fixed rate)	500.00	500.00
4 Table with Umbrella and four (4) chairs (fixed rate)	200.00	200.00
5 Table with four (4) Chairs (fixed rate)	100.00	100.00
6 Swimming Lessons		
Nursery / Tadpole (1 hr. - 10 sessions)	3,500.00	3,500.00
Beginners (1 hr. - 15 sessions)	3,000.00	3,000.00

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	Advanced (2 hrs. - 15 sessions)	2,500.00	2,500.00
	Competitive (2 hrs. - 15 sessions)	2,000.00	2,000.00
	Student (share of City Government of Pasig)	1,000.00	1,000.00
7	Rapids		
	Adult	50.00	50.00
	Children (4 ft. below)	50.00	50.00
8	Videoke Machine (near pool area) per month	1,500.00	1,500.00
9	Videoke Machine (far pool area) per month	1,000.00	1,000.00
10	Mini-Train Ride per ride	20.00	30.00
11	Mini-Zoo entrance fee	20.00	30.00
12	Butterfly House entrance fee	20.00	30.00
13	Flower Field	10.00	10.00
14	Amaze Garden	10.00	10.00
15	Pictorial Session per person	100.00	200.00
16	Park Cottages fixed rate	200.00	200.00
17	Basketball / Tennis Court Rental		
	Daytime for the first (1st) hour	FREE	50.00
	per succeeding hour or fraction thereof	50.00	100.00
	Nighttime per hour	100.00	100.00
18	Picnic Ground / Camp Site Rental		
	First three (3) hours	1,000.00	1,000.00
	per succeeding hour or fraction thereof	500.00	500.00
19	Boating Lagoon Pavilion Rental		
	Daytime for the first three (3) hours	3,000.00	3,000.00
	per succeeding hour or fraction thereof	500.00	500.00
	Nighttime for the first three (3) hours	4,000.00	4,000.00
	per succeeding hour or fraction thereof	500.00	500.00
	(5PM - 10PM)		
	With Cottages / View Decks - additional	500.00	500.00
20	Boating Lagoon Pavilion Rental with Boating		
	Weekdays		
	Daytime for the first three (3) hours	4,000.00	4,000.00
	per succeeding hour or fraction thereof	500.00	500.00
	Nighttime for the first three (3) hours	5,000.00	5,000.00
	per succeeding hour or fraction thereof	500.00	500.00
	(5PM - 10PM)		
	With Cottages / View Decks - additional	500.00	500.00
	Weekends		
	Daytime for the first three (3) hours	6,000.00	6,000.00
	per succeeding hour or fraction thereof	500.00	500.00
	Nighttime for the first three (3) hours	7,000.00	7,000.00
	per succeeding hour or fraction thereof	500.00	500.00
	(5PM - 10PM)		
	With Cottages / View Decks - additional	500.00	500.00
21	Boat Rental for fifteen (15) minutes	50.00	50.00
22	View Deck - Lagoon Rental		
	Daytime for the first three (3) hours	200.00	200.00
	per succeeding hour or fraction thereof	50.00	50.00
	Nighttime for the first three (3) hours	300.00	300.00
	per succeeding hour or fraction thereof	50.00	50.00
	(5PM - 10PM)		
23	Amphitheatre Rental		
	First three (3) hours	4,000.00	4,000.00
	per succeeding hour or fraction thereof	500.00	500.00
24	Park Pavilion Rental		
	First three (3) hours	3,000.00	3,000.00
	per succeeding hour or fraction thereof	500.00	500.00
25	Senior Citizen's Park Rental with Cottages		

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	First three (3) hours	2,500.00	2,500.00
	per succeeding hour or fraction thereof	500.00	500.00
26	Kids and Tots Activity Area Rental		
	First three (3) hours	1,500.00	1,500.00
	per succeeding hour or fraction thereof	500.00	500.00
27	Zoo Gazebo Rental		
	First three (3) hours	2,000.00	2,000.00
	per succeeding hour or fraction thereof	500.00	500.00
28	Shooting (TV / Movie / Commercials / Ads)		
	Under two (2) hours	15,000.00	15,000.00
	Over two (2) hours - half day	30,000.00	30,000.00
	Whole day	50,000.00	50,000.00
29	Educational Tour Package per person	20.00	40.00
	With entrance to Mini-Train, Mini-Zoo and Butterfly House per bus (inclusive of tour guide fee)	1,500.00	1,500.00
	With entrance to Mini-Train, Mini-Zoo and Butterfly House and Swimming Pool	50.00	100.00
30	Package A - With Swimming (per person)	200.00	280.00
	Inclusive of the ff.:		
	Swimming	100.00	150.00
	Boating Lagoon	50.00	50.00
	Flower Field	10.00	10.00
	Mini-Zoo	20.00	30.00
	Butterfly House	20.00	30.00
	Mini-Train	20.00	30.00
	Amaze Garden	10.00	10.00
	Total (if paid separately):	230.00	310.00
31	Package B - Without Swimming (per person)	120.00	140.00
	Inclusive of the ff.:		
	Boating Lagoon	50.00	50.00
	Flower Field	10.00	10.00
	Mini-Zoo	20.00	30.00
	Butterfly House	20.00	30.00
	Mini-Train	20.00	30.00
	Amaze Garden	10.00	10.00
	Total (if paid separately):	130.00	160.00
32	Flyering / Brochures for Promotions		
	Whole day - sampling	500.00	500.00
	Park area with electricity	1,000.00	1,000.00
33	Zip Line (Two-Way)	150.00	200.00
34	Wall Climbing / Rappelling per hour	100.00	150.00
35	BMX / Skateboard / Obstacle Course		
	First one (1) hour	FREE	50.00
	per succeeding hour or fraction thereof	50.00	50.00
36	RAVE Fitness Gym		
	New - Membership Fee	300.00	300.00
	Annual Renewal Fee	100.00	100.00
	Weights / Equipment	30.00	30.00
	Cardio / Group Exercise	40.00	40.00
37	Cafeteria		
	First three (3) hours	4,000.00	4,000.00
	Per succeeding hour or fraction thereof	500.00	500.00
38	Gym / Cardio Area		
	First three (3) hours	8,000.00	8,000.00
	Per succeeding hour or fraction thereof	1,000.00	1,000.00
39	Round Pool		
	8AM to 5PM	10,000.00	10,000.00

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40 Exclusive Use of Picnic Groove 8AM to 5PM		2,200.00	2,200.00
41 Exclusive Use of RAVE Park (8AM to 5PM) Use of Water Park Only	Number of Persons		Rate
	4,000 persons above		500,000.00
	3,000 persons above		400,000.00
	2,000 persons above		300,000.00
Use of Whole RAVE Park and Water Park	10,000 persons above		1,500,000.00
	5,000 persons above		1,000,000.00
	2,500 persons above		800,000.00
	1,000 persons above		500,000.00

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42 Refundable Security Deposit – There shall be Five Hundred Pesos (PhP500.00) refundable security deposit in case of damage/s to property, wherein the remaining amount covering the damage shall be paid in full thereafter.

43 Parking Area Rates for RAVE Vehicles	Daytime Parking	Overnight Parking
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P400.00

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B) Recreational Facilities

1. Pasig Sports Center

Event / Activity	Commercial / Private	LGUs / Government Institutions	Pasig City Offices	Private Schools	Public Schools
1.1 Local Concert					
For the first eight (8) hours per succeeding hour or fraction thereof	80,000.00 10,500.00	72,000.00 9,500.00	- -	68,000.00 9,000.00	40,000.00 5,500.00
1.2 Sports Fest / Tournament					
For the first six (6) hours per succeeding hour or fraction thereof	39,000.00 7,000.00	36,000.00 6,500.00	- -	33,000.00 6,000.00	21,000.00 4,000.00
1.3 Practice / Training with A/C					
Per hour or fraction thereof	7,000.00	6,500.00	3,500.00	6,000.00	4,000.00
1.4 Practice / Training without A/C					
Per hour or fraction thereof	1,500.00	1,200.00	500.00	1,000.00	500.00
1.5 Other Activities with A/C					
For the first six (6) hours per succeeding hour or fraction thereof	42,000.00 7,500.00	39,000.00 7,000.00	- -	36,000.00 6,500.00	21,000.00 4,500.00
1.6 Other Activities without A/C					
For the first six (6) hours per succeeding hour or fraction thereof	9,000.00 2,000.00	7,500.00 1,200.00	- -	7,000.00 1,000.00	5,000.00 500.00

1.7 Refundable Security Deposit – There shall be Four Thousand Pesos (PhP4,000.00) refundable security deposit in case of damage/s to property, wherein the remaining amount of damage shall be paid in full thereafter.

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1.8 On all fees imposed above for Pasig City Sports Center, the City Mayor may grant discount or free use of the facility in the interest of public if so requires.

1.9 An applicant who intends to use or lease the Pasig City Sports Center shall secure and accomplish an application form from the Office of the Sports Center Administrator who in turn, after approval, shall issue an Order of Payment. The applicant shall pay the rental fee to the City Treasurer at least five (5) days prior to actual use of the facility.

The Pasig City Sports Center Administrator and Internal Audit Service (IAS) Unit shall be responsible for the preparation and issuance of the guidelines and regulations for the protection and maintenance of the facilities of the Pasig City Sports Center.

2. Tanghalang Pasigueño

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Type / Capacity	Rate in Philippine Pesos	
	Pasigueños*	Non-Pasigueños**
2.1 Asamblea Magna (Main Theatre)		
Income generating event (event proper) i.e. concerts, film showing, the like		
For the first three (3) hours	30,000.00	40,000.00
Per succeeding hour or fraction thereof	3,000.00	5,000.00
Graduations, seminars, conferences (event proper) for five hundred (500) pax and up		
For the first three (3) hours	20,000.00	30,000.00
Per succeeding hour or fraction thereof	3,000.00	5,000.00
Graduations, seminars, conferences (event proper) for less than five hundred (500) pax		
For the first three (3) hours	15,000.00	25,000.00
Per succeeding hour or fraction thereof	3,000.00	5,000.00
2.2 Pista ng Bayan (Banquet Hall)		
Receptions, meetings, conferences - maximum of seventy (70) pax		
For the first three (3) hours	5,000.00	8,000.00
Per succeeding hour or fraction thereof	500.00	1,000.00
2.3 Nagsabado (Mini-Theatre 1 / Function Room 1)		
Meetings and conferences - maximum of sixty (60) pax		
For the first three (3) hours	4,000.00	5,000.00
Per succeeding hour or fraction thereof	500.00	1,000.00
2.4 Dalampasigan (Mini-Theatre 2 / Function Room 2)		
Meetings and conferences - maximum of sixty (60) pax		
For the first three (3) hours	4,000.00	5,000.00
Per succeeding hour or fraction thereof	500.00	1,000.00
2.5 Halamanan ni Mutya (Garden)		
Garden Setting - maximum of two hundred fifty (250) pax		
For the first three (3) hours	5,000.00	8,000.00
Per succeeding hour or fraction thereof	500.00	800.00
2.6 Main Lobby (event proper)		
Receptions - maximum of two hundred fifty (250) pax		
For the first three (3) hours	10,000.00	15,000.00
Per succeeding hour or fraction thereof	1,000.00	1,500.00
2.7 Fountain Area (inclusive of ingress and egress)		
Movie / Video Shoot		
For the first three (3) hours	15,000.00	15,000.00
Per succeeding hour or fraction thereof	2,000.00	2,000.00

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*Rates for Pasig City residents, employees of the City Government of Pasig and National Offices including NGOs located at Pasig City must show their Voter's ID or employment ID or SEC Registration

**Rates shall apply to non-Pasig residents, institutions and organizations

2.8 Penalty for Change of Function. -

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Any change in the function of the activity prior or during the event which differs from the type of function first agreed upon will incur an additional charge of Two Thousand Pesos (PhP 2,000.00), on top of the actual rental rate, from which the amount already paid shall be deducted.

2.9 Refundable Security Deposit – There shall be Two Thousand Pesos (PhP2,000.00) refundable security deposit in case of damage/s to property, wherein the remaining amount covering the damage shall be paid in full thereafter.

2.10 Item rental for event at Tanghalang Pasigueño

(subject to availability)	per event	unit
Grand Piano	5,000.00	per day
LCD Projector and Screen	5,000.00	per day
Long Tables	100.00	per piece
Microphones and Speakers	5,000.00	per day
Misting Fan	500.00	per piece
Monobloc Chairs	10.00	per piece
Tiffany Chairs	20.00	per piece
Upright Piano	2,000.00	per day

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2.11 Photo / Video Shoots at Tanghalang Pasigueño

Pre-nuptial, model and other small scale photo / video shoots shall be charged Five Hundred Pesos (PhP500.00) per hour of use. Otherwise, regular rental rates shall apply.

2.12 Parking Area Rates for Tanghalang Pasigueño

Vehicles	Daytime Parking	Overnight Parking
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P400.00

2.13 Vehicle Rentals at Tanghalang Pasigueño

Destination	Vehicle	Rate in Philippine Pesos			
		Pasigueños		Non-Pasigueños	
		Day Rates (8 hrs. max) 8AM-5PM	Night Rates* (16 hrs. max) 5PM-8AM	Day Rates (8 hrs. max) 8AM-5PM	Night Rates* (16 hrs. max) 5PM-8AM
2.13.a Metro Manila					
	Bus	6,000.00	9,000.00	7,000.00	10,000.00
	Per hour in excess of maximum hours rental or fraction thereof	500.00	500.00	650.00	500.00
	Coaster	3,000.00	4,000.00	4,000.00	5,000.00
	Per hour in excess of maximum hours rental or fraction thereof	300.00		400.00	
2.13.b Laguna, Bulacan, Cavite, Rizal					
	Bus	8,000.00	12,000.00	9,000.00	13,000.00
	Per hour in excess of maximum hours rental or fraction thereof	750.00		850.00	
2.13.c Batangas, Pampanga, Nueva Ecija, Zambales, Tarlac, Quezon					
	Bus	10,000.00	15,000.00	11,000.00	16,000.00

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	Per hour in excess of maximum hours rental or fraction thereof	900.00		1,000.00	
	Coaster	5,000.00	8,000.00	6,000.00	9,000.00
	Per hour in excess of maximum hours rental or fraction thereof	500.00		600.00	
2.13.d	Pangasinan and further places to Northeast, and Northwest Bicol and further southern places				
	Bus	13,000.00	20,000.00	14,000.00	21,000.00
	Per hour in excess of maximum hours rental or fraction thereof	1,200.00		1,300.00	
	Coaster	6,500.00	10,000.00	7,500.00	11,000.00

* Night rates are applicable for vehicle rental of more than one (1) day.

2.14 Discounts at Tanghalang Pasigueño – The following rules shall apply:

- A maximum of ten percent (10%) discount on rental rates may be given by Tanghalang Pasigueño on a case to case basis.
- Other requested discount on rental rates are subject to the approval of the City Mayor
- City-originated approved activities that require the use of Tanghalang Pasigueño are not subject to rental rates.

3. City Library and Discovery Centrum

3.1 AVR Function Room

Regular Days	With A/C	Without A/C
8AM to 5PM	4,000.00	2,000.00
8AM to 12NN	2,000.00	1,000.00
1PM to 5PM	2,000.00	1,000.00
Extension per hour	500.00	300.00
Weekdays and Holidays		
8AM to 5PM	5,000.00	3,000.00
8AM to 12NN	2,500.00	1,500.00
1PM to 5PM	2,500.00	1,500.00
Extension per hour	500.00	300.00

3.2 Refundable Security Deposit – The refundable security deposit for each rental shall be twenty percent (20%) of rental rate in case of damage/s to property, wherein the remaining amount covering the damage shall be paid in full thereafter.

Discovery Centrum	Pasigueños	Non-Pasigueños
Adult (18 years old and above)	30.00	100.00
Children (4 to 17 years old)	10.00	50.00

3.4 Computer Rental per hour 10.00 20.00

3.5 Printing Services

fixed rate for all clients

Black and White Document	2.00
Colored Document (half-page)	4.00
Colored Picture (half-page)	6.00
Colored Document (whole page)	10.00
Colored Picture (whole page)	12.00

4. Pasig City Youth Development Center

No.	Facility	Floor Area	Capacity	Rates
4.1	Sampaguita Hall	225 sq.m.	Max: 200 pax (Banquet type)	₱12, 000.00 for six-hour use or fraction thereof. ₱1,000.00 every succeeding hour or fraction thereof Accessories:

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Max: 300 pax
(Theater type)

- Three (3) units aircon
- Sound system
- Venetian blinds on windows
- Ceiling Fans (if use is necessary, i.e. When air con unit/s break/s down.
- Male/Female toilets with Hand Dryer

4.2 Narra Hall 288sq.m. Max: 300 pax (Banquet type) P15, 500.00 flat rate for (6) six-hour use/occupancy. P1,500.00 every succeeding hour or fraction thereof
Accessories:
- Six (6) aircon units
- Sound system
- LCD Projector & white screen
- Male/Female toilets with Hand Dryer

4.3	Dormitories	Floor Area	Capacity	Rates
	Male			
	- Yakal	55 sq.m.	30 pax	P200.00/per pax per day
	- Molave	72sq.m	42 pax	Per day is defined as: Ingress: 2:00PM Egress: 12:00 NN next day
	Female			
	- Champaca	110 sq.m	40 pax	P200.00/per pax per day
	- Jasmine	50sq.m.	24 pax	Per day is defined as: Ingress: 2:00PM Egress: 12:00 NN next day
	Male/ Female dorms		Minimum of 10 pax per day	P200 per pax.

