



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 21<sup>ST</sup> DAY OF OCTOBER, 2024.

PRESENT:

Hon. Raul P. Dominise, Presiding Officer Pro-Tempore,	Sangguniang Bayan Member
Hon. Daisy A. Limbang, Majority Floor Leader,	-do-
Hon. Wilfredo A. Sasico, Ast. Majority Floor Leader,	-do-
Hon. Roel J. Pabiran,	-do-
Hon. Rey L. Anugon,	-do-
Hon. Wencito B. Intoy,	-do-
Hon. Billynel C. Catig,	-do-
Hon. Estrella S. Zapatos, Minority Floor Leader,	-do-
Hon. Maria Gina Z. Atay, LNB President,	-do-
Hon. Dave F. Labadlabad, SK Fed. President,	-do-
Hon. Johnny C. Anugon, Sr., IPMR,	-do-

ABSENT:

Hon. Atty. Josecor S. Gepolongca, Presiding Officer,	Municipal Vice Mayor
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"RESOLUTION NO. 204  
Series of 2024

DECLARING IN ORDER AND OPERATIVE ORDINANCE NO. 03, SERIES OF 2024 OF THE SANGGUNIANG BARANGAY OF POBLACION, SIAYAN, ZAMBOANGA DEL NORTE AS IT IS WITHIN THE PRESCRIBED POWER OF THE SANGGUNIANG BARANGAY TO ENACT PROVIDED UNDER R.A. 7160 KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991.

WHEREAS, submitted before this august body for review and proper disposition was Ordinance No. 03, Series of 2024 of the Sangguniang Barangay Poblacion formulating the Barangay Revenue Code of Barangay Poblacion, Siayan, Zamboanga del Norte;

WHEREFORE, premised of the foregoing consideration, and on motion of Hon. Daisy A. Limbang, duly seconded by Hon. Dave F. Labadlabad and Hon. Maria Gina Z. Atay, it was

RESOLVED, as this body hereby resolved by DECLARING IN ORDER AND OPERATIVE ORDINANCE NO. 03, SERIES OF 2024 OF THE SANGGUNIANG BARANGAY OF POBLACION, SIAYAN, ZAMBOANGA DEL NORTE AS IT IS WITHIN THE PRESCRIBED POWER OF THE SANGGUNIANG BARANGAY TO ENACT PROVIDED UNDER R.A. 7160 KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991.

RESOLVED FINALLY, to furnish copies of this resolution to all offices concerned for information and appropriate action.

Carried unanimously"

I HEREBY CERTIFY to the correctness of the above-quoted resolution.

MARCELO S. EGUANAN

Local Legislative Staff Officer IV  
(OIC - Secretary to the Sangguniang Bayan)

CERTIFIED CORRECT  
AS TO ITS PASSAGE:

RAUL P. DOMINISE  
Sangguniang Bayan Member  
(Temporary Presiding Officer)

APPROVED:

ALBERTO J. SONGCAWEL  
Municipal Mayor



Republic of the Philippines  
Province Of Zamboanga del Norte  
Municipality of Siayan  
Barangay Poblacion

**OFFICE OF THE SANGGUNIANG BARANGAY**

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BARANGAY OF POBLACION, SIAYAN, ZAMBOANGA DEL NORTE, HELD AT THE BARANGAY SESSION HALL ON (AUGUST 7, 2024).**

**PRESENT:**

Hon. MARIA GINA Z. ATAY  
Hon. MYRNA M. SIBUCO  
Hon. JOEL S. ZAPATOS  
Hon. ALFAVITO T. AMORADO  
Hon. RHEL L. ANDUS  
Hon. RICHARD P. BONTIGAO  
Hon. CARLOS T. LUMANOG  
Hon. MELVIN D. CASTOLO  
Hon. DAVE F. LABADLABAD

Punong Barangay  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
SK Chairman

**ABSENT:**

**NONE**

**PREFATORY STATEMENT**

Article Four of RA 7160 known as the Local Government Code of 1991 provides the taxing power of the barangay to levy taxes, fees and charges which shall exclusively accrue to the barangays, hence this enactment.

**BE IT ORDAINED** by the Sangguniang Barangay in session assembled:

**"BARANGAY REVENUE ORDINANCE NO. 003**  
Series of 2024

**CHAPTER 1**

**SECTION 1. TITLE.** This shall be known as the **"BARANGAY REVENUE CODE ORDINANCE OF BARANGAY POBLACION, SIAYAN ZAMBOANGA DEL NORTE.**

**SECTION 2. DECLARATION OF POLICY.** Subject to all the provisions of the Local Government Code 1991 and other related laws, as amended, this Ordinance shall govern the levy, assessment and collection of taxes, fees and charges, and other incidental impositions, procedures, rules and regulations in the implementation thereof within the territorial jurisdiction of Barangay Poblacion, Siayan Zamboanga del Norte.

