



Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL SUR
Municipality of Dumingag
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Office of the SB Secretary

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF DUMINGAG, ZAMBOANGA DEL SUR, HELD AT THE MUNICIPAL SESSION HALL ON JUNE 10, 1996.

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PRESENT:

Hon. Edgardo G. Jamero,	Vice Mayor, Presiding
Hon. Nacianceno M. Pacalioga, Jr.,	Sangguniang Bayan Member
Hon. Zacarias P. Tangalin,	-do-
Hon. Felipe Q. Robles,	-do-
Hon. Jovencio H. Bono,	-do-
Hon. Eddie Bueno,	-do-
Hon. Edman Ambil,	-do-
Hon. Wellie M. Geographia,	-do-
Hon. Inocencio Faunillan,	-do-
Hon. Allan Anggaos,	-do-
Hon. Jenelyn L. Yu,	-do-

ABSENT:

NONE

ORDINANCE NO. 18, S. 1996

AN ORDINANCE REQUIRING RESIDENT AND NON-RESIDENT HOG AND LARGE CATTLE BUYER/COMPRADOR TO SECURE BUSINESS AND MAYOR'S PERMIT AND TO PAY THE NECESSARY FEES BEFORE OPERATING BUSINESS IN THE MUNICIPALITY.

Be it ordained by the Sangguniang Bayan of Dumingag, Zamboanga del Sur in session assembled that:

Section 1 - This ordinance shall be called "HOG AND LARGE CATTLE ACT OF 1996"

Section 2 - INTRODUCTORY CLAUSE - Pursuant to RULE XXX entitled Local Government Taxation, Part Three, Article 231 of the Local Government Code, the municipalities has the power to levy taxes, fees and charges over their territorial jurisdiction. Therefore, this ordinance hereby mandates all residents and non-resident hog and large cattle buyer/comprador to pay their taxes and necessary fees as provided for in this ordinance and the Municipal Revenue Code of the Municipality of Dumingag, Zamboanga del Sur.

Section 3 - TAX ON BUSINESS - Tax on this kind of business are classified into two schedules. These are tax imposed on agent or small buyer/comprador and the tax imposed on capitalist buyer/comprador.

a - Tax imposed on agent or small buyer/comprador

GROSS SALES/RECEIPTS FOR THE PRECEEDING CALENDAR YEAR	AMOUNT OF TAX PER ANNUM
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Less than 5,000.00	P 90.00
5,000 more but less than 6,000	108.00
6,000 more but less than 8,000	144.00
8,000 " " " " 10,000	180.00
10,000 " " " " 12,000	216.00
12,000 " " " " 15,000	270.00
15,000 " " " " 18,000	324.00
18,000 " " " " 20,000	360.00
20,000 " " " " 25,000	450.00
25,000 " " " " 30,000	540.00
30,000 " " " " 40,000	720.00
40,000 " " " " 50,000	900.00

exceeding P50,000 shall no longer belong as agent or small buyer/comprador as classified

b - Tax imposed on capitalist buyer/comprador

GROSS SALES/RECEIPTS FOR THE
PROCEEDING CALENDAR YEAR

AMOUNT OF TAX
PER ANNUM

Less than 30,000	600.00
30,000 more but less than 40,000	800.00
40,000 more but less than 50,000	1,000.00
50,000 more but less than 75,000	1,500.00
75,000 " " " " 100,000	2,000.00
100,000 " " " " 150,000	3,000.00
150,000 " " " " 300,000	6,000.00
300,000 " " " " 500,000	10,000.00
500,000 " " " " 750,000	15,000.00
750,000 " " " " 1,000,000	20,000.00

at a rate not ex-
ceeding 2% per annum

Section 4 - MAYOR'S PERMIT FEE - There shall be imposed a Mayor's Permit Fee for every hog and large cattle buyer/comprador, whether it is an agent or capitalist.

a - Mayor's Permit Fee of the agent or small hog and large cattle buyer/comprador shall be FIFTY PESOS (P50.00) per annum.

b - Mayor's Permit Fee of the capitalist hog and large cattle buyer/comprador shall be twice degree higher than those stated above, and therefore, it is hereby fixed to ONE HUNDRED PESOS (P100.00) per annum.

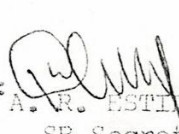
Section 5 - OTHER FEES - Aside from those taxes and fees stated above, other fees not otherwise specified in the preceeding paragraphs is hereby clearly specified under the Municipal Revenue Code of the municipality of Dumingag, Zamboanga del Sur.

Section 6 - IMPLEMENTING RULES AND GUIDELINES - The Municipal Mayor, through recommendation of the Municipal Treasurer, shall promulgate the implementing rules and guidelines for the effective enforcement of this ordinance.

Section 7 - SEPARABILITY AND REPEALING CLAUSES - Any section or provision of this ordinance which may be declared unlawful or unconstitutional shall not affect the other sections or provisions hereof. All ordinances, resolutions, or laws of local effect inconsistent with this ordinances are hereby modified, superseded or repealed accordingly.

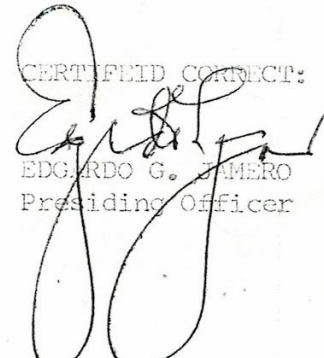
Section 8 - EFFECTIVITY - This ordinance shall take effect after the approval from the Sangguniang Panlalawigan and after one week of its publications of the municipal bulletin board.

ENACTED: regular session, June 10, 1996

ATTESTED: 
A. R. ESTILLORE
SB Secretary

APPROVED: June 18, 1996
DOMICIANO E. REAL
Municipal Mayor

CERTIFIED CORRECT:


EDGARDO G. CAMERO
Presiding Officer