



Republic of the Philippines  
PROVINCE OF ZAMBOANGA DEL NORTE  
Municipality of Siayan



OFFICE OF THE SANGGUNIANG BAYAN

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF  
SIAYAN, ZAMBOANGA DEL NORTE HELD AT THE MUNICIPAL SESSION HALL ON THE 22ND DAY  
OF AUGUST 2022.**

**PRESENT:**

Hon. Josecor S. Gepolongca, Presiding Officer  
Hon. Daisy A. Limbang, Majority Floor Leader  
Hon. Wilfredo A. Siasico, Asst. Majority Floor Leader  
Hon. Raul P. Dominise, Presiding Officer Pro-Tempore  
Hon. Roel J. Fabiran,  
Hon. Wencito B. Intoy,  
Hon. Billynel C. Catig,  
Hon. Estrella S. Zapatos, Minority Floor Leader  
Hon. Maribel C. Okay, LIGA President  
Hon. Phil A. Saraga, SK Fed. President  
Hon. Johnny C. Anugon, Sr. IPMR

Municipal Vice Mayor  
Sangguniang Bayan Member  
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**ABSENT:**

Hon. Rey L. Anugon,

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**"RESOLUTION NO. 193  
Series of 2022**

**RETURNING BARANGAY TAX ORDINANCE NO. 02, SERIES OF 2022 OF MACASING,  
SIAYAN, ZAMBOANGA DEL NORTE WITHOUT FAVORABLE ACTION WITH ADVICE TO  
AMEND.**

**WHEREAS,** submitted before this august body for review and proper disposition was Tax Ordinance No. 02, Series of 2022 of Macasing formulating its Barangay Revenue Code;

**WHEREAS,** per study made by the committee it was found that some provisions therein particularly the penalty which is beyond the prescribed penalty of the barangay as mandated under RA 7160, likewise the barangay has no authority to impose a penalty of imprisonment;

**WHEREAS,** the barangay is hereby required to attach attendance sheet of Public Hearing and certification of the Secretary that said Ordinance has been posted at Three (3) conspicuous places in the barangay hall and within the barangay site premises as part of the review of the Sanggunian;;

**WHEREFORE,** premised of the foregoing consideration, and on motion of Hon. Daisy A. Limbang, duly seconded by Hon. Phil A. Saraga and Hon. Raul P. Dominise, it was

**RESOLVED,** as this body hereby resolved by **RETURNING BARANGAY TAX ORDINANCE NO. 02, SERIES OF 2022 OF MACASING, SIAYAN, ZAMBOANGA DEL NORTE WITHOUT FAVORABLE ACTION WITH ADVICE TO AMEND.**

Carried unanimously"

**I HEREBY CERTIFY** to the correctness of the foregoing Resolution.

**WILFREDO D. DOMPALES**  
Sangguniang Bayan Secretary

**CERTIFIED CORRECT  
AS TO ITS PASSAGE:**

**JOSECOR S. GEPOLONGCA**  
Municipal Vice Mayor  
(Presiding Officer)

**BARANGAY ORDINANCE NO. 02  
SERIES OF 2022**

**BARANGAY REVENUE CODE**

**MACASING, SIAYAN,  
ZAMBOANGA DEL NORTE**

REPUBLIC OF THE PHILIPPINES  
PROVINCE OF ZAMBOANGA DEL NORTE  
MUNICIPALITY OF SIAYAN  
BARANGAY MACASING

OFFICE OF THE PUNONG BARANGAY

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
SANGGUNIAN BARANGAY OF MACASING, SIAYAN, ZAMBOANGA DEL  
NORTE, HELD AT THE SESSION HALL ON May- 18 ,2022.

PRESENT:

HON. JOHNRY T. ANDIQUE	Punong Barangay
HON. JUNRYL L. CATIG	Barangay Kagawad
HON. PETERSON P. DEGAMON	Barangay Kagawad
HON. JISSA T. TUMIMBAO	Barangay Kagawad
HON. ALBERT A. SUMANAL	Barangay Kagawad
HON. JOGIE P. BULAO	Barangay Kagawad
HON. ROSITA Y. DIGAMON	Barangay Kagawad
HON. EDGAR A. TIZON	Barangay Kagawad
HON. LIANDRIE C. FABILLAR	Barangay Kagawad
HON. MARILYN A. PIANG	Barangay IPMR

Absent None:

“ORDINANCE – 02  
Series of 2022

AN ORDINANCE FORMULATING THE BARANGAY REVENUE CODE UNDER  
ORDINANCE NO. 02 SERIES OF 2022 AN ORDINANCE KNOWN AS “ BARANGAY  
MACASING REVENUE CODE OF 2022” THE IMPOSITION OF TAXES, FEES AND  
CHARGES PURSUANT TO THE PROVISIONS OF LOCAL GOVERNMENT CODE  
R.A. 7160 AND PROVIDING PENALTY FOR VIOLATION THEREOF, AS  
AMENDED.