**SECTION 3. GENERAL PROVISIONS.** Any person or group of persons who shall engage any type of business within the territorial jurisdiction of Barangay Poblacion shall, secure Barangay Clearance and Barangay permit to operate prior to its operation and pay the corresponding fees as provided under in Chapter III, Article V, Section 12, of this Ordinance.

**ARTICLE I – LIMITATIONS TO LEVY TAXES.**

**SECTION 4. LIMITATIONS OF THE BARANGAY.** Unless otherwise provided under the Local Government Code of 1991, the exercise of the taxing powers of the Barangay shall not extend to levy of the following:

- a. Income tax, except when levied on banks and financial institutions;
- b. Documentary Stamp Tax;
- c. Taxes on estates, inheritance, gifts, legacies and others as stipulated in the Local Government Code of 1991;
- d. Customs, duties, registration fees of vessel and wharfage on wharves, tonnage dues and all other kinds of custom fees, charges and dues except wharfage on wharves constructed and maintained by the provincial government.



- e. Taxes, fees or charges and other impositions upon goods carried into or out of, or passing through the territorial jurisdictions of the Barangay in the guise of in any form whatsoever upon such goods or merchandise;
- f. Taxes, fees or charges on agricultural and aquatic products when sold by marginal farmers or fishermen;
- g. Taxes on business enterprises certified to by the Board of Investment as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively from the date of registration;
- h. Excise taxes on articles enumerated under the National Revenue Code, as amended, and taxes, fees, or charges on petroleum products;
- i. Percentage of value-added tax (VAT) on sales, barter or exchanges or similar transactions on goods or services except as otherwise provided under the Local Government Code of 1991;
- j. Taxes on the gross receipts of transportation contractors and persons engaged in the transportation of passengers or freight by hire and common carriers by air, land or water, except as provided under the Local Government Code of 1991;
- k. Taxes on premiums paid by way of reinsurance or retrocession;
- l. Taxes, fees or charges for the registration of motor vehicles for the issuance of all kinds of licenses or permits for the driving thereof, except tricycles;
- m. Taxes, fees or other charges on Philippine products actually exported, except as otherwise provided under the Local government code of 1991;
- n. Taxes, fees or charges, on Countryside and Barangay Enterprise and Cooperative duly registered under R.A. No. 6810 and Republic Act (RA) 6938, otherwise known as the "Cooperative Code of the Philippines" respectively, and
- o. Taxes, fees or charges of any kind on the National Government, its agencies and instrumentalities, and other Local Government Units.
- p. Taxes, fees or charges on business and others, subject to where the taxing power is solely vested on the provincial or municipal governments.

## ARTICLE II – RULES OF CONSTRUCTION

**SECTION 5. IN CONSTRUCTING THE PROVISIONS OF THIS CODE.** The following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied, they would lead to absurd or highly improbable results viz:

- a. **General rule** – all words and other phrases shall be construed and understood according to the common and approved usage of the language, but technical words and 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 male and female. Every word importing the plural number shall apply to several persons or things and every word importing the singular number shall extend and apply to one person or thing.
- c. **Computation of time** – the time within which an act is to be done as provided in this Code or in regulation issued pursuant to the provisions thereof, when express in days, shall be computed by excluding the first day and including the last day, except when the 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 reference to Chapters, Articles, Section, are to the Chapters, articles, Sections in this Code unless otherwise specified.
- e. **Conflicting Provisions on Chapters** – if the provisions of different sections in the same Chapter conflict with each other, the provision of the section which is last in point shall prevail.

**SECTION 6. DEFINITION OF TERMS:** When used in this ordinance some terms are hereby defined to be made easy to understand:

**ADMISSION FEE** – refers to the monetary consideration that a person/customer pays to gain admission to any amusement place.

**ADVERTISING AGENCY** – includes all person who are engaged in the business of advertising for others by means of billboards, posters, whether pictorial or reading matters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media.

**AMUSEMENT** – is pleasurable diversion and entertainment. It is synonymous to relaxation, avocation pastime, or fun.

**AMUSEMENT PLACES** – include theaters, cinemas, concert, balls, circuses and other place of amusement where one seeking admission to entertain oneself by seeing or viewing the show of performance.

