



Republic of the Philippines
 Province of Aklan
MUNICIPALITY OF MALAY
Office of the Sangguniang Bayan



EXCERPT FROM THE MINUTES OF THE 21ST REGULAR SESSION OF THE SANGGUNIANG BAYAN OF MALAY, AKLAN (2007-2010) HELD AT THE SB SESSION HALL ON DECEMBER 12, 2007.

Present:

- SB Member Esel L. Flores, Presiding Officer Pro-Tempore
- SB Member Wilbec M. Gelito
- SB Member Gideon T. Siñel
- SB Member Rowen T. Aguirre
- SB Member Cristina C. Prado
- SB Member Charlie D. Villanueva
- SB Member Dante C. Pagsugiron
- SB Member Mateo A. Tayco
- SB Member Roldan M. Casidsid, Liga President
- SB Member Niño Elpe D. De Sullan, SK Federation President

Absent:

Hon. John P. Yap, Municipal Vice Mayor (on leave)

X

X

X

MUNICIPAL ORDINANCE NO. 250
 Series of 2007

AN ORDINANCE FIXING THE ANNUAL PRESUMPTIVE INCOME LEVEL OF BUSINESS NOT ABLE TO DECLARE ANNUAL GROSS SALES OR MISDECLARE THE SAME FOR MUNICIPAL TAXATION PURPOSES.

(SPONSOR: COMMITTEE ON LAWS & ORDINANCES)

SECTION 1. - **RATIONALE.** By fixing the Annual Presumptive Income Level (PIL) of businesses not able to declare annual gross income or misdeclare the same, collection of proximated tax due the municipal government can be realized. Further tax avoidance can likewise be minimized if not eliminated, hence this piece of legislation.

SECTION 2. - **DEFINITION OF TERMS.** For purposes of this ordinance, the term hereunder mentioned shall be defined as follows:

ANNUAL PRESUMPTIVE INCOME LEVEL (PIL) - an approach implementing a schedule of minimum gross sales/receipts to determine the gross income of business establishments not able to declare real and current annual gross sales, this then will serve as the basis in computing taxes due to the municipal government.

SECTION 3. - **BUSINESS CATEGORIES.** For purposes of this ordinance, business establishments within the municipal jurisdiction of Malay are classified into the following categories:

- A) Cottages/Resorts/Hotels/Lodging Houses/Boarding Houses/ and other similar establishments;
- B) Bars/Restaurants/Cafeterias/and other similar establishments;
- C) Stores/Boutiques/Trading/Retailers/and other similar establishments;
- D) Wholesalers/Importers/Exporters/Distributors/Dealers/and other similar establishments;

E) Other establishments not covered by categories A, B, C and D.

SECTION 4. - **STRATIFIED SCHEDULE OF PRESUMPTIVE INCOME LEVEL.** To approximate gross receipt of business categories classified by the preceding section, the following stratified schedule of Presumptive Income Level shall be observed:

1) CATEGORY A

Number of Rooms x Room Rate x 30 days x 8 months = Annual PIL

2) CATEGORY B

Sales per day x 30 days x 12 months = Annual PIL

3) CATEGORY C

a) Sales per day x 30 days x 12 months x 2%(30,000.00 but not over 400,000.00 sales) = Annual PIL

b) Sales per day x 30 days x 12 months x 1%(sales over 400,000.00) = Annual PIL

4) CATEGORY D

Sales per day x 30 days x 12 months = Annual PIL

5) CATEGORY E

PIL shall be based on the schedule of minimum gross sales/receipts as prescribed by the subsequent section.

SECTION 5 - **SCHEDULE OF MINIMUM GROSS SALES.** In no case business establishments not having declared annual sales/receipts or misdeclare the same for purposes of municipal taxation, shall be allowed to claim annual gross sales/receipts lower than the minimum prescribed as follows:

NO.	NATURE OF BUSINESS	MINIMUM GROSS SALES	
1	Sari-sari Stores	₱ 72,000.00	₱200.00/day
2	Sari-sari Stores w/ Beers & Cigarettes	108,000.00	300.00/day
3	Retailers	108,000.00	500.00/day
4	Restaurants	200,000.00	555.00/day
5	Restaurants w/ Bar	600,000.00	2,000.00/day
6	Manufacturers	1,000,000.00	3,000.00/day
7	Wholesalers	400,000.00	1,200.00/day
8	Dealers/Distributors	1,000,000.00	3,000.00/day
9	Contractors and other Independent Contractors	2,000,000.00	
10	Banks/Lending/Pawnshops/Insurance Company/Forex	1,000,000.00	
11	Barbers/Beauty Shops	50,000.00	
12	Massage/Spa Centers	400,000.00	
13	Commercial Livestock Farms/Fishponds	300,000.00	
14	Cafeterias/Ice Cream & Other Refreshments Parlor & Carenderia	200,000.00	
15	Bakeries/Pizza Parlors	400,000.00	
16	Tailoring/Dress Shops	75,000.00	
17	Souvenirs Shops/Dry Goods/RTW's	72,000.00	
18	Small Scale Services (Tricycles, Motorboats, Sailboats)	75,000.00	

SECTION 6. - **AMENDMENTS.** All ordinances, rules and regulations, or parts thereof, provisions of which are in conflict with, or contrary to, the provisions of this ordinance are hereby repealed, amended, or modified accordingly.

SECTION 7. - **EFFECTIVITY.** This ordinance shall take effect upon its approval and proper publication.


ENACTED. JULY 12, 2007

APPROVED. DECEMBER 12, 2007.

APPROVED: SP RESOLUTION NO. 2008-183, dtd. 5-29-2008

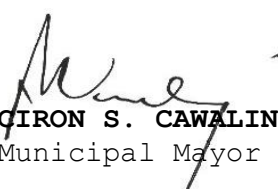
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I HEREBY CERTIFY to the correctness of the afore-quoted Municipal Ordinance.


CONCORDIA S. ALCANTARA
Secretary to the Sangguniang Bayan

ATTESTED:


ESEL L. FLORES
SB Member
Presiding Officer Pro-Tempore

APPROVED:

CEGIRON S. CAWALING
Municipal Mayor