PREFERATORY STATEMENT

The Sangguniang Barangay of Macasing had acted Barangay Ordinance No. 02 Series of 2022  
known as “ AN ORDINANCE FORMULATING THE BARANGAY REVENUE CODE  
AS BARANGAY MACASING REVENUE CODE OF 2022”.

Such Barangay Ordinance No. 02 submitted to the Honorable Sangguniang Bayan for review  
and appropriate action, unfortunately it was returned with the advice delete some provisions thereof  
which are not authorized by Law,

In compliance of the observations of the sangguniang Bayan of Siayan, Zamboanga del norte,  
hence this enactment.

**BE IT ORDAINED**, by the Sangguniang Barangay of Macasing in Session Assembled;

**SECTION I – TITLE.** This shall be known as “ **AN ORDINANCE FORMULATING THE BARANGAY REVENUE CODE OF 2022**” of Barangay Macasing, Siayan, Zamboanga del Norte.

**Section II - SCOPE.** This Ordinance shall govern the exercise of taxing, fees and service of user charges and other common revenue raising power of the Barangay which shall exclusively accrue to them:

**SECTION III – SEPARABILITY CLAUSE,** That Barangay ordinance No. 02 series of 2022 it still in effect and enforceable as amended.


**SECTION IV – EFFECTIVITY.** This Ordinance shall take effect after fifteen (15) days following its complete Local Circulation and upon compliance with the posting requirements as set forth under section 511 of Republic Act 7160;

**NOW THEREFORE, BE IT RESOLVED,** as it is hereby resolved by the Sangguniang Barangay in a session assembled, to immediately implement within Barangay Macasing, as amended.

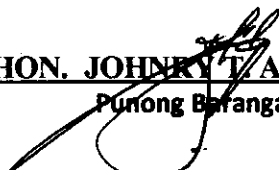
**APPROVED BY THE SANGGUNIANG BARANGAY OF MACASING,** in its regular session on 16<sup>th</sup> day of February, 2022.

**I HEREBY CERTIFY** to the correctness of the foregoing quoted Ordinance otherwise known as “ **BARANGAY REVENUE CODE of 2022**” of Barangay Macasing, Siayan, Zamboanga del Norte, Philippines

Prepared by:

  
**JOELITO P. BERNADEZ**  
Barangay Secretary

Approved by:

  
**HON. JOHNNY T. ANDIQUE**  
Punong Barangay

REPUBLIC OF THE PHILIPPINES  
PROVINCE OF ZAMBOANGA DEL NORTE  
MUNICIPALITY OF SIAYAN  
BARANGAY MACASING

OFFICE OF THE BARANGAY COUNCIL

BARANGAY REVENUE ORDINANCE NO. 02

**AN ORDINANCE FORMULATING THE BARANGAY REVENUE CODE  
ORDINANCE NO. 02 SERIES OF 2022 AS BARANGAY MACASING REVENUE  
CODE OF 2022 THE IMPOSITION OF TAXS, FEES AND CHARGES PURSUANT  
TO THE PROVISIONS OF THE LOCAL GOVERNMENT CODE R.A. NO. 7160 AND  
PROVIDING PENALTY FOR VIOLATION THEREOF.**

**CHAPTER 1. GENERAL PROVISIONS**

**Article A. Short: Title and scope**

**Section I. A. 01. Title.** – This Ordinance shall be known as the Barangay Revenue Code of barangay Macasing, Siayan, Zamboanga del norte.

**Section 1. A. 02. Scope.** – This Code shall govern the levy, assessment and collection of taxes, fees, charges and other impositions within the jurisdiction of Barangay Macasing, Siayan, Zamboanga del norte.

**Article B. Definitions and Rules of Constructions**

**Section 1B. 01. Definitions. – when used in this Code-**

**Advertising Agency includes all persons who are engaged** in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, balloons or other media, whether in pictorials or reading form.

**Agricultural Products** includes the yield of the soil, such as corn, rice, wheat, rye hay coconuts, sugarcane, tobacco, root crops, vegetable, fruits, flowers, and their by product; ordinary salt, all kinds of fish, poultry, and livestock and animal products whether in their original form or not.

The phrase whether in their original form or not refers to the transformation of said products by farmer fisherman produce of owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market.

**Amusement Places** includes teaters, cinemas, concert halls cockpits, discohouses, and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.

**Annual Gross Sales** refers to the receipts of the store or the business in the course of its operations during the year.

**Business Agent** (agente de negocios) includes all persons who act as agent of others in the transaction of business with any public officers, as well as those who conduct collecting advertising  
, employment, or private detective agencies.

**Business** means a commercial activity customarily engaged in as a means of livelihood and typically involving some independence of judgement and power of decision.

