



## Annex A

## BARANGAY CLEARANCE FEE

No.	BARANGAY	BRGY. ORDINANCE NO.	AMOUNT
1	I	No. 01-2024	New – 500.00 Renewal – 300.00
2	II	No. 02-2023	100.00
3	III	No. 01-2023	100.00
4	IV	No. 01-2024	100.00
5	V	No. 01-2024	20.00
6	VI	No. 02-2024	New – 300.00 Renewal – 200.00
7	VI-A	No. 01-2023	100.00
8	VII	No. 03-2023	20.00
9	VIII	No. 01-2024	No Collection
10	IX	No. 03-2024	Below 50,000-100.00 Above 50,000-500.00
11	X	No. 01-2024	New – 250.00 Renewal – 300.00
12	XI	No. 02-2024	150.00
13	XII	No. 01-2024	No Collection
14	XIII	No. 01-2024	New – 500.00 Renewal – 200.00
15	XIV	No. 02-2024	100.00
16	XV	No. 01-2024	No Collection
17	XV-A	No. 01-2023	No Collection
18	XVI	No. 01-2024	No Collection
19	XVI-A	No. 01-2024	No Collection
20	XVII	No. 12-2024	20.00
21	XVIII	No. 01-2024	No Collection
22	XVIII-A	No. 03-2024	100.00
23	XIX	No. 01-2024	No Collection
24	XIX-A	No. 01-2024	20.00
25	XX	No. 01-2024	No Collection
26	XXI	No. 01-2023	No Collection

## ANNUAL INSPECTION

### ELECTRICAL FEES

### FEE

(CITY  
ENGINEERING  
OFFICE)

a. Total Connected Load (kVA)	
i. 5 kVA or less	200.00
ii. Over 5 kVA to 50 kVA	200.00 + P 20.00/kVA
iii. Over 50 kVA to 300 kVA	1,100.00 + P 10.00/kVA
iv. Over 300 kVA to 1,500 kVA	3,600.00 + P 5.00/kVA
v. Over 1,500 kVA to 6,000 kVA	9,600.00 + P 2.50/kVA
vi. Over 6,000 kVA	20,850.00 + 1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

b. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)	
i. 5 kVA or less	40.00
ii. Over 5 kVA to 50 kVA	40.00 + P 4.00/kVA
iii. Over 50 kVA to 300 kVA	220.00 + P 2.00/kVA
iv. Over 300 kVA to 1,500 kVA	720.00 + P 1.00/kVA
v. Over 1,500 kVA to 6,000 kVA	1,920.00 + P 0.50/kVA
vi. Over 6,000 kVA	4,1700.00 + P 0.25/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole/Attachment Location Plan Permit	
i. Power Supply Pole Location	30.00/pole
ii. Guying Attachment	30.00/attachment
This applies to designs/installations within the premises.	

c. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	15.00	15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00



## Annual Inspection Fees

### a. Divisions A-1 and A-2:

- i. Single detached dwelling units and duplexes are not subject to annual inspections.
- ii. If the owner request inspections, the fee for each of the services enumerated below is  
120.00

Land Use Conformity	Sanitary and Health Requirements
Architectural Presentability	Fire-Resistive Requirements
Structural Stability	

### b. Divisions B-1/D-1, 2, 3/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/ H-1, 2, 3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

i. Appendage of up to 3.00 cu. meters/unit	150.00
ii. Floor area to 100.00 sq. meters	120.00
iii. Above 100.00 sq. meters up to 200.00 sq. meters	240.00
iv. Above 200.00 sq. meters up to 350.00 sq. meters	80.00
v. Above three hundred 350.00 sq. meters up to 500.00 sqm.	720.00
vi. Above 500.00 sq. meters up to 750.00 sq. meters	960.00
vii. Above 750.00 sq. meters up to 1,000.00 sq. meters	1,200.00
viii. Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters	1,200.00

### c. Divisions C-1, 2, Amusement Houses, Gymnasia and the like:

i. First class cinematographs or theatres	1,200.0
ii. Second class cinematographs or theaters	0
iii. Third class cinematographs or theaters	720.0
iv. Grandstands/Bleachers, Gymnasia and the like	0
	520.0
	0
	720.0
	0

d. Annual plumbing inspection fees, each plumbing unit 60.00

### e. Electrical Inspection Fees:

- i. A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.
- ii. Annual Inspection Fees are the same as in Sec. 4.e.

