See Ord. 838-S-50
+ 957, S-51

Commonwealth of the Philippines
Department of the Interior
QUEZON CITY
City Council

ORDINANCE Numbered 10.

AN ORDINANCE REGULATING THE CONDUCT OF THE BUSINESS OF THE PERSONS NAMED IN SECTION 12-c OF THE CHARTER OF QUEZON CITY, THE ISSUANCE OF LICENSES AND PERMITS THEREFOR, AND THE FIXING OF THE CORRESPONDING LICENSE AND PERMIT FEES.

Be it ordained by the City Council of Quezon City:

PART I

LICENSES IN GENERAL

SECTION 1. License requirement.- It shall be unlawful for any person to conduct or engage in any business, trade, or profession or calling, or have in his possession any of the articles required by this ordinance to be licensed, without first having obtained the license so required.

SEC. 2. Issuance of license.- Each and every license authorized and required by this ordinance, shall be prepared and issued, from time to time, to such person or persons as may be entitled thereto by the City Treasurer upon payment in advance to him, without demand, of the license fee by this ordinance provided to be paid for such license, for the entire period during which said license is to run, and not otherwise.

SEC. 3. Record of licenses issued.- The City Treasurer shall keep a record of all licenses issued by him.

SEC. 4. Applications for licenses; false statements.- All applications, on forms prepared for that purpose, shall be made to the City Treasurer for all licenses provided for in this ordinance. Said applications shall set forth the name and residence of the applicant, a full description of the business, the place where same is to be conducted, and such other information as may be required by the City Treasurer. If a person applying for a license shall make any false statement in relation to his business, with intent thereby to procure license at less rates than those provided for, he may be prosecuted therefor, and, in addition, his license may be revoked. See Section 8

SEC. 5. Publication of applications for license.- Whenever in the judgment of the Mayor such act is deemed advisable, he may provide that before the application for any license shall be received by the City Treasurer, the applicant or applicants shall be required to publish, at his or their own expense, a notice in six consecutive issues of one Spanish and one English newspaper published by the Mayor. Such notice shall be in such form as the Mayor may determine, and shall set

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the fact that on a certain date it is proposed
such applicant or applicants to make applications
the City Treasurer for a license to engage in a
certain mentioned business in a building situated on
specific street and at a specified manner. Such
shall be signed by the applicant or applicants
copies of the newspaper advertisements bearing
dates published shall be filed with the applica-

SEC. 6. Date when applications should be sub-
mitted.- All applications for business license shall
filed with the office of the City Treasurer fifteen
before the date on which the license should be
for the first time, and in the case of renewal
applications of such business license, fifteen days
the expiration of the same.

SEC. 7. Payments.- All payments for business licenses
be made in the Office of the City Treasurer before
taxpayer begins to pursue his industry or enjoy his
privilege, and in the case of renewal of said licenses,
payments should be made within the period of ten
prior to their expiration.

SEC. 8. Fines in certain cases.- Any person who
to file his application for license or to renew
license within the period prescribed by Section
shall pay a fine consisting of ten per centum
annual or quarterly fee last paid, and in no
greater than fifty pesos nor less than one peso.
of ten per centum of the annual or quarterly fee
and in no case greater than fifty pesos nor less
one peso, shall be imposed upon any person who
to pay for his license or fails to renew said
within the period prescribed by Section 7

SEC. 9. Compromises.- The City Treasurer is here-
authorized, at the option of the taxpayer, to com-
the case by the payment of the fine imposed
next preceding section, and such fine may be
to an amount not less than one peso at the
discretion of the City Treasurer according to the
circumstances of the case, if payment thereof is
within ten days after delinquency.

SEC. 10. Accounting for collections.- All money
collected by virtue of this ordinance shall be accounted
in accordance with the provisions of Section 24 of
Commonwealth Act No. 502 and credited to the General
Fund of Quezon City.

SEC. 11. Terms.- No license for the businesses
mentioned under this ordinance shall be granted for
period of more than one year nor for less than a
quarter of a year; and all licenses issued under the
provisions thereof shall run from the date of the issuance
and continue for the period herein provided
shall expire at the end of the quarter, semester
in each class of business is herein pro-
The end of a quarter shall be understood to

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the last days of March, June, September, and ember. The end of the semester shall be under- nd to be the last days of June and December. last day of a year shall be deemed to be the ty-first day of December. Nothing contained this section shall be construed as prohibiting City Treasurer from collecting the corresponding nse fees quarterly; Provided, however, that the to be thus collected shall not be less than which correspond to a quarter.