**ASTRAY ANIMALS** – means an animal which is set loose or not under the control of its owner or the one in-charge, or in the possession thereof, or found roaming around in the public or private places whether fettered or not.

**OTHER PLACES OF AMUSEMENTS** – include other place of amusement not specifically enumerated or otherwise provided for in this Ordinance, including but not limited to night clubs, or day clubs, night and day clubs, cocktail, lounges, super or family clubs, disco houses, minus one or sing-along sports competitions or relay shows by direct hook-up via and other places of amusement where one seeks admission to entertain himself whether by seeing or viewing or direct participation.

**BOXING ARENA OR STADIUM** – means place or compound whether opened or enclosed, where only professional boxing contest are held.

**BOXING EXHIBITION** – includes every exhibition of the art of attack and defense with the fists.

**BUSINESS** – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.

**CABARET/ DANCE HALL** – includes any place in consideration of any admission, entrance, or any other fee paid on, before or after the dancing and where professional hostesses or dances employed.

**CIRCUS** – includes every building, tent or area where feats of horsemanship, acrobatic performance, or similar acts are exhibited.

**COCKPIT** – includes every place, compound, building or portion thereof, where cockfights are held whether or not money is bet on the result of such cockfights.

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**CONCERTO OR CONCERT** – a musical performance by a number of voices or instrument to produce harmony, a performance of music before an audience. The term is something reserved for a performance by several musicians. The word concert originally meant a combination of performers ('a consort of voices') rather than the performance itself.

**COUNTRYSIDE AND BARANGAY BUSINESS ENTERPRISE** – refers to any business entity, association, or cooperative registered under the provisions of Republic Act (R.A.) 6810, otherwise known as "Magna Carta for Countryside and Barangay Business Enterprise (Kalakalan);



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

**GROSS RECEIPTS** – include all money and properties received in consideration of services rendered or articles sold, exchange or lease without any deduction; or whole amount of the business before the cost or production is deducted therefrom.

**GROSS SALES OR RECEIPTS** – include the total amount of money or its equivalent representing the contract price, compensation of service fee including the amount of change or materials supplied with the services and deposit or advance payments actually or constructively received during the taxable quarter for the service performed or to be performed for another person excluding discount if determined at the time of sale, sales return, excess tax, and value-added tax (VAT).

**LARGE CATTLE** – include horses, mule, carabaos, cows and other members of the bovine family.

**SMALL ANIMALS** – include pigs, goats, mule, carabaos, cows and other ruminant and non-ruminant animals.

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

**LICENSE OR 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 transactions.

**MARKET PREMISES** – it refers to an open space in the compound, part of the market lot consisting to barge ground not covered by marketing, usually occupied by transient vendors especially during market days.

**MARGINAL FARMER OR FISHERMEN** – refers to an individual engaged in subsistence farming of fishing which shall be limited to the sale, barter or exchange of agricultural or marine products by himself and his immediate family.

**MOTOR VEHICLE** – means any vehicle propelled by any power other than muscular power using the public roads, but excluding read rollers, trolley, cars street sweepers, sprinkles, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads; vehicles which run only rails or trucks, and tractors and trailers and tractors engines of all kinds used exclusively for agricultural purposes.

**OPERATOR** – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment of undertaking.

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

**RESIDENTS** – refer to natural persons who have their habitual residence in the province, or municipality where they exercise their civil rights and fulfill their civil obligations, and juridical person for which the law or any other provision creating or recognizing then fixes their residence in a particular province, city, or municipality. In the absence of such law, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

**RETAIL** – means a sale where the purchased commodity for his own consumption, irrespective of the quantity of the commodity sold.

**TAX** – means an enforce contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting government needs.

**THEATER OR CINEMA HOUSE** – includes any place, edifice, building or enclosure where motion pictures are exhibited an/or presentation of plays or other above including performances, stage shows, musical or dramatic shows, concerts, or gymnastic or acrobatic feats are held.

## **CHAPTER II**

### **ARTICLE III – TAX ON RETAILERS**

**SECTION 7. IMPOSITION OF TAX.** There is hereby levied a tax on retailers with gross sales or receipts of the preceding calendar year of Thirty Thousand (30,000.00) Pesos or less, at the rate of one (1%) percent of such gross sales or receipts.