### f. Annual Mechanical Inspection Fees:

i. Refrigeration and Ice Plant, per ton:	
a. Up to 100 tons capacity	25.00
b. Above 100 tons up to 150 tons	20.00
c. Above 150 tons up to 300 tons	15.00
d. Above 300 tons up to 500 tons	10.00
e. Every ton or fraction thereof above 500 tons	5.00
ii. Air Conditioning Systems:	
Window type air conditioners, per unit	40.00

- iii. Packaged or centralized air conditioning systems:
  - a. First 100 tons, per ton
  - b. Above 100 tons, up to 150 tons per ton
  - c. Every ton or fraction thereof above 500 tons
- iv. Mechanical Ventilation, per unit, per kW:
  - a. Up to 1 kW
  - b. Above 1 kW to 7.5 kW
  - c. Every kW above 7.5 kW
- v. Escalators and Moving Walks; Funiculars and the like:
  - a. Escalator and Moving Walks, per unit
  - b. Funiculars, per kW or fraction thereof
  - c. Per lineal meter or fraction thereof of travel
  - d. Cable Car, per kW or fraction thereof
  - e. Per lineal meter of travel
- vi. Elevators, per unit:
  - a. Passenger elevators
  - b. Freight elevators
  - c. Motor driven dumbwaiters
  - d. Construction elevators for materials
  - e. Car elevators
  - f. Every landing above first five (5) landings for all the above elevators
- vii. Boilers, per unit:
  - a. Up to 7.5 kW
  - b. 7.5 kW up to 22 kW
  - c. 22 kW up to 37 kW
  - d. 37 kW up to 52 kW
  - e. 52 kW up to 67 kW
  - f. 67 kW up to 74 kW
  - g. Every kW or fraction thereof above 74 kW
- viii. Pressurized Water Heaters, per unit
- ix. Automatic Fire Extinguishers, per sprinkler head
- x. Water, Sump and Sewage pumps for buildings /structures for commercial/industrial purposes, per kW:
  - a. Up to 5 kW
  - b. Above 5 kW to 10 kW
  - c. Every kW or fraction thereof above 10 kW
- xi. Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:
  - a. Per kW, up to 50 kW
  - b. Above 50 kW up to 100 kW
  - c. Every kW or fraction thereof above 100 kW
- xii. Compressed air, vacuum, commercial/institutional/ industrial gases, per outlet.



25.00

20.00

8.00

15.00

10.00

2.40

10.00

50.00

20.00

10.00

120.00

50.00

10.00

25.00

2.00

500.00

400.00

50.00

400.00

500.00

50.00

400.00

550.00

600.00

650.00

800.00

900.00

4.00

120.00

2.00

55.00

90.00

2.00





xiii. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	2.00
xiv. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,	100.00
a) Per unit, up to 10 kW	3.00
b) Every kW above 10 kW	
xv. Other machineries and/or equipment for commercial/ industrial/institutional use not elsewhere specified, per unit:	8.00
a. Up to ½ kW	23.00
b. Above ½ kW up to 1 kW	39.00
c. Above 1 kW up to 3 kW	55.00
d. Above 3 kW up to 5 kW	80.00
e. Above 5 kW up to 10 kW	4.00
f. Every kW above 10 kW or fraction thereof	40.00
xvi. Pressure Vessels, per cubic meter or fraction thereof	2.40
xvii. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	30.00
xviii. Weighing Scale Structure, per ton or fraction thereof	24.00
xix. Testing/Calibration of pressure gauge, per unit	30.00
Each Gas Meter, tested, proved and sealed, per gas meter	30.00
xx. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as Ferris wheel, and the like, per unit	
g. Annual inspection fees on telecommunication companies and additional P50.00 per linear ft. of facilities	3,500.00
Permit fee to operate telecommunication and cable facilities	2,400.00
Permit fee for the construction of radio transmitting tower and communication and similar structure	12.00/linear

