

The Revised Makati Revenue Code City Ordinance No. 2004-A-025

CHAPTER IV. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fees

SEC. 4A.01. Mayor's Permit Fee on Business – There shall be collected an annual fee at the rate provided hereunder for the issuance of a Mayor's permit fee to every person that shall conduct a business, trade or activity within the City of Makati. The permit is payable for every separate or distinct establishment or place where the business trade or activity is conducted.

All business establishments enjoying Tax Incentive, Tax Exemption or Tax Relief operating within the territorial jurisdiction of the City of Makati shall be subject to pay Mayor's Permit and other regulatory fees under this Chapter.

The imposition of Mayor's Permit and other regulatory fees are provided for by the City of Makati to regulate any business activity or undertaking conducted or to be conducted within the City. This power to regulate emanates from police power of City of Makati.

(a) Manufacturers/Producers in general:

(1) **FOM** (Factory and Office situated in Makati: producing or manufacturing)

	<u>Permit Fee per Annum</u>
(i) Flammable, combustible or explosive substance.....	P 11,000.00
(ii) Non-flammable, non-combustible or non-explosive substance.....	9,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	7,000.00
(iv) Consumable, perishable including refrigerated goods.....	5,000.00

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries; ready to wear clothes; shoes, slipper and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain, ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the above enumerated products shall pay a permit fee 4,000.00

(2) **FMO** (Factory is situated in Makati, office situated elsewhere; producing or manufacturing)

Permit Fee
per Annum

- (i) Flammable, combustible or explosive substanceP 9,000.00
- (ii) Non-flammable, non-combustible or non-explosive substance..... 7,000.00
- (iii) Assorted non-perishable and dry goods, merchandise or articles 5,000.00
- (iv) Consumable, perishable including refrigerated goods 4,000.00

Manufacturers or producers classified by proper government agency as small scale industries such as: bakeries; ready to wear clothes; shoes, slippers and other leather products; delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the above enumerated products shall pay a permit fee 3,000.00

(3) **OMF** (Office situated in Makati, factory situated elsewhere; producing or manufacturing)

- (i) Flammable, combustible or explosive substanceP 6,000.00
- (ii) Non-flammable, non-combustible or non-explosive substance..... 4,000.00
- (iii) Assorted non-perishable and dry goods, merchandise or articles 3,000.00
- (iv) Consumable, perishable including refrigerated goods 2,000.00

Manufacturers or producers classified by proper government agency as small scale industries such as; bakeries; ready to wear clothes; shoes, slipper and other leather products;

delicacies and sweets; ham, longanizas, tocinos and the like; food seasoning; handicrafts; toys; ice cream; porcelain; ceramics and clay products; hollow blocks and other cement products; wood crafts and bamboo crafts; scissors and other bladed products; picture frames; plastic products; etc; manufacturing or producing any or all of the above enumerated products shall pay a permit fee.....P 3,000.00

Permit fees for multiple products manufactured or produced. Where there are two or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty (20%) percent of the respective fees as prescribed for other products manufactured or produced.

(b) Manufacturers and producers of cigars and cigarettes including distillers, rectifiers, repackers of wines and compounders of distilled spirits or wines and brewers of fermented liquors:

	<u>Permit Fee</u> <u>per Annum</u>
(1) OFM – (Factory and office situated in Makati)	P11,000.00
(2) FMO – (Factory situated in Makati, office situated elsewhere).....	9,000.00
(3) OMF – (Office situated in Makati, factory situated elsewhere).....	6,000.00

(c) Exporters:

(1) EWM – (Office and warehouse situated in Makati; exporting)	
(i) Flammable, combustible or explosive substance	P11,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	9,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles.....	7,000.00
(iv) Consumable, perishable including refrigerated goods	5,000.00
(2) WME – (Warehouse situated in Makati, office situated elsewhere; exporting)	
(i) Flammable, combustible or explosive substance	P 9,000.00
(ii) Non-flammable, non-combustible or	

non-explosive substance	7,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles.....	5,000.00
(iv) Consumable, perishable including refrigerated goods	4,000.00

(3) **EMW** – (Office situated in Makati, Warehouse situated elsewhere;
exporting

(i) Flammable, combustible or explosive substance.....	P 6,000.00
(ii) Non-flammable, non-combustible or non-explosive substance	4,000.00
(iii) Assorted non-perishable and dry goods, merchandise or articles	3,000.00
(iv) Consumable, perishable including refrigerated goods.....	2,000.00

Permit fees for multiple products exported. - Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products exported.

(d) Retailers, repackers, independent wholesalers, dealer, importer and distributors:

(1) Flammable, combustible or explosive substance	P 8,500.00
(2) Non-flammable, non-combustible or non-explosive substance	6,000.00
(3) Assorted non-perishable and dry goods, merchandise or articles	5,000.00
(4) Consumable, perishable including refrigerated goods.....	4,000.00

Permit fees for multiple products sold.- Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other products sold.

(5) Candy stands; newspapers and magazines stands; peanuts; fruits and vegetables stand; fish and/or meat vendor; rice and corn dealers, etc.....	P 700.00
(6) Sari-sari store.....	400.00

(e) Restaurants and caterers, cafes, cafeterias, ice cream and refreshment parlors, soda fountain bars, carinderias and independent caterers:

(1) Restaurants and caterers offering to the public international menu.....P	6,000.00
(2) Restaurants and caterers offering to the public native meals or menu	5,000.00
(3) Restaurants and caterers offering to the public regular and special meals, including foods already cooked and served at a price	2,000.00
(4) Ice-cream parlors, soda fountains bars and other refreshment parlors	1,000.00
(5) Cafes and cafeterias.....	800.00
(6) Independent caterers.....	600.00
(7) Carinderias	300.00

Permit fees for multiple meals or menu served. - Where there are two or more meals or menu served in the same place or establishment by the owner/operator, he shall pay the highest of permit fee prescribed for the meals or menu served and twenty percent (20%) of the respective fees as prescribed for other meals or menu served.

(f) Service Establishments:

- (1) General building contractors, as classified by Contractor's Accreditation Board:

Class AAA.....	8,000.00
Class AA.....	7,000.00
Class A	5,000.00
Class B	4,000.00
Class C	2,500.00
Class D	1,500.00

- (2) Building maintenance contractors; demolition; filing and salvage contractor; electric light or gas system, installers, of engineering (general and specialty contractors; garbage disposal contractors, proprietors, proprietors operators of heavy equipment, light bulldozers