**SECTION 8. TIME OF PAYMENT.** The tax herein imposed shall accrue every first day of January of each year and may be payable in four equal installments, at the option of the taxpayers, not later than January 20 for the first installment; April 20 for the second installment; July 20 for the third installment; and October 20 for the fourth installment. The tax shall be at one percent (1%) based on the gross sales or receipt of the preceding year. In case of newly started business, shall not be subject to and or liable to the payment of initial Local Business Tax (LBT) and shall only be subject to the payment of Business Permit and other regulatory fees and charges, henceforth pursuant to BLGF Memorandum Circular No. 1, series of 2017.

### **ARTICLE IV – TAX ON BILLBOARDS, SIGNBOARDS, NEON SIGNS, AND OUTDOOR ADVERTISEMENTS**

**SECTION 9. IMPOSITION OF TAX.** There is hereby imposed an annual fee unless otherwise specified, tax on billboards, signboards, neon signs and other outdoor advertisements in accordance with the following rates;

- a.) On billboards, signboards, neon signs and other outdoor advertisement constructed or placed along highways, roads or other passages, per square meter or fraction thereof.
  - Single Face \_\_\_\_\_ P 50.00
  - Double Face \_\_\_\_\_ — 100.00
- b.) On billboards or signs for professionals, per square meter or fraction thereof \_\_\_\_\_ P 50.00
- c.) On billboards, signs and advertisements for business and professionals painted on any building or structure of attached thereof, per square meter or fraction thereof \_\_\_\_\_ P50.00
- d.) Outdoor advertisement using neon or any electrical lights, per square meter \_\_\_\_\_ P 100.00
- e.) Outdoor advertisement by means of balloons, kites and the like per piece per day \_\_\_\_\_ P50.00
- f.) Outdoor advertisement painted or attached to vehicles, per square meter / month \_\_\_\_\_ P100.00
- g.) Outdoor advertisement by means of streamers and buntings and like, per meter / week \_\_\_\_\_ P50.00

Outdoor advertisement by means of posters, placards, cardboard panels, fillers and the like, per piece / month \_\_\_\_\_ P50.00

- h.) Other outdoor advertisements, per sq. meter / day ...P50.00

**SECTION 10. TIME OF PAYMENT.** The owner or any person responsible for the billboards, signs and other outdoor advertisement shall pay to the Barangay Treasurer the tax herein imposed before the construction, placement or any other means of expositions of said advertisements within the Barangay and the receipt of payment thereof shall serve as permit.



**SECTION 11. EXEMPTIONS.** The following billboards, signs or other outdoor advertisement are hereby exempted from the payment of the tax herein imposed:

- Billboards, signs and other advertisement of any business, professions, trade of calling when placed within the premises of his store, office, warehouse, factory, plantation, or any place where his business, trade, occupation or profession is actually located or performed.
- Billboards, signs and other advertisements when donate to the barangay or any resident therein during fiesta, foundation days, and other public holidays in the barangay.
- Billboards, signs, streamers, posters, and the like which, though coupled with advertisement of the business or profession, encourage love of God and Country, good citizenship, anti-drug addiction; increase productivity or in support of any government program or activity.

### CHAPTER III

#### ARTICLE V – BARANGAY CLEARANCE, CERTIFICATION AND BUSINESS PERMIT TO OPERATE

**SECTION 12. IMPOSITION OF FEES.** There is hereby fees and charges for every issuance of a barangay clearance, certification and Business permit to operate as follows.

Note: Payments in column 1 – Certification 2 – Barangay Clearance 3 – Business Permit To operate.