**ELECTRONICS FEES**



- a. Central Office switching, remote switching units, concentrators, PBAX/PBX's, cordless/wireless telephone and communications systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms or wired or wireless communications. 2.400 per port
- b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting /receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control center, operation and/or maintenance 1,0000.00
- centers, call centers, cell sites, equipment silos/shelters and other similar location/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle transaction per location
- c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoors or outdoors 10.00 per unit
- d. Electronics and communications outlets used for connection and termination of voice data, computer (including workstations, servers, routers, etc.) audio, video, or any form or electronics and communications services, irrespective of whether a user terminal is connected 2.40 per outlet
- e. Station/terminal/control point /port/central or remote panels/ outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection system lighting controls, monitoring and surveillance system, sensors, detector, parking management system, barrier, controls, signal lights, etc.) electronics, fire alarm (including early detection systems, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference system and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, managements systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected 2.40 per termination
- f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction /simulation and similar activities 1,000.00 per location



g. Antenna towers/masts or other structures for installation of any electronic and/or communications/ transmission / reception	1,000.00 per structure
h. Electronic or electronically-controlled indoor and outdoor signage and display systems, including TV monitors, multimedia signs, etc.	50.00 per unit
i. Poles and attachment:	
i. Per Pole (to be paid by pole owner)	20.00
ii. Per attachment (to be paid by any entity who attaches to the pole of others)	20.00
j. Other types of electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above	50.00 per unit

**Schedule of Fees and Charges of the City Government of  
Victorias (Ordinance No. 46-2023)**

<b>COMMERCIAL</b>	1,600.00
(Business, Trade and Occupational Establishments)	
<b>a. Manufacturer</b>	
1. Any kind of articles made of metal	900.00
2. Bricks, hollow blocks, ceramics, tiles	900.00
3. Candles	900.00
4. Furniture/Carpentry Shop	1,600.00
5. Ice Drop and other similar products	1,675.00
6. Iron work and other related activities	1,600.00
7. Lumber and sawmills	1,600.00
8. Pants/RTW	1,350.00
9. Sauce, sausage, baloney, hotdogs and the like	1,600.00
10. Homemade/small scale industries food	1,350.00
11. All other manufacturers not specifically mentioned	1,600.00
12. Above and non-food items, other similar products	

<b>b. Wholesaler/Retailer</b>	
1. Supermarkets, superettes, groceries and the like with an aggregate area of:	
• 500 sqm. to 1,000 sqm	4,000.00
• 300 sqm. or more but less than 500 sqm.	3,000.00
• 200 sqm. or more but less than 300 sqm.	2,000.00
• 100 sqm. or more but less than 200 sqm.	1,000.00
• Less than 100 sqm.	600.00
2. Sari-sari Stores	
• Located at street corner and along main road	600.00
• Located along secondary and minor road	300.00
3. Bakeries	
• With more than 5 ovens	1,200.00
• With 3 to 5 ovens	900.00
• With 2 ovens or less	600.00
4. Stores, bazaars, boutiques, gift shops, novelty, shops, dry goods, variety stores, shoe stores and the like	

● 200 sqm. or more	1,600.00
● 100 sqm. or more but less than 200 sqm.	1,000.00
● Less than 100 sqm.	600.00
5. Jewelry stores and shops	900.00
6. Hardware, gravel and sand	



• More than 200 sqm.	1,600.00
• 100 to 200 sqm.	1,200.00
• Below 100 sqm	900.00
7. Furniture, glass and aluminum supply	1,600.00
8. Electrical supply	900.00
9. Book Stores, art, office and school supplied	900.00
10. Photo supply and related material	900.00
11. Drugstore with an aggregate area of:	
• More than 400 sqm.	1,800.00
• 200 to 400 sqm.	1,200.00
• Less than 200 sqm	900.00
12. Gasoline Station	2,400.00
13. Dealer of Motor vehicles, spare part and accessories, auto supply	1,600.00
14. Scarp/junk materials	
• Dealer	900.00
• Retailers	600.00
15. Rice and other grain dealers/retailers	1,200.00
16. Restaurants, panciteras, cafeterias, refreshment, parlors, canteens, carinderias, snack houses, or any other places with an aggregate area of	
• More than 300 sqm	2,400.00
• 151 to 300 sqm	1,600.00
• 75 to 150 sqm	900.00
• Below 75 sqm	600.00
17. Food Caterers / contractors	900.00
18. Food, barbeque, fruit and vegetables stands and the like	600.00
19. Night clubs, disco houses, cocktail lounges, beer, gardens, bars and similar establishments with an aggregate	
• More than 300 sqm	2,400.00
• 151 to 300 sqm	1,600.00
• 75 to 150 sqm	900.00
• Below 75 sqm	600.00
20. Dormitories, lodging houses, boarding house	
• More than 400 sqm	3,200.00
• 300 to 400 sqm	2,400.00
• Less than 300 sqm	1,200.00
21. Private Schools (College, Secondary, Vocational, Nursery)	
• More than 1,000 sqm	3,600.00
• 501 to 1,000.00 sqm	2,400.00
• 300 to 500 sqm	1,600.00
• Less than 300 sqm	900.00
22. Private Hospitals, clinics, maternity clinics	