**Capital** signifies the actual estate, whether in money or property owned by an individuals or corporation, it is a fund with which it transacts its business, which would be liable to each creditor, and which in case of insolvency passes to a receiver.

**Capital Investment** is the capital which a person puts in any undertaking, or which he contributes to the common stock of a partnership, corporation, or any other juridical entity or association.

**Carenderia** refers to any public eating place where foods already cooked are served at a price.

**Charges** refers to pecuniary liability, as rents or fees against property, persons or organizations.

**Cockpit** includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

**Collecting Agency** includes any person other than a practicing Attorney at-law engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefore; while a "mercantile agency" is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in the business, and reporting the same subscribers or to customers applying and paying therefore.

**Contractor** includes persons, natural or juridical, not subject to professional tax under section 129 of R A 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 contractors or his employees.

**Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of Republic act No. 6810, otherwise known as "Magna Carta For Countryside and Barangay Business Enterprise (KALA KALAN 20).

**Dealer** means one whose business is to buy and sell merchandise, good, and chattels as a merchant, He stand immediately between the producter or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.

**Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

**Gross Sales or Receipts** includes the total amount of money or each equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payment actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT).

**Lending investor** includes all persons who make a practice of lending money for themselves or others at interest.

**Levy** means an imposition or collection of an assessment, tax, tribute or fine.

**License of permit** is a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.

**Person** means every physical or moral, real or juridical and legal being, susceptible of rights and obligations or of being the subject of legal relations.

**Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.

**Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

**Revenue** includes taxes, fees, and charges that a state or its political subdivision collects and receives into the necessary for public purposes.

**Retail** means sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

**Retail Dealer of fermented Liquor** includes every person, except retail dealers in tuba, basi, tapay who for himself or on commission, sells or offers to sale fermented liquors in quantities of 5 liters or less at any one time and not for resale.

**Retail Dealer in Liquor** includes every person, except a retail vino dealer, who for himself or on commission, sells or offers for sale wine or distilled spirit (other than denatured alcohol) in quantities of 5 liters or less at any one time and not for resale.

**Retail of Leaf Tobacco Dealer** include every person, who for himself or on commission, sells leaf tobacco as offer the same for sale to any person except a registered dealer

in leaf tobacco or a manufacturer of cigarettes or manufactured tobacco; but the term does not include a planter or producer so far as concerns the sale of leaf tobacco of his own production.

**Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be or to another private person.

**Store** is a business establishment where goods or wares for sale are stored or displayed and actually engaged of the business of buying and selling such goods and wares.

**Tax** means and enforced contribution usually monetary in form, levied by the Law-making body on person and property subject to its jurisdiction for the precise purpose of supporting government needs.

**Section 1B. 02. Words and Phrases** not herein expressly defined, Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in PD231, as amended, otherwise known as the Local Tax Code, and PD 464, as amended otherwise known as the Real property Tax Code, as they may be.

**Section 1B. 03. Rules of Construction.** In constructing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provision or when applied they would lead to absurd or highly improbable result.

**a.) General Rule.** All words and phrases shall be construed and understood according to the common and approved usage of the language, but technical words and phrases and such other words in this Code which have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning

**b.) Gender and Number,** Every word in this Code importing the masculine gender shall extend to both to male and female. Every word importing the singular number shall apply to several person or things and every word importing the plural number shall extend and apply to one person or things.

**c.) Computation of time.** The time within which an act is to be done as provided in this Code or in any rules and regulation issued pursuant to the provision hereof, when expressed in days, shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.

**d.) References.** All references to chapter, articles, sections, are to the chapters, articles, sections in this Code, unless otherwise specified.

**e.) Conflicting provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other provisions of each chapter shall prevail as to all specific matters and question involved thereon.



## CHAPTER II.- BARANGAY TAXES

### Article A. Business Tax on Store and Retailers

**Section 2. A. 01. Imposition of tax.** There is hereby levied on all stores or retailers of any article of commerce with fixed business establishments and other businesses within the territorial jurisdiction of his barangay, an annual tax at the rate of one percent (1%) of gross sales or receipts but not less than the following rates.

Kinds of Stores and Retailers	Minimum Amount of Tax per Annum
1. Stores or Retailers	500.00
2. On cafes, cafeterias and catterias	100.00
3. On business establishments principally rendering services	100.00
4. On privately owned/ public markets	200.00
5. On real estate dealers	150.00
6. On food stands	100.00
7. On dealers of wine and vino liquors	100.00
8. On dealers of fermented liquors, wines & tuba	50.00
9. On cigarettes and leaf tobacco retailers	80.00
10. On Marine product retailer	80.00
11. On drugs, cosmetics and medicines	50.00
12. On clothes and garments	400.00
13. On amusement	100.00
a.) Billard or poll hall	100.00
b.) Amusement Devices	
Jukebox Machines and Sing-a-long Joints (video Singko)	200.00

**Section 2A. 02. Time of Payment.** The Taxes herein – above levied are payable without penalty within the first twenty (20) days of January of each year for the whole year on for the first quarter of the year and within the first twenty (20) days quarter therefore. In case of a newly started business, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be computed on the basis of the minimum of tax a year. However in the succeeding quarter or quarters, the tax shall be based on the gross sales for the preceding quarter at one-fourth of the rate fixed therefore per annum. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales for the preceding year, or any fraction thereof.