	1	2	3
For Student / Senior Citizen	50.00	50.00	
Concrete Block Factory	100.00	50.00	100.00
Bakery	100.00	50.00	100.00
Drugstore / Botica / Pharmacy	100.00	50.00	100.00
Hardware	100.00	50.00	100.00
Lumber (Wood & Coco)	100.00	50.00	100.00
Grocery	100.00	50.00	100.00
Department Store	100.00	50.00	100.00
Sari-Sari Store			
a. With Gross Sales of P 30,000 or less	100.00	50.00	100.00
b. With Gross Sales of more than P 30,000	100.00	100.00	100.00
Importers/ Exporters	200.00	100.00	500.00
For holding of the herein business activities or group activities for more than 15 days or less.			
- Peryahan	1,000.00	1,000.00	3000.00
- Ukay- Ukay	500.00	300.00	500.00
- Other business activities (selling of souvenir, food and any merchandising items)	300.00	200.00	300.00
Carenderia	100.00	50.00	100.00
Ice Cream Parlor / Stands / Café / Cafeteria	100.00	50.00	100.00
Beauty shop/ Parlor / Barker Shop	100.00	50.00	100.00
Battery charging / Blacksmith / Vulcanizing shop	100.00	50.00	100.00
Ambulant vendor / Barbeque / Cigarettes Vendor	100.00	50.00	50.00
Furniture Shop / Painting shop / Welding shop	100.00	50.00	100.00
Plastic Lamination including Photo static, recopying or duplicating service shop/photographic studio. Itinerant photographer	100.00		100.00
Tailoring Shop / Dress Shop	100.00		50.00
Motorcycles Spare / Dress Shop	100.00		50.00
Bank	200.00		500.00
Pawnshop	200.00		500.00
Lodging / Boarding House			
- Less than 5 rooms	100.00	100.00	100.00
- More than 5 rooms	100.00	100.00	100.00
Billiard Pools, hall, per table	100.00		100.00
Operator videoke Machine, per Machine	100.00		100.00
Fresh fish dealer	100.00		100.00
Lending Investors	100.00		100.00
Gasoline Station	100.00		300.00
Job Employment:			
- Local	100.00	50.00	
- Abroad	200.00	100.00	
School Office Supplies	100.00	50.00	100.00
Pet Shop	100.00	50.00	100.00

Watch Repair Shop	100.00		50.00
T-Shirt Printing	100.00		100.00
Cellphone Repair Shop	100.00		100.00
Beauty Parlor	100.00		100.00
Motor repair Shop	100.00		100.00
Water Refilling Station	100.00		100.00
Private School	100.00		200.00
Shoe Repair Shop	100.00		50.00
Electrical Shop	100.00		100.00
Restaurants	100.00		200.00
Agri-vet Supply Dealer	100.00		200.00
Buy & Sell of Agricultural Products	100.00		200.00
Video Game	100.00		100.00
Application for Loan:			
- Loan	100.00	50.00	
- Reloan	100.00	100.00	
-	-		
Application for Driver's License	100.00	50.00	
Renewal for Driver's License	100.00	50.00	
Police Clearance NBI Clearance	100.00	50.00	
Traveling Rice Mill	100.00	50.00	
Thresher	100.00	50.00	
Bao-Bao	100.00	50.00	
Cooperative			
- Single Type	100.00	50.00	
- Multi-Purpose	200.00	50.00	
Carwash		50.00	50.00
Ticketing Office		50.00	100.00
Rice & Corn Mill		50.00	100.00
Auto Motorcycle Repair Shop		50.00	100.00
Other Certificate:			
- Certification fee as to the ownership of trees required for cutting of trees.	100.00	50.00	
- For more than one tree but not more than 5 trees	100.00	50.00	
- For more than 5 trees P 100.00 plus additional payment of 5.00 in every excess.	100.00	50.00	
Other Certification not herein enumerated	100.00	50.00	100.00

**SECTION 13. IMPOSITION OF FEES.** There shall be collected the following fees from every person requesting for copies of official records and documents from offices of Barangay Government of Barangay Poblacion Slayan Zamboanga del Norte.

1. Brgy. Clearance Fee ..... P 50.00
2. Agreement ..... 200.00
3. ECC Endorsement ..... 500.00
4. Sec. Fee ..... 25.00
5. Violent Actions against one's person's ..... 1000.00

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#### ARTICLE VI –FEES ON DIFFERENT ACTIVITIES

**SECTION 14. IMPOSITION OF FEES** – there shall be collected fees on different activity held in the barangay stated below by any private person or group of persons at the rate prescribed herein:

- a. On every parade, benefit dance and other related outdoor activities and benefit dance or other parades using banners, streamers, placards, floats, or musical instrument held within the barangay. ....P 100.00/day



## ARTICLE VII –FEES CHARGES ON PEDDLERS

**SECTION 15. IMPOSITION OF FEES** – Aside of business to operate and barangay clearance, there shall be collected fees on different business on peddlers engage in the barangay in every operation stated below:

- a. On peddlers engaged in the sale of any merchandise or articles of commerce in the barangay:
  - i. Carried by person P 10.00
  - ii. Carried by bicycle, motor single, large animal  
other similar vehicles 50.00
  - iii. Carried by motorized bicycle,  
Tricycle or other similar vehicles 50.00
  - iv. Carried by jeeps or any similar  
Vehicles 50.00

## ARTICLE VIII –FEES CHARGES ON BUYERS AND OTHER KIND OF TRADING

**SECTION 16. IMPOSITION OF FEES** – Aside of business to operate and barangay clearance, there shall be collected fees on buyers and other type of trading engage in the barangay in every operation stated below:

- a. Large cattle 50.00
- b. Pig/Goat per head 25.00
- c. Palay Trading .50 cents/kilo
- d. Coconut Trading .10 cents/kilo
- e. Buyers of Junk Materials 100.00
- f. Banana Trading 100.00
- g. Mango Trading 100.00
- h. Corn Trading 100.00
- i. Vegetables Trading 50.00
- j. Rubber latics 100.00
- k. Chicken 100.00

**SECTION 17. IMPOSITION OF FEES** – Aside of business to operate and barangay clearance, there shall be collected fees on buyers and other type of trading engage in the barangay in every operation stated below:

## CHAPTER IV

### ARTICLE IX – RENTAL OF FACILITIES OF OPERATED BARANGAY LOCAL ECONOMIC ENTERPRISE.

**SECTION 18. IMPOSITION OF FEES** – Rentals of barangay facilities is hereby imposed, as follows:

- a. Grain Dryer – For every 50 kilograms sack capacity of grains of fraction thereof -  
----- P 5.00 / sack
- b. electricity used for charging of cellphone, flashlight/battery  
/and the like ----- P 25.00/ hour
- c. for extension lights ----- 25.00
- d. Plastic Chairs ----- 5.00 / chair / day
- e. Trapal / Telon ----- 50.00 / day
- f. Sound System ----- 100.00 / day
- g. Table ----- 50.00 / day
- h. Vehicle ----- 500.00/hour

## ARTICLE X – BARANGAY MARKET STALL AND OPEN SPACE RENTAL.

**SECTION 19. IMPOSITION OF FEES** – Rentals of barangay market stall is hereby imposed, as follows:

1. For display of goods for sale at the permanent market by table.
  - On Regular Market Day ..... P 10.00/day
  - On Special Market Day (Fiesta, Brgy. Day) 20.00 /day
2. For display of goods-for- sale outside (OPEN SPACE) but within the vicinity of the permanent market shed.
  - On Regular Market Day ..... P 7.00/sq. meter / day
  - On Special Market Day (Fiesta, Brgy. Day).. 10.00 / sq. meter / day

## CHAPTER VII - FILING CASE IN BARANGAY AND REQUEST FOR INDORSEMENT TO COURT FOR NON-SETTLEMENT

### ARTICLE VIII, FEES ON FILING A CASE

**SECTION 20. IMPOSITION OF FEES.** There is hereby collected fees and charges to any person who may file complaint before the barangay.

- |                                |        |
|--------------------------------|--------|
| a. Filing complaint            | 200.00 |
| b. Endorsement to higher court | 500.00 |

### SECTION 21. ADMINISTRATIVE PROVISIONS.

- a. The Punong Barangay as the Chairman of the Pangkat ng Tagapagkasundo could only administer Oaths in connection for Settlement of Agreement brought to the Katarungang Pambarangay.
- b. The Punong Barangay shall only act as witness for any Agreement brought and prepared by the Barangay Secretary and payment for the services rendered.

## CHAPTER V

### ARTICLE XI – ADMINISTRATIVE PROVISIONS

**SECTION 22. PERMIT TO OPERATE.** Unless otherwise specifically provided for in this ordinance, all persons natural or juridical subject to business tax under this ordinance and/ or persons, agents and brokers transacting business for their principals and /or representing firms or offices of business establishments shall secure and annual clearance to operate from the Office of the Punong Barangay and pay the corresponding taxes, fees and charges for the operation said business not later than January 20<sup>th</sup> of each year and secure the corresponding business permit from the Municipal Mayor. Person desiring to use barangay owned/controlled or operated equipment and facilities shall secure the necessary permit before the start their activity or use.

### SECTION 23. DISPLAY OF OFFICIAL RECEIPT EVIDENCING PAYMENT OF THE OF FEE.

The official receipt showing payment of the taxes, fee and other impositions and the valid permit issued by the competent authority (Punong Barangay / Municipal Mayor) as provided by this ordinance shall be displayed on a conspicuous place in the establishment of office used in connection with the conduct of the business of the exercise of the privileges.



## **SECTION 24. DUTY OF A PERSON RETIRING FROM BUSINESS EXERCISE OF PRIVILEGE.**

Any person from his business or exercise of privileges, shall surrender to the Barangay Treasurer the official receipt evidencing his last payment of the tax or fee or other impositions. A person required by this ordinance and / or the national Internal Revenue Code to keep book of accounts shall also be surrendered for the purpose of determining if he has unpaid obligation. The official receipt and the book of accounts shall be stamped, returned by the Barangay Treasurer or his authorized representative to the retiring taxpayer.