● With more than 15 bed capacity	3,500.00
● With 11 to 15 bed capacity	2,500.00
● With 6 to 10 bed capacity	1,500.00

● With 5 or less bed capacity	1,000.00
23. Dress Tailoring and embroidery shops	
● With 5 or more machines	1,200.00
● With less than 5 machines	600.00
24. Beauty Parlors, barber shop, and the likes	
● With 5 or more operators/chairs	1,200.00
● With less than 5 operators/chairs	600.00
25. Funeral Parlors	3,200.00
26. Cockpit and boxing arena	2,400.00
27. Billiard and pool	
● With 5 tables or more	900.00
● With less than 5 tables	600.00
28. Video Sales, rental shops, piso net	600.00
29. Blueprinting, photocopying and other related business	600.00
30. Photoshop, wood lamination, and other related business	600.00
31. Paint, advertising, art shop, tarpaulin printing	900.00
32. Repair of motor vehicles and bodies of motor vehicles including vulcanizing and welding shops	
● More than 300 sqm	2,400.00
● 150 to 300 sqm	1,200.00
● Less than 150 sqm	600.00
33. Repair shops for motorcycle and tricycle	
● More than 200 sqm	1,600.00
● 200 sqm and below	900.00
34. Repair of office equipment, radios, electric fans, tv, audio devices, refrigerators, aircon, and the like	600.00
35. Machine shops for any other purpose including rewinding shops	
● More than 200 sqm	2,800.00
● 200 sqm and below	900.00
36. Upholstery and upholstery shops	
● More than 300 sqm	1,200.00
● 200 to 300 sqm	900.00
● Less than 200 sqm	600.00
37. Inland resorts	3,000.00
38. Banks and other financial institutions	
Banks, security dealers, investments companies, and large financial / lending institutions	1,600.00
Pawnshops, money changer	1,440.00
Small financial institutions	900.00



39. Flower shops
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600.00
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Not provided in the Environment Code

a. Amusement centers and establishments with coin operated machines, appliances, amusement rides and shooting galleries, side show booths and other similar establishments.	60.00 / contrivance
b. Bowling establishments	1,200.00
c. Casinos	1,800.00
d. Circus, carnival and the like	1,800.00
e. Golf links and/or ranges	1,800.00
f. Gymnasium	1,800.00
g. Sauna baths, spa and massage clinics	1,800.00
h. Theater or cinema houses	1,800.00
i. Pelota court, tennis court, and other similar structures	1,800.00
j. Delivery Trucks or vans	600.00
k. Electric fan and power companies	
• Main office/plant	2,400.00
• For each branch or sub-office	1,200.00
l. Film shooting	1,200.00
m. Liquefied Petroleum Gas (LPG) dealers	1,200.00
n. Medical clinics for consultation	1,200.00
o. Media facilities like newspapers, books, magazine radio and TV stations, cable TV	900.00
p. Telegraph, teletype, cable and wireless communication company	
• Main office	1,200.00
• For each branch station	900.00
q. Telephone companies or other communication companies (including structures and other communication structures)	1,200.00
r. Terminal garage for bus, taxi and other public utility vehicles except for home garage	1,800.00
s. Peddlers, ambulant vendors except for delivery truck, van	600.00
t. Display offices, administration office, offices of professionals	1,200.00
u. Private Warehouse or Bodega	1,200.00
v. Exporters / Importers	1,200.00
w. Operators of common carriers:	
• With 25 or more Vehicles	1,200.00
• With 11 to 25 Vehicles	1,000.00
• With 6 to 10 Vehicles	800.00
• With 5 or less Vehicles	600.00
x. Operators of tricycle / trisikad:	
• With 6 to 10 units	360.00
• With 3 to 5 units	240.00
• With 1 to 2 units	120.00
y. Owners or operators rendering services not specified above	1,800.00
z. Any other business not specified above	1,800.00



