



Republic of the Philippines
SANGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 570, S-2014

**AN ORDINANCE IMPOSING FIXED TAX ON BOOTH OR
STALL CONDUCTING BUSINESS UNDERTAKING
WHETHER TEMPORARY OR SEASONAL
IN NATURE WITHIN THE CITY OF MANDALUYONG**

BE IT ORDAINED by the Sangguniang Panlungsod of Mandaluyong, in session assembled, that:

SECTION 1. TITLE OF ORDINANCE. This Ordinance shall be known as “AN ORDINANCE IMPOSING FIXED TAX ON BOOTH OR STALL RENDERING BUSINESS UNDERTAKING CONDUCTED IN VIEW OF A SEASON OR CELEBRATION WHETHER TEMPORARY OR SEASONAL IN NATURE”.

SECTION 2. DEFINITION OF TERMS. For purposes of this Ordinance, the following terms shall mean:

- a. TEMPORARY – must not exceed three (3) months;
- b. SEASONAL – must not exceed the duration of special event or festivity but not to exceed three (3) months.

SECTION 3. IMPOSITION OF TAX.

THE FIXED TAX RATE SHALL BE SCHEDULED AS FOLLOWS:		
1.	For a duration of one (1) day to three (3) days	P 220.00
2.	For a duration of four (4) days to ten (10) days	330.00
3.	Ten (10) days and above, but not more than one (1) month	550.00
4.	For more than one (1) month, but not more than two (2) months	825.00
5.	For more than two (2) months, but not more three (3) months	1,100.00
6.	Should the business undertaking exceed three months, the booth or stallholders are required to secure a regular business permit from the Business Permit and License Office	

SECTION 4. TIME OF PAYMENT. It is the responsibility of the organizer to pay the fixed tax of all the booths to the City Treasurer, thirty (30) days before the booth or stalls will be used by its lessors for an event.

SECTION 5. ACCOUNTABILITY.

- a. LESSOR – must inform the Business Permit and License Office through a written communication regarding a scheduled temporary or seasonal business undertaking in their area and advise the organizer not to allow any booth or stallholder to operate or engage in any business activity without first securing the required Mayor’s Permit.
- b. ORGANIZER – It is the responsibility of the organizer to secure the said permit from the Business Permit and License Department (BPLD) in behalf of every booth or stallholder.
- c. BOOTH OR STALLHOLDER – must have the required Mayor’s Permit before operating or engaging in any business activity and the said permit shall be permanently and conspicuously displayed within the booth or stall concerned that is visible to public view.


- SECTION 6. PENALTY. A fine of Two Thousand Pesos (P2,000.00) or imprisonment of one (1) month or both at the discretion of the court to lessor, organizer, booth or stallholder who violate any provision of this Ordinance.
- SECTION 7. REPEALING CLAUSE. Ordinance No. 227, S-2000, Ordinance No. 249, S-2002 and any Ordinance not consistent with the provisions of this Ordinance is hereby repealed.
- SECTION 8. EFFECTIVITY. This Ordinance shall take effect immediately upon approval.

ENACTED on this 29th day of September, 2014 in the City of Mandaluyong.


I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


JIMMY D. LACEBAL
Sanggunian Secretary

PRESIDED BY:


EDWARD G. BARTOLOME
Vice Mayor &
Presiding Officer

APPROVED:


BENJAMIN DC. ABALOS, JR.
City Mayor

Date: OCT 15 2014

NB: This Ordinance repeals Ordinance No. 227, S-2000 and Ordinance No. 249, S-2002 which were originally enacted on April 11, 2000 and April 11, 2002, respectively.