The tax must be paid to the Barangay Treasurer before any business or activity herein specified can be lawfully begun and pursued and the tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall be exacted for a period longer than the end of the calendar quarter. When the tax has been paid for a period longer than the current quarter and the business, trade or activity is abandoned no refund of the tax corresponding to the unexpired quarter or quarters shall be made.

**Section 2A. 03. Surcharges for late payment.** Failure to pay the tax prescribed in this article within the time required shall subject the tax payer to surcharges of twenty five percent (25%) of the original amount of the Tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 2A. 04. Interest on Unpaid Tax.** In addition to the surcharge imposed here in, there shall be imposed an interest of two percent (2%) per Month upon the unpaid amount from the due date until the tax is fully paid but not exceeding thirty six (36) months.

**Section 2A. 04. Exemptions.** Business owned and operated by duly registered cooperatives majority of the members of which are resident of this barangay are exempt from the payment of any tax imposed under this article.

**Section 2A. 05. Administrative Provisions.**

**(a) Requirements.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this article, in the Barangay Macasing, Municipality of Siayan shall first obtain a barangay permit and pay the tax therefore and the business tax imposed under this article.

**(b) Issuance and Posting of Official Receipt.** The Barangay Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer from any other requirements imposed by the different department of this Barangay or by law or regulation.

Every person issued an official receipt for the conduct of business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Barangay Captain, Barangay Treasurer, or their authorized representatives.

**(c) Invoices or Receipt.** All person subject to the graduated fixed tax on business, shall, for each sale or transfer of merchandise or goods, or for services rendered valued at five (5.00) or more at any one time, prepare and issue sales or commercial invoice and receipt serially numbered in duplicate showing among others their names or style, if any, and business address. The original of each sales invoices or receipt shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax in his place of business for a period of five (5) years. The receipt or invoice issued pursuant to the requirements of the Bureau of Internal Revenue or Municipal Treasurer for determination of national internal revenue taxes or city and Municipal impositions shall be sufficient for the purpose of this Code.

**(d) Sworn Statement of Gross Receipts of sales.** Operation of business subject to the graduated fixed taxes shall submit a sworn statement of the capital investment before the start of their business operation and upon application for a barangay permit to operate the business and upon payment of the levied in this article. Any person engaged in business subject to graduated fixed tax based on gross sales and/ or receipt shall submit a sworn statement of his gross sales/receipt for the preceding calendar year or quarter in such manner and form as may be prescribed by the Barangay Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipt or submit fraudulent statement, for whatever reason, including among others that he failed to provide himself with books, records and/ or subsidiaries for his business,

the Barangay Treasurer or his authorized representative may verify or assess the gross sales or receipt of the taxpayer under the best available evidence upon which the tax may be based.

(e) **Issuance of Certification.** The Barangay Treasurer may, upon presentation satisfactory proof that the original official receipt has been lost, stolen by or destroyed, issue a certification to the effect that the tax has been paid, indicating there in, the number of the official issued, upon payment of a fee of ten pesos (10.00)

(f) **Transfer of Business to other Location.** Any business for which a barangay tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this Barangay without the payment of additional tax during the period for which the payment of the tax was made.

(g) **Death of Licenses.** When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

**Section 2A. 06. Penalty.** Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred Pesos (500.00) but not exceeding One Thousand Pesos (1,000.00). Or an Imprisonment of not exceeding Six (6) months, or both, at the discretion of the Court.

### **CHAPTER III.- FEES AND CHARGES**

#### **Article A. Barangay Clearance Fees on Business**

**Section 3A. 01. Imposition.** There shall be collected an annual fee at the rates provided hereunder for the issuance of the Barangay Clearance for every business, trade, or activity which a person shall conduct within the Barangay MACASING, Municipality of Siayan, before the corresponding permit and license shall be issued by the Municipal/ City authorities.

The Clearance fee is payable every separate or distinct establishment or place where the business, trade or activity is conducted. One line of business or activity does not become exempt by being conducted with some other business or activity for which the permit fee has been paid.