b. Highly Classified Commercial Establishment for Business and/or Amusement

1. Malls, supermarkets, metro stores and the like, inclusive of parking spaces, basement, ad other outdoor facilities with an aggregate area of:	
• 10,000 sqm or more	10,000.00
• 5,000 sqm or more but less than 10,000 sqm	9,000.00
• 4,000 sqm or more but less than 5,000 sqm	8,000.00
• 3,000 sqm or more but less than 4,000 sqm	7,000.00
• 2,000 sqm or more but less than 3,000 sqm	6,000.00
• 1,000 sqm or more but less than 2,000 sqm	5,500.00
2. Commercial centers, business zones/parks, and the like, inclusive of parking spaces, basement, and other outdoor facilities with aggregate area of	
• 10,000 sqm or more	7,000.00
• 5,000 sqm or more but less than 10,000 sqm	6,500.00
• 4,000 sqm or more but less than 5,000 sqm	6,000.00
• 3,000 sqm or more but less than 4,000 sqm	5,500.00
• 2,000 sqm or more but less than 3,000 sqm	5,000.00
• 1,000 sqm or more but less than 2,000 sqm	4,500.00
• Less than 1,000 sqm	4,000.00
3. Amusement/theme parks, resort, gaming and the like inclusive of parking spaces, basement and othe outdoor facilities with aggregate area of:	
• 10,000 sqm or more	8,000.00
• 5,000 sqm or more but less than 10,000 sqm	7,500.00
• 4,000 sqm or more but less than 5,000 sqm	7,000.00
• 3,000 sqm or more but less than 4,000 sqm	6,500.00
• 2,000 sqm or more but less than 3,000 sqm	6,000.00
• 1,000 sqm or more but less than 2,000 sqm	5,500.00
• Less than 1,000 sqm	5,000.00
<b>INDUSTRIAL</b>	
Industrial companies with an aggregate area of:	
• More than 50,000 sqm	12,000.00
• 10,000 sqm to 50,000 sqm A288	9,600.00
• Less than 10,000 sqm	7,200.00
<b>SERVICE FEE FOR CERTIFICATIONS</b>	
(Cutting and Transport of Trees, Special Waste Disposal, etc)	50.00



## Annex D

### VICTORIAS CITY TAXES CITY ORDINANCE NO. 07-2015

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
Less than 100,000	1,815.00
100,000 or more but less than 150,000	2,420.00
150,000 or more but less than 200,000	3,025.00
200,000 or more but less than 300,000	4,235.00
300,000 or more but less than 500,000	6,050.00
500,000 or more but less than 750,000	8,800.00
750,000 or more but less than 1,000,000	11,000.00
1,000,000 or more but less than 2,000,000	14,300.00
2,000,000 or more but less than 3,000,000	17,600.00
3,000,000 or more but less than 4,000,000	21,780.00
4,000,000 or more but less than 5,000,000	25,410.00
5,000,000 or more but less than 6,500,000	26,812.50
6,500,000 or more	At the rate of 41 ¼ of 1%

The preceding rates shall apply only to amount of domestic sales of 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 other than those enumerated under paragraph (c) of this Article.

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Tax Per Annum
Less than 100,000	1,452.00
100,000 or more but less than 150,000	2,057.00
150,000 or more but less than 200,000	2,662.00
200,000 or more but less than 300,000	3,630.00
300,000 or more but less than 500,000	4,840.00
500,000 or more but less than 750,000	7,260.00
750,000 or more but less than 1,000,000	9,680.00

1,000,000 or more but less than 2,000,000	11,000.00
2,000,000 or more	At the rate of 55% of 1%

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers provided in this Article.



c. On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

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 medicine;
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

d. On retailers.