SEC. 12. Contents.- Every license issued in ordance with this ordinance shall designate the r and kind of license, the date of issue and ration, the name and residence of the licensee, a sufficient description of the business and place where the same is to be carried on. It also contain suitable excerpts from this nance relating to posting, renewal, transfer, revocation of such licenses.

SEC. 13. Separate licenses for different busi- s and locations.- No person shall conduct more one kind of business requiring a license or business at more than one place during the of the license, without obtaining a separate for each business and place of business so d. All licenses shall be strictly limited time, place, and person or thing named there-

SEC. 14. Licenses refused, to whom.- Licenses refused to any person who has violated any or- or regulation relating to a license privi- granted. A license shall not be granted to person who has failed to pay, upon demand, the for a business privileges conducted and not , or fails to pay any fine, penalty, tax, debt or liability to the city or National ment, and if so granted, the license may be upon discovery of such indebtedness.

SEC. 15. Licenses refused, fire escapes.- A shall not be granted to any person to con- businesses of running hotel, lodging house, workshop, hospital, assylum, schoolhouse, ria, assembly hall, or office building, until ildings where such businesses are conducted provided and equipped with a sufficient of fire escapes and other safety appliances may be required by other ordinances of Quezon It shall be the duty of the City Treasurer all applications for new license or ap- ons for a change in the nature of the busi- to be conducted in buildings described herein City Engineer for examination as to the num- location of fire escapes provided for said ings before the license shall be issued.

SEC. 16. Posting; surrender.- Every perso ld license shall keep it posted at all times while a conspicuous position in the place where

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business is carried on. He shall produce and render the license when revoked, or when same expired, when applying for a renewal or transfer, when requested so to do by any officer thereunto authorized.

SEC. 17. Duplicate license.- The City Treasurer upon proof satisfactory to him that the original has been lost, stolen, or destroyed, issue a duplicate license, at his discretion, upon payment to him of a fee of fifty centavos.

SEC. 18. Transfers.- No license shall be assigned or transferred from one person to another, or authorized any other business or authorized the business to be conducted at any other place than that named in the original, except upon written authority of the City Treasurer who is authorized to transfer the same from one person to another, or from one place to another, upon payment to him of a fee of one peso. No transfer shall be made which involves the addition of privileges. In case of transfers, as in this section provided, the old license shall be surrendered and a new one given in its place for the unexpired term of said old license, and said new license shall be subject to all the regulations and requirements applied to the former.

SEC. 19. Expiration; renewal.- Every license shall cease to be in force upon the expiration of the term named, or upon its revocation, and it shall be unlawful for any person holding such license to conduct or continue any business, trade, or profession so licensed without renewing said license.

SEC. 20. Rebates.- Unless otherwise specifically authorized in this ordinance, no licensee shall be entitled to any rebate, repayment, or refund of the sum paid for any license, or any part thereof, by reason of discontinuance, abandonment, or change of business, trade, occupation, or callings so licensed, or the revocation or suspension of the said license, or other cause of the same before the due expiration thereof.

SEC. 21. Factory requirements.- No license issued under the provisions of this ordinance shall be construed as relieving the person or persons to whom it is issued, or any business, occupation, premises, shop, store, tienda, or other place affected by it, from any requirement imposed by the health ordinances of the City.

SEC. 22. Penalties.- Any person licensed under this ordinance who shall violate any of its provisions shall be liable to be proceeded against for the fine or penalty imposed hereby, and the license may be revoked. But the conviction and punishment of any person for transacting any business enumerated in this ordinance without a license shall not excuse or exempt the person from the payment of any license fee or tax for the time due and unpaid at the time of such con-

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PART II

PERMITS GENERALLY

SEC. 23. Permits necessary.- It shall be unlawful [illegible] person to conduct or engage in any business, [illegible], profession, or calling, or have in his possession [illegible] of the articles for which a permit is required to be had, without first having obtained such [illegible] in the manner in this ordinance provided.

SEC. 24. Applications, issuance, terms, and renewals.- Permits shall be applied for, granted, and [illegible] in the manner provided for the application for, [illegible], and issuance of licenses, and in all cases shall run for the period of one year from the date of [illegible]. Permits may be renewed in the same manner as [illegible] of licenses.

