



3. In cases where there are two or more project offices located in different localities, the 70% allocation shall be prorated among the localities where such project offices are located in proportion of the work accomplished based on the cost of the projects or contracts actually undertaken in the locality during the tax period for which the tax is due.

*B. On Overseas Construction Project*

(Overseas construction project shall mean a construction project undertaken by a construction contractor outside the territorial boundaries of the Philippines, paid for in acceptable freely convertible foreign-currency, as well as construction contracts dealing in foreign-currency denominated fabrication works with attendant installation works outside of the Philippines.)

1. In the case of overseas construction projects, the construction contractors shall declare separately the gross receipts realized therefrom, which shall not be subjected to the business tax.
2. In the case of pre-fabricated works which are paid for in accepted freely convertible foreign currency with attendant installation works outside the Philippines, the gross receipts realized therefrom shall be subject to not more than 4% of the rate prescribed in Sec. 143 (e) of the Code.
3. In case there is a transfer or relocation of the Head/Principal Office or of any branch to another city or municipality, the construction contractor shall give due notice of such transfer or relocation to the cities or municipalities concerned within 15 days before such transfer or relocation is effected.

**WHEREAS**, premises considered, this August Body unanimously decided to impose/levy taxes on business of contractors and independent contractors doing business within the territorial jurisdiction of the municipality of Pasacao, Camarines Sur;

**WHEREAS**, upon motion of the Honorable Chairman on Finance, Budget & Appropriation, Coun. Jose B. Sacramento and unanimously seconded by the members present, be it -

**RESOLVED**, as it is hereby resolved to enact an ordinance to the effect.

**MUNICIPAL ORDINANCE NO. 08  
S. 2002**

**AN ORDINANCE IMPOSING BUSINESS TAXES ON CONTRACTORS  
AND INDEPENDENT CONTRACTORS WITHIN THE TERRITORIAL  
JURISDICTION OF THE MUNICIPALITY OF PASACAO,  
CAMARINES SUR**



**SECTION I. CONTRACTORS DEFINED.**

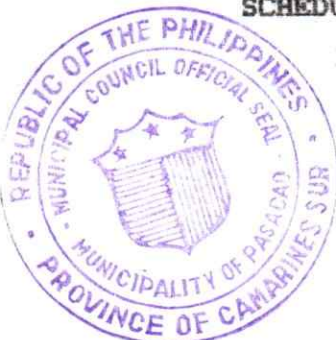
As duly provided for under Section 131 (h) of RA 7160, otherwise known as the Local Government Code of 1991, "CONTRACTOR shall refer to persons, natural juridical, not subject to professional tax under Section 139 of RA 7160, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees."

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; person engaged in the installation of water system, and gas or electric light, heat, or power; proprietors or operators of smelting plants; engraving, planting, 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 planing or surfacing and recutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishment, steam laundries, and laundries using washing machine 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 contrivance; proprietors or operators or establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and building saloons and similar establishment; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths, and house or sign painters; printers, bookbinders,, lithographers; publishers except those engaged in the publication or printing of any newspapers, 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 detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

The term "contractor" includes contractors of government infrastructure projects, and hence subject to the business tax stated herein.

**SECTION II. GRADUATED FIXED TAX IMPOSED ACCORDING TO SCHEDULE BELOW**

With the gross sales or receipt for Preceding calendar year in the amount of	Amount of Tax Per Annum
Less than P 5,000.00	P 30.25
5,000.00 or more but less than 10,000.00	67.76