Retirement made within the first twenty (20) days of a calendar quarter, in the case of a taxpayer who is allowed to pay his tax or fee in quarterly basis and within the period when the annual tax or fee may be paid without any surcharge, in the case of the taxpayer required to pay the tax or fee by the year, shall not subject the retiring taxpayer to any further obligation, save for any deficiency that may be found pursuant to preceding paragraph. Unless otherwise specifically provided, the taxpayer shall be subjected to the rest quarterly or annual tax, as the case may be, plus twenty-five (25%) percent surcharge thereon and two per (2%) Monthly interest on the unpaid amount until the tax, fee or charges is fully paid.

## **SECTION 25. TAX OR FEE OR FRACTION OF A QUARTER OR YEAR.**

Unless otherwise provided by this ordinance, a person shall pay the full quarterly or annual tax or fee, as the case may be, notwithstanding the fact that he started the business, the exercise of the privilege at any time other the beginning of the quarter of the year.

## **CHAPTER VI**

### **ARTICLE XII- COLLECTING OF TAXES**

**SECTION 26. PAYMENT OF BUSINESS TAXES.** The taxes imposed of this Code shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted.

**SECTION 27. TAX AND FEES FIXED BY THE YEAR, MANNER OF PAYMENT.** Except as otherwise specified in the ordinance, the taxes fees and other impositions provided herein are fixed by the year, although the same may be paid in quarterly installments, except as otherwise provided.

**SECTION 28. ACCRUAL OF THE TAX.** Unless otherwise provided in this ordinance, all taxes, fees and other charges herein imposed shall accrue on the first (1<sup>st</sup>) of January of each year. However, new taxes, fees and other charges, or changes in the rates thereof shall accrue in the first (1<sup>st</sup>) day of the quarter next following the affectivity of the ordinance imposing such new taxes or rates.

**SECTION 29. TIME FOR THE PAYMENT.** Unless otherwise specifically provided in this ordinance, all fees and other impositions due and accruing to the barangay Government shall be paid within the first 20 days. The Sangguniang Barangay may for a justifiable reason or cause, extend the time for payment of such taxes, fees or charges without surcharges or penalties, but only for a period not, exceeding six (6) months.

**SECTION 30. SURCHARGES AND INTERESTS ON UNPAID TAX, FEE OR OTHER IMPOSITIONS.** Except as otherwise specifically provided in this ordinance, failure to pay the tax, fees or charge within the time required herein, shall subject the taxpayer to a surcharge of twenty five Percent (25%) of the amount of tax, fee or other imposition due plus an interest of two percent (2%) per month the unpaid taxes, fee or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.



**SECTION 31. INTEREST ON OTHER UNPAID REVENUES.** Where the amount of any other revenue due to the barangay, except voluntary contributions, is not paid on the date fixed in the ordinance, or contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of the amount, an interest thereon, at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months.

**SECTION 32. COLLECTION.** The collection of the Barangay taxes, fees, charges, surcharges, interest and penalties accruing to the Barangay shall be the responsibilities of the Barangay Treasurer or his deputies and in no case shall be delegated to any other person.

Unless otherwise specifically provided in this code or under existing law or decree, the Barangay Treasurer is authorized, subject to the approval of the Punong Barangay to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein imposed.

**SECTION 33. ISSUANCE OF RECEIPTS.** It shall be the duty of the Barangay Treasurer or his/her authorized deputy to issue the necessary Official Receipt to the paying of the tax, fee or charges, indicating therein the date, amount, name of the person paying and the account 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/her deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

**SECTION 34. RECORDING OF TAX PAYER.** It shall be the duty of the Barangay Treasurer to keep records, alphabetically arranged and opened 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 in this code.

**SECTION 35. ACCOUNTING OF COLLECTION.** Unless otherwise provided in this code and other existing laws and ordinance, all monies collected by virtue of this code shall be accounted for in accordance with provisions of existing laws, rules and regulations, and credit to the general fund of this Barangay.

**SECTION 36. ACCRUAL TO THE GENERAL FUND OR FINES, COSTS AND FORFEITURES.** Unless otherwise provided in this code and other existing laws and ordinance, fines, cost, forfeitures, and other pecuniary liabilities imposed by any court for the violation of any Barangay Clearance, shall accrue to the General Fund of this barangay.