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Note: Male and Female dorms are fully air-conditioned. The bathrooms are equipped with hot and cold water.

4.4 Kitchen (2nd floor) P1, 500.00 for every 6 hours or fraction thereof. P250.00 every succeeding hour or fraction thereof
Note: Use of refrigerator and one (1) electric fan.
No Cooking. No washing of utensils, pots, pans, etc.

4.5 Lecture Room (60 pax) P4,000.00 for 3 hours or fraction thereof P700.00 every succeeding hour or a fraction thereof
Note: Amenities: LCD Projector and White Screen, Sound System and Sound Proof wall

4.6 Lobby - Ground Floor (south side) P1500 for 6 hours, flat rate P500 every succeeding hour or a fraction there of *Air-conditioned

4.7 Tables and chairs
a) 6 seater table P35.00/unit/day
b) 8 seater table P45.00/unit/day
c) Conference table, 10 seater P100.00/unit/day
d) Chair, Monobloc P5.00/unit/day
e) Chair, tiffany, gold P20/unit/day

4.8 Surcharges:
There shall be a twenty percent (20%) refundable security deposit upon contract signing to cover payment for eventual failure to completely egress on time as stipulated in the contract, and also considered as deposit in case of damage/s to property, whereas the remaining amount covering the damage shall be paid in full.

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4.9 Penalties in case of:

- A. Cancellation Of Event
- B. Change Of Scheduled Date
- C. Change Of Venue/ Facility

- A. In any case, the use of the Center is postponed/cancelled without any fault from the City of Pasig-YDC, all cost of payment made shall be forfeited in favor of the City Government and same is considered as penalty.
- B. 1,000 for every instance
- C. 1,000 surcharge if transferring in a lower rate facility

*No charge, if transferring from a lower rate facility to a higher rate facility

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4.10 Parking Area for Pasig City Youth Development Center – As a value for event
Per event P2, 500.00 first 3 hours; P500.00/succeeding hour

4.11 Dance Studio & Art Room For Pasig City Youth Development Center
With A/C P2, 000.00 first 3 hours; P300.00/succeeding hour
*(no food or drinks allowed)

4.12 AVR Room For Pasig City Youth Development Center (Air-conditioned w/ LCD)
With A/C and LCD P2, 500.00 first 3 hours; P300.00 succeeding hour
(no food or drinks allowed)

4.13 Parking Area Rates For Pasig City Youth Development Center	Daytime Parking	Overnight Parking
Vehicles		
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P400.00

4.14 Discount for Pasig City Youth Development Center. -
A maximum of twenty percent (20%) discount may be given by Pasig City Youth Development Center on a case to case basis, if requested.

C. Use of Office Space in City Hall and Other City-Owned Buildings:

(In Philippine Pesos)

1 Monthly Fee per sq.m.	300.00
2 Privilege to Occupy (PTO)	5,000.00
3 Use of Electricity per hour	
Without lights	1,000.00
With lights	1,250.00
Without A/C	2,500.00
With A/C (1HP)	3,000.00
4 Water	200.00
5 Telephone	1,000.00

D. Canteen

- City Hall P7,920.00/month
- PCCH & PCGH (collected and monitored by PCCH & PCGH) P13,500.00/month

E. Kiosk

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- Canteen
- Central Park
- PCCH (collected and monitored by PCCH)
- RAVE (collected and monitored by RAVE)

P3,300.00/month
 P3,300.00/month
 P3,300.00/month
 P3,000.00/month

F. Food Cart

- Tricycle/Pedicab Operation and Regulatory Office (TORO)

P650.00/month

G. Plaza Rizal Mini Store

(Including electricity and water)

P6, 600.00/month

H. Pasig Tower (Revolving Tower)

	Rental Rate in PhP
1 Fourth (4th) Floor	
Art Gallery	
First three (3) hours	5,000.00
Per succeeding hour or fraction thereof	1,000.00
Garden	
First three (3) hours	4,000.00
Per succeeding hour or fraction thereof	1,000.00
2 Ninth (9th) Floor	
A	
First three (3) hours	2,000.00
Per succeeding hour or fraction thereof	500.00
B	
First three (3) hours	2,000.00
Per succeeding hour or fraction thereof	500.00
3 Tenth (10th) Floor	
Coffee Shop	
First three (3) hours	10,000.00
Per succeeding hour or fraction thereof	2,000.00
4 Eleventh (11th) Floor	
Restaurant (includes performance stage and kitchen with bar)	
First three (3) hours	20,000.00
Per succeeding hour or fraction thereof	3,000.00
Penthouse / Viewing Deck (includes kitchen with bar)	
First three (3) hours	6,000.00
Per succeeding hour or fraction thereof	500.00
5 Refundable Security Deposit – The refundable security deposit for each rental shall be Two Thousand Pesos (P2,000.00) in case of damage/s to property, wherein the remaining amount covering the damage shall be paid in full thereafter.	

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I. Multi-Purpose Buildings and City-Owned Parks

Sports Venue	Pasigüeños	Non-Pasigüeños / Commercial
Day Time (6AM - 5PM)		2,000.00 per hr.
No lights, No electricity (2 hours)	FREE	N/A
In Excess of 2 Hrs.	100.00 per hr.	N/A
Night Time (5PM - 12MN)	300.00 per hr.	2,000.00 per hr.

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Socials

Birthday and Baptismal (4 Hours)	3,000.00		6,000.00	
Succeeding hour (in excess of 4 hours)	500.00	per hr.	1,000.00	per hr.
Debut and Wedding (4 Hours)	3,500.00		6,000.00	
Succeeding hour (in excess of 4 hours)	500.00	per hr.	1,000.00	per hr.
Others (concerts, etc.) (4 Hours)	3,500.00		8,000.00	
Succeeding hour (in excess of 4 hours)	500.00	per hr.	1,500.00	per hr.

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*Refundable Security Deposit – The refundable security deposit for each rental shall be fifty percent (50%) of rental rate in case of damage/s to property, wherein the remaining amount covering the damage shall be paid in full thereafter.

J. Photocopying Rental Space

Outside City Hall (Excluding electricity)	P2,500.00/month
Ground Floor City Hall (including electricity)	P5,500.00/month

K. Pamantasan ng Lungsod ng Pasig (PLP) Rental Facilities

▪ **PLP - Hotel and Restaurant Management (HRM) Rooms** - All rates inclusive of Breakfast and one (1) free parking slot per room (in Philippine Pesos):

❖ Presidential Room	-	2,500.00 / day
❖ Suite Room	-	2,000.00 / day
❖ De Luxe Room	-	1,500.00 / day
❖ Standard Room	-	1,000.00 / day

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PLP Facility	Pasiguenos	Non-Pasiguenos
PLP – HRM – Multi-purpose Hall		
First three (3) hours	5,000.00	10,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00
PLP – HRM – Banquet Hall		
First three (3) hours	10,000.00	15,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00
PLP – Auditorium		
First three (3) hours	20,000.00	25,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00
PLP – Basketball Court		
First three (3) hours	10,000.00	10,000.00
Every succeeding hour or fraction thereof	5,000.00	5,000.00
Item rental for event at PLP (subject to availability)	per event	unit
Grand Piano	5,000.00	per day
LCD Projector and Screen	5,000.00	per day
Long Tables	100.00	per piece
Microphones and Speakers	5,000.00	per day
Misting Fan	500.00	per piece
Monobloc Chairs	10.00	per piece
Tiffany Chairs	20.00	per piece
Upright Piano	2,000.00	per day

▪ **PLP – Parking Area Rates**

Vehicles	Daytime Parking	Overnight Parking
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Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P400.00

L. SCEI Facilities

▪ **SCEI – Multi-Purpose Hall**

First three (3) hours	-	5,000.00
For every succeeding hour or fraction thereof	-	1,000.00

▪ **SCEI – Parking Area Rates**

Vehicles	Daytime Parking	Overnight Parking
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P400.00

M. Pasig City Children’s Hospital (PCCH) and Pasig City General Hospital (PCGH) Facilities

Rental Facility	Pasigueños	Non-Pasigueños
Auditorium		
First two (2) hours	5,000.00	10,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00
Multi-Purpose Hall		
First two (2) hours	5,000.00	10,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00

Item rental for event at PLP (subject to availability)

	per event	unit
Grand Piano	5,000.00	per day
LCD Projector and Screen	5,000.00	per day
Long Tables	100.00	per piece
Microphones and Speakers	5,000.00	per day
Misting Fan	500.00	per piece
Monobloc Chairs	10.00	per piece
Tiffany Chairs	20.00	per piece
Upright Piano	2,000.00	per day

▪ **PCGH, PCCH – Parking Area Rates**

Vehicles	Daytime Parking	Overnight Parking
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00

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Medium Vehicles (Van and Delivery Trucks) P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour. P400.00

N. Gender and Development (GAD) Facilities

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❖ Hospice Lobby		
First three (3) hours	-	4,000.00
For every succeeding hour or fraction thereof	-	500.00
❖ GAD Career Centre		
First three (3) hours	-	2,000.00
For every succeeding hour or fraction thereof	-	500.00
❖ GAD Banquet Hall with amenities		
First three (3) hours	-	2,500.00
For every succeeding hour or fraction thereof	-	1,000.00

O. Museum

	Pasigueños	Non-Pasigueños
Museum Entry Fee	50.00	100.00
Student with ID	20.00	20.00
Rental Fee for Museum Cafeteria	10,000.00 / month (excluding utilities)	
Museum Second (2nd) Floor Rooms		
- Four rooms available		
First three (3) hours	5,000.00	8,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00
Museum Multi-Purpose		
First three (3) hours	5,000.00	8,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00

P. Pasig City Hall Gym

❖ Annual Membership Fee per person	300.00
❖ Pasig City Government Employees with Identification Card	
▪ Per Gym Session	Free
▪ Cardio / Group Exercise	Free
❖ Gym rates for Non-Pasig City Government Employees	
Per Gym Session	50.00
Cardio / Group Exercise	40.00

Q. Pasig City Hall Seventh (7th) Floor Conference Rooms

❖ Conference Room 1		
First three (3) hours	-	5,000.00
Every succeeding hour or fraction thereof	-	1,000.00
❖ Conference Room 2		
First three (3) hours	-	5,000.00
Every succeeding hour or fraction thereof	-	1,000.00

R. Pasig City Hall Eight (8th) Floor Exhibit Rental

First three (3) hours	-	5,000.00
Every succeeding hour or fraction thereof	-	1,000.00

S. Event Center

	Pasigueños	Non-Pasigueños
Event Center		
First two (2) hours	10,000.00	20,000.00
Every succeeding hour or fraction thereof	1,000.00	2,000.00
Event Center Indoor Garden		
First two (2) hours	20,000.00	30,000.00

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Every succeeding hour or fraction thereof

1,000.00

2,000.00

Item rental for event at PLP
(subject to availability)

Grand Piano

per event unit

5,000.00 per day

LCD Projector and Screen

5,000.00 per day

Long Tables

100.00 per piece

Microphones and Speakers

5,000.00 per day

Misting Fan

500.00 per piece

Monobloc Chairs

10.00 per piece

Tiffany Chairs

20.00 per piece

Upright Piano

2,000.00 per day

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T. Parking Area Rates For Pasig City Science High School – The following rates shall be imposed and monitored by Pasig City Science High School:

Vehicles	Daytime Parking	Overnight Parking
Motorcycles / Tricycles	P20.00 for the 1st 3 hrs. Additional P10.00 for every succeeding hour or fraction thereof of an hour.	P80.00
Light Vehicles (Cars and Jeeps)	P50.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P300.00
Medium Vehicles (Van and Delivery Trucks)	P70.00 for the 1st 3 hrs. Additional P20.00 for every succeeding hour or fraction thereof of an hour.	P400.00

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Section 294. Time of Payment. - The fees imposed herein shall be paid to the City Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article II. Service Charge for Solid Waste Collection

Section 295. Imposition of Fee. - There shall be collected from solid waste generated to every owner or operator of a business establishment an annual solid waste fee in accordance with the following schedule (in Philippine Pesos):

Type of Business	Rate	Unit
a) Manufacturers, millers, assemblers, processors and similar businesses	5.00	per sq.m, per month
b) Hotels, apartments, motels and lodging houses	5.00	per sq.m, per month
c) Restaurants, day and night clubs, cafes and eateries	5.00	per sq.m, per month
d) Condominiums	120.00	per unit, per year
e) Hospitals, clinics, laboratories and similar businesses	4.50	per sq.m, per month
f) Movie houses, amusement, entertainment and recreational places	5.00	per sq.m, per month
g) Retailers, exporters, wholesalers and distributors	1.50	per sq.m, per month
h) Banking and other financial institutions	1.50	per sq.m, per month
i) Gasoline stations and open pay-parking	5.00	per sq.m, per month
j) Warehouses	5.00	per sq.m, per month
k) All private schools and educational institutions	1.50	per sq.m, per year
l) Public market stalls		
Fruits and vegetables	7.00	per sq.m, per month
Dry Goods	3.00	per sq.m, per month
Coconut Vendors	15.00	per sq.m, per month

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- Am Ramon* *Antonio* *Jr* *Madresana*
- m) Peddlers and other ambulant vendors 120.00 per unit, per year
 - n) Other businesses not mentioned above 6.00 per sq.m, per month

NOTE: Area in square meter includes land not covered by any structure except for item letter (l)

Section 296. Time of Payment. - The fees prescribed in this Article shall be paid annually to the City Treasurer on or before the twentieth (20th) day of January or of each subsequent quarter, as the case may be, simultaneously with the renewal of the business license of said business establishment.

Section 297. Surcharges and Penalties on Unpaid Taxes, Fees or Charges. - There is hereby imposed a surcharge of twenty-five percent (25%) of the amount taxes, fees, or charge not paid on time and an interest at the rate of two percent (2%) per month of unpaid taxes, fees or charges including surcharges prescribed herein, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 298. Administrative Provisions -

- (a) For purpose of this imposition, the area of solid waste collection shall only be the areas occupied by business establishments located within the jurisdiction of the City and Pasig City Public Markets;
- (b) The owners or operators of the aforementioned business establishments shall provide for their premises the required garbage receptacle/s which shall be placed in front of their establishments before the schedule time of solid waste collection;
- (c) The Sanitary Inspector of the City Health Office with the assistance of CENRO and SWMO shall inspect once every month business establishments of random sampling to find out whether garbage is properly disposed within the premises.

Article III. Pasig City General Hospital Service Fee

Section 299. Imposition of Fees.-The following schedule fees is hereby imposed for services of facilities rendered by the Pasig City General Hospital (PCGH):

1. PCGH - Hospital Fees

ACCOMMODATION / OTHER FEES	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
ER fee	30.00	60.00	-	-
NICU	400.00	750.00	900.00	1,000.00
PICU	400.00	750.00	900.00	1,000.00
ICU	500.00	900.00	1,200.00	1,400.00
Ward	300.00	450.00		
Private (2-4 beds)			900.00	
Private (Suite)				1,500.00
Medical certificate	40.00	140.00	160.00	175.00
Birth certificate	40.00	140.00	175.00	200.00
Medico-legal certificate	150.00	500.00	600.00	700.00
Death certificate	100.00	300.00	350.00	400.00
Certified true copy of records	75.00	150.00	160.00	175.00
Operation Room FEES	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE

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M. Ramo

J. Hernandez

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Minor operation	300.00	800.00	900.00	950.00
Major operation	1,400.00	1,800.00	2,000.00	2,200.00
Caesarian section	1,400.00	1,800.00	2,000.00	2,200.00

HEMODIALYSIS	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
Initial	1,500.00	2,500.00	3,200.00	3,300.00
Succeeding	1,000.00	1,750.00	1,900.00	2,200.00

FEEES FOR OUT-PATIENT	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
Ambubagging	50.00	80.00	85.00	90.00
Circumcision	200.00	300.00	400.00	500.00
Excision of masses (big and small)	300.00	330.00	450.00	500.00
General surgical dressing - Large	20.00	20.00	60.00	70.00
General surgical dressing - Medium	12.00	15.00	50.00	60.00
General surgical dressing - Small	10.00	15.00	40.00	50.00
Hypodermic, intramuscular injection, excluding medicine	20.00	50.00	55.00	60.00
Intravenous injection excluding medicine	50.00	120.00	150.00	175.00
Refraction, fundus examination or perimetry	150.00	275.00	325.00	350.00
Suturing of wounds (small laceration)	200.00	420.00	450.00	500.00

General Procedures:	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
Bililght	60.00	120.00	140.00	150.00
Cervical Biopsy	250.00	320.00	520.00	550.00
Consultation	30.00	60.00	-	-
Cord dressing	100.00	130.00	140.00	160.00
Cul de Centesis	200.00	400.00	520.00	550.00
Cut down	200.00	450.00	475.00	500.00
Cut down with CVP	250.00	520.00	600.00	620.00
Debridement	300.00	1,000.00	1,200.00	1,300.00
Defibrilation	55.00	100.00	120.00	150.00
Droplight	50.00	120.00	140.00	160.00
Enema	150.00	175.00	250.00	300.00
Femoral tap	100.00	130.00	140.00	150.00
Folicath Insertion	20.00	30.00	40.00	50.00
Hi-rectal tubing insertion	100.00	220.00	240.00	250.00
Internal examinations	30.00	60.00	75.00	100.00
Intubation	200.00	450.00	500.00	550.00
Nebulization	50.00	65.00	100.00	130.00
NSD & DC	600.00	1,200.00	1,400.00	1,600.00
Pack of operative sponge	20.00	45.00	65.00	70.00
Peri-heat/day	100.00	125.00	160.00	180.00
Perinal flushing	150.00	190.00	250.00	300.00
Phototherapy	100.00	170.00	200.00	300.00
Pulse oxygen saturation	50.00	70.00	80.00	90.00
Steam inhalation/day	50.00	75.00	85.00	100.00
Suctioning Fee	30.00	60.00	70.00	80.00
Syringe pump	55.00	70.00	100.00	150.00
Use of cardiac monitor	55.00	75.00	100.00	150.00
Use of incubator/day	300.00	400.00	400.00	400.00