<b>Kind of Business</b>	<b>Amount of Fee per Annum</b>
<b>(1) Manufacturers, Assemblers, Repackers, Processors, ect.</b>	
1.1 Bagoong, salted fish, or dried fish	150.00
1.2 Clothes and garments	400.00
1.3 Ice, ice cream and frozen delights	100.00
1.4 Wines, Liquors and distilled spirit compounders	400.00
<b>(2) On Retailers, dealers, independent wholesalers and distributors</b>	
2.1 Agriculture Products	150.00
2.2 Drugs and cosmetics	100.00
2.3 Dry Goods, Clothes and textiles	150.00
2.4 General Merchandise	
a. Sari-Sari Barangay	500.00
b. Inside the Public Market	300.00
<b>2.5 Lumber, Wood and construction materials</b>	
a. All kinds of planted wood	2.00/ brd. Ft.

b. Coco Lumber	2.00/brd. Ft.
c. Bamboo and its products and nipa shingles	50.00
<b>2.6 Vendors, Buyers, Dealers</b>	
a. Chicken, fowls, and eggs	150.00
b. Fruits, spices and vegetables	50.00
c. Hogs	200.00/heads
d. Goat	200.00 /heads
e. Carabao's, Cow, and Horse	300.00/heads
Other retailers, wholesaler, dealers and distributors not mentioned above	
<b>On rice and corn</b>	
3.1 Palay, corn, and other grains buyer/dealer	150.00
3.2 Rice and Corn wholesaler	150.00
3.3 Rice and Corn retailers	150.00
<b>On cafes, cafeterias, and other cafeterias</b>	
4.1 Ice, ice cream and other cold storage	50.00
4.2 Restaurants and Carenderias	50.00
4.3 Food stand for puto, popcorn, and other cooked foods	50.00
4.4 Gulaman, buko and juice stands	50.00
<b>On contractors and Services Establishment</b>	
5.1 Milling Services	
5.2 Recopying and duplicating services	
a. Xerox copying	20.00
b. Typing services	30.00
c. Scanner	30.00
d. Lamination	50.00
5.3 Sawmills	
a. Chainsaw Registration	500.00
5.4 Shop for planning, surfacing, or recutting of Lumber	200.00
5.5 Secure permit to cut at DENR	
a. Planted trees 5 pcs. To 20 pcs.	100.00
b. 5 pcs. And above	20.00/tree
5.6 <b>LIVESTOCK</b>	
a. Poultry	200.00
b. Piggery	200.00
<b>Rental and charges of all Barangay Facilities, Properties and Equipment</b>	150.00
a. Rental of Covered Court for Occasion	150.00
b. Charges of Covered Court to put Farm Products (corn)	3.00/sack
c. Charges of Solar Drier for corn, copra, peanut & other Farm Products	3.00/sack
All Agricultural or Farm Products that delivered by the Habal-Habal Driver	1.00/sack
1. On Business subject to two Percent Tax (2%)	
On the business of dealers in fermented liquors, distilled spirits and	

	or wines/Tuba.	
a.	Wholesale dealer in foreign liquors	300.00
b.	Wholesale dealer in domestic liquors	150.00
c.	Retail dealer in domestic liquors	75.00
d.	Retail dealer in Vino liquors	100.00
e.	Retail dealer Tuba, basi or tapuy	75.00
f.	Wholesale dealer in Tuba, basi or Tapuy	75.00
2.	On Tobacco dealers	
a.	Wholesale leaf Tobacco dealer	150.00
b.	Retail dealer of Tobacco leaf	75.00
c.	Wholesale dealer of Manufactured Tobacco	150.00
d.	Retail dealer of Manufactured Tobacco	75.00
3.	On Amusement places or devices	
a.	Billard or Pool hall/ first table	50.00
b.	For every additional table	25.00
c.	Each Jukebox Machine (Video Singko)	300.00

**Section 3.A 02. Time of payment.** The fee imposed in the preceding section shall be paid to the barangay Treasurer upon application for a Barangay clearance before any business or activity can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

**Section 3,A 03. Surcharge for Late Payment.** Failure to pay the tax prescribe in this article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of tax the, plus interests upon the unpaid amount at the rate of two (2%) percent per month from the date due until the tax is fully paid but not exceeding thirty six (36) months.

**Section 3.A. 04 Application for Barangay Clearance.** False Statement a written application for clearance to separate business shall be failed with the office of the Barangay Captain in three copies. The application form shall set the name and address of the applicant, the description or style of the business, the place where the business shall be conducted, statement of network or capital investment and such other pertinent information or data as may be required.

A barangay clearance shall be refused to any person, (1) whose business establishment or undertaking does not conform with zoning regulation and safety, health and other requirments of the Barangay; (2) that has anunsettled tax obligations, Dept or other liability to the barangay government and (3) that the applicant is disqualified under any provision of law or ordinance to established, or operate the business for which a permit is being applied.

**Section 3.A 05 Issuance of Clearance:** Itscontents, upon approval of the application for a barangay clearance, two copies of which duly signed by the Barangay Capyain shall be returned to the applicants to support his application for business License and permit with the Municipal authorities. One copy shall be presented to the Barangay Treasureras basis for the collection of the barangay clearance fee and the corresponding business tax.

