

INSTRUCTIONS ON THE ENFORCEMENT OF THE NEW MUNICIPAL AUTONOMY LAW

(Commonwealth Act No. 472)
(Continued from April number)

VII. SUMMARY

Summarized and classified in accordance with the limitations enumerated under Heading No. III, above, the following businesses and occupations may be taxed by the municipal council or municipal district council under the provisions of Commonwealth Act No. 472:

A. Businesses and occupations upon which municipal councils and municipal district councils may impose municipal license taxes at rates not exceeding the rates appearing opposite them, representing the rates of fixed internal revenue privilege taxes regularly imposed by the National Government upon the same business and occupations:

1. Retail peddlers of distilled, manufactured or fermented liquors	P 60
2. Retail peddlers of manufactured tobacco	16
3. Retail liquor dealers	60
4. Retail vino dealers	12
5. Retail dealers in fermented liquors	30
6. Retail leaf tobacco dealers	30
7. Manufacturers or importers of playing cards	80
8. Manufacturers, producers, or importers of soft drinks or mineral waters	50
9. Lending investors—	
(a) In first class municipalities	200
(b) In second class municipalities	150
(c) In third class municipalities	100
(d) In fourth and fifth class municipalities and municipal districts	50
(e) Lending investors who do business as such in more than one province	200

10. Business agents, including all persons who conduct collecting, advertising, employment or private detective agencies (not insurance agents)	40
11. Licensed shipmasters	24
12. Marine chief engineers	24
13. Chemical engineers	24
14. Chief mates	12
15. Marine second engineers	12
16. Chiropodists	12
17. Tattooers	12
18. Masseurs	12

The above maximum rates may be exceeded by the municipal council or municipal district council with the approval of the Secretary of Finance.

B. Businesses upon which municipal councils and municipal district councils may impose municipal license taxes at rates not exceeding P50 per annum each:

1. Merchants (including manufacturers, importers, exporters and dealers).	
(a) Bakeries	
(b) Gasoline or filling stations	
(c) Manufacturers, importers and exporters of, or dealers in, household utensils and effects—doormats; linoleums and rags; window blinds, curtains, awnings and sash; lamp shades and lamp ornaments; stoves and ovens of all kinds; toilets and toilet parts; dusters and vacuum cleaners; mops and mop-holders; scrubs and brooms; floor wax; silverware, glassware, chinaware, tableware, hardware, etc.	

- (d) Manufacturers, importers and exporters of, or dealers in, jewelry, whether real or imitation; toilet preparations; sporting goods; musical instruments; watches and clocks; beauty parlor equipment; umbrellas; footwear; ready-made wearing apparel; textile; marine glasses, field glasses, binoculars; cameras, camera lenses; cinematographic films; refrigerators; phonographs, radios, combination radio and phonograph sets; phonograph records, etc.
 - (e) Manufacturers, importers and exporters of, or dealers in, tiles and bricks, and dealers in adobe stones, gravel, stone and sand.
 - (f) Manufacturers, importers, and exporters of, or dealers in, fibers.
 - (g) Manufacturers, importers and exporters of, or dealers in, fibers.
2. Proprietors or operators of rope factories.
 3. Proprietors or operators of sugar centrals.
 4. Proprietors or operators of rice mills.
 5. Proprietors or operators of coconut oil mills.
 6. Proprietors or operators of corn mills.
 7. Proprietors or operators of desiccated coconut factories.
 8. Road contractors.
 9. Building contractors.
 10. Irrigation contractors.
 11. Artesian well contractors.
 12. Waterworks contractors.
 13. Other construction works contractors.
 14. Filling contractors.
 15. Proprietors or operators of dock-yards.
 16. Proprietors or operators of mine drilling apparatus.
 17. Proprietors or operators of smelting plants.
 18. Proprietors or operators of plating establishments.
 19. Dry cleaning or dyeing establishments.
 20. Steam laundries.
 21. Funeral parlors.
 22. Shops for the construction or repair of bicycles or vehicles of any kind, mechanical devices, instruments, apparatus, or furniture of any kind.
 23. Tailor shops.
 24. Dressmakers.
 25. Milliners.
 26. Hatters.
 27. Lodging or boarding houses.
 28. Stevedores.
 29. Warehousemen.
 30. Plumbers.
 31. Smiths.
 32. House or sign painters.
 33. Lithographers.
 34. Publishers engaged in the publication or printing and publication of any newspaper, magazine, review, or bulletin which is devoted principally to the publication of advertisements.
 35. Printers and bookbinders.
- The above maximum rate of ₱50 per annum may be exceeded by the municipal council or municipal district council with the approval of the Secretary of Finance.
- C. Businesses and occupations upon which municipal councils and municipal district councils may impose, for the first time, municipal license taxes without limitation as to rate. Any existing tax on any business or occupation under this classification may be increased by the municipal council or municipal district council by not more than 50 per cent at a time. Any increase by more than 50 per cent requires the approval of the Secretary of Finance:
1. Boxing or sparring exhibitions.
 2. Dance halls or cabarets.
 3. Public dancing and fashion schools.
 4. Keeping of dogs.
 5. Barber shops.
 6. Cockpits.