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Amparam *John*

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Fees for special services:

	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
Blood transfusion and/or venoclysis (close)	100.00	150.00	175.00	250.00
Blood transfusion and/or venoclysis (open)	100.00	315.00	470.00	630.00
ECG	100.00	120.00	255.00	340.00
Stomach Lavage	300.00	375.00	450.00	600.00
Lumbar puncture	150.00	300.00	350.00	400.00
Application strap adhesive	30.00	40.00	50.00	60.00

USE OF EQUIPMENT

	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
ANTHROSCOPY	4,000.00	4,500.00	5,000.00	5,500.00
CAUTERY MACHINE	50.00	80.00	110.00	125.00
CAUTERY MACHINE WITH VESSEL SEALER	150.00	190.00	220.00	240.00
ENDOSCOPY (EGD)	500.00	650.00	700.00	800.00
FETAL DOPPLER	50.00	80.00	100.00	125.00
FETAL MONITOR (per use/15 mins.)	200.00	310.00	350.00	400.00
GASTROSCOPE - BIOPSY FORCEP	4,875.00	5,100.00	5,150.00	5,250.00
GASTROSCOPE - HOT BIOPSY FORCEP	6,800.00	7,100.00	7,200.00	7,400.00
GASTROSCOPE - INJECTION NEEDLE	3,770.00	3,915.00	4,000.00	4,200.00
GASTROSCOPE - RAT TOOTH FOREIGN BODY FORCEP	8,580.00	8,910.00	9,200.00	9,400.00
GASTROSCOPE - SNARE AND BAG	6,110.00	6,345.00	6,500.00	6,700.00
GASTROSCOPE - SNARE LOOP	6,435.00	6,680.00	6,800.00	7,000.00
GASTROVIDEOSCOPE USAGE	1,200.00	1,700.00	2,500.00	3,200.00
LAPAROSCOPY MACHINE USAGE	4,500.00	5,000.00	5,500.00	6,000.00
LAPAROTOMY MACHINE USAGE	4,000.00	4,500.00	5,000.00	5,500.00
PROCTOSCOPY	500.00	800.00	1,000.00	1,200.00
USE OF ARTHROSCOPE	2,600.00	3,200.00	3,500.00	3,800.00
USE OF CAUTERY - PHACO	50.00	75.00	100.00	125.00
USE OF CHOLEDO-FIBERSCOPE	2,300.00	2,500.00	2,700.00	2,900.00
USE OF INFANT WARMER	400.00	550.00	650.00	700.00
USE OF LITHOTRIPTER	4,400.00	4,600.00	5,000.00	5,200.00
USE OF NEUROSURGICAL MICROSCOPE	8,500.00	9,000.00	10,000.00	11,000.00
USE OF PHACO MACHINE	800.00	900.00	1,000.00	1,100.00
USE OF POWER DRILL	4,000.00	4,600.00	5,000.00	5,500.00
USE OF PULSE OXIMETER / DAY	60.00	70.00	80.00	90.00
USE OF SHUNT PASSER - ADULT	300.00	400.00	420.00	450.00
USE OF SHUNT PASSER - PEDIA	300.00	400.00	400.00	450.00
USE OF SPINE - HEADHOLDER	5,400.00	6,200.00	7,000.00	7,500.00
USE OF VESSEL SEALING INSTRUMENT	5,570.00	5,785.00	6,000.00	6,150.00
USE OF VIDEO LARYNGOSCOPE	300.00	350.00	400.00	450.00
WOUND DRESSING	20.00	50.00	60.00	75.00
VENTILATOR (RESPIRATOR) / DAY	600.00	750.00	850.00	900.00

USE OF FACILITY

	PRIVATE	NATIONAL / GOVERNMENT
Use of AVR for 4 hours with sound system / tables & chairs	5,000.00	3,500.00
In excess of 4 hours, per hour	1,000.00	-
Stall rental per sq. meter / month	3,000.00	3,000.00
Stall rental per sq. meter / month in excess of 1 meter	500.00	500.00

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John
James Bant...
John

John *John* *John*

M. Parn

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Use of open space for Booth per day

500.00

500.00

DENTAL SERVICES

PASIGUEÑO

NON-PASIGUEÑO

Amalgam Filling - 1st surface	130.00	220.00
Amalgam Filling - 2nd surface	150.00	250.00
Amalgam Filling - 3rd surface	200.00	300.00
Crowns - SOC	300.00	600.00
Crowns - SSC	300.00	600.00
Apexification	400.00	700.00
Direct Pulp Capping	100.00	200.00
Extraction - Permanent	80.00	200.00
Extraction - Temporary	80.00	120.00
Impaction - Complicated	500.00	1,450.00
Impaction - Simple	250.00	550.00
Indirect Pulp Capping	100.00	250.00
Oral examination	30.00	60.00
Oral prophylaxis	150.00	300.00
Oral prophylaxis w/ fluoride	170.00	350.00
Pulpectomy	300.00	650.00
Pulpotomy	250.00	550.00
Root Canal - First	400.00	650.00
Root Canal - Fourth	850.00	1,450.00
Root Canal - Second	600.00	750.00
Root Canal - Third	750.00	1,250.00
Temporary filling	100.00	150.00
Periapical X-ray	120.00	200.00
Bitewing	200.00	275.00
Occlusal	100.00	275.00
Cementation	120.00	200.00
Composite Light Cure CI 1,2,3,4,5	300.00	500.00
> With Glass Ionomer base	200.00	275.00
> Class 1	200.00	320.00
> Class 3 & 5	160.00	300.00

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2. PCGH – Radiology Fees

DESCRIPTION	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
2-D ECHO (ADULT)	1,700.00	2,200.00	2,500.00	3,000.00
2-D ECHO (PEDIA)	1,200.00	1,900.00	2,200.00	2,500.00
ABDOMEN: FLAT PLATE OF ABDOMEN (PEDIA)	120.00	380.00	475.00	570.00
ABDOMEN: PELVIMETRY AP-LAT	300.00	1,050.00	1,100.00	1,200.00
ABDOMEN: PLAIN KUB (ADULT)	120.00	400.00	420.00	450.00
ABDOMEN: SCOUT FILM UPR/SUPINE (ADULT)	175.00	550.00	575.00	600.00
ABDOMEN: SCOUT FILM UPR/SUPINE (PEDIA)	210.00	820.00	850.00	875.00
ABDOMEN: FLAT PLATE ABDOMEN (ADULT)	120.00	420.00	450.00	475.00
ABDOMEN: PLAIN KUB (PEDIA)	145.00	390.00	860.00	950.00
CHEMOTHERAPY	4,500.00	5,600.00	6,200.00	6,700.00
CHEST AP LAT/ PA/LAT (ADULT)	100.00	350.00	360.00	375.00
CHEST AP LAT/ PA/LAT (PEDIA)	100.00	300.00	320.00	350.00
CHEST: AP/LAT (PEDIA 5Y/O ABOVE)	210.00	375.00	475.00	570.00
CHEST: AP-LAT (PEDIA 5Y/O BELOW)	120.00	375.00	475.00	570.00

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Am Sam *Justin J*

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CHEST: CHEST APICO-LORDOTIC VIEW	75.00	275.00	300.00	325.00
CHEST: CHEST PA/AP (ADULT)	100.00	325.00	350.00	375.00
CHEST: CHEST PA-LAT/AP-LAT	210.00	290.00	575.00	600.00
CHEST: LAT VIEW/LAT DECUBITUS	100.00	240.00	425.00	450.00
FACIAL BONE: MANDIBLE	180.00	600.00	715.00	855.00
FACIAL BONE: MASTOID PROCESS-ADULT	160.00	620.00	680.00	700.00
FACIAL BONE: MASTOID PROCESS-PEDIATRIC	160.00	620.00	715.00	855.00
FACIAL BONE: NASAL BONE	120.00	390.00	715.00	855.00
FACIAL BONE: ORBIT/OPTIC FORAMAN	185.00	620.00	650.00	675.00
FACIAL BONE: PARANASAL SINUSES	170.00	620.00	650.00	855.00
FACIAL BONE: TMJ	140.00	760.00	950.00	1,140.00
FACIAL BONE: ZYGOMA/CHEEK BONE	120.00	450.00	475.00	570.00
HEAD: SKULL TOWNES/WATERS(PEDIA)	180.00	380.00	475.00	570.00
HEAD: SKULL AP-LAT (ADULT)	145.00	600.00	625.00	650.00
HEAD: SKULL AP-LAT (PEDIA)	145.00	600.00	625.00	650.00
HEAD: SKULL TOWNES/WATER'S (ADULT)	180.00	390.00	475.00	570.00
HEAD:SKULL TOWNES/WATER'S (PEDIA)	180.00	380.00	475.00	570.00
KUB	120.00	360.00	450.00	550.00
LOWER EXTREMITIES: ANKLE JOINT AP-LAT	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: FOOT AP-LAT/AP-OBLIQUE	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: HIP-JOINT AP	115.00	320.00	350.00	375.00
LOWER EXTREMITIES: HIP-JOINT AP/LAT	130.00	290.00	500.00	525.00
LOWER EXTREMITIES: KNEE JOINT AP-LAT	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: LEG/TIBIA-FIBULA AP-LAT	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: OS CALSIS/CALCANEOS	80.00	380.00	475.00	570.00
LOWER EXTREMITIES: PELVIS AP-OBLIQUE/AP-LAT	180.00	340.00	575.00	600.00
LOWER EXTREMITIES: PELVIS/CLEAVES PROJECTION	120.00	380.00	400.00	425.00
LOWER EXTREMITIES: SKELETAL SURVEY	780.00	1,250.00	1,275.00	1,300.00
LOWER EXTREMITIES: THIGH/FEMUR AP-LAT	115.00	380.00	475.00	570.00
MAMMOGRAPHY - 1 SIDE	700.00	825.00	850.00	900.00
MAMMOGRAPHY - 2 SIDES	1,400.00	1,650.00	1,700.00	1,800.00
MAMMOGRAPHY - MAGNIFICATION ONLY	330.00	500.00	525.00	550.00
MAMMOGRAPHY WITH BIOPSY	1,800.00	2,000.00	2,050.00	2,100.00
MAGNETIC REASONANCE IMAGING (MRI)	5,000.00	5,500.00	6,000.00	6,500.00
READING FEE	50.00	60.00	200.00	250.00
SPECIAL PROC: SMALL INTESTINAL SERIES (SIS)	950.00	2,900.00	2,950.00	3,000.00
SPECIAL PROC: BARIUM ENEMA	550.00	1,900.00	1,950.00	2,200.00
SPECIAL PROC: CHOLE GI SERIES	600.00	2,000.00	2,050.00	2,100.00
SPECIAL PROC: CYSTOGRAM	380.00	1,200.00	1,250.00	1,300.00
SPECIAL PROC: DISTAL COLONOGRAM	500.00	1,520.00	1,900.00	2,280.00
SPECIAL PROC: ESOPHAGOGRAM	450.00	1,600.00	1,650.00	1,700.00
SPECIAL PROC: INTRA-OPERATIVE CHOLANGIO	400.00	2,100.00	2,150.00	2,200.00
SPECIAL PROC: KUB-IVP	520.00	1,600.00	1,900.00	2,280.00
SPECIAL PROC: ORAL CHOLE	320.00	1,000.00	1,425.00	1,710.00
SPECIAL PROC: RETROGRADE PYELOGRAPHY	400.00	1,250.00	1,425.00	1,710.00
SPECIAL PROC: T-TUBE CHOLANGIOGRAPHY	450.00	980.00	1,425.00	1,710.00
SPECIAL PROC: UPPER GI SERIES (UGIS)	650.00	2,000.00	2,050.00	2,100.00

W. H.
James R. Bond
Decker

BB *Justin J*

W. H.

Am Sam *John J*

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SPECIAL PROC: INTRA-OPERATIVE CHOLANGIO.(IOC)	400.00	2,000.00	2,100.00	2,200.00
SPINES: CERVICAL AP-LAT	120.00	380.00	475.00	570.00
SPINES: CERVICAL SERIES	200.00	760.00	950.00	1,140.00
SPINES: LUMBAR AP-LAT	140.00	500.00	525.00	550.00
SPINES: LUMBO-SACRAL AP-LAT	210.00	490.00	700.00	725.00
SPINES: SCOLIOSIS SERIES	350.00	1,140.00	1,425.00	1,710.00
SPINES: THORACIC AP-LAT	190.00	680.00	700.00	725.00
SPINES: THORACIC CAGE AP	110.00	380.00	400.00	425.00
SPINES: THORACIC CAGE AP-LAT/AP-OBLIQUE	200.00	680.00	715.00	855.00
SPINES: THORACO-LUMBAR AP-LAT	200.00	760.00	950.00	1,140.00
ULTRASOUND : PELVIC (TWIN)	550.00	1,050.00	1,315.00	1,575.00
ULTRASOUND PROC : FAST	500.00	1,000.00	1,100.00	1,200.00
ULTRASOUND PROC: ABDOMINO-PELVIC	400.00	1,550.00	1,600.00	1,650.00
ULTRASOUND PROC: BIOPHYSICAL PROFILE SCORING	525.00	980.00	1,225.00	1,470.00
ULTRASOUND PROC: BREAST	350.00	1,120.00	1,400.00	1,680.00
ULTRASOUND PROC: GALLBLADDER	300.00	1,120.00	1,400.00	1,680.00
ULTRASOUND PROC: GUIDED BIOPSY	800.00	1,120.00	1,400.00	1,680.00
ULTRASOUND PROC: HBT/PANCREAS	400.00	1,400.00	1,450.00	1,500.00
ULTRASOUND PROC: HEMITHORAX	275.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: HEPATOBILIARY TREE	350.00	1,120.00	1,400.00	1,680.00
ULTRASOUND PROC: KIDNEYS	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: KUB	325.00	980.00	1,225.00	1,470.00
ULTRASOUND PROC: LIVER	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: MASS DETERMINATION	300.00	840.00	1,050.00	1,260.00
ULTRASOUND PROC: PANCREAS	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: PELVIC	300.00	1,000.00	1,285.00	1,400.00
ULTRASOUND PROC: PROSTATE GLAND	300.00	920.00	1,050.00	1,260.00
ULTRASOUND PROC: SCROTAL SAC	350.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: SPLEEN	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: THYROID GLAND	350.00	1,000.00	1,225.00	1,470.00
ULTRASOUND PROC: TRANSVAGINAL	350.00	720.00	790.00	860.00
ULTRASOUND PROC: UPPER ABDOMEN	420.00	1,300.00	1,320.00	1,350.00
ULTRASOUND PROC: URINARY BLADDER	275.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: WHOLE ABDOMEN	520.00	1,120.00	1,400.00	1,680.00
ULTRASOUND: 3D/4D	1,200.00	1,750.00	1,800.00	1,850.00
ULTRASOUND: CONGENITAL ANOMALY SCANNING	950.00	1,250.00	1,300.00	1,350.00
ULTRASOUND: CRANIAL (PEDIA)	1,500.00	1,650.00	1,700.00	1,750.00
ULTRASOUND: DOPPLER OB/GYN	1,100.00	1,550.00	1,600.00	1,650.00
ULTRASOUND: PELVIC (5-8 WEEKS)	275.00	1,000.00	1,050.00	1,260.00
ULTRASOUND: PELVIC (PREGNANT 14 WEEKS & UP)	275.00	1,000.00	1,050.00	1,260.00
ULTRASOUND: PELVIC (PREGNANT 8-14 WEEKS)	275.00	1,000.00	1,050.00	1,260.00
ULTRASOUND: SPINAL	1,500.00	1,650.00	1,700.00	1,750.00
UPPER EXTREMITIES: ARM/HUMERUS AP-LAT	115.00	380.00	475.00	570.00
UPPER EXTREMITIES: CLAVICLE AP	75.00	250.00	275.00	300.00
UPPER EXTREMITIES: ELBOW JOINT AP-LAT	80.00	380.00	475.00	570.00
UPPER EXTREMITIES: FOREARM AP-LAT	115.00	240.00	475.00	570.00
UPPER EXTREMITIES: HAND AP-OBLIQUE/AP-LAT	80.00	380.00	475.00	570.00
UPPER EXTREMITIES: SCAPULA AP-LAT	110.00	380.00	475.00	570.00

John J
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John R. Bar...
John J
John J

John J

John J

John J

Unfarm

[Signature]

fradman

UPPER EXTREMITIES: SHOULDER AP	75.00	250.00	260.00	275.00
UPPER EXTREMITIES: SHOULDER AP-LAT	100.00	380.00	475.00	570.00
UPPER EXTREMITIES: SHOULDER INT-EXT ROTATION	100.00	380.00	475.00	570.00
UPPER EXTREMITIES: WRIST JOINT AP-LAT	80.00	380.00	475.00	570.00