**Section 3.A 06 Posting of Clearance.** Every holder of a Barangay Clearance shall keep the same conspicuously posted at all times in his place of business or office or if the individual has no place of business or office, he shall keep the same in his person. The clearance shall be immediately produce upon demand by the Barangay Captain, the Barangay Treasurer or any one of their duly authorized representatives.

**Section 3.A 07 Duration and Renewal of Clearance.** The Barangay clearance shall be granted for a period of not more than one (1) year and shall expire on the thirty first (31<sup>st</sup>) of December following the date of Issuance unless revoked or surrendered earlier. It shall have a continuing validity only upon renewal thereof and payment if the corresponding fee.

**Section 3.A 08 Revocation of Clearance.** When a person doing business under the provisions of this article refuse to pay An indebtedness or liability to the Barangay or abuses his privilege to do business to the injury of the Public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or womens of ill-repute, the Barangay Captain after investigation, revoke the Barañgay clearance and order the closure of the establishment. Such revocation shall operate to forfeit all sums which may have been paid in respect of said previlige, in addition to the fines and imprisonment that may be imposed by the Court for violition of any provision of this Code Ordinance governing the establishment and maintainance of business and shall recommend to the Municpal Mayor to prohibit the exercise thereof by the person whose privilege is revoked and recommended the closure of the business until same shall be issued another Barangay Clearance.

**Section 3.A 09 Other Requirments.** The Issuance of a Barangay Clearance shall not exempt the license from the fulfillment of other requirments in connection with the operation of the business or in the conduct of an activity prescribe under this Code or Ordinance of the Municipality.

**Section 3.A 10 Penalty.** Any person found guilty or violating any of the provision of this Ordinance shall be subject to a fine of not less than One Thousand (Php.1,000.00) pesos or imprisonment of not more than Six (6) months as both in the discretion of the Court.

## **CHAPTER IV. SERVICE FEES**

### **Article A. - Secretary's Fees**

**Section 4.A. 01. Imposition of Fee.** There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of the Barangay Government of Macasing.

- 1). Where the copy to be furnished is in printed form in  
Whole or in part, for each page (double this fee if  
There are two pages in a shit.) 10.00
- 2). For each certificate of correctness (with seal of office)  
Written on the copy or attached there to . first two (2) copies 10.00  
First every additional copy 5.00
- 3). For certifying the official act of the

Lupong Tagapamayapa/ Pangkat, first (2) copies	10.00
Every additional copy	5.00
4). For certified copies of any papers, records, judgement Or entry of which any person is entitled to demand and Received a copy ( in connection with investigation/ (100) words.	10.00
5). FILLING FEES	300.00
6). CERT. TO FILE ACTION	500.00
7). MISCELLANEOUS FEE	500.00

**Section 4.A. 02. Exemption.** The fee imposed in this Article shall nor be collected for copies furnished to other office and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be made on accordance with the schedule in Section 4A.01.

**Section 4A. 03. Time and Management of Payment.** The fees shall be paid to the Barangay Treasurer at the time of the request, written or otherwise for the issuance of a copy of any barangay revcord or document is made

#### **Article B. Miscellaneous Barangay Clearance**

**Section 4B. 01. Imposition of Fees.** There shall be collected for service fee for each Barangay Clearance issued as follows

a. For Water, Electricity of Fire Clearance	150.00
b. For Postal ID application and Employment	100.00
c. For Loans and Driver's License	200.00
d. Small, Medium and Large Business	500.00
e. For Student, and other purposes not specified above	50.00
f. Cert. of Residency/Indigency and all Barangay Certification	50.00
g. For Barangay Clearance to transport or shipout the following:	
c.1. Hogs or Pigs per head	150.00
c.2. Goats per head	150.00
c.3. Carabao and Cow per head	200.00

**Section 4B. 02. Time of Payment.** The fees shall be paid to the Barangay Treasurer upon request or application of the clearance of certificate.

**Section 4B. 03. Penalty.** Any violition of the provision of this Article shall be subject to a fine of not more than One Thousand Pesos (1,000.00) or imprisonment of not more than One month, or both at the discretion of the Court.

#### **Article C. Service fee for Garbage Collection**

**Section 4C. 01. Imposition of Fee.** There shall be collected from every owner or operation of a business establishment an annual garbage fee, in accordance with the following schedule:

<b>a. Retailers, dealers, independent wholesalers and Distributors of any article of commerce:</b>	<b>Rate per Annum</b>
a.1. Sari-Sari Store	50.00
a.2. On Food Stands	50.00
a.3. On amusement places (video Singko)	100.00
a.4. And other business establishment not mentioned above	50.00

**Section 4C. 02. Time of Payment.** The fee prescribed in this Article shall be paid to the Barangay treasurer in advanced on or before the tenth (10) day of every month or to his authorized representative who shall collect the said fee from the establishment.