7. Cockfights or training of fighting cocks.
8. Hotels.
9. Restaurants.
10. Cafés.
11. Bathhouses and swimming pools.
12. Refreshment parlors.
13. Theaters.
14. Cinematographs.
15. Concert halls.
16. Museums.
17. Circuses or menagerie parades and other parades using banners, floats, or musical instruments for advertising purposes.
18. Billiard and pool rooms or public tables used for playing billiard or pool; bowling alleys.
19. Race tracks or conducting of horse races.
20. Retail dealers in vino, liquors, and fermented liquors, tuba, basi, and tapuy.
21. Pawnbrokers.
22. Livery and boarding stables, garages, and other places or establishments where public vehicles and other conveyances are kept for hire.
23. Farriers.
24. Wholesale peddlers of leaf tobacco.
25. Piano tuners and piano repairers who do not carry on their trade or business in shops.
26. Proprietors or operators of threshing and harvesting machines for hire.
27. Service stations for washing, greasing, spraying, polishing, or otherwise cleaning automobiles, trucks and other vehicles.
28. Beauty parlors, shops or saloons.
29. Fiber-grading establishments other than fiber merchants.
30. Jockeys.
31. Musicians, magicians, professional dancers, vaudeville artists and acrobats.
32. Mechanics, machinists [and motor vehicle drivers]—See Prov. Cir. No. 12-B.
33. Auctioneers.
34. Embalmers.
35. Entrepreneurs or business man-

- agers.
36. Mining and business promoters.
37. Fortune tellers.
38. Manicurists.

VIII. SUBMITTAL OF ORDINANCES REQUIRING DEPARTMENTAL APPROVAL

In order to avoid delay, the municipal council or municipal district council, in submitting to this Department, for approval, ordinances prescribing rates of municipal license taxes in excess of the limitations mentioned in Heading No. III, above, should course the papers through the municipal treasurer or municipal district treasurer and the Provincial Treasurer who shall submit the same, through the Provincial Board, to this Department, together with their full comment and recommendation. The amount in excess of the limited rate shall not be collected until after receipt of advice of the approval of this Department.

IX. REPORT OF ORDINANCE FIXING OR REVISING RATES OF TAX ON SPARRING OR BOXING EXHIBITIONS

In view of the condition prescribed in section 369 (b) of the National Internal Revenue Code for the repeal of section 2 of Act No. 2984, as amended, which imposed a national tax on sparring or boxing exhibitions, immediate report to the Collector of Internal Revenue shall be made by the Provincial Treasurer of every enactment of ordinance fixing a rate of municipal license tax on said business equivalent to at least the national rate.

X. TIME FOR PAYMENT AND FIXING OF LICENSE TAXES

In the fixing of the rates of municipal license taxes, municipal councils and municipal district councils will be further guided by the provisions of section 2310 of the Revised Administrative Code which contemplates that the rates of such taxes should be fixed on the yearly basis, payable in quarterly installments during the first twenty days of each quarter, with 20 per cent penalty for failure to pay the same within such time, unless, by reason of flood, typhoon, or other similar casualty, the

municipal council or municipal district council extends for an additional period of ten days the time for the payment without penalty of any municipal license tax. However, by the express provisions of section 2 of Commonwealth Act No. 472, proprietors of theaters, museums, cinematographs, concert halls, and circuses may now be taxed by the month, and a tax, distinct from that on cockpits, may be imposed on each cockfight.

Attention is also invited to section 2309 of the Revised Administrative Code in accordance with which a municipal license tax already in existence may be changed only by ordinance enacted prior to the fifteenth day of December of the year preceding that in which such change is to take effect, while an entirely new tax may be created by ordinance enacted during the current year, effective at the beginning of any subsequent quarter.

XI. REPEALING PROVISION

This Circular supersedes Circular No. 254, dated December 24, 1927, issued by the former Executive Bureau with the approval of the Secretary of the Interior.

(Sgd.) MANUEL ROXAS
Secretary of Finance

To all—

Provincial Boards,
Municipal Councils,
Municipal District Councils,
Provincial Treasurers, and
Municipal District Treasurers.



SEVERINA P. PASCUAL
*Municipal Councilor
of San Marcelino, Zambales.*

Born Feb. 8, 1905, in San Marcelino, Zambales; widow of Atty. Filomeno B. Pascual (topnotcher, 1928 Bar Examinations) and no children; graduated from the primary and intermediate courses and finished first year high school; social worker and raises poultry and hogs; Member, Manila-Marcelinean Association, and Treasurer, Puericulture Center No. 605 of San Marcelino. *Motto: "Be honest"*.

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