3. PCGH - Laboratory Fees

800

ITEM DESCRIPTION	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
ABO TYPING	80.00	288.00	315.00	345.00
AFB STAIN	65.00	228.00	250.00	273.60
ALBUMIN	100.00	360.00	396.00	432.00
ALKALINE PHOSPHATASE	110.00	432.00	475.00	520.00
AMYLASE	110.00	435.00	480.00	525.00
APTT, ACTIVATED PARTIAL THROMBOPLASTIN TIME	175.00	630.00	693.00	756.00
ASO	110.00	432.00	475.00	520.00
B-HCG	800.00	2,880.00	3,170.00	3,455.00
BILIRUBIN (TOTAL & DIRECT)	120.00	468.00	515.00	560.00
BLEEDING TIME	30.00	180.00	198.00	216.00
BLOOD CULTURE & SENSITIVITY 1 SITE	550.00	2,160.00	2,375.00	2,590.00
BLOOD CULTURE & SENSITIVITY, 2 SITES	800.00	2,880.00	3,170.00	3,455.00
BLOOD EXTRACTION	12.00	37.00	56.00	74.00
BUA	105.00	396.00	435.00	475.00
BUN (UREA LIQUID)	85.00	324.00	355.00	390.00
CA 125	900.00	3,240.00	3,565.00	3,890.00
CALCIUM, TOTAL	90.00	435.00	475.00	520.00
CHLORIDE	90.00	435.00	475.00	520.00
CHOLESTEROL	120.00	435.00	475.00	520.00
CLOTTING TIME	40.00	180.00	198.00	216.00
COMPLETE BLOOD COUNT	90.00	360.00	396.00	432.00
COMPONENT DONOR NON-REPLACEMENT FEE (CRYOPRECIPITATE)	700.00	800.00	900.00	1,000.00
COMPONENT DONOR NON-REPLACEMENT FEE (FRESH FROZEN PLASMA)	700.00	800.00	900.00	1,000.00
COMPONENT DONOR NON-REPLACEMENT FEE (PACKED RED BLOOD CELLS)	1,100.00	1,100.00	1,500.00	1,500.00
COMPONENT DONOR NON-REPLACEMENT FEE (PLATELET CONCENTRATE)	700.00	800.00	900.00	1,000.00
COMPONENT DONOR NON-REPLACEMENT FEE (WHOLE BLOOD)	1,500.00	1,800.00	1,800.00	1,800.00
CPK-MB (EL-ECSYS)	190.00	720.00	795.00	865.00
CPK-TOTAL	125.00	450.00	495.00	540.00
CREATININE	120.00	360.00	396.00	432.00
CROSSMATCHING	150.00	540.00	594.00	648.00
CRP, C-REACTIVE PROTEIN	100.00	396.00	435.00	475.00
CSF CELL COUNT	90.00	360.00	396.00	432.00
CSF CULTURE/SENSITIVITY TEST	550.00	2,160.00	2,375.00	2,592.00
CSF GLUCOSE	90.00	324.00	355.00	390.00
CSF LDH	90.00	432.00	475.00	520.00
CSF PROTEIN	126.00	450.00	495.00	540.00
DENGUE NS1 AG	800.00	1,403.00	2,105.00	2,807.00
DIFFERENTIAL COUNT	40.00	144.00	160.00	175.00
DIRECT COOMB'S TEST	150.00	540.00	595.00	650.00
ESR, ERYTHROCYTE SEDIMENTATION RATE	40.00	144.00	160.00	175.00
EXUDATES / OTHERS CULTURE & SENSITIVITY	400.00	1,440.00	1,585.00	1,730.00
FBS	90.00	324.00	355.00	390.00

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FECALYSIS, STOOL EXAM	30.00	108.00	120.00	130.00
FNAB	200.00	720.00	795.00	865.00
FROZEN SECTION	650.00	2,340.00	2,575.00	2,810.00
FT3/T3	525.00	1,890.00	2,079.00	2,268.00
FT4/T4	525.00	1,890.00	2,079.00	2,268.00
GRAM STAIN	120.00	228.00	250.00	275.00
HBAIC	500.00	660.00	725.00	795.00
HBSAG	262.00	540.00	594.00	648.00
HDL-C	180.00	720.00	792.00	864.00
HEMATOCRIT	30.00	108.00	120.00	130.00
HEMOGLOBIN	30.00	108.00	120.00	130.00
HEPATITIS B SCREENING	926.00	1,251.00	1,390.00	1,854.00
HEPATITIS C (ELISA)	775.00	1,080.00	1,190.00	1,295.00
HISTOPATHOLOGY - EXTRA LARGE	650.00	2,340.00	2,575.00	2,810.00
HISTOPATHOLOGY - LARGE (ABOVE 10 CM.)	550.00	1,980.00	2,180.00	2,375.00
HISTOPATHOLOGY - MEDIUM (5 - 10 CM.)	320.00	1,152.00	1,270.00	1,380.00
HISTOPATHOLOGY - SMALL (1 - 5 CM.)	200.00	720.00	795.00	865.00
HIV AG-AB	328.00	600.00	660.00	720.00
INDIRECT COOMB'S TEST (IAT)	150.00	540.00	594.00	648.00
INORGANIC PHOSPHORUS	90.00	432.00	475.00	520.00
KOH	60.00	216.00	240.00	260.00
LDH, LACTATE DEHYDROGENASE	90.00	432.00	475.00	520.00
LIPASE	100.00	435.00	480.00	520.00
MAGNESIUM	100.00	432.00	475.00	520.00
MALARIAL SMEAR	40.00	144.00	160.00	175.00
OCCULT BLOOD	40.00	144.00	160.00	175.00
PAP SMEAR	100.00	300.00	240.00	260.00
PERIPHERAL SMEAR	30.00	210.00	315.00	420.00
PLATELET COUNT	30.00	144.00	160.00	175.00
POTASSIUM	100.00	432.00	475.00	520.00
PREGNANCY TEST	130.00	468.00	515.00	560.00
PSA	1,250.00	4,000.00	4,400.00	4,800.00
PT, PROTIME	175.00	630.00	693.00	756.00
RBC/WBC COUNT	45.00	162.00	180.00	195.00
RETICULOCYTE COUNT	35.00	126.00	140.00	150.00
RF/RA	90.00	324.00	355.00	390.00
SGOT / AST	110.00	395.00	435.00	475.00
SGPT / ALT	90.00	435.00	475.00	520.00
SODIUM	100.00	435.00	475.00	520.00
SODIUM-DTE	100.00	435.00	475.00	520.00
STOOL CULTURE & SENSITIVITY	400.00	1,440.00	1,585.00	1,730.00
T3	525.00	1,890.00	2,080.00	2,270.00
T4	525.00	1,890.00	2,080.00	2,270.00
TOTAL PROTEIN	90.00	360.00	396.00	432.00
TREPONEMAL HEMAGGLUTINATION TEST/SYPHILIS(ELISA)	350.00	540.00	595.00	650.00
TRIGLYCERIDES	130.00	468.00	515.00	560.00
TROPONIN 1	1,250.00	4,000.00	4,400.00	4,800.00
TSH	525.00	1,890.00	2,079.00	2,268.00
URINALYSIS (MANUAL)	40.00	144.00	160.00	175.00
URINE CULTURE & SENSITIVITY	400.00	1,440.00	1,585.00	1,730.00
URINE KETONE	40.00	145.00	160.00	175.00
URINE PROTEIN	40.00	144.00	160.00	175.00
WBC & DIFFERENTIAL COUNT	25.00	78.00	118.00	157.00
WBC COUNT	45.00	165.00	180.00	195.00

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John J. ...

John J.

John J.

John J.

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Section 300. Time and Management of Payment. - The fees herein shall be paid upon application or after the extension service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 301. Exemptions. - Residents who are certified by the assigned Hospital Director / Administrator as indigent, and upon approval by the City Mayor may be exempted from the payment of any or all fees in this schedule. An indigent is one who belongs to a family whose income does not exceed Fifty Thousand Pesos (P50,000.00) per year of the poverty line established by NEDA, whichever is higher.

Section 302. Discount. - A maximum of twenty percent (20%) discount may be given by PCGH on a case to case basis, if requested.

Article IV. Pasig City Children Hospital Service Fees

Section 303. Imposition of Fees. The following schedule of fees is hereby imposed for services of facilities rendered by the Pasig City Children Hospital (PCCH):

1. PCCH – Hospital Fees

ACCOMMODATION / OTHER FEES	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
ER fee	30.00	60.00	-	-
NICU	400.00	750.00	900.00	1,000.00
PICU	400.00	750.00	900.00	1,000.00
Ward	300.00	450.00		
Private (2-4 beds)			900.00	
Private (Suite)				1,500.00
OR FEES	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
Minor operation	300.00	800.00	900.00	950.00
Major operation	1,400.00	1,800.00	2,000.00	2,200.00
USE OF FACILITY			PRIVATE	NATIONAL / GOVERNMENT
Use of AVR for 4 hours with sound system / tables & chairs			5,000.00	3,500.00
In excess of 4 hours, per hour			1,000.00	-
Stall rental per sq. meter / month			3,000.00	3,000.00
Stall rental per sq. meter / month in excess of 1 meter			500.00	500.00
Use of open space for Booth per day			500.00	500.00

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2. PCCH – Radiology Fees

DESCRIPTION	CHARITY PASIGUEÑO	CHARITY NON-PASIGUEÑO /PHIC	SEMI-PRIVATE	PRIVATE
2-D ECHO (ADULT)	1,700.00	2,200.00	2,500.00	3,000.00
2-D ECHO (PEDIA)	1,200.00	1,900.00	2,200.00	2,500.00
CD RECORDING	100.00	220.00	230.00	240.00
ABDOMEN: FLAT PLATE OF ABDOMEN (PEDIA)	120.00	380.00	475.00	570.00
ABDOMEN: FLAT PLATE OF ABDOMEN (ADULT)	120.00	400.00	500.00	600.00
ABDOMEN: PELVIMETRY AP-LAT	300.00	1,050.00	1,100.00	1,200.00
ABDOMEN: PLAIN KUB (ADULT)	120.00	400.00	420.00	450.00
ABDOMEN: SCOUT FILM UPR/SUPINE (ADULT)	210.00	550.00	575.00	600.00
ABDOMEN: SCOUT FILM UPR/SUPINE (PEDIA)	210.00	820.00	850.00	875.00
ABDOMEN:FLAT PLATE ABDOMEN (ADULT)	120.00	420.00	450.00	475.00
ABDOMEN:PLAIN KUB (PEDIA)	145.00	390.00	860.00	950.00

[Signatures]

Mr. Sam

John J.

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CHEST AP LAT/PA/LAT (ADULT)	100.00	350.00	360	375.00
CHEST AP LAT/PA/LAT (PEDIA)	100.00	300.00	330	350.00
CHEST: AP/LAT (PEDIA 5Y/O ABOVE)	210.00	375.00	475.00	570.00
CHEST: AP-LAT (PEDIA 5Y/O BELOW)	120.00	375.00	475.00	570.00
CHEST: CHEST APICO-LORDOTIC VIEW	75.00	275.00	300.00	325.00
CHEST: CHEST PA/AP (ADULT)	100.00	325.00	350.00	375.00
CHEST: CHEST PA-LAT/AP-LAT	210.00	290.00	575.00	600.00
CHEST: LAT VIEW/LAT DECUBITUS	100.00	240.00	425.00	450.00
FACIAL BONE: MANDIBLE	180.00	600.00	715.00	855.00
FACIAL BONE: MASTOID PROCESS-ADULT	160.00	620.00	680.00	700.00
FACIAL BONE: MASTOID PROCESS-PEDIATRIC	160.00	620.00	715.00	855.00
FACIAL BONE: NASAL BONE	120.00	390.00	715.00	855.00
FACIAL BONE: ORBIT/OPTIC FORAMAN	185.00	620.00	650.00	675.00
FACIAL BONE: PARANASAL SINUSES	170.00	620.00	650.00	855.00
FACIAL BONE: TMJ	140.00	760.00	950.00	1,140.00
FACIAL BONE: ZYGOMA/CHEEK BONE	120.00	450.00	475.00	570.00
HEAD: SKULL TOWNES/WATERS(PEDIA)	180.00	380.00	475.00	570.00
HEAD: SKULL AP-LAT (ADULT)	145.00	600.00	625.00	650.00
HEAD: SKULL AP-LAT (PEDIA)	145.00	600.00	625.00	650.00
HEAD: SKULL TOWNES/WATER'S (ADULT)	180.00	390.00	475.00	570.00
HEAD:SKULL TOWNES/WATER'S (PEDIA)	180.00	380.00	475.00	570.00
KUB	120.00	360.00	450.00	550.00
LOWER EXTREMITIES: ANKLE JOINT AP-LAT	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: FOOT AP-LAT/AP-OBLIQUE	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: HIP-JOINT AP	115.00	320.00	350.00	375.00
LOWER EXTREMITIES: HIP-JOINT AP/LAT	130.00	290.00	500.00	525.00
LOWER EXTREMITIES: KNEE JOINT AP-LAT	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: LEG/TIBIA-FIBULA AP-LAT	115.00	380.00	475.00	570.00
LOWER EXTREMITIES: OS CALSIS/CALCANEOUS	80.00	380.00	475.00	570.00
LOWER EXTREMITIES: PELVIS AP-OBLIQUE/AP-LAT	180.00	340.00	575.00	600.00
LOWER EXTREMITIES: PELVIS/CLEAVES PROJECTION	120.00	380.00	400.00	425.00
LOWER EXTREMITIES: SKELETAL SURVEY	780.00	1,250.00	1,275.00	1,300.00
LOWER EXTREMITIES: THIGH/FEMUR AP-LAT	115.00	380.00	475.00	570.00
READING FEE	50.00	60.00	200.00	250.00
SPECIAL PROC: SMALL INTESTINAL SERIES (SIS)	950.00	2,900.00	2,950.00	3,000.00
SPECIAL PROC: BARIUM ENEMA	550.00	1,900.00	1,950.00	2,200.00
SPECIAL PROC: CHOLE GI SERIES	600.00	2,000.00	2,050.00	2,100.00
SPECIAL PROC: CYSTOGRAM	380.00	1,200.00	1,250.00	1,300.00
SPECIAL PROC: DISTAL COLONOGRAM	500.00	1,520.00	1,900.00	2,280.00
SPECIAL PROC: ESOPHAGOGRAM	450.00	1,600.00	1,650.00	1,700.00
SPECIAL PROC: INTRA-OPERATIVE CHOLANGIO	400.00	2,100.00	2,150.00	2,200.00
SPECIAL PROC: KUB-IVP	520.00	1,600.00	1,900.00	2,280.00
SPECIAL PROC: ORAL CHOLE	320.00	1,000.00	1,425.00	1,710.00
SPECIAL PROC: RETROGRADE PYELOGRAPHY	400.00	1,250.00	1,425.00	1,710.00
SPECIAL PROC: T-TUBE CHOLANGIOGRAPHY	450.00	980.00	1,425.00	1,710.00
SPECIAL PROC: UPPER GI SERIES (UGIS)	650.00	2,000.00	2,050.00	2,100.00
SPECIAL PROC: INTRA-OPERATIVE CHOLANGIO (IOC)	400.00	2,000.00	2,100.00	2,200.00
SPINES: CERVICAL AP-LAT	120.00	380.00	475.00	570.00
SPINES: CERVICAL SERIES	200.00	760.00	950.00	1,140.00
SPINES: LUMBAR AP-LAT	140.00	500.00	525.00	550.00
SPINES: LUMBO-SACRAL AP-LAT	210.00	490.00	700.00	725.00
SPINES: SCOLIOSIS SERIES	350.00	1,140.00	1,425.00	1,710.00

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SPINES: THORACIC AP-LAT	190.00	680.00	700.00	725.00
SPINES: THORACIC CAGE AP	110.00	380.00	400.00	425.00
SPINES: THORACIC CAGE AP-LAT/AP-OBLIQUE	200.00	680.00	715.00	855.00
SPINES: THORACO-LUMBAR AP-LAT	200.00	760.00	950.00	1,140.00
ULTRASOUND : CONGENITAL ANOMALY SCANNING	950.00	1,260.00	1,575.00	1,890.00
ULTRASOUND : 3D/4D	1,200.00	1,610.00	2,013.00	2,415.00
ULTRASOUND PROC : FAST	500.00	1,000.00	1,100.00	1,200.00
ULTRASOUND : CRANIAL (PEDIA)	1,500.00	1,750.00	2,187.00	2,625.00
ULTRASOUND PROC: ABDOMINO-PELVIC	400.00	1,550.00	1,600.00	1,650.00
ULTRASOUND PROC: BIOPHYSICAL PROFILE SCORING	525.00	980.00	1,225.00	1,470.00
ULTRASOUND PROC: GALLBLADDER	300.00	1,120.00	1,400.00	1,680.00
ULTRASOUND PROC: GUIDED BIOPSY	800.00	1,120.00	1,400.00	1,680.00
ULTRASOUND PROC: HBT/PANCREAS	400.00	1,400.00	1,450.00	1,500.00
ULTRASOUND PROC: HEMITHORAX	275.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: HEPATOBILIARY TREE	350.00	1,120.00	1,400.00	1,680.00
ULTRASOUND PROC: KIDNEYS	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: KUB	325.00	980.00	1,225.00	1,470.00
ULTRASOUND PROC: LIVER	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: MASS DETERMINATION	300.00	840.00	1,050.00	1,260.00
ULTRASOUND PROC: PANCREAS	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: PROSTATE GLAND	300.00	920.00	1,050.00	1,260.00
ULTRASOUND PROC: SCROTAL SAC	350.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: SPLEEN	300.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: THYROID GLAND	350.00	1,000.00	1,225.00	1,470.00
ULTRASOUND PROC: UPPER ABDOMEN	420.00	1,300.00	1,320.00	1,350.00
ULTRASOUND PROC: URINARY BLADDER	275.00	1,000.00	1,050.00	1,260.00
ULTRASOUND PROC: WHOLE ABDOMEN	520.00	1,120.00	1,400.00	1,680.00
ULTRASOUND: 3D/4D	1,200.00	1,750.00	1,800.00	1,850.00
ULTRASOUND: CONGENITAL ANOMALY SCANNING	950.00	1,250.00	1,300.00	1,350.00
ULTRASOUND: CRANIAL (PEDIA)	1,500.00	1,650.00	1,700.00	1,750.00
ULTRASOUND: SPINAL	1,500.00	1,650.00	1,700.00	1,750.00
UPPER EXTREMITIES: ARM/HUMERUS AP-LAT	115.00	380.00	475.00	570.00
UPPER EXTREMITIES: CLAVICLE AP	75.00	250.00	275.00	300.00
UPPER EXTREMITIES: ELBOW JOINT AP-LAT	80.00	380.00	475.00	570.00
UPPER EXTREMITIES: FOREARM AP-LAT	115.00	240.00	475.00	570.00
UPPER EXTREMITIES: HAND AP-OBLIQUE/AP-LAT	80.00	380.00	475.00	570.00
UPPER EXTREMITIES: SCAPULA AP-LAT	110.00	380.00	475.00	570.00
UPPER EXTREMITIES: SHOULDER AP	75.00	250.00	260.00	275.00
UPPER EXTREMITIES: SHOULDER AP-LAT	100.00	380.00	475.00	570.00
UPPER EXTREMITIES: SHOULDER INT-EXT ROTATION	100.00	380.00	475.00	570.00
UPPER EXTREMITIES: WRIST JOINT AP-LAT	80.00	380.00	475.00	570.00
UPPER/ LOWER EXTREMITIES WITH DOPPLER	1,500.00	1,750.00	1,800.00	2,200.00
Use of C-Arm (1st 30 Mins)	200.00	400.00	450.00	500.00

