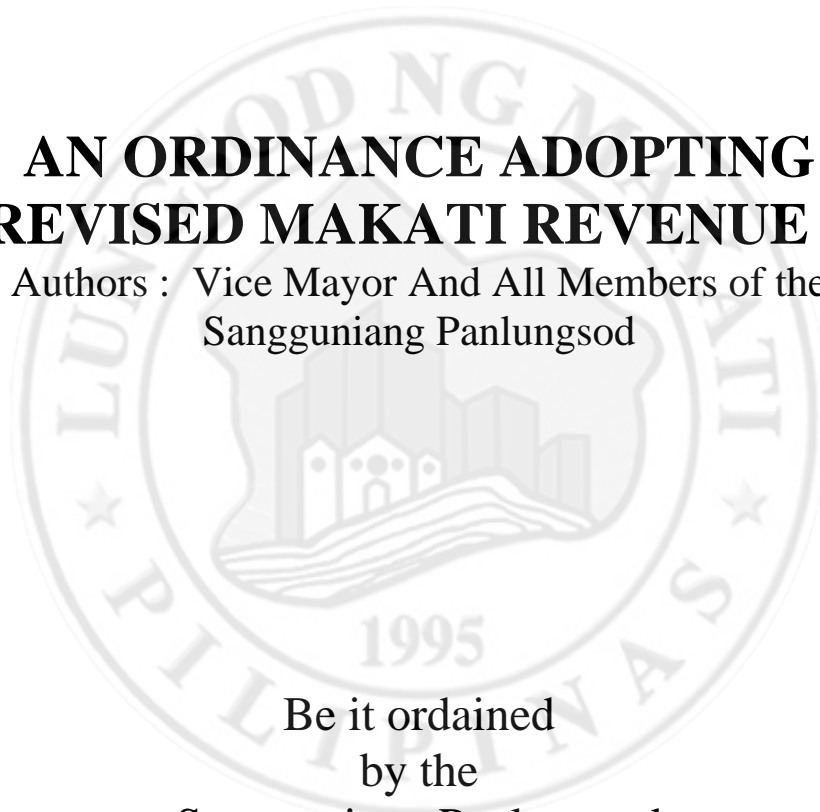


Republic of the Philippines
CITY OF MAKATI
City Ordinance No. 2004-A-025

AN ORDINANCE ADOPTING
THE REVISED MAKATI REVENUE CODE

Authors : Vice Mayor And All Members of the
Sangguniang Panlungsod

Be it ordained
by the
Sangguniang Panlungsod
of the
City of Makati
that:



CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope of this Code

SECTION IA.01. Short Title - This ordinance shall be known as the **REVISED MAKATI REVENUE CODE**.

SEC. IA.02. Scope and Application - This code shall govern the levy, assessment, and collection of all city taxes, fees, charges and other impositions imposed within the territorial jurisdiction of the City of Makati, Philippines.

Article B. Definitions and Construction of Provisions

SEC. IB.01. Words Defined in this Code - When used in the Code: -

(a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.

(b) *Capital Investment* is the capital which a person employs in any undertaking, or which he contributes to the capital of partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.

(c) *Charge* refers to pecuniary liability, as rents or fees against persons or property.

(d) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful common social or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with the universally accepted cooperative principles.

(e) *Corporation* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations pursuant to an operating or agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

The term *resident foreign* when applied to a corporation means foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

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

(g) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable year 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) paid by the taxpayer.

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

(i) *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 transaction.

(j) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

(k) *Persons* means every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations.

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

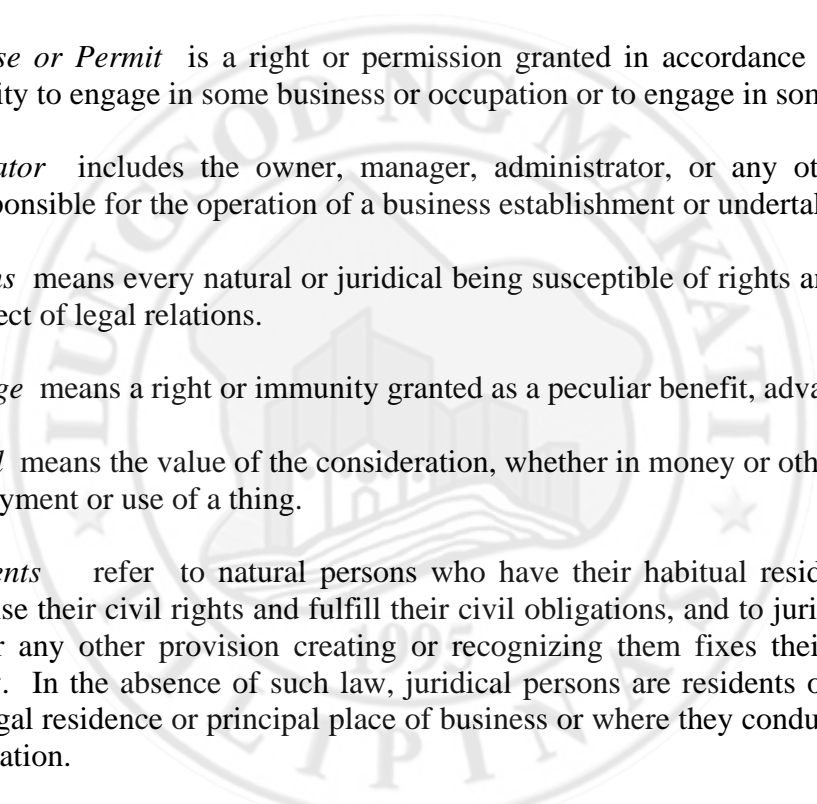
(m) *Rental* means the value of the consideration, whether in money or otherwise given for the enjoyment or use of a thing.

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

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

(p) *Service* 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.

(q) *Tax* means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purposes of supporting governmental needs.



SEC. IB.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 RA 7160 known as the **LOCAL GOVERNMENT CODE OF 1991**.

SEC. IB.03. Rules of Construction - In construing 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 results;

(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 others which may have acquired a peculiar appropriate meaning in this Code 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 a female and male. Every word importing the singular number shall extend and apply to several persons or things, and every word importing the plural number shall extend and apply to one person or thing as well.

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

(d) *Reference.*- All reference to Chapters, Article, 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, the provisions of each Chapter shall prevail as to all specific matters and questions involved therein.