<b>Amount of Gross Sales/Receipts for the Preceding Calendar Year</b>	<b>Tax Per Annum</b>
More than 50,000 but not over 400,000	2.2%
Additional, in excess of 400,000	1.1%

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Fifty Thousand Pesos (Php 50,000.00) subject to existing laws and regulations.

e. On contractors and other independent contractors, and business establishment principally rendering or offering services such as, but not limited to those mentioned below:

<b>Amount of Gross Sales/Receipts for the Preceding Calendar Year</b>	<b>Tax Per Annum</b>
Less than 75,000	968.00
75,000 or more but less than 100,000	1,452.00
100,000 or more but less than 150,000	2,178.00
150,000 or more but less than 200,000	2,904.00
200,000 or more but less than 250,000	3,993.00
250,000 or more but less than 300,000	5,082.00
300,000 or more but less than 400,000	6,776.00
400,000 or more but less than 500,000	9,075.00
500,000 or more but less than 750,000	10,175.00

750,000 or more but less than 1,000,000	11,275.00
1,000,000 or more but less than 2,300,000	12,650.00
2,300,000 or more	At the rate of 55% of 1%



f. On banks and other financial institutions, at the rate of seventy-five percent (75%) of one percent (1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

g. On subdivision operators, per square meter 11% per annum

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

h. On proprietors, operators, lessors and sublessors of real estate including accessories, such as hotels, motels, inns, pension houses, apartels, apartments, townhouses, condominiums, house of lease, and rooms and spaces for rent, shall be taxed at the rate of 2.2% of the gross sales or receipts of the preceding calendar year.

i. On owners or operators of boarding houses and dormitories with accommodations for:

	<b>Tax Per Annum</b>
Less than 10 boarders	220.00
With 10 to 19 boarders	330.00
With 20 to 39 boarders	440.00
With 40 to more boarders	550.00

j. On owners or operators of lodging houses or inns with accommodations for:

	<b>Tax Per Annum</b>
Less than 15 lodgers	660.00
With 15 to 24 lodgers	990.00
With 25 to more lodgers	1,320.00

k. On owners or operators of privately-owned markets:

	<b>Tax Per Annum</b>
50,000 or more but less than 100,000	2,200.00
100,000 or more but less than 200,000	4,400.00
200,000 or more but less than 300,000	6,600.00
300,000 or more but less than 400,000	8,800.00
more than 400,000	8,800 plus 1% in excess of 400,000



l. On owners or operators of private cemeteries and memorial parks with an area of:

	<b>Tax Per Annum</b>
Less than 2 hectares	2,200.00
2 hectares to 5 hectares	5,500.00
More than 5 hectares	11,000.00

m. On Nursery, child care center, vocational and other schools not regulated by DECS with students of:

	<b>Tax Per Annum</b>
Less than 25 students	500.00
25 to 49 students	1,000.00
50 and above students	1,500.00

n. On owners or operators of commercial orchid, plant nurseries, gardens and the like:

Tax Per Annum	550.00
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o. On owners or operators of fishponds, or fish breeding grounds including those which were granted fishery rights by the city per hectare or fraction thereof:

Tax Per Annum	1,100.00
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p. On owners or operators of dancing schools, driving schools, speech clinics and other similar establishments:

Tax Per Annum	300.00
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q. On owners or operators of computer schools:

Tax Per Annum	1,100.00
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r. On each magazine or newsstand:

Tax Per Annum	110.00
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s. On cold storage and refrigeration cases:

On refrigeration or cold storage unit with total cold storage capacity of:	<b>Tax Per Annum</b>
Less than 5 cu.m.	110.00





I. On owners or operators of private cemeteries and memorial parks with an area of:

Over 5 to 15 cu.m.	165.00
Over 15 to 25 cu.m.	275.00



Over 25 to 35 cu.m.	550.00
Over 35 to 50 cu.m.	825.00
Over 50 cu.m.	1,100.00

t. On lumberyards:

	Tax Per Annum
500 sq.m. or less	440.00
over 500 to 1,000 sq.m.	550.00
over 1,000 to 1,500 sq.m.	660.00
over 1,500 to 2,000 sq.m.	880.00
over 2,000 sq.m.	1,100.00

u. On car exchange on consignment basis only:

	Tax Per Annum
For an enclosure of 500 sqm. or less	165.00
For an enclosure of more than 500 sq.m.	220.00

If car exchanges are being operated on a buying and selling basis, they are covered by the graduated business tax on retailers, independent wholesalers and distributors under Section 2A.02 of this code.

v. On private detective and security agencies with:

	Tax Per Annum
Less than 10 personnel	550.00
11 to 20 personnel	1,100.00
20 to more personnel	2,200.00

w. On amusement and other recreational places wherein the customers thereof participate without making bets or wagers, at the rate of 2.2% of gross receipts of the preceding year but not less than the amount indicated in the following schedule:

	Tax Per Annum
Bath house, pools	660.00
Resorts	1,760.00
Skating rink	1,100.00
Steam bath, sauna	550.00
Billiard, pool hall	330.00
Bowling alley	1,650.00



Circus carnival	1,100.00
Day and night club	1,320.00
Cocktail lounge or bar	3,300.00
Cabaret or dance hall	2,200.00

t. On  
lumberyards:



Videoke bar, KTV room, and the like	550.00
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x. On owners or operators of amusement devices:

	Tax Per Annum
Each juke box machine	500.00
Each machine or apparatus for visual entertainment including entertainment computer machine	1,000.00
Each apparatus for weighing persons	100.00
Each coin-operated amusement machine	500.00
Each golf cart	750.00
Each amusement machine such as merry-go-round, roller coaster, ferries wheel, and other similar rides	550.00

y. On restaurants and other eating establishments, such as, but not limited to cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountains, food caterers, fast food centers and snack counters shall be taxed at the rate of 2.2% of the gross receipts of the preceding calendar year, but not less than the amount indicated in the following schedule:

	Tax Per Annum
Café and cafeteria	330.00
Ice cream and other refreshment parlors	440.00
Carenderia	880.00
Restaurants	1,100.00
Fastfoods	1,650.00
Food caterers	1,980.00

z. On the following business at the rate of two percent (2.2%) of gross sales or receipts of the preceding year but not less than the amount indicated in the following schedules:

1. On the business of dealers and retailers of fermented liquors, distilled spirits, wines and tuba:



x. On owners or operators of amusement devices:

	Tax Per Annum
Imported wines	2,200.00
Domestic wines	1,100.00
Fermented liquors/beers	1,100.00
Tuba and the like	330.00



## 2. On tobacco dealers:

Retail leaf tobacco dealers	110.00
Wholesale leaf tobacco dealers	330.00
Retail manufactured tobacco dealers (cigar & cigarettes)	275.00

## 3. On common carriers

Motorized tricycle, owner's use	110.00
Motorized tricycle, for hire	220.00
Motorized bancas, watercraft or pumpboat	220.00

- ☐ On any other business not otherwise specified in the preceding paragraphs shall be imposed a tax at the rate of two percent (2.2%) of its gross sales or receipts of the preceding year.

### **Section 2A.05. Exemption.**

Business engaged in the following shall be exempted from city taxes imposed in this article:

- a. Production, manufacture, refining, distribution or sale of gasoline, oil, LPG and other petroleum products;
- b. Local Water District;
- c. Cooperatives duly registered under RA6938, otherwise known as the Cooperative Code of the Philippines;
- d. Non-stock and non-profit hospitals and educational institutions;
- e. Business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years respectively, from the date of registration;
- f. Business entity, association or cooperatives registered under RA 6810; and
- g. Business and economic enterprises operating within export processing zones administered by the Export Processing Zone Authority.

## RULE 12. FIRE CODE TAXES, FEES/CHARGES AND FINES

### (FIRE SAFETY INSPECTION FEE -BUSINESS)

#### SECTION 12.0.0.2 - FIRE CODE REVENUES

A. The classification of Fire Code revenues and rates are prescribed in the following schedule:

2. **Fire Code Realty Tax.** Tax prescribed in Section 12.0.0.1 (C) of this RIRR.

#### SECTION 12.0.0.1 (C) - SOURCES OF INCOME

“One-hundredth of one per centum (0.01%) of the assessed value of buildings or structures annually payable upon payment of the real estate tax, except on structures used as single-family dwellings; “

6. **Fire Safety Inspection Fee.** Fee charged for the conduct of Fire Safety Inspection

equivalent to fifteen percent (15%) of all fees charged by the Local Government Unit or Philippine Economic Zone Authority (PEZA), but in no case shall be lower than Five Hundred Pesos (PhP500.00).

7. **Storage Clearance Fee.** Fee derived from storage of flammable and combustible materials.

#### a. Flammable/Combustible Liquids

1. For flammable liquids having flashpoint of  $-6.67^{\circ}\text{C}$  or below, such as gasoline, ether, carbon bisulphide, naphtha, benzol (benzene), collodion, aflodin and acetone.