John P. B...
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3. PCCH – Laboratory Fees

ITEM DESCRIPTION	CHARITY PASIGUENO	CHARITY NON-PASIGUENO /PHIC	SEMI-PRIVATE	PRIVATE
BLEEDING TIME	30.00	180.00	198.00	216.00
FECALYSIS, STOOL EXAM	30.00	108.00	120.00	130.00
HEMATOCRIT	30.00	108.00	120.00	130.00
HEMOGLOBIN	30.00	108.00	120.00	130.00
PLATELET COUNT	30.00	144.00	160.00	175.00

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RETICULOCYTE COUNT	35.00	126.00	140.00	150.00
CLOTTING TIME	40.00	180.00	198.00	216.00
DIFFERENTIAL COUNT	40.00	144.00	160.00	175.00
ESR, ERYTHROCYTE SEDIMENTATION RATE	40.00	144.00	160.00	175.00
MALARIAL SMEAR	40.00	144.00	160.00	175.00
OCCULT BLOOD	40.00	144.00	160.00	175.00
URINALYSIS (MANUAL)	40.00	144.00	160.00	175.00
URINE PROTEIN	40.00	144.00	160.00	175.00
RBC/WBC COUNT	45.00	162.00	180.00	195.00
KOH	60.00	216.00	240.00	260.00
AFB STAIN	65.00	228.00	250.00	273.60
GRAM STAIN	120.00	228.00	250.00	275.00
ABO TYPING	80.00	288.00	315.00	345.00
BUN (UREA LIQUID)	85.00	324.00	355.00	390.00
CALCIUM, TOTAL	90.00	435.00	475.00	520.00
CHOLESTEROL	120.00	435.00	475.00	520.00
COMPLETE BLOOD COUNT	90.00	360.00	396.00	432.00
CREATININE	120.00	360.00	396.00	432.00
CSF CELL COUNT	90.00	360.00	396.00	432.00
CSF GLUCOSE	90.00	324.00	355.00	390.00
CSF LDH	90.00	432.00	475.00	520.00
FBS	90.00	324.00	355.00	390.00
INORGANIC PHOSPHORUS	90.00	432.00	475.00	520.00
LDH, LACTATE DEHYDROGENASE	90.00	432.00	475.00	520.00
RF/RA	90.00	324.00	355.00	390.00
TOTAL PROTEIN	90.00	360.00	396.00	432.00
TRIGLYCERIDES	130.00	468.00	515.00	560.00
ALBUMIN	100.00	360.00	396.00	432.00
CRP, C-REACTIVE PROTEIN	100.00	396.00	435.00	475.00
MAGNESIUM	100.00	432.00	475.00	520.00
ALKALINE PHOSPHATASE	110.00	432.00	475.00	520.00
ASO	110.00	432.00	475.00	520.00
BILIRUBIN (TOTAL & DIRECT)	120.00	468.00	515.00	560.00
CSF PROTEIN	126.00	450.00	495.00	540.00
PREGNANCY TEST	130.00	468.00	515.00	560.00
CROSSMATCHING	150.00	540.00	594.00	648.00
HBSAG	262.00	540.00	594.00	648.00
INDIRECT COOMB'S TEST (IAT)	150.00	540.00	594.00	648.00
APTT, ACTIVATED PARTIAL THROMBOPLASTIN TIME	175.00	630.00	693.00	756.00
PT, PROTIME	175.00	630.00	693.00	756.00
HDL-C	180.00	720.00	792.00	864.00
HIV AG-AB	328.00	600.00	660.00	720.00
FT3/T3	525.00	1,890.00	2,079.00	2,268.00
FT4/T4	525.00	1,890.00	2,079.00	2,268.00
TSH	525.00	1,890.00	2,079.00	2,268.00
CSF CULTURE/SENSITIVITY TEST	550.00	2,160.00	2,375.00	2,592.00

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Section 304. Time and Manner of Payment. - The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 305. Exemptions. - Residents who are certified by the assigned Hospital Director / Administrator as indigent, and upon approval by the City Mayor, may be exempted from the payment of any or all fees in this schedule. An indigent is one who belongs to a family whose family income

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does not exceed Fifty Thousand Pesos (P50,000.00) per year of the poverty line established by NEDA, whichever is higher.

Section 306. Discount. - A maximum of twenty percent (20%) discount may be given by the PCCH on a case to case basis, if requested.

Article V. Pasig City Champ and Super Health Center Service Fees

Section 307. Imposition of Fees. - The following schedule of fees is hereby imposed for services of facilities rendered by the Champ, Super Health Centers, and Bahay Kalinga (in Philippine Pesos):

	Pasigüeños	Non-Pasigüeños
1. BLOOD CHEMISTRY		
BUN	84.00	105.00
Cholesterol	104.00	130.00
Creatinine	104.00	130.00
FBS /RBS	60.00	75.00
SGPT	80.00	96.00
Triglycerides	124.00	155.00
Uric Acid	104.00	130.00
SGOT	80.00	96.00
HDL-C	80.00	100.00
LDL	72.00	90.00
Hba1c	320.00	400.00
Albumin	75.00	90.00
Total Calcium	75.00	90.00
Sodium	80.00	96.00
Potassium	80.00	96.00
Phosphorous	110.00	132.00
OGTT 75 Grams	290.00	348.00
2. CLINICAL MICROSCOPY		
Urinalysis	32.00	38.00
Fecalalysis	28.00	37.00
Sperm Count	100.00	125.00
Occult Blood	32.00	40.00
3. HEMATOLOGY		
CBC with Platelet	84.00	100.00
Clotting Time	30.00	40.00
Bleeding Time	30.00	40.00
Blood Typing w/ RH	64.00	80.00
ESR	30.00	38.00
Hepa B	155.00	155.00
4. MATERNAL SERVICES		
Normal Spontaneous Delivery Package	2,500.00	5,000.00
Intravenous Fluids	82.00	98.00
Intravenous Cannula	68.00	81.00
Nebulization Fee	40.00	50.00
Suction Fee	25.00	30.00
Wound Dressing	20.00	30.00
Birth Certificate Form	20.00	30.00
Internal Examination	30.00	50.00
Death Certificate	80.00	100.00

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Certified True Copy of Records for SSS 60.00 75.00
PHIC,SSS,GSIS 60.00 75.00

5. EMERGENCY SERVICES Pasiguenos Non-Pasiguenos

Ambubagging 40.00 50.00
Intubation 160.00 200.00
Defibrillation 50.00 60.00
Cut Down 160.00 192.00
IV Injection 40.00 50.00
IV Insertion 40.00 50.00
Foley Catheter Insertion 80.00 100.00
Suction Fee 20.00 30.00
Enema 50.00 60.00
Cardiac Monitor Usage 120.00 150.00
Pulse Oximeter Usage 50.00 60.00
Oxygen Inhalation 2Lpm/hr minimum 80.00 100.00

6. NEWBORN CARE Pasiguenos Non-Pasiguenos

Droplight 40.00 50.00
Infant Warmer Usage 200.00 250.00
IM Injection 20.00 30.00
Intubation 160.00 200.00
IV Insertion 40.00 50.00
Nebulization fee 40.00 50.00

7. OTHERS Pasiguenos Non-Pasiguenos

Oxygen Cannula Adult 15.00 20.00
Oxygen Cannula Neonate 20.00 25.00
Oropharyngeal Airway 100.00 120.00
Suction Bulb Free Free
Breast Pump Free Free
Measuring Cups Free Free
Suction Tubing Neonate 110.00 132.00
Suction Tubing Adult 110.00 132.00
Endotracheal Tubing Neonate 42.00 40.00
Endotracheal Tubing Adult 42.00 40.00
Oropharyngeal Airway Kit (all sizes) 121.00 145.00

8. OTHER MEDICINES Pasiguenos Non-Pasiguenos

Dextrose in 5% Water in 250ml 116.00 140.00
Dexamethasone 5mg/ml 50.00 60.00
5% Dextrose in Water 250ml 116.00 120.00
Diazepam 120.00 130.00
Dobutamine 250mg 186.00 223.00
Dopamine 40mg/ml, 5ml 66.00 79.00
Epinephrine 1mg/ml 60.00 72.00
Furosemide 10mg/ml, 2ml 4.00 5.00
Hydralazine 20mg/ml 286.00 343.00
Magnesium Sulfate 500mg/ml, 10ml 28.00 35.00
Methyldopa 250mg 28.00 33.00
Methylergometrine 314.00 376.00
Carboprost 250mcg/ml amp 430.00 516.00
Fosfamicin sachet 430.00 516.00

9. SERVICE Pasiguenos Non-Pasiguenos

Consultation Fee-Wellness 30.00 50.00
Cost of ECG non-senior 50.00 100.00

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DRE	30.00	100.00
FBS	50.00	100.00
Foley Catheter Insertion	80.00	100.00
Foot Care	100.00	300.00
Injection (IM, subcutaneous)	50.00	80.00
Nebulization Fee	40.00	50.00
Pap Smear	50.00	250.00
Skin Test	50.00	200.00
Visual Inspection w/ Acetic Acid	50.00	250.00
10. AMBULATORY SURGERY	Pasiguenos	Non-Pasiguenos
Breast Examination	30.00	100.00
Change Dressing	50.00	100.00
Debridement	300.00	500.00
Removal of Suture (done outside CHAMP)	30.00	50.00
General Surgical Dressing		
Small	20.00	50.00
Medium	25.00	100.00
Large	30.00	200.00
Excision of Masses	300.00	500.00
Hemorrhoidectomy	300.00	500.00
Incision and Drainage	300.00	500.00
Needle Biopsy	300.00	500.00
Wound Dressing	50.00	100.00
Suturing Wounds	300.00	500.00
11. PATH HUB	Pasiguenos	Non-Pasiguenos
Syphilis Test	80.00	100.00
HBSAg	120.00	155.00
CD4 Cell Count	1,200.00	1,200.00
RPR Titer	100.00	100.00
PenG 1.2M per vial	120.00	120.00
12. MEDICINES FOR CONSUMPTION	Pasiguenos	Non-Pasiguenos
Ampicillin 250mg vial	8.00	9.00
Atropine SO4 1mg/ml amp	6.00	7.00
Dobutamine HCL 12.5mg vial 20 ml	102.00	123.00
Dopamine HCL 40mg/ml, 5ml amp	66.00	79.00
Diphenhydramine HCL 50mg/ml, 1ml amp	174.00	209.00
Epinephrine 1mg vial 1ml amp	60.00	71.00
Gentamycin SO4 40mg/ml, 2ml	55.00	66.00
Hydralazine 20mg/ml, 1ml amp	286.00	343.00
Magnesium SO4 500mg/ml 2ml amp	28.00	33.00
Methyldopa 250mg tab	27.00	33.00
Methylergometrine 200mcg vial ml, 1ml (obol lab)	314.00	376.00
Sterile H2O for injection 50ml vial	29.00	36.00
Tranexamic Acid 100mg vial ml, 5ml amp	64.00	76.00
10% Dextrose in Water 500ml	120.00	144.00
5% Dextrose in Water 500ml	106.00	128.00
5% Dextrose IMB 500 ml	116.00	139.00
0.9% NaCl	107.00	128.00
Calcium Gluconate 10% 10ml amp	86.00	104.00
Cefuroxime 500mg capsule	30.00	36.00
Clonidine 75mg tablet	75.00	90.00

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Ferrous Sulfate + Folic Acid	100.00	120.00
200mg/400mcg tab 100's		
Folic Acid 5mg/tab 100's	80.00	96.00
Hydrocortisone Sodium Succinate	350.00	420.00
100mg/2ml		
Hyosine N-Butylbromide ampule 20mg amp	150.00	180.00
Lidocaine 2%, 50 ml vial	105.00	126.00
Salbutamol Sulfate 2.5mg/2.5ml 30's	45.00	54.00
Paracetamol 500mg tablet	3.00	4.00
Promethazine 25mg/1ml amp 10's	125.00	150.00
Heparin Vial	200.00	240.00

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13. RADIOLOGY FEES

Pasigüeños

Non-Pasigüeños

Chest X-Ray	120.00	120.00
Biophysical Profile Score (BPS)	400.00	500.00
Breast	260.00	325.00
Gall Bladder	220.00	275.00
Hepatobiliary Tract	260.00	325.00
Inguino-Scrotal	260.00	325.00
Kidneys	220.00	275.00
Kidney Ureter Bladder (KUB)	240.00	300.00
Liver	220.00	275.00
Lower Abdomen	320.00	400.00
Pancreas	220.00	275.00
Pelvic	220.00	275.00
Pelvic Twins	330.00	415.00
Prostate	220.00	275.00
Soft Tissue/Mass Determination	220.00	275.00
Spleen	220.00	275.00
Thyroid	260.00	325.00
Transvaginal	264.00	330.00
Upper Abdomen	320.00	400.00
Whole Abdomen	400.00	500.00

14. DENTAL FEES

Pasigüeños

Non-Pasigüeños

Restoration	200.00	250.00
Exo	120.00	150.00
Oral Prophylaxis	240.00	300.00
Panoramic Radiograph	240.00	300.00
Cephalometric Radiograph	240.00	300.00
Oral Prophylaxis	240.00	300.00

15. OTHERS

Pasigüeños

Non-Pasigüeños

Bacteriologic Water Test	180.00	180.00
Physical and Chemical Exams	1,800.00	1,800.00
Certificate of Potability Fee	50.00	50.00
Health/Medical Certificate	50.00	50.00
STD Certificate	30.00	30.00
Drug Test	150.00	150.00
Family Planning Seminar Fee	50.00	50.00
Employment Fitness Consultation Fee	50.00	50.00
Package: Fecalysis, Urinalysis, Chest X-Ray,		
Drug Test, Health Certificate, Health	370.00	370.00
Seminar Fee	20.00	20.00
Pregnancy Test	170.00	170.00

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Mammogram	800.00	1,000.00
Hepatitis B Screening Test HBSAg	155.00	155.00
Gram Staining	75.00	75.00
NSS/KOH Stain	40.00	40.00
RPR Screening for Syphilis	100.00	100.00
2D ECHO	800.00	1,000.00
16. PHYSICAL THERAPY FEES	Pasigüeños	Non-Pasigüeños
Physical Therapy per Session	50.00	200.00
Modalities (Additional fees per session)		
HMP	10.00	10.00
HMP + Transcutaneous Electrical Nerve Stimulation (TENS)	10.00	10.00
Therapeutic Ultrasound	10.00	10.00
Traction	20.00	20.00
Paraffin Wax	10.00	10.00
Infrared Ray (IRR)	10.00	10.00
Cycle Ergo	20.00	20.00
17. NEPHROLOGICAL SERVICES	Pasigüeños	Non-Pasigüeños
Hemodialysis	1,500.00	3,000.00

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	Pasigüeños	Non - Pasigüeños
*Pregnancy Test	Free	100.00
*Hepatitis B Screening	Free	155.00
*RPR (Syphilis Screening)	Free (DOH Supply)	
HIV Screening	Free (DOH Supply)	
*APPLIES FOR MATERNITY PATIENTS ONLY		
NOTE: For barangay patients, consultation is free.		

Section 308. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 309. Exemptions. Residents who are certified by the assigned City Health Officer as indigent, and upon approval by the City Mayor, may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed Fifty Thousand Pesos (₱50, 000.00) per year of the poverty line established by NEDA, whichever is higher.

Section 310. Discount. A maximum of five percent (5%) discount may be given by the City Health Officer on a case to case basis, if requested.