**Section 4C. 03. Surcharge for Late Payment.** Failure to pay the tax prescribed upon issuance of copies.

**Section 4C. 04. Administrative Provision.**

a). For purposed ofn the imposition, the area of the garbage collection shall only be the business area of the barangay proper and barangay public market.

b). The owners or operators of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle property covered which shall be placed in front of his establishment before the time of collection.

c). The Sanitary Inspector or the Municipal Health Officer shall inspect once a month the said business establishment to find out whether garbage is properly disposed of within their premises.

**Section 4C. 05 Penalty.**Any Violition of the provisions of this article shall be punished by a fine of not exceeding One Hundred pesos (100.00) or imprisonment of not exceeding One (1) month, or both, at the discretion of the Court.

**Section 4D. 02. Time of Payment.** The service fee provided under this Article shall be paid to the Barangay Treasurer upon application for police clearance by the person applying for said clearance.

## **CHAPTER V.- BARANGAY CHARGES**

### **Article A. – Barangay Market Fees**

**Section 5A. 01. Defination.** – When used in this Article.

**Public Market** – refers to the place where building or structures are erected and designated by the Sangguniang Barangay as Barangay Public Markef.

**Market Premises** – refers to an open space in the compound; part of the Market lot consisting of bare pounds, not covered by market buildings, usually occupied by transient vendors especialy during market days.



For purposes of this Article, buying and selling of goods in any place except those made by duly licensed establishments, within a radius of one kilometer from the market and all other markets established there after, are considered made within the market premises and are subject to market fees.

**Section 5A. 02. Issuance of Official Receipt and Cash Tickets.** The Barangay Treasurer or his duly authorized representative shall issue an Official Receipt as evidence of payment of rentals of fixed stalls. A cash tickets shall be issued to an occupant of the market premises or transient vendors and his name shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space of the market premises in which he is assigned. If the vendor disposes of his merchandise by wholesale to another vendor, the latter shall purchase new tickets if she sells the same merchandise even if such sale is done in the same place occupied by the previous vendor.

**Article B. Slaughter and Corral fee**

**Section 5B. 01. Imposition of Fee to Slaughter.** – Before any animal is slaughtered for public or home consumption, a permit thereof shall be secured from the Municipal Health Officer concerned or his duly authorized representative who shall determine whether the animal or fowl is fit for human consumption, thru the Barangay Treasurer upon payment of the corresponding fees, as follows.

	<b>For Public Consumption</b>	<b>For Home Consumption</b>
Hogs 50 kls. Below per head -----	100.00	50.00
Hogs 50 kls above -----	300.00	100.00
Goat per head -----	100.00	50.00
Carabao/Cow per head -----	300.00	150.00
Horse per head -----	300.00	150.00

**Section 5B. 02. Prohibition.** Permit to Slaughter shall not be granted nor the corresponding fee collected at animal condemned by the authorities concerned.

**CHAPTER VI. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS.**

**Article A. Collection and Accounting of Barangay Revenues**

**Section 6A. 01.. Collection.** The collection of Barangay taxes, fees, charges, surcharges, interest and penalties accruing to the Barangay Macasing, shall be the responsibility of the Barangay Treasurer or his deputies and in no case shall be delegate to any other person.

Unless otherwise specifically provided in this Code, or under existing laws or decrees, the Barangay Treasurer is authorized, subject to the approval of the Barangay Captain to promulgate rules and regulations for the proper and efficient administrative and collection of taxes, fees and charges herein imposed.

**Section 6A. 02. Issuance of Receipts.** It shall be the duty of the Barangay Treasurer or his authorized representative to issue the necessary receipts to the person paying the Tax, fee or charge, indicating where in the date, amount, name of the person paying and the amount for which it is paid.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the Barangay Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of corresponding local tax Ordinance.

**Section 6A. 03. Record of Taxpayers.** It shall be the duty of Barangay Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying barangay taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided this Code.

**Section 6A. 04. Examination of Books of Accounts.** For effective enforcement and collection of charges provided in this Code. The Barangay Treasurer shall request the Municipal Treasurer to examine the Books of Accounts and other pertinent records of any person doing business within the jurisdictional limits of the Barangay of Macasing, Municipality of Siayan to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made in accordance with existing laws, Ordinances, rules and regulations.

**Section 6A. 05. Accounting of Collection.** Unless otherwise provided in this Code and other existing laws and Ordinances,

**Section 6A. 06. Accrual to the General fund of fine, cost and forfeitures.** Unless otherwise provided by law or Ordinance, fines, cost, forfeitures and other pecuniary liabilities imposed by the Municipal Court, for the violation of any barangay Ordinance, shall accrue to the General fund of the Barangay.

#### **Article B. Civil Remedies for Collection of Revenues**

**Section 6B. 01. Extent of Barangay Government's Lien.** Taxes and other revenues provided in this Code due to the Barangay Macasing, shall constitute a lien in it's enforceable by proper legal action, superior to all liens or charges in favor of private parties, not only any property which may be subject to the charge but also upon all properties used in the exercise of the occupation, business or privileges with respect to which the charge is imposed and upon all property rights therein.