SEC. 25. Record.- The City Treasurer shall keep [illegible] of all permits issued by him.

SEC. 26. Contents; limitations.- Every permit issued in accordance with this ordinance shall designate [illegible] number of said permit, the date of issue and expiration, the name and residence of the person or persons to whom issued, and a sufficient description of [illegible] business and the place where same is to be carried [illegible]. No person shall conduct more than one kind of [illegible] requiring a permit, or conduct business at [illegible] than one place during the term of the permit, without obtaining a separate permit for each such [illegible] and place of business so conducted. All permits shall be strictly limited to the time, place, [illegible] or thing named therein. No permit shall be [illegible] or assignable.

SEC. 27. Duplicate permits.- The City Treasurer [illegible] upon proof satisfactory to him that the original [illegible] lost, stolen, or destroyed issue a duplicate [illegible] at his discretion, upon payment to him of a [illegible] fifty centavos.

SEC. 28. Expiration; renewal.- Every permit shall [illegible] be in force upon the expiration of the term [illegible], or upon revocation of said permit for any of [illegible] mentioned in this ordinance, and it shall [illegible] unlawful for any person holding such permit to continue the business, trade, profession, or [illegible] so permitted without renewing said permit.

SEC. 29. Posting; surrender.- Permits shall be [illegible] in the same manner as licenses are required to [illegible]. It shall be produced and surrendered when [illegible], or when same has expired shall be produced [illegible] delivered to any officer thereunto authorized.

SEC. 30. Penalties.- Any person to whom a permit [illegible] issued under this ordinance who shall violate [illegible] provisions shall be liable to be prosecuted [illegible] for the fine or penalty imposed by this ordinance [illegible] the permit may be revoked.

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SEC. 31. Schedule of Licenses and Permit Fees.- The following shall be the license and permit fees to be collectible from persons or business establishments within the jurisdiction of Quezon City.

Kind of Business	Fees Per Annum
AUCTIONEERS	₱50.00
BARBERS:	
(a) Each barber shop with one chair	2.00
(b) For each additional ordinary chair	1.00
BILLARD TABLES OR POOL:	
(a) Billard or Pool room used for playing billards or pool, per table, 1st class	20.00
(b) Billard or Pool room used for playing billards or pool, per table, 2nd class	10.00
BOWLING ALLEYS -	
(a) Each establishment shall pay for each alley:	
Senior	20.00
Junior	12.00
Midget	8.00
BOARDING HOUSES -	
(a) Boarding houses having accommodations for fifty boarders or more	80.00
(b) Boarding houses having accommodations for twenty boarders or more but less than fifty boarders	40.00
(c) Boarding houses having accommodations for ten boarders or more but less than twenty boarders	10.00
(d) Boarding houses having accommodations of less than ten boarders	8.00
CIRCUSES -	
Proprietors of each circus giving exhibitions in one or more places	320.00
LAUNDRIES, CLEANING & DYEING ESTABLISHMENTS -	
(a) For each public steam laundry less than five cylinders	75.00
For each public steam laundry of from five to ten cylinders	150.00
For each public steam laundry of ten cylinders or more	300.00
(b) For each ordinary or dry cleaning establishment with two or more presses	25.00
(c) For each ordinary laundry or dry cleaning establishment with one press only	[illegible]
(d) For each ordinary laundry or dry cleaning establishment without press	10.00

Amended by Ord. 192 S-1947

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Kind of Business	Fees Per Annum
CLUBS (Cont'd.)	
(b) Each club furnishing alcoholic or intoxicating drinks but no food and lodging to their members	₱200.00
(c) Each club furnishing food or lodging but not alcoholic or intoxicating drinks to their members	100.00
(d) Provided, however, That if in addition to lodging, food and alcoholic or intoxicating drinks, music is also furnished for the entertainment of members and their guests, an additional license fee of ₱100.00 per annum shall be paid; and Provided, further, That dancing shall not last beyond 12:00 o'clock midnight. It shall be understood that clubs maintaining swimming pools for the use of the guests or inmates free of charge, shall not pay an additional license fee therefor, but if charge is imposed for the use of the swimming pool, an additional amount of ₱400.00 shall be imposed.	
DANCE HALLS -	5,000.00, payable quarterly, ten (10) days before the quarter.
DEALERS IN SECOND HAND MERCHANDISE -	
Dealers of second hand furniture, household goods, and other articles whose capital is ₱200.00 or more	75.00
Dealers of second hand furniture, household goods and other articles whose capital is less than ₱200.00	37.50
EMBALMERS -	
Undertakers with embalming establishments and depositing corpses in their funeral parlors	150.00
Undertakers rendering funeral services only	75.00
Undertakers serving coffins not drawn by animals or motors	25.00
Individual persons engaged in the business or practice of embalming for any embalming establishment, each	25.00
ESTABLISHMENT FOR THE STORAGE OF HIGH COMBUSTIBLES AND EXPLOSIVE MATERIALS -	
(a) Gasoline over 10 gals. but not more than 200 gals.	[illegible].00
(b) Gasoline over 200 gals. but not more than 1,000 gals.	30.00