STORAGE CAPACITY (in liters)	ANNUAL FEES (in Php)
From 20 to 100	35.00
Over 100 to 200	42.00
Over 200 to 400	84.00
Over 400 to 2,000	168.00
Over 2,000 to 4,000	252.00
Over 4,000 to 6,000	350.00
Over 6,000 to 8,000	420.00

Over 8,000 to 10,000	504.00
Over 10,000 to 12,000	672.00
Over 12,000 to 14,000	839.00
Over 14,000 to 16,000	1,007.00
Over 16,000 to 32,000	1,259.00
Over 32,000 to 40,000	1,678.00





Over 40,000 to 200,000	2,517.00
Over 200,000 to 800,000	3,775.00
Over 800,000 to 2,000,000	5,033.0
Over 2,000,000 to 6,000,000	6,711.00
Over 6,000,000 to 8,000,000	8,388.00
In excess of 8,000,000	4.00/400 liters

2. For flammable liquids having flashpoint of above  $-6.67^{\circ}\text{C}$  and below  $22.8^{\circ}\text{C}$  such as alcohol, amyl, toluol, ethyl, acetate and like.

STORAGE CAPACITY (in liters)	ANNUAL FEES (in Php)
From 20 to 100	32.00
Over 100 to 200	42.00
Over 200 to 400	63.00
Over 400 to 2,000	105.00
Over 2,000 to 4,000	168.00
Over 4,000 to 20,000	350.00
Over 20,000 to 100,000	839.00
Over 100,000 to 200,000	1,678.00
Over 200,000	2,097.00

3. For liquids having flashpoint of  $22.8^{\circ}\text{C}$  to  $93.3^{\circ}\text{C}$ , such as kerosene, turpentine, thinner, prepared paints, varnish, diesel oil, fuel oil, kerosene, cleansing solvent, polishing liquids and similar.

STORAGE CAPACITY (in liters)	ANNUAL FEES (in Php)
From 20 to 100	18.00
Over 100 to 200	28.00
Over 200 to 400	42.00
Over 400 to 4,000	105.00
Over 4,000 to 20,000	315.00
Over 20,000 to 40,000	420.00
Over 40,000 to 200,000	630.00
Over 200,000 to 400,000	1,049.00
Over 400,000 to 2,000,000	1,678.00
Over 2,000,000 to 3,600,000	1,748.00
Over 3,600,000	2,098.00



4. For combustible liquids having flash point greater than 93.3 °C that is subject to spontaneous ignition or is artificially heated to a temperature equal to or higher than its flash point, such as crude oil, petroleum oil and others.

STORAGE CAPACITY (in liters)	ANNUAL FEES (in Php)
From 20 to 100	18.00
Over 100 to 200	28.00
Over 200 to 400	42.00
Over 400 to 2,000	84.00
Over 2,000 to 4,000	105.00
Over 4,000 to 80,000	315.00
Over 80,000 above	630.00

## b. Flammable Gases

1. Liquefied Petroleum Gases (LPG) in liter water capacity

a) For Bulk Storage

STORAGE CAPACITY (in liters)	ANNUAL FEES (in Php)
200 and below	70.00
Over 200 to 2,000	140.00
Over 2,000 to 8,000	280.00
Over 8,000 to 20,000	699.00
Over 20,000 to 200,000	1,398.00
Over 200,000 to 400,000	5,592.00
For every additional 4,000 liters or fraction thereof, in excess of 400,000	35.00

b) For Other Bulk Storage

STORAGE CAPACITY (in liters)	ANNUAL FEES (in Php)
60 and below	6.00
Over 60 to 100	7.00
Over 100 to 200	11.00
Over 200 to 400	14.00
Over 400 to 800	28.00
Over 800 to 1,200	42.00
Over 1,200 to 2,000	56.00
For every additional 400 liters water capacity excess in 2,000	4.00



## 2. Other Flammable Gases

STORAGE CAPACITY (in liters)	ANNUAL FEES (in Php)
From 20 to 100	21.00
Over 100 to 400	42.00

Over 400 to 2,000	126.00
Over 2,000 to 8,000	252.00
Over 8,000 to 40,000	630.00
Over 40,000 to 200,000	1,259.00
Over 200,000 to 400,000	1,888.00
Over 400,000	3,146.00

## B. ADMINISTRATIVE FINES

8. Failure to secure and submit documentary requirements such as, but not limited to

b. FSIC for the year of default;

1. Failure to renew FSIC for less than a year	50% of the total amount to be paid by the applicant;
2. Failure to renew FSIC for a year or more	100% of the total amount to be paid by the applicant for each year of default;