**SECTION 37. EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESS BY THE BARANGAY TREASURER.** For this purpose of effective enforcement and collection of the taxes, fees and other impositions provided by this Ordinance, the Barangay Treasurer may be himself or thru any of his deputies duly authorized in writing examine the books of accounts and other pertinent records of any person, partnership, corporation or association doing business within the Barangay to verify, assess and collect the true and correct amount of tax due from the taxpayer concerned. Such examination shall be made during the regular business hours, not oftener than once every year for each business establishment. Any examination conducted pursuant to the provisions of this section, shall be certified by the examining official and such certificate shall be made of record in the book of accounts of taxpayer of the tax payer concerned.

The books of accounts kept by the business establishments pursuant to the provisions of the National Internal Revenue Code, shall be made available to the Barangay Treasurer or his deputy and shall be sufficient for determining the correct amount



of taxes and other impositions and the establishment shall no longer be required to keep other separate books of accounts for the purpose.

#### **ARTICLE XIII – CIVIL, REMEDIES FOR COLLECTION OF REVENUES**

**SECTION 38. APPLICATION OF ARTICLE.** The provisions of this Article and remedies provided herein shall be used, as far as their nature permits, for the collection of any delinquent tax, fee, charge, interest, penalties or other revenues.

**SECTION 39. BARANGAY GOVERNMENT'S LIEN.** All the local taxes, fees, charges and other revenues or impositions provided for by this ordinance and due the Barangay Government constitute a lien in its favor superior to all liens, charges or encumbrance in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which lien is imposed. The lien which only be extinguished upon full payment of delinquent interest enforceable by proper legal appropriate administrative or juridical action, not only upon any property or rights therein which may be subject to the lien but also upon property used in the conduct of business, pursuit of occupation or calling, or the exercise of the privilege which respect to which the lien is imposed and upon all property rights therein. The lien may only be extinguished upon full payment of the delinquent barangay taxes, fees and charges including related surcharge and interest.

**SECTION 40. CIVIL REMEDIES.** The civil remedies for the collection local taxes, fees or charges, and related surcharge, and interest resulting from delinquency shall be in accordance with the provision of Local Government Code of 1991, to wit.

a.) By administrative action through distraint of goods, chattels, or effects and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property; and

b.) By judicial Actions

Either of these remedies or all maybe pursued concurrently or simultaneously at the discretion of the Barangay Government.

#### **CHAPTER VII**

#### **ARTICLE XIV – FINAL PROVISIONS**

**SECTION 41. GENERAL FINAL PROVISIONS.** Any person or persons who violate any provision of this ordinance not herein otherwise covered by any specific penalty or who shall otherwise violate the rules or regulations promulgated under authority of this ordinance shall be punished by a fine of not exceeding One Thousand (P 1,000.00) pesos at the discretion of the court.

Payment of a fine herein provided should not relieve the offender from the payment of the delinquency tax, fee or charge imposed under this Code.

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If the violation is committed by any juridical entity, the President, General Manager or any person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof and be subjected to the penalties herein provided.

**SECTION 42. ADMINISTRATIVE PENALTY.** Failure to pay the tax, permit fee or other impositions, and other collectible by the barangay mentioned herein within the time specified for the payment will subject the violation to an administrative penalty or surcharge at the rate of twenty - five (25%) percent of the amount of tax plus interest at the rate of two percent (2%) a month or a fraction thereof until the full amount is totally paid.

**SECTION 43. SEPARABILITY CLAUSES.** Should any provision, section or part of this ordinance be adjudged by any court of competent jurisdiction or by the Secretary of Justice and/or any other competent authority, such judgement shall not affect or impair the remaining provisions, sections or parts which shall continue to be in full force and effect.


**SECTION 44. REPEALING CLAUSE.** All barangay ordinances, rules and regulations or part thereof which are inconsistent with any provisions or provisions of this ordinance are hereby repealed, amended or modified accordingly.

**SECTION 45. EFFECTIVELY.** This Ordinance shall take effect upon the declaration in order and operative of the Sangguniang Bayan of Siayan, Zamboanga del Norte and posting of copies at three (3) conspicuous places of the barangay.

ENACTED this 7<sup>th</sup>, day of August, 2024.

I hereby certify to the correctness of the above-quoted Ordinance.

ATTESTED:

  
**MARIA GINA Z. ATAY**  
Liga ng Barangay President/Punong Barangay

  
**LOREL A. ADAZA**  
Barangay Secretary