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Kind of Business	Fees Per Annum
(e) Gasoline over 1,000 gals. but not more than 5,000 gals.	P35.00
(f) Gasoline over 5,000 gals. but not more than 25,000 gals.	50.00
(e) Gasoline over 25,000 gals. but not more than 50,000 gals.	75.00
(f) Gasoline over 50,000 gals. but not more than 200,000 gals.	103.00
(g) Gasoline over 200,000 gals. but not more than 500,000 gals.	138.00
(h) Gasoline over 500,000 gals. but not more than 1,500,000 gallons	220.00
CALCIUM CARBIDE -	
(a) Calcium Carbide over 2 cases of 240 lbs. each, but not exceeding 100 cases	25.00
(b) Calcium Carbide exceeding 100 cases of 240 lbs. each, but not more than 200 cases	30.00
(c) Calcium Carbide over 150 cases but not more than 200 cases	40.00
(d) Calcium Carbide over 200 cases	50.00
PETROLEUM -	
(a) Petroleum over 20 gals. but not more than 500 gals.	25.00
(b) Petroleum over 500 gals. but not more than 2,000 gals.	30.00
(c) Petroleum over 2,000 gals. but not more than 10,000 gals.	40.00
(d) Petroleum over 10,000 gallons but not more than 30,000 gals.	45.00
(e) Petroleum over 30,000 gallons	50.00
(f) Explosive (storage)	20.00
HORSE RACES -	
Owner of race track or conducting of horse races	500.00
HOTELS -	
Class A - Hotels, taverns or common inns having accommodations for more than one hundred persons or guests	800.00
Class B - Hotels, taverns or common inns having accommodations for fifty or more persons	300.00
Class C - Hotels, taverns or common inns having accommodations for twenty or more persons or guests but not exceeding fifty	80.00
Class D - Hotels, taverns or common inns having accommodations for less than twenty persons or guests	40.00

Provided, that when any hotel, tavern or common inn is conducted with a dancing pavilion or hall for the accommodation of the customers there shall be paid an additional license fee of P400.00 per annum by such hotel, tavern or common inn so conducted; And provided, further, that if a restaurant is conducted in connection with a hotel, the additional fee for the dancing

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provided finally, that every person desiring to take out a license to own, keep, maintain, or conduct any hotel, tavern, or common inn, lodging house, boarding house, or boarding and lodging house combined, as mentioned in paragraphs 5, 14, and 18 of this section, shall, in the application therefor, make a statement of the greatest number of persons he can accommodate in the particular business for which he desires a license, which statement shall be transmitted together with said application, to the City Treasurer, and shall be the basis upon which the said license shall be granted.

INTOXICATING SPIRITUOUS VINOUS OR FERMENTED LIQUORS -
Wholesale dealer of distilled manufactured or fermented liquor ₱400.00

JUNK DEALERS - 20.00

LIVERY STABLES -
Motor vehicles 60.00
Calesa 24.00

LODGING HOUSES -
(a) Lodging houses having accommodations for ten or more lodgers 20.00
(b) Lodging houses having accommodations for less than ten lodgers 8.00

MERCANTILE AND COLLECTION AGENCY -
Upon person engaged in the business of gathering information as to financial standing, ability, or credit of persons engaged in the business 50.00
Upon person engaged in the business of collecting or suing debts or liabilities placed in his hand for collection or suit (except) lawyers 50.00