**Section 6B. 02. Application of Civil Remedies.** Unless otherwise specially provided in applicable laws and in so far as their nature permits, the remedies provided herein may be availed of for the collection of delinquent taxes and other impositions provided in this Code. The civil remedies available shall be by distraint of personal property and by legal action. Either of these or both simultaneously may be pursued at the discretion of the Barangay Treasurer.

**Section 6B. 03. Distraint of Personal Property.**

**a). Seizure.** Upon failure of the person owning any local tax or other impositions to pay the same at the time required, the barangay Treasurer or his deputy may upon written notice. Zeise or confiscate any personal property belonging to that person if any personal property subject to the tax lein, in sufficient quantity to satisfy the tax in question, together with any increment there to incident to delinquency and the expenses of seizure. In this case, the Barangay Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax and penalty due, This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer a right to claim exemption under the provision of section 69 of PD 464, otherwise known as the Real Property Tax Code. Distrained personal property shall be sold at public action in the manner here in provided.

**b). Accounting of Distrained Goods.** The Officer executing the distraint shall make or cause to be made an Account of the goods or effects distrained, a copy of which signed by himself be left either with the owner or person from which possession of goods or effects were taken, or at the dwelling or place of business of that personand with someone of suitable age and discretion to which it shall be added a statement of the sum demanded and a notice of the time and place of sale.

**c). Publication.** The Officer executing the distraint shall forth with cause a notification to be exhibited in not less than two public places, specifying the time and place of sale and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the office of the Barangay Captain.

**d). Release of Distrained Property upon Payment Prior to Sale.** If it any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

**e). Procedure of Sale.** At the time and place fixed in the notice, the officer shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Barangay Treasurer shall make a report of the proceedings in writing to the Barangay Captain.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same be considered as sold to the Barangay for the amount of assessment made there on by the Committee on appraisal and to extent of the same amount, the tax delinquencies shall be cancelled.

**f). Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax, together with the increment there to incident to delinquency, and the expanses of the distraint and sale. Any residue over and abovewhat is required to pay the entire claim shall be returned to the owner of the property sold. The expanses chargeable upon the seizure and sale embrance only the actual expenses of seizure and preservation of the property pending the sale. And no charge shall imposed for the lical officer or his deputy where the proceeds of the sale are insufficient to satisfy the claim other property may, in like manner, be distrained until full amount due,including all the expenses is collected.

## Article C. General Penal Provision

**Section 6C. 01.** Any Violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not exceeding One Thousand pesos (1,000.00) or imprisonment of six (6) months, or both, at the discretion of the Court.

Payment of a fine or service of imprisonment as here in provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code.

## CHAPTER VII. FINAL PROVISIONS

**Section 7A. 01. Separability Clause.** If, for any reason, any provision, section or part of this code is Declared not valid by a Court of competent jurisdiction suspended or revoked by the Secretary of Finance, such judge shall not effect or impair the remaining provision, section or parts which shall continue to be in force and effect.

**Section 7A. 02. Applicability Clause.**

All other matters, relating to the imposition in this Code shall be governed by pertinent provision of existing Laws and other Ordinances.

**Section 7A. 03. Repealing Clause-**

All Ordinances, rules and regulations or parts thereof, in conflict with or inconsistent with any provision of this code are hereby repealed or modified accordingly.

**Section 7A. 04. Effectivity**

This Ordinance shall take effect after the conduct of information and Dissemination Campaign and which shall start immediately fifteen days (15) upon its approved and publication to conspicuous place.

I hereby certify to the correctness of the above Barangay Ordinance.

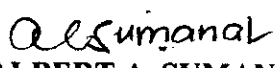
  
**JOELITO P. BERNADEZ**  
Barangay Secretary

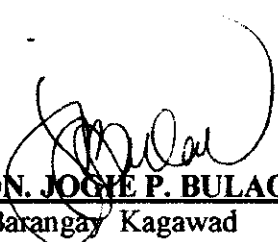
### AFFIRMATIVE VOTES

  
**HON. JUNRYL L. CATIG**  
Barangay Kagawad

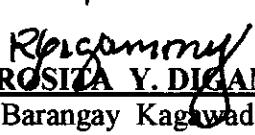
  
**HON. PETERSON P. DEGAMON**  
Barangay Kagawad

  
**HON. JISSA T. TUMIMBAO**  
Barangay Kagawad

  
**HON. ALBERT A. SUMANAL**  
Barangay Kagawad



**HON. JOGIE P. BULAO**  
Barangay Kagawad



**HON. ROSITA Y. DIGAMON**  
Barangay Kagawad



**HON. EDGAR A. TIZON**  
Barangay Kagawad



**HON. JOHN R. ANDIQUE**  
Punong Barangay