Article VI. Cemetery Charges

Section 311. Imposition of Fees. -

a) **Permit Fees for cadaver disposition and others:**

PASIG CITY-OWNED CEMETERY	PRIVATE LOTS IN PASIG CITY-OWNED CEMETERY	OTHER PRIVATELY OWNED CEMETERIES
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1. Registration	250.00	500.00	500.00
2. Burial Permit	250.00	500.00	500.00
3. Transfer Permit	450.00	900.00	500.00
4. Entrance Burial	500.00	1,000.00	1,000.00
5. Cremation Permit	350.00	700.00	700.00
6. Exhumation Permit	350.00	700.00	700.00

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b) Rental fees for Public Cemetery Lot or Grave

1. Rental Public Cemetery for 5 years (Apartment) (Rental may not exceed 10 years)	2,000.00
2. Rental of Lot for 5 years (Rental may not exceed 10 years) (Niche style) (Kennedy style)	3,000.00
3. Rental Public Cemetery (Fetal)(Baby) 5 years (Rental may not exceed 10 years)	750.00
4. Rental fees for Use of Multi-Purpose Facility and Use of Chapel per day	500.00
5. For deposit of body in its urn to cask per year	150.00
6. For the care of lot per year	1000.00
7. Rental Ossuary per year	200.00

b.1) Surcharges and Penalties on Unpaid Fees or Charges. - There is hereby imposed a surcharge of twenty-five percent (25%) of the amount fees, or charge on Rental Fees not paid on time and an interest at the rate of two percent (2%) per month of 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 exceed thirty-six (36) months.

c) Fees on Columbarium and Crematorium

1. Cremation	Resident 5,000.00	Non-Resident 15,000.00
2. Columbarium (Rental 5 years) (Urn and/or Bones)	Resident 5,000.00	Non-Resident 10,000.00

d) Rental Fees for Pet Cemetery

1. Mass Grave(depending on weight)	
a. Less than 5 kilos	500.00
b. 6 kilos above	1,000.00
2. Rental on Memorial Wall (5 years)	2,500.00
3. Memorial Wall Tiles	1,500.00

e) Fees on Construction/Renovation of Mausoleum in Pasig City Public Cemetery

1. Construction/Renovation of Mausoleum	
Construction/Renovation cost is;	
less than equal to P20,000.00	1000.00
P20,001 but less than equal to P40,000	2000.00
P40,001 and above	3000.00

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f) Fees on Memorial Park/Cemetery Plan-Owners or Operators of Memorial Parks shall pay the following fees:

Preliminary Processing Fee for the first one hectare	210.00
For every additional hectare or fraction thereof	60.00
Final Processing Fee, per sq. m.	3.00
Alterations of Plans Fee	3.00
Per sq. m. but covers only affected Portions of plans subject to alteration	
Registration and License to Lease/Sell Memorial park/Cemetery, per saleable lot	75.00
Inspection Fee, per hectare	1500.00

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Section 312. Time of Payment. - The fee shall be paid to the City Treasurer upon application for burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

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

Section 313. Repeal of Perpetual Contract.- The provision on perpetual contract, defined under Section 314 of this Code, as amended under Ordinance No. 43 Series of 2004 and Ordinance No. 18 Series of 2011 is hereby revoked.

Section 314. Administrative Provisions

- (a) As used in this Article, City Cemetery shall refer to lots owned by this City established for purpose of a cemetery.
- (b) As used in this Article, Transfer Permit shall refer to the permit paid to the City Government for the moving of cadaver from the City to other town.
- (c) As used in this Article, Entrance Burial Permit shall refer to the permit paid to the City Government for cadavers from other town to be buried in a Cemetery within the City premises.
- (d) As used in this Article, Cremation shall refer to the disposal of a cadaver by burning it to ashes, typically after funeral ceremony.
- (e) As used in this Article, Exhumation Permit shall refer to the permit paid to the City Government for the digging up of cadaver from its respective burial site.
- (f) As used in this Article, Columbarium shall refer to a room/building with niches for funeral urns/bones to be stored.
- (g) As used in this Article, Niche shall refer to an above-ground grave.
- (h) As used in this Article, Pet Cemetery shall refer to land, together with any structures, facilities or building appurtenant thereto provided to members of the public for use or reservation for use for individual interment, below ground, of pet remains.

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- (i) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (j) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- (k) In addition to the burial permit, a certificate of death issued by the attending physician or City Health officer; or, if no medical officer is available, by the City mayor, city Administrator, or any members of Sangguniang Panlungsod shall be required.
- (l) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the City Mayor upon recommendation of the City Building Officer.
- (m) The lease period shall be five (5) years. In case a lessee intends to renew the lease after its termination, he must inform the Pasig City Civil Registrar who upon approval shall issue an Order of Payment within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees to the office of the City Treasurer.
- (n) Perpetual Contract refers to Lots contracted to be leased for 50 years, these lots upon maturity of the said contract is non-renewable for the same contract. However, the lessee may avail the new lease contract of five (5) years and renewable for another 5 years only.
- (o) It shall be the duty of the Civil Registrar to prepare and submit to the City Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Civil Registrar shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- (p) Maximum of ten (10) years for the rental of apartment (adult, child and babies), no renewal will be allowed except in case the deceased is not ready to be exhumed ("buo"), sealed/died with communicable disease or with pending case in court. After ten (10) years the remains will be exhumed with or without appearance/presence of the family of the deceased and after ten (10) days in case the family will not appear/cooperate on where to transfer the expired/exhumed remains, it will be transferred to the mass grave.
- (q) The renewable lot that is not renewed and without interment (idle) for more than ten (10) years, the lot is considered abandoned and will be turned-over to the City Government.
- (r) In the case that the City Government will use the leased/renewed lot for renovation, improvements or other projects, the lessee will give way/vacate the lot and allow the City Government to use the said lot regardless of the expiration of the contract provided that the cadaver is ready for exhumation.
- (s) The rental fee for Multi-Purpose Facility and Use of Chapel is exclusive of electric and water fee
- (t) The Civil Registrar shall keep a register of leases of cemetery lot.

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Article VII. Pasig Mega Market

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Section 315. Application – There is hereby imposed on every person who desires or is actually occupying space and/or stall in Pasig Mega Market. The fees to be collected shall be based on the class of markets.

Section 316. Market Section. – The vendors in each market shall be grouped and categorized into different sections in accordance with the goods, wares, or merchandise sold herein as follows:

- (a) **Buko Section.** – all fresh young coconut
- (b) **Candies and Bread Section.** – All kinds of candies and breads, cakes, biscuits, crackers, butter, cheese, confectioneries, nuts and other party needs.
- (c) **Charcoal Section.** – All types of charcoal, firewood, barbeque and banana que sticks.
- (d) **Chicken and Ducks.** – live and dressed chicken, ducks, birds and the like.
- (e) **Dried Fish / Tinapa / Bagoong.** – all kinds of dried, smoked and preserved fish.
- (f) **Egg Section.** – All kinds of poultry eggs, fresh and cooked
- (g) **Fish Section.** – All fresh fish, clams, oysters, crabs, lobsters, shrimps, seaweeds and other sea foods.
- (h) **Flower Shop Section.** – All kinds of flowers, fresh and artificial.
- (i) **Food Court Section.** – All cooked food, rice cakes including refreshments and the likes.
- (j) **Fruits Section.** – All kinds of fruits local and imported and the like.
- (k) **Glassware Section.** - All plastic made household cabinets, glass and china wares, electrical appliances, kitchen utensils and other household articles.
- (l) **Grocery Section.** – All kinds of canned goods, sugar, butter, cheese, nuts, sauce, toiletries, starch, pastas, salt, soap, candles, cigarette, soft drinks, food sauce, and other dry goods related products.
- (m) **Gulaman Section.** – All jelly food products, sweet beans and other items for gulaman food and drinks.
- (n) **Jewelry Section.** - All kinds of watches, rings, necklace, earrings and other types of jewelries including its repairs and services.
- (o) **Meat Section.** - All kinds of fresh and frozen meat permitted by the City Veterinarian sold as food.
- (p) **Native Products.** – All locally made native products such as basket, brooms, hats, ropes, yard stick and other native produce.
- (q) **Niyog / Gata / Gilingan Section.** - All kinds of coconut, coconut milk, rice, and cereal grinding and other selected vegetables such as coconut pulp, banana heart, gabi, jack fruits and the like.

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- (r) **Novelty and Accessories Section.** - All kinds of artifacts, artificial flowers, party needs and souvenirs, cell phone accessories, sewing needs, hats, personal handbags, school and office supplies, and accessories and the likes.
- (s) **Plants and Pots Section.** - All kinds of flowering plants, ornamental and garden plants, fertilizer, plants insecticide, garden soil and pots.
- (t) **Plastic Bags Section.** - All plastic and paper made bags, cups, spoon, fork, straws, food trays and aluminum plates and other plastic food storage.
- (u) **Processed Meat Section.** - All processed meat products such as hot dogs, tocino, longganisa and the like.
- (v) **Ready-To-Wear (RTW) Section.** - All kinds of ready-to-wear dresses, pants, underwear, school uniforms and the like.
- (w) **Rice Section.** - All kinds of commercial local and imported rice.
- (x) **Repair and Services.** - Repair shops, beauty parlors, vaciadores, etc.
- (y) **Shoes and Bags Section.** - All kinds of shoes, slippers, sandals and travelling and school bags.
- (z) **Textile and Clothing Section.** - All kinds of textiles, curtains and apparel and other ready to wear clothing.
- (aa) **Vegetable Section.** - All kinds of vegetables and root crops such as camote, cassava, gabi, sayote including corn, tokwa and lumpia wrapper.
- (bb) **Special Commercial and Mega Parking.** - Anything which is not classified in the foregoing sections, including but not limited to drugstores, pawnshops, bakeries, ice banks, fresh cut flower shops, and other services.

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Section 317. Imposition of Fees -

a) **Market Fees.** - The market fees for fixed stalls, booths, and tiendas as prescribed herein are on daily basis per square meter:

Sections	Daily Rate
1. Fish	25.00
2. Meat	25.00
3. Live/Dressed Chicken/Ducks	25.00
4. Vegetables/Corn/Lumpia Wrapper Niyog Retail and Wholesale	10.00
5. Groceries / Candies & Breads	10.00
6. Food Court/Refreshments/Kiosks,	10.00
7. Rice Cereals/ Feeds	10.00
8. Textile/RTW/Footwear/Fashion Accessories/Services	10.00
9. Glassware, Chinaware, Plasticware, Kitchenware, Home Appliances	10.00
10. Gulaman/Charcoal/Plastic and Paper Bags/Native Products	10.00
11. Processed Meat	10.00
12. Eggs/Dried/Smoked Fish/Bagoong	10.00
13. Plants and Pots	25.00

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14. Gift items/Jewelries, Novelties & School Supplies, Telecommunication Accessories	10.00
15. Special Commercial and Mega Parking	25.00
16. Buko and Fruits, Wholesale and Retail	10.00

Provided, that for better located stalls, such as those front stalls facing the market periphery or streets, and corner stalls, there shall be added to the above-prescribed fees, the following:

1. Front corner stalls	20% of the rate imposed
2. Front stalls	15% of the rate imposed
3. Inside corner stalls	10% of the rate imposed
4. Inside front stalls	5% of the rate imposed

b) **Market Entrance Fees.** – There shall be paid before a delivery vehicle can discharge the transient vendor or his or her merchandise or commodities inside the market premises. Utility motor vehicle used in discharging merchandise or advertising products within 250-meter radius of the market:

1. Tricycle	30.00 1 st 1 hr. + 20.00
2. Jeep and the likes	75.00 1 st 1 hr. + 20.00
3. 4 wheeler truck/van	150.00 1 st 1 hr. + 25.00
4. 6-wheeler truck/van	250.00 1 st 2 hrs. + 30.00
5. 10-wheeler truck/van	500.00 1 st 2 hrs. + 40.00

c) **Other Fees and Charges.** -

1. Stallholder's Certification	150.00
2. Repair/ renovation of market stall:	
- Stall less than 5 sq. m	500.00
- For every additional one (1) sq.m of the market stall	100.00
3. Welding Permit	
- Installation of roll-up doors, per stall, per day	500.00
- Minor Repair of roll-up and other installation of welding jobs, per day	350.00
4. New electrical and water service connection	500.00
5. Reconnection fees on electrical and water services	350.00

d) **Advertisement.** – per sq.ft. per month

1. Signage Bays	150.00
2. Signage In-Store	90.00
3. Streamers	50.00

e) **Promotion of product and service.** – per sq.m. per day

1. Product sampling/free taste/distribution/information booth or table	100.00
2. Promotion of product with selling	200.00

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Note: Maximum days of permit to be given for all promotional sampling of products with or without selling is seven (7) days per month.

f) **Shooting Permit.** – permit for the shooting or taping of films for whatever purpose, excluding the use of utilities, holding and parking area, per day.

- a) Local production 5,000.00
- b) Foreign production 10,000.00

g) **Fees for Sealing and Registration of Weights and Measures in publicly-owned / operated markets.** – The fees herein imposed shall be paid and collected when the weights or measures instruments are sealed, before their use and thereafter, on or before every six (6) months.

Metric Instrument:

For less than 30 kilos	150.00
For 31 – 300 kilos	200.00
For 301 – 3,000 kilos	250.00
For 3,001 kilos and above	300.00

Linear metric instrument:

Yard / Meter Stick:	150.00
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Section 318. Additional Fee. – Stallholder or any individual person who is allowed to occupy or use more space than what is granted to him / her shall pay triple the rate for that extra or excess space.

Section 319. Utility Fee – There is hereby imposed a monthly fee for use of service utilities:

- (a) Electrical
 - Rate per kWh - Total Meralco Bill/ Market Electricians' Total Reading
 - Meralco Bill - KW consumed per stall's sub meter x Rate per KW as computed above
- (b) Water
 - Rate per cubic meter - Total Manila Water Bill/ Market Plumber's Total Reading
 - Water Bill - CM consumed per stall's sub meter x Rate per cu meter as computed above

Section 320. Time and Manner of Payment. –

- (a) **Stalls and Utilities** – The fees imposed herein shall be paid to the Market Superintendent through the Market Cashier within the first twenty (20) days of each month. In the case of a new lease, the rental due for the month in which the lessee starts, shall be paid before occupancy of the stall.
- (b) If the 20th day of the month falls on weekends (Saturday and Sunday), deadline of payment is extended until next Monday.

Section 321. Penalties for the Late and Non-Payment Fees – Any person found guilty in any of the following cases shall be subject to twenty-five percent (25%) surcharge and an interest at the rate

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of two percent (2%) per month of delay in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) month, unless the penalty is specified thereat:

- (a) Occupying or using space in the public market without first paying the fees provided in this Article;
- (b) Failure to pay the monthly stall rent, electrical and water bill within the first twenty (20) days of each month.
- (c) The stall privilege of any stallholder incurring at least three violations shall be cancelled. The stall shall be declared vacant and subject to award to qualified applicants. In the case of reconsidered privilege, the appellant stallholder shall pay a fine of Ten Thousand Pesos (P10,000.00) plus community service of cleaning a particular market section to be determined by the Market Administration Office.
- (d) In the case of a stallholder whose privilege was cancelled in the second time due to violation and his/her appeal was reconsidered, shall be required to pay a fine of Fifteen Thousand Pesos (P15,000.00) thereof, plus community service of cleaning a particular market section to be determined by the Market Administration Office.
- (e) Succeeding violation shall mean outright cancellation of privilege and closure of the stall.

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Section 322. Administrative Penalties. –

- (a) Any person making a practice of butting or selling by weights and measures using either sealed, unsealed or unregistered instruments, when the weights and measures is defective or adjusted, and stallholder or vendor/helper found omitting piece or pieces of items bought and or using hands, finger and or any other kinds or types of deception while selling, upon verification and proper investigation of the complaint, such person shall be apprehended and charged a penalty of:
 - 1. Penalty:
 - difference of 50 grams or less in 1 kilo ₱ 5,000.00
 - for every additional 50 grams or fraction thereof shall be imposed. ₱ 500.00
 - 2. Failure to produce weight and measure tag or license certificate upon demand but the instrument is duly registered:
 - i. When the weight or measure is correct ₱ 150.00
 - 3. For using and occupying stall without permission or authority from the stall owner or selling at any open spaces, alleys, sidewalk, hallways or at any places not designated for vending – all his/her merchandises and materials used in vending shall be confiscated and turned over to the DSWD or to any Pasig City Local Government institution or pay a penalty of Five Thousand Pesos (P5,000.00).
- (b) Violations of any of the provisions on the duties and responsibilities of a stallholder as embodied in Chapter III of Ordinance No. 56 Series of 1993 and in their signed application

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form, including other provisions of other ordinances on the use and selling of plastic, smoking and sanitation, after issuance of Notice of Violation:

- First (1st) Offense - ₱ 1,500.00
- Second (2nd) Offense - ₱ 2,000.00
- Third (3rd) Offense - ₱ 3,000.00 if appeal is reconsidered before a notice of cancellation of privilege is issued.
₱ 5,000.00 if notice of cancellation was issued.
- Fourth (4th) Offense - Outright cancellation of stall privilege

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(c) Stallholder with illegal electric and water directly connected to the main or service lines of the public market shall be fined the amount of Ten Thousand Pesos (₱ 10,000.00) for each of the tapped utility. He/she will also pay the charges equivalent to the consumption of electrical materials or equipment used upon determination by the electrician starting from the time of connection up to the discovery thereof.

(d) Electric and Water services through flying connection from one stall to another:

- For the service giver - ₱ 5,000.00
- For the beneficiary - ₱ 5,000.00

(e) Electrical connection for welding use without permit - ₱ 5,000.00

(f) Repair and renovations of stall without permit - ₱ 5,000.00

(g) Transfer of stall to other person or present occupant whose occupancy is illegal and a notice of violation had been served. - ₱ 40,000.00

(h) Stall occupant other than the registered stallholder who voluntarily surrendered and requested the transfer of stall to his name shall pay a penalty of:

- With waiver - 20,000.00
- Without waiver - 30,000.00

(i) Stallholder or his/her helper who committed negligence or any act resulting to panic or damage to properties shall pay a penalty of Ten Thousand Pesos (₱10,000.00) or one (1) month closure of the stall, plus restoration of the damaged property and shoulder the expenses of the person or individual involved in the incident.

Section 323. Guidelines in Application for Vacant Stall. - Guidelines are as follows:

(a) Newly constructed vacant stall shall be subject for raffle to applicants.

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- (b) Applicants for remaining vacant stall is on a first come first serve basis. Applicant will be given five (5) days upon submission of letter of intent to submit the complete requirements. The first applicant who will submit the complete requirements and payment of PTO shall be given the priority to acquire the stall privilege.
- (c) If in case an applicant for transfer of a stall has been approved but failed to comply with the requirements and the payment of PTO, and decided to change his / her application as transferee, he/she shall be required to pay a fine of ten percent (10%) of the PTO.
- (d) All cancelled privilege and closed stall for any violation are available and open for new applicants after fifteen (15) days of no appeal, on a first come first serve basis.
- (e) For stall having been cancelled and closed for less than a year with arrears, the applicant who is willing to pay all the arrearages of the former stallholder (basic charges) will be given priority on top of the payment of PTO for the new applicant. In case of two (2) or more applicants, the stall shall be raffled off.
- (f) Appellant of cancelled privilege shall:
 - If appellant is the registered stallholder:
 - Submit a letter of appeal duly acknowledged by the City Mayor
 - Execute a notarized affidavit of undertaking.
 - Pay all outstanding arrearages and surcharges including P10, 000.00 penalty.
- (g) Interested adjacent present stallholders are allowed to apply for the vacant stall after three (3) months of its vacancy.
- (h) Arrearages of cancelled stall privilege after one (1) year of closure will be written-off, therefore, applicant on the said stall shall pay only the corresponding PTO thereof.
- (i) Stalls that remain vacant after one (1) year are also open for application to non-Pasig residents.

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Section 324. Privilege To Occupy (PTO) – Amended PTO to be paid by a new awardee except for the legal heirs of a stall in the public market, as follows:

1	RTW	
	1.00 to 3.00 sq.m	30,000.00
	3.01 to 6.00 sq.m	50,000.00
	6.01 to 12.00 sq.m	80,000.00
	12.01 sq.m and above	100,000.00
2	Bags & Footwear / Textile & Clothing / Repair & Services / Novelties and Jewelries	
	1.00 to 3.00 sq.m	30,000.00
	3.01 to 6.00 sq.m	50,000.00
	6.01 to 9.00 sq.m	60,000.00
	9.01 to 12.00 sq.m	80,000.00
	12.01 sq.m and above	100,000.00
3	Special Commercial and Mega Parking	
	1.00 to 10.00 sq.m	100,000.00

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	10.01 to 20.00 sq.m	150,000.00
	20.01 to 30.00 sq.m	175,000.00
	30.01 to 45.00 sq.m	200,000.00
	45.01 sq.m and above	300,000.00
4	Grocery / Candies and Bread	
	1.00 to 3.00 sq.m	50,000.00
	3.01 to 5.00 sq.m	65,000.00
	5.01 to 7.00 sq.m	80,000.00
	7.01 to 9.00 sq.m	95,000.00
	9.01 to 11.00 sq.m	110,000.00
	11.01 sq.m and above	125,000.00
5	Fish / Chicken / Duck	
	1.00 to 1.87 sq.m	130,000.00
	1.88 to 3.00 sq.m	140,000.00
	3.01 to 4.00 sq.m	150,000.00
	4.01 sq.m and above	160,000.00
6	Vegetables and Fruits (Retail and Wholesale) Niyog / Buko	
	1.00 to 2.25 sq.m	40,000.00
	2.26 to 4.00 sq.m	50,000.00
	4.01 sq.m and above	60,000.00
7	Refreshment / Food Court	
	1.00 to 3.00 sq.m	35,000.00
	3.01 to 6.00 sq.m	50,000.00
	6.01 sq.m and above	65,000.00
8	Rice / Cereal / Feeds	
	1.00 to 3.00 sq.m	100,000.00
	3.01 to 5.00 sq.m	125,000.00
	5.01 to 7.00 sq.m	150,000.00
	7.01 to 9.00 sq.m	175,000.00
	9.01 sq.m and above	200,000.00
9	Glassware / Chinaware / Plastic / Native Products / Charcoal and Other Kitchenware and Appliances	
	1.00 to 3.00 sq.m	50,000.00
	3.01 to 5.00 sq.m	55,000.00
	5.01 to 7.00 sq.m	60,000.00
	7.01 to 9.00 sq.m	70,000.00
	9.01 sq.m and above	80,000.00
10	Plants / Pots	
	1.00 to 20.00 sq.m	100,000.00
	20.01 sq.m and above	150,000.00
11	Eggs / Dried & Smoked Fish / Bagoong / Gulaman	
	1.00 to 2.25 sq.m	40,000.00
	2.26 to 4.00 sq.m	50,000.00
	4.01 sq.m and above	60,000.00
12	Fresh and Frozen Meat	
	1.00 to 2.50 sq.m	100,000.00

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	2.51 sq.m and above	150,000.00
13	Processed Meat	
	1.00 to 2.25 sq.m	50,000.00
	2.26 sq.m and above	60,000.00

Note: All PTO paid by the stallholder shall be non-refundable.

Section 325. Vacancy of Stall before Expiration of the Lease. – Should, for any reason, a stallholder or lease discontinue or be required to discontinue his business before his lease of the stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.

Section 326. Awarding of Privilege to Occupy (PTO) a Stall. – The contract of lease for the stall shall be for a period of three (3) years renewable upon its expiration unless revoked in accordance with the provisions of this Article. Stallholders are required to personally submit the following requirements: biodata with 2x2 colored picture, police clearance, barangay clearance, Community Tax Certificate and COMELEC Voter's Certification to the Market Administration Office every three (3) years starting from the third (3rd) month after the approval of this Ordinance.

A Notice of Vacancy of newly-constructed stall shall be made for a period of ten (10) days immediately preceding the date fixed for their award to qualified applicants to appraise the public of the fact that such fixed space is unoccupied and available for lease.

Such notice shall be posted in the bulletin board of the City Hall, in the vacant stall as well as in a conspicuous place of the market concerned.

The application form shall be under oath. It shall be submitted with the fee for the PTO as prescribed under Section 324 of this Ordinance.

It shall be the duty of the Market Superintendent to keep a registry book showing the name and address of all applicants for vacant stalls or booth, the number and description of the stall applied for by them, and the date of occupancy and record of payments thereof.

Section 327. Partnership with Stallholder. – A stallholder who enters into the business partnership with any party after he had acquired the right to lease stall have no authority to transfer to his partners the right to occupy or any legal, disability or such stallholder to continue in his business, the surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provisions thereof, and the spouse, parent, son, daughter of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall or booth concerned, if he applies therefore. Any new lease shall likewise pay a PTO.

Section 328. Lessee to Personally Administer His Stall. – Any person, who has been awarded the right to lease a market stall in accordance with the provision hereof, shall occupy, administer, and be present personally at his / her stall or stalls, booth or booths; Provided however, he may employ helpers, including but not limited to the spouse, parents and children of the stallholders who are actually living with him and who are not disqualified under the provisions hereof: and provided, further, that the persons to be employed as helpers shall, under no commercial relation or transaction.

Section 329. Dummies, Sub-lease of Stall. – In any case where the person, registered to be the holder or lease of a stall in the public market, is found to be in reality not the person who is actually occupying the said stall, the lease or such shall be cancelled if upon investigation such stallholder shall be found to have sub-leased his or her stall to another person or to have connived with such person so that the latter may for any reason be able to occupy the said stall.

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Section 330. Appeals. – Any stallholder who is not satisfied with the decision made by the City Market Superintendent may file an appeal with the City Public Market Committee or to the City Mayor.

Section 331. City Public Market Committee. – There is hereby created a City Public Market Committee to be composed of SB Chairman on Market as Chairman, the City Treasurer, a representative from presidents of Vendors Association of the City-Owned Public Markets and are duly registered with the Securities and Exchange Commission, City Legal Officer and Market Superintendent as members. The City Legal Officer shall act as the Secretary of the Committee.

The functions of the City Public Market Committee shall be as follows:

- (a) To conduct the drawing of lots, opening of bids and recommend to the City Mayor the awarding of stalls in the city-owned public markets;
- (b) Subject to the approval of the City Mayor and the Sangguniang Panlungsod, determine and set the rate for the rental of stalls in publicly- and privately-owned markets;
- (c) To ensure and protect the interests of the stallholders as well as the welfare of the market-goers
- (d) To recommend to the City Mayor and the Sangguniang Panlungsod programs and projects that will uplift the conditions of the public market and the welfare of the stallholders and the public, in general; and
- (e) To see to it that the taxes, fees and charges due the government are collected and paid on time.

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Article VIII. Slaughter and Corral

Section 332. Imposition of Fees. – Every person who has animals or fowls slaughter in the city-owned slaughter shall pay the following permit fees;

- (a) Slaughterhouse Fee shall be collected in consideration for the services rendered and for the use of facilities of the slaughterhouse maintained by the City Government.

Large Animal, per head	₱	280.00
Hogs, per head		64.00
Goats, sheep and the like, per head		64.00
Fowls, per head		1.00
Others		

- (b) Corral Fee shall be collected for animals which are deposited or kept in a city corral owned by the government for more than twenty-four (24) hours. The fees prescribed herein shall be on a per day basis and per head.

Large Animal, per head	₱	50.00
Hogs, per head		20.00
Goats, sheep and the like, per head		20.00
Fowls, per head		8.00

- (c) Ante / Post Mortem Fee shall be collected for the examination of animals and fowls by the City Veterinarian prior to slaughter, animals should be prevented from being slaughtered if found with a disease or an abnormal condition, and after slaughter is assured that the meat is fit for human consumption.

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Large Animal, per head	20.00
Hogs, per head	16.00
Goats, sheep and the like, per head	16.00
Fowls, per head	1.00

Section 333. Condemned Animal. – No condemned animal or fowl shall be slaughtered except for immediate destruction of the carcass and viscera. No fee shall be collected on an animal that has been condemned by the City Veterinarian.

Section 334. Permit to Slaughter. - Before any animal or fowl is slaughtered for public or private consumption, a permit therefore shall be secured from the City Veterinarian. The corresponding fees prescribed herein shall be collected by the City Treasurer.

Section 335. Penalty. – Any person who shall slaughter his animal or fowl outside the slaughterhouse shall be punished by a fine of Ten Thousand Pesos (₱10,000.00) or thirty (30) days imprisonment, or both, at the discretion of the court; Provided, further that the animals, fowls or carcasses shall be condemned unfit for consumption.

Section 336. Entry Inspection Fee. – Carcasses, entrails / viscera from other slaughterhouses shall be inspected by the City at the following rates, regardless if frozen or fresh;

Hog (whole)	₱	300.00 / head
Cattle		500.00 / quarter
Poultry		0.60 / head
Head / pata / ears / ribs / bones		50.00 / kilo
Choice cuts and other parts		75.00 / kilo
Entrails / viscera / offal		50.00 / kilo

Section 337. Accredited Transport Vehicle. – Only transport vehicles accredited by the City Veterinary Office after payment of an accreditation fee per vehicle per quarter as follows to the Office of the City Treasurer shall be used to deliver meat / meat products within the City:

Meat Delivery Van	₱	2,000.00
Delivery Service Vehicle (tricycle)		500.00

(a) The Public Market Administration and City Veterinary Office shall designate a single port of entry within Pasig City Mega Market for all accredited transport vehicles of live, slaughtered animals, meat and meat products, processed meat, fowl, poultry and aquatic products. As a pre-requisite to accreditation, Standard Service Vehicles shall be as follows:

1. Be properly equipped with an apparatus / gadget to hang slabs of meat or carcasses or with appropriate storing vessels within which meat and poultry or any of its by-products and aquatic produce are kept in sanitary condition while in transport.
2. The vehicle must be a closed van.

(b) For failure to secure proper accreditation, the concerned distributor / transported shall be fined Five Thousand Pesos (₱5,000.00) or imprisonment of one (1) month or both, at the discretion of the court including the impoundment of the vehicle used in the transport.

(c) An impounded vehicle shall be released upon payment of an impounding of One Thousand Pesos (₱1,000.00) per day. For purposes of this sub-section, a fraction of a day is considered as a whole day.

Section 338. Charges / Fees. –

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- (a) Car Wash Fee:
 - Open truck / closed van - P50.00 (max. of 30 mins.)
 - Trike - P20.00 (max. of 15 mins.)
- (b) De-Hairing Fee: With the de-hairing machine
 - Fattener - P25.00 (basis is manual kalis)
 - Sow (Inahin) - P50.00 (basis is manual kalis)

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- (c) Each hog and Cattle Dealer is allowed to park at Pasig City Slaughterhouse compound with a maximum of two (2) vehicles, one (1) Meat Transport Vehicle (MTV) for the carcass; and one (1) open truck for livestock. Excess vehicles will be charged a parking fee of Fifty Pesos (P50.00) per day.

Section 339. Sale of Frozen Meat. – Sale of frozen meat of hog and cattle and other animals for consumers in Pasig City Mega Market is regulated. Frozen meat is authorized to be sold in supermarket and meat stalls with facilities for refrigeration.

- (a) In violation hereof, a fine of Five Thousand Pesos (P5,000.00) shall be imposed on the seller including the confiscation of the condemned meat and revocation of the business permit and license to sell plus the closure of the business establishment and the cancellation of stall award and/or imprisonment of one (1) month or both, at to the discretion of the court.
- (b) For meat, meat products and aquatic produce unloaded in any other place within the City other than the designated areas, the distributor/transporter shall be liable to a fine of Five Thousand Pesos (P5,000.00) or imprisonment of one (1) month or both, at the discretion of the court including the revocation of the accreditation to transport meat, meat product or aquatic produce within the City.
- (c) In case of meat dealer or distributor, the penalty imposed shall be the confiscation of the condemned meat and the total ban of his/her distribution business in Pasig City. All condemned products shall be donated to the City Dog Pound and those that are still fit for human consumption can be donated to the City Jail.

Section 340. Use of Deceiving Colored Lamps / Lights. – the use of deceiving reddish colored / red beam lamps / lights within the Pasig City Mega Market, other public and private markets and talipapas in Pasig City is strictly prohibited.

Any person apprehended for violating the above provision shall be penalized by a fine of Two Thousand Pesos (P2,000.00).

Section 341. Time of Payment. –

- (a) *Permit Fee.* – The fee shall be paid to the City Treasurer upon application for a permit to slaughter with the City Veterinarian.
- (b) *Slaughter Fee.* – The fee shall be paid to the City Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.
- (c) *Corral Fee.* – The fee shall be paid to the City Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 342. Administrative Provisions. –

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- (a) The slaughter of any kind of animal intended for sale shall be done only in the City Slaughterhouse designated as such by the Sangguniang Panlungsod. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.
- (b) Before issuing the permit for the slaughter of large cattle, the City Veterinarian or his duly-authorized meat inspectors shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

For unbranded cattle that have not yet reached the age of branding, the City Veterinarian or his duly-authorized meat inspectors shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the required age, the necessary certificate of ownership and / or transfer shall be issued, and the corresponding fees collected therefore before the slaughter permit is granted.

- (c) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the City Veterinarian or his duly-authorized meat inspectors. The permit shall bear the date and month of issue and the stamp of the City Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.
- (d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his / her stall at all times.

Article IX. City-Operated School Fees

Section 343. Imposition of Fees. – There is hereby imposed on every student who wish to enroll on any institution operated by the City to pay the following fees prior to admission:

Pamantasan ng Lungsod ng Pasig	Pasig Resident		Non-Pasig Resident	
	₱	/unit	₱	/unit
Tuition Fees	50.00		250.00	
Miscellaneous Fees				
Registration	10.00		10.00	
Library	70.00		70.00	
Medical / Dental	20.00		20.00	
Athletic	15.00		15.00	
Laboratory	110.00		110.00	
ID	15.00		15.00	
Student Publication	60.00		60.00	
Pasig City Institute of Science and Technology			-Free	
Pasig City Science High School			-Free	

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Article X. Rescue Emergency & Disaster (RED) Training Center

Section 344. Imposition of Fees. Pursuant to the Republic Act No. 10121 Implementing Rules & Regulations Rule 6 (2,5 & 16) on duties of the Local Disaster Risk Reduction & Management Office and in support of Section 9 (i) of the Republic Act No. 10121 on NDRRM Training Institute to ensure the City's DRRM initiatives be sustained the RED Training Center shall train public and private individuals in such subject as disaster risk reduction and management, including emergency response and capacity building programs and develop, consolidate and prepare training materials.