MERRY-GO-ROUND -
Tio-Vivo or merry-go-round flying wheel and the like 80.00

PAWNBROKERS -
(a) Pawnbrokers having a capital of ₱50,000.00 or more 300.00
(b) Pawnbrokers having a capital of ₱35,000.00 but not more than ₱50,000.00 200.00
(c) Pawnbrokers having a capital of ₱20,000.00 but not more than ₱35,000.00 150.00
(d) Pawnbrokers having a capital of ₱15,000.00 but not more than ₱20,000.00 100.00
(e) Pawnbrokers having a capital of ₱10,000.00 but not more than ₱15,000.00 60.00
(f) Pawnbrokers having a capital of less than ₱10,000.00 40.00

PEDDLERS -
Hawkers, hucksters, and peddlers of articles and merchandise 12.00

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See Ord. 838, S-50

Kind of Business	Fees Per Annum
23. PLUMBERS -	₱20.00
24. PUBLIC VEHICLES AND FERRIES -	
Each ferryboat used for conveyance of passengers	.50
Each ferryboat used for the conveyance of vehicles, passengers, or animals and freight	30.00
For each two-wheeled passenger vehicles	24.00 (payable quarterly)
25. PUBLIC WAREHOUSES -	
(a) Public warehouses with an area of over 1,000 square meters	300.00
(b) Public warehouses with an area of 500 to 1,000 square meters	150.00
(c) Public warehouses with an area of less than 500 sq. meters	50.00
26. RESTAURANTS -	
(a) Restaurants, panciterias, cafes or public eating houses having accommodations for twenty or more persons	60.00
(b) Restaurants, Panciterias, cafes or public eating houses having accommodations for less than twenty persons or guests	36.00
(c) Public eating places known as "Carinderia" or "Cafeteria"	12.00
27. SHOOTING GALLARIES -	
Shooting gallaries, for each establishment where any person is permitted to shoot, for any reward, compensation or other consideration with any machine, compressed air, arm or instrument for throwing projectiles	12.00
28. SLOT MACHINES NOT USED FOR GAMING -	
Upon installation and use of slot machine not used for gaming	12.00
29. TATTOERS -	20.00
30. 1st CLASS THEATERS & CINEMATOGRAPHS -	200.00
31. TRANSPORTATION CO. & AGENCIES -	100.00
32. DEALERS ON BEVERAGES -	
Retail dealers in tuba, basi, & tapuy	21.00 Amended by # 491, S-49
33. PROPRIETORS OF COCKPITS -	
Each cockpit conducting games during any day or night	6,000.00 10,000.00 (payable quarterly) Amended by Ord /21
34. MUSEUMS -	
Museums, each building	100.00
35. BOXING OR BOXING EXHIBITIONS -	
Boxing, wrestling, fencing and any	

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Kind of Business	Fees Per Annum
E. BUSINESS AND OCCUPATIONS -	
SCHEDULE A.-	
(a) Retail peddlers of distilled manufactured or fermented liquor	₱24.00
(b) Retail peddlers of manufactured tobacco	4.00
(c) Retail fermented liquor dealers	24.00
(d) Retail vino dealers	16.00
(e) Retail leaf tobacco dealers	4.00
(f) Manufacturers of importers or producers of soft drinks or mineral waters	25.00
(g) Money lenders	50.00
(h) Business agents (not insurance agents)	40.00
(i) License shipmasters	24.00
(j) Marine Chief Engineers	24.00
(k) Chemical Engineers	24.00
(l) Chief mates	12.00
(m) Marine second engineers	12.00
(n) Chiropodists	12.00
(o) Masseurs	12.00
SCHEDULE B.-	
Merchants (Including Manufacturers, Exporters & Dealers):	
1. Bakery shop, each	50.00
2. Gasoline Station	30.00
3. Manufacturers, importers and exporters, or dealers in household utensils and effects:	
(a) Manufacturer or dealer of doormat, linoleums and rags	24.00
(b) Manufacturer or dealer of window blinds, curtains, awnings and sash	24.00
(c) Manufacturer or dealer of lamp shades and lamp ornaments	12.00
(d) Manufacturer or dealer of all kinds of stoves and ovens	12.00
(e) Manufacturer or dealer of toilet and toilet parts	12.00
(f) Manufacturer or dealer of dusters and vacuum cleaners	10.00
(g) Manufacturer or dealers of mops and mop-holders	12.00
(h) Manufacturer or dealer of serubs and brooms	24.00
(i) Manufacturer or dealer of silverware, hardware, chinaware, tableware, glassware, etc.	25.00
(j) Lumber dealer	25.00
(k) Manufacturer and dealer of fasteners	[illegible]
(l) Manufacturer and dealer of kapoks	25.00
(m) Distiller of spirits rectifier and compounder of	