*Handwritten signature and initials.*

10,000.00	- do -	15,000.00	P 111.95
15,000.00	- do -	20,000.00	181.50
20,000.00	- do -	30,000.00	302.50
30,000.00	- do -	40,000.00	423.50
40,000.00	- do -	50,000.00	605.00
50,000.00	- do -	75,000.00	968.00
75,000.00	- do -	100,000.00	1,452.00
100,000.00	- do -	150,000.00	2,178.00
150,000.00	- do -	200,000.00	2,904.00
200,000.00	- do -	250,000.00	3,933.00
250,000.00	- do -	300,000.00	5,082.00
300,000.00	- do -	400,000.00	6,732.00
400,000.00	- do -	500,000.00	9,075.00
500,000.00	- do -	750,000.00	10,175.00
750,000.00	- do -	1,000,000.00	11,275.00
1,000,000.00	- do -	2,000,000.00	12,650.00
2,000,000.00	- do -	at a rate not exceeding fifty percent (50%) of one percent (1%)	



**SECTION III. TAX PERIOD.** The tax period of all local taxes shall be the Calendar Year and such may be paid in quarterly installments.

**SECTION IV. ACCRUAL OF TAXES.** Unless otherwise provided in this Ordinance, the herein taxes imposed shall accrue on the 1<sup>st</sup> day of January of each year. However, new taxes or changes in the rates thereof shall accrue on the 1<sup>st</sup> day of the quarter next following the effectivity of the ordinance imposing such new levies or rate.

**SECTION V. TIME OF PAYMENT.** All taxes shall be paid within the 1<sup>st</sup> twenty (20) days of January or of each subsequent quarter.

**SECTION VI. INTEREST ON UNPAID TAXES.** In case taxes are not paid on the date fixed herein, 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 thereon at the rate not exceeding two percent (2%) per month from the date it is due until it is paid, but in no case shall the local interest in the unpaid amount on a portion thereof exceed thirty six (36) months.

**SECTION VII. COLLECTION OF TAXES.** The Municipal Treasurer or his duly authorized representative shall collect all local taxes due this municipality.

Unless otherwise specifically provided in this Ordinance or under existing laws or ordinances, the Municipal Treasurer is hereby authorized subject to the approval of the Municipal Mayor to promulgate rules and regulations for the proper and efficient administration and collection of taxes herein levied and imposed.

**SECTION VIII - SHARE OF THE BARANGAY.** The Barangay shall have a share equivalent to twenty percent (20%) of the total tax due the municipality.

**SECTION IX - CIVIL REMEDIES.** - The provision governing civil remedies for collecting revenues shall be as authorized in Chapter 4, Title One, Book II of the Local Government Code.

*Handwritten signature and initials:*  
 [Signature]  
 [Initials]

**SECTION X. PENALTY**

For violation of the provision of this Ordinance a penalty of fine of not more than P 2,500.00 shall be or an imprisonment of not more than six (6) months shall be imposed and/or both upon the discretion of the court.

**SECTION XI. EFFECTIVITY**

This Ordinance shall take effect immediately upon approval.  
-X-X-X-X-X-X-X-                      -X-X-X-X-X-X-X-X-                      -X-X-X-X-X-X-X-X-

WE HEREBY CERTIFY TO THE CORRECTNESS of the foregoing resolution / ordinance.

*[Signature]*  
MA. HELENA A. TOLENTINO  
Member

*[Signature]*  
ROMMEL L. O. REYES  
Member

*[Signature]*  
EDGARDO B. TAYCO  
Member

*[Signature]*  
NONITO M. TOLENTINO  
Member

*[Signature]*  
MARILYN H. SOTTO  
Member

*[Signature]*  
JOSE B. SACRAMENTO  
Member

*[Signature]*  
ELMER L. DELA ROSA  
Member

*[Signature]*  
WELHELMINDO V. DE GUZMAN (ABC)  
Member

*[Signature]*  
PATRICIA KARA SACRAMENTO (SKF)  
Member

*[Signature]*  
EFREN T. SALES  
Sangguniang Bayan Secretary

ATTESTED BY :

*[Signature]*  
MATTHEW LAWRENCE K. MARQUEZ  
Municipal Vice Mayor/  
Presiding Officer



APPROVED:

*[Signature]*  
MANUEL SA. LEE-OLIVER, JR.  
Municipal Mayor

NOV 18 2002  
Date