The following rental and short course fees shall be assessed for the use of the RED Training Center and its facilities, to wit (in Philippine Pesos):

A. For Non-Pasiguenos:

Type of Training	Training Period	Course Fee for Non- Pasiguenos
Basic Search and Rescue Technician Course	5 days (48 hours)	3,500.00
Urban Search and Rescue	10 days (100 hours)	5,500.00
Technical Rope Rescue Operations Level	3 days (24 hours)	2,500.00
Technical Rope Rescue Technician Level	3 days (24 hours)	2,500.00
Crash Vehicle Extrication	3 days (24 hours)	3,500.00
Hazardous Materials, First Responder Course	3 days (16 hours)	2,500.00
Hazardous Materials, Operations Level Course	3 days (16 hours)	3,200.00
Emergency Operations Center Management Training	3 days (24 hours)	2,700.00
Basic Firefighting Course	5 days (40 hours)	4,000.00
Basic Swimming Course Level 1	10 days (32 hours)	2,000.00
Basic Water Survival Swimming Course Level 2	3 days (21 hours)	2,000.00
Basic Water Search and rescue Level 3	5 days (36 hours)	3,000.00
Flood / Swiftwater Responders Training	4 days (28 hours)	3,000.00
Basic Structural Collapse	5 days (35 hours)	2,500.00
Breathing Apparatus proficiency Training	2 days (16 hours)	1,500.00
Small Boat handling	2 days (16 hours)	1,500.00
BLS / First Aid	3 day (24 hours)	2,500.00
Confined Space	3 days (24 hours)	2,000.00

B. For Private Companies and Other Agencies:

Type of Training	Training Period	Course Fee for Private Companies, Other Agencies
Basic Search and Rescue Technician Course	5 days (48 hours)	2,500.00
Urban Search and Rescue	10 days (100 hours)	5,000.00
Technical Rope Rescue Operations Level	3 days (24 hours)	2,000.00
Technical Rope Rescue Technician Level	3 days (24 hours)	2,000.00
Crash Vehicle Extrication	3 days (24 hours)	2,750.00
Hazardous Materials, First Responder Course	3 days (16 hours)	2,500.00
Hazardous Materials, Operations Level Course	3 days (16 hours)	2,750.00
Emergency Operations Center Management Training	3 days (24 hours)	2,200.00
Basic Firefighting Course	5 days (40 hours)	3,500.00
Basic Swimming Course Level 1	10 days (32 hours)	1,500.00
Basic Water Survival Swimming Course Level 2	3 days (21 hours)	1,500.00
Basic Water Search and rescue Level 3	5 days (36 hours)	2,500.00
Flood / Swiftwater Responders Training	4 days (28 hours)	2,500.00
Basic Structural Collapse	5 days (35 hours)	2,500.00
Breathing Apparatus proficiency Training	2 days (16 hours)	1,000.00
Small Boat handling	2 days (16 hours)	1,500.00
BLS / First Aid	3 day (24 hours)	2,000.00
Confined Space	3 days (24 hours)	1,500.00

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C. For Barangay, HOA, NGO, Academe, Pasig Residents:

Type of Training	Training Period	Course Fee for Barangay, Homeowners, NGO's, Academe, Pasig Residents
Basic Search and Rescue Technician Course	5 days (48 hours)	1,000.00
Urban Search and Rescue	10 days (100 hours)	1,500.00
Technical Rope Rescue Operations Level	3 days (24 hours)	1,000.00
Technical Rope Rescue Technician Level	3 days (24 hours)	1,000.00
Crash Vehicle Extrication	3 days (24 hours)	1,500.00
Hazardous Materials, First Responder Course	3 days (16 hours)	1,500.00
Hazardous Materials, Operations Level Course	3 days (16 hours)	1,500.00
Emergency Operations Center Management Training	3 days (24 hours)	1,000.00
Basic Firefighting Course	5 days (40 hours)	2,000.00
Basic Swimming Course Level 1	10 days (32 hours)	700.00
Basic Water Survival Swimming Course Level 2	3 days (21 hours)	1,000.00
Basic Water Search and rescue Level 3	5 days (36 hours)	1,000.00
Flood / Swiftwater Responders Training	4 days (28 hours)	2,000.00
Basic Structural Collapse	5 days (35 hours)	2,000.00
Breathing Apparatus proficiency Training	2 days (16 hours)	500.00
Small Boat handling	2 days (16 hours)	500.00
BLS / First Aid	3 day (24 hours)	1,500.00
Confined Space	3 days (24 hours)	1,000.00

D. Facilities (For other functions and special seminars):

Facilities	Fee
Seminar Hall, 30 pax capacity, first 3 hours	4,000.00
Seminar Hall, 30 pax capacity, per succeeding hour or fraction thereof	750.00
Earthquake Simulation Room, 10 per batch	50.00 per person
Fire and Rescue Technical Building	200.00 per person
Typhoon Simulation Room, 10 per batch	50.00 per person
Firefighting and First Aid Training Room, 10 per batch	50.00 per person
Rescue and Escape Section Room, 10 per batch	50.00 per person
Smoke Maze, 10 per batch	50.00 per person
Board and Lodging (3 meals per day) (P 250.00 meals / P 150.00)	400.00 per person
Fire and Rescue Equipment Rental per day	200.00 per person

E. Shooting (TV, Movie / Commercials / Ads)

Shooting Period	Fee
Use of Red Training Center Facility, 2 hours	10,000.00
Use of Red Training Center, Additional per hour	1,000.00
Whole day, 8 hours fixed rate	20,000.00

F. Educational Tour Package

Package Type	Fee per person
Tour within Red Training Center, per batch, max of 50 persons	30.00
Tour within Red Training Center, per individual	100.00

Section 345. Authority To Collect Course & Rental Fees – The Disaster Risk Reduction & Management Officer or its authorized representative shall issue Order of Payment to be paid at the City Treasurer's Office prior to the use or start of short courses program of the RED Training Center and its facilities.

CHAPTER XI

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GENERAL ADMINISTRATIVE PROVISIONS

Article I. Collection and Accounting of City Taxes and Other Impositions

Section 346. Tax Period. - Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 347. Accrual of Tax. - Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate 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 taxes.

Section 348. Time of Payment. - Unless specifically provided herein, all taxes, fees and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 349. Surcharge for Late Payment. - Unless otherwise specifically provided herein, failure to pay the tax prescribed in this Ordinance within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 350. Interest on Unpaid Tax. - In addition to the surcharge imposed herein, where the amount of any other revenue due to the 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 as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 351. Collection. - Unless otherwise specified, all taxes, fees and charges due to this City shall be collected by the City Treasurer or his duly authorized representatives.

The City Treasurer is hereby authorized, subject to the approval of the City Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

Section 352. Issuance of Receipts. - It shall be the duty of the City Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown the Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 353. Record of Persons Paying Revenue. - It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying city taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 354. Accounting of Collections. - Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the general fund of the City.

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Section 355. Examination of Books of Accounts. - The City Treasurer shall, by himself or through any of his deputies duly-authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the City, and subject to city taxes, to ascertain, assess, and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, but in no case shall the examination cover more than five (5) years. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall made of record in the books of accounts of the taxpayer concerned.

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

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

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

Section 356. Accrual to the General Fund of Fines, Costs, and Forfeitures. - Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the City.

Section 357. Automatic Adjustment of Fees. - Fees collected by the City Treasurer shall be automatically increased at the rate of ten percent (10%) every five (5) years.

Section 358. Grant of Discounts and / or Waiver. - The imposition of taxes, fees and charges including surcharges and interests for late payment is mandatory. However, discounts may be granted by the City Mayor or his-duly authorized representative as prescribed in this Ordinance, provided the same falls under any of the following conditions:

- (a) The taxes, fees or charges or any portion thereof including the surcharges and interest appears to be unjustly or excessively assessed;
- (b) The administration and collection costs involved do not justify the collection of the amount due;
- (c) A reasonable doubt as to the validity of the claim against the taxpayer exists;
- (d) The financial position of the taxpayer demonstrates a clear inability to pay the assessed taxes, fees or charges;
- (e) A notice and demand has been made to pay a deficiency tax or unpaid fees or charges and the amount due, inclusive of penalties, is paid within the time prescribed in the notice and demand.
- (f) During peak paying periods when volume of taxpayers requires extension of time to process and accommodate tax assessments and payments;
- (g) Other circumstances deemed just in the circumstances including but not limited to, among others, forced closure, legal disputes, labor strikes, lingering illness, death, provided the City is notified of its failure to pay the taxes, fees or charges including the penalties thereon within the prescribed period due to the said circumstances.

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Thereafter, taxpayers shall be informed of the consequences of either not paying on the scheduled date of payment and the non-declaration or under declaration of their gross sales as basis for computing the business tax to avoid occurrence of the same surcharges and interests.

Section 359. Authority to Enter into Compromise Agreement. – The City Mayor or the City Treasurer or their duly-authorized representative in line with Section 192 of Republic Act No. 7160 is authorized to enter into a Compromise Agreement with delinquent taxpayer or authorized representative provided at least twenty-five percent (25%) of the total delinquency including interest, surcharges and penalties are to be paid on the date of the execution of the Compromise Agreement. The unpaid balance thereof shall be paid in accordance with a specific schedule to be agreed by both parties which shall be paid in installments without any further interest for a period not exceeding six (6) months. No discount shall be given on assessments under Compromise Agreement.

Coverage:

1. Real properties located in the City of Pasig subject to the following conditions:
 - a) Real properties which are declared and taxes thereon have not been paid;
 - b) Newly discovered or undeclared real properties subject to back taxes;
 - c) Real properties sold at public auction sale and purchased by the City for want of a bidder but the title thereto has not been transferred;
2. Delinquent Business Establishments
 - a) Undeclared / Under-declared Gross Receipts resulting to unpaid taxes, fees and other charges;
 - b) Other delinquent accounts with unpaid taxes, fees and other charges;
3. Other Collectibles by the City:
 - a) Those subject of pending collection cases in court for delinquencies.

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General Rules:

- a) Payment of taxes for the current year must adhere strictly with the provisions of Republic Act No. 7160 otherwise known as the Local Government Code of 1991.
- b) Failure of the taxpayer to settle the amount of taxes promised on the specified due date, as embodied in the compromise agreement, the total balance of the delinquent taxes including interest, shall become automatically due and demandable and shall be subject to collection / legal action in accordance with existing laws and regulations.

Section 360. Procedure for Compromise Agreement. – The taxpayer shall signify his / her intention by applying to the City Mayor or City Treasurer or their duly-authorized representative, manifesting therein his / her plan of payment. If both parties agree, a compromise agreement shall be prepared and entered into. Schedule of payments may be paid in cash or by post-dated checks, and shall be issued official receipts on the due date or date of issue indicated in the check.

The City Government of Pasig, during the period covering the compromise agreement, shall grant moratorium on the further imposition and/or collection of interests on delinquent taxes, fees and charges.

Article II. Civil Remedies for Collection of Revenues

Section 361. Local Government's Lien. - Local taxes, fees, charges, and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon property used in business,

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occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 362. Civil Remedies. - The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

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

Section 363. Distraint of Personal Property. - The remedy by distraint shall proceed as follows:

- (a) **Seizure.** Upon failure of the person owing any local tax, fee, or charge to pay the same at the time required, the City Treasurer or his Deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly-authenticated certificate based upon the records of the office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's rights to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided.
- (b) **Accounting of Distrainted Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the City Mayor.
- (d) **Release of Distrainted Property upon Payment Prior to Sale.** If any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (e) **Procedure of Sale.** At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at a public auction to the highest bidder for cash. Within five (5) days after the same, the City Treasurer, shall make a report of the proceedings in writing to the City Mayor.

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

Said Committee on Appraisal shall be composed of the City Treasurer as Chairman, with a representative of the Commission on Audit and the City Assessor as member.

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

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

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In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panlungsod.

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

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

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main entrance of the City Hall or on the property to be sold, or at any other place as determined by the City Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod, and which shall form part of his records. After consultation with the Sangguniang Panlungsod, the City Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceeding of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: Provided, however, That any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property.

The City Treasurer may, by a duly-approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

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

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

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

- (k) Final Deed to Purchaser. In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser as much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) Purchase of Property by the City for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the City Treasurer shall purchase the property in behalf of the City to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges, and related surcharges, interests, or penalties, and the costs of sale. If the

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property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

- (m) Resale of Real Estate Take for Taxes, Fees, or Charges. The Sangguniang Panlungsod may, by a duly-approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this City.
- (n) Collection of Delinquent Taxes, Fees, Charges or other Revenues through Judicial Action. The City may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section 194 of Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.
- (p) Personal Property Exempt from Distraint or Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

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

Article III. Taxpayer's Remedies

Section 364. Period of Assessment and Collection. -

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period:
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

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

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

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

Section 365. Protest of Assessment. - When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 366. Claim for Refund of Tax Credit. - No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 367. Legality of the Ordinance. - Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending the effectivity of this Ordinance and the accrual of payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article IV. Miscellaneous Provisions

Section 368. Power to Levy Other Taxes, Fees or Charges. - The City may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated in Republic Act No. 7160 or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 369. Publication of the Revenue Code. - Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspaper of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

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Section 370. Public Dissemination of this Code. - Copies of this Revenue Code shall be furnished to the City Treasurer for public dissemination.

Section 371. Authority to Adjust Rates. - The Sangguniang Panlungsod shall have the sole authority to adjust tax rates as prescribed herein.

Section 372. Withdrawal of Tax Exemption Privileges. - Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or -controlled corporations, except local water districts, cooperatives duly registered under R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, are hereby withdrawn upon the effectivity of this Code. Unless otherwise amended or revoked, all Philippine Economic Zone Authority (PEZA)-registered enterprises located within the territorial jurisdiction of Pasig City shall be governed by the provisions of the Memorandum of Agreement between PEZA and the City Government of Pasig dated January 28, 2010.

Section 373. Authority to Issue Permits. - The City Mayor possesses the authority to issue license and permits and suspend or revoke the same for any violation of the conditions upon which said licenses or permits had been issued. The City Mayor may, as the interest of public service requires, delegate to a permanent city personnel the authorities herein prescribed.

373
[Signature]

CHAPTER XII

GENERAL PROVISIONS

Section 374. Penalties for 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 (P5, 000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation 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 XIII

FINAL PROVISIONS

Section 375. 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 376. 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 377. 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 378. 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.

[Vertical signatures and initials on the right margin]

[Signatures at the bottom of the page]

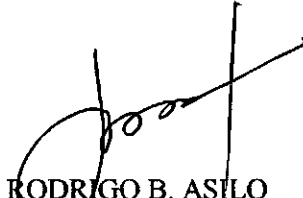
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Section 379. Special Transitory Provisions. - Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect.


Section 380. Effectivity. - This code shall take effect within fifteen (15) days upon approval and publication in a newspaper of general circulation.

APPROVED, this 12th day of October 2017 at Pasig City

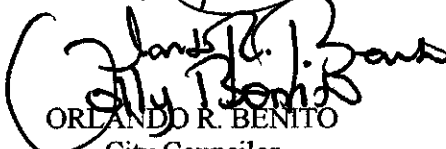

VICTOR MA. REGIS N. SOTTO
City Councilor


RODRIGO B. ASILO
City Councilor


GREGORIO P. RUPISAN
City Councilor

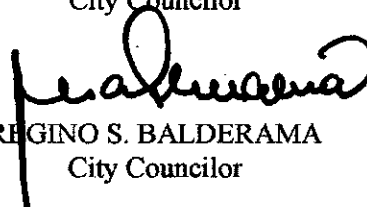

MARIO C. CONCEPCION, JR.
City Councilor


RHICHE GERARD T. BROWN
City Councilor



ORLANDO R. BENITO
City Councilor

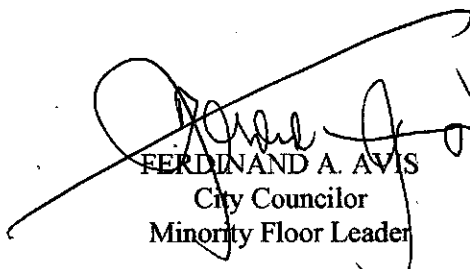

ALEJANDRO E. SANTIAGO
City Councilor


CORAZON M. RAYMUNDO
City Councilor


REGINO S. BALDERAMA
City Councilor


ROSARIO D. MARTIRES
City Councilor

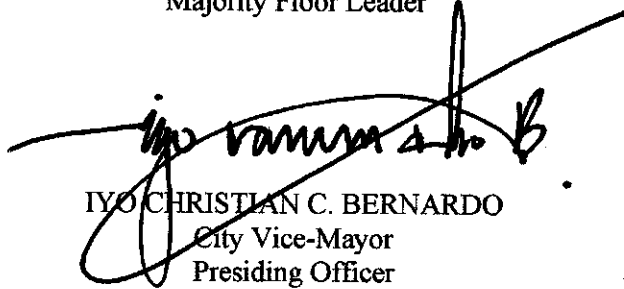

CELESTINO U. CHUA
Liga President


FERDINAND A. AVIS
City Councilor
Minority Floor Leader



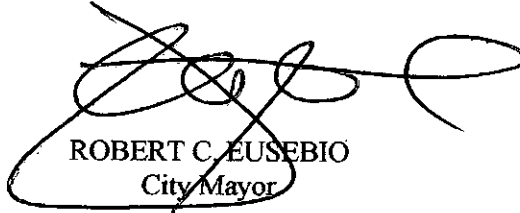
WILFREDO F. SITYAR
City Councilor
Majority Floor Leader

Attested by:



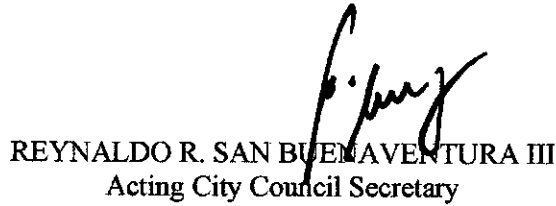
IYO CHRISTIAN C. BERNARDO
City Vice-Mayor
Presiding Officer

APPROVED:



ROBERT C. EUSEBIO
City Mayor

APPROVED:



REYNALDO R. SAN BUENAVENTURA III
Acting City Council Secretary