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PUBLIC DOMAIN

Kind of Business	Fees Per Annum
4. Manufacturers, importers and exporters of or dealers in:	
(a) Jewelry, whether real or imitation	₱ 36.00
(b) Toilet preparations	12.00
(c) Sporting goods	12.00
(d) Musical instruments	12.00
(e) Watches and clocks	12.00
(f) Beauty parlor equipments	12.00
(g) Umbrellas	12.00
(h) Footwear with machine	8.00
(i) Textile	50.00
(j) Marine, field and binocular glasses	12.00
(k) Cameras, Camera lenses	12.00
(l) Cinematographic films, or film producer	24.00
(m) Refrigerators	360.00
(n) Phonographs, radios, combination radio and phonograph sets	40.00
(o) Phonograph records	16.00
Neon light signs	24.00
5. Manufacturers, importers and exporters of, or dealers in:	300.00 p/e. per each
(a) Tanned goods	8.00
(b) Fibers	8.00
6. Proprietors or operators of:	
(a) Candle factories	50.00
(b) Soap factories	50.00
(c) Oil factories	50.00
(d) Brick and tile factories	25.00
(e) Hat factories	25.00
(f) Umbrellas factories	25.00
(g) Ice factories	25.00
(h) Sauce factory of any kind	25.00
(i) Ice drop factories	25.00
(j) Candy and Apa factories	6.00
(k) Aerated factory (soft drinks)	25.00
(l) Chocolate factories	25.00
(m) Coffee factories	25.00
(n) Flowerpot, pottery and jar factories	10.00
(o) "Miki" factories	10.00
(p) "Bijon" factories	25.00
(q) "Misua" factories	25.00
(r) "Tokua" factories	25.00
(s) "Fideos" factories	25.00
(t) "Gaugau" factories	25.00
(u) Toyo factories	25.00
(v) Bottle or glass factories	25.00
(w) Cigars and Cigarettes factories	25.00
(x) Vinegar factories	25.00
(y) Paints factories	25.00
(z) Manteca and Mantiquilla factories, each	25.00
(aa) Drug stores	25.00
(bb) Bicycle factory	8.00
(cc) Proprietors or operators of "sari-sari" stores whose gross yearly sales are as follows:	50.00
From ₱ 1.00 to ₱ 500.00	4.00
" 501.00 " 1,000.00	8.00
" 1,001.00 " 1,500.00	[illegible]
" 1,501.00 " 2,000.00	[illegible].00
New store	4.00

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Kind of Business	Fees Per Annum
Proprietors or operators of:	
(a) Sugar Centrals	₱200.00
(b) Rice Mills	25.00
(c) Coconut Oil Mills	150.00
(d) Corn Mills	50.00
(e) Desiccated Coconut Factories	24.00
(f) Saw Mills	50.00
Contractors:	
(a) Road Contractors	16.00
(b) Building Contractors	16.00
(c) Irrigation Contractors	16.00
(d) Artesian Well Contractors	16.00
(e) Water-works contractors	16.00
(f) Other construction works contractors	16.00
(g) Filling Contractors	16.00
Proprietors or operators of:	
(a) Dockyards	24.00
(b) Mine Drilling Apparatus	24.00
(c) Smelting Plants	24.00
(d) Plating Establishments	12.00
(e) Hoisery Factory	25.00
(f) Funeral Parlors	12.00
(g) Poultry and hog raising	25.00
(h) Swimming Pools	50.00
Shops for the construction or repair of bicycles, or vehicles of any kind, mechanical devices, instruments, apparatus, or furniture of any kind -	
REPAIR OF VEHICLES	
For repair of vehicles with one forge	24.00
For each additional forge	10.00
REPAIR OF MOTOR VEHICLES	
For all repair shops for motor vehicles provided with a machinery installation of a capacity of six or more horsepower	24.00
For all repair shops for motor vehicles with no machinery installation	6.00
For the repair or construction of carriages, calesas, and other vehicles drawn by animals	16.00
MACHINERY SHOPS	
With machinery or apparatus run by electricity	50.00
Without machinery	24.00
BLACKSMITH SHOPS WITH FORGE AND BLACKSMITHS	
SHOEING SHOES OF ANIMALS	
Without machinery, each forge	10.00
With machinery using from one to three lathes (tornos)	24.00
From four to six lathes (tornos)	50.00
From seven to ten lathes (tornos)	100.00
For more than ten lathes	200.00
For every forge used	10.00
FOUNDRIES	
With machinery propelled by steam or by electricity	150.00
With machinery moved by hand	12.00
Without machinery	4.00
GENERAL REPAIRS OF ARTICLES MADE OF IRON, METALS, ETC.	
With machinery or electrical apparatus	50.00
Without machinery or electrical apparatus	10.00
ESTABLISHMENTS OF MACHINERIES	
With machinery or electrical apparatus	50.00

amended by Ord. No. 148

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Kind of Business	Fees Per Annum
SHOPS	
Watch repair shops, each	P6.00
Shoemaker shops, by hand	12.00
Matter or hat bleaching shop	6.00
Slippermaker shop	10.00
Harnesshoing shop	10.00
Furniture factory	20.00
Photo shop or studio for taking pictures, each	12.00
Wooden-shocmaker shop, each	8.00
Shoemaker shop, each	12.00
Tailor shop	12.00
Other native industry shop	12.00
Embroideres	12.00
Dishousemen	10.00
Sign or sign painters	8.00
Photographers	8.00
Publishers engaged in the publication or printing and publication of any newspaper, magazine, review or bulletin which is devoted principally to the publication of advertisement	50.00
Printers and bookbinders	36.00
ER C.-	
Public dancing and fashion schools, each	36.00
Keeping of dogs and other domestic animals	1.00
FEES OF ASTRAY ANIMALS	
For every 24 hours or fraction thereof:	
1. Large cattle per head including maintenance	.70
2. Pigs, goats, dogs and sheeps per head including maintenance	.30
3. Young large cattle less than one meter tall	.30
BUSINESS AND OCCUPATION	
1. Cafes	12.00
2. Bath-house and Swimming pools	12.00
3. Refreshment parlors	25.00
4. Farriers	8.00
5. Wholesale peddlers of leaf tobacco	40.00
6. Piano tuners and piano repairers who do not carry on their trade of business in shops	8.00
7. Proprietors or operators of threshing and harvesting machines for hire	24.00
8. Service stations for washing, greasing, vulcanizing, spraying, polishing, or otherwise cleaning automobiles, trucks and other vehicles	24.00
9. Beauty parlors, shops and saloons	6.00
10. Fiber grading establishments other than fiber merchants	8.00
11. Jockeys	8.00
12. Musicians, magicians, professional dancers, vaudevile artists	12.00

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Kind of Business	Fees Per Annum
OTHER BUSINESS AND OCCUPATION (CONT'D)	
14. Enterpreneurs or business managers	P10.00
15. Mining and business promoters	10.00
16. Fortune tellers	8.00
17. Manicurists	6.00
CEMETERY FEES	
(a) Rental of lot for private niche purposes per square meter or fraction thereof, for a period of 5 years	5.00
(b) Burial permit for each adult or child	.50
(c) For removal, exhumation, or transfer of each corpse or skeleton	.50
(d) Disinterment fee (permit) of remains or skeleton, each	.50
(e) Cemetery fee of every adult and child	1.00
SLAUGHTERHOUSE FEES	
For slaughtering large cattle, as: cow, carabao, horse and pigs including tongue, liver and heart at the slaughterhouse	.02 (per kilo
MARKET FEES	
Sellers of meat	.30 (daily)
Sellers of fresh fishes, shrimps, crabs, and other sea food	.20 per square meter or
Sellers of dried fishes	.15 fraction
Sellers of poultry placed in cages	.30 thereof.
Sellers of poultry not in cages, each	.02 "
Sellers of vegetables	.05 "
Sellers of fruits and the like	.08 "
Sellers of cooked foods	.10 "
Sellers of sari-sari (comistrajos)	.10 "
Sellers of ice-cream or mongo con hielo	.10 "
Sellers of dry goods (mercaderia)	.10 "
Sellers of rice, each	.10 "

All vendors or occupants of each stall in the market shall pay the above fees before selling their commodities.

No vendors shall be allowed to sell or offer any of the above named commodities in public streets and a radius of 100 meters from the market premises unless payment of the fees herein prescribed is first made. Market tickets are intransferable.

SEC. 32. This Ordinance shall take effect on its pas-

Unanimously passed, November 20, 1939.

(SGD.) TOMAS B. MORATO
City Mayor

(SGD.) A. D. WILLIAMS
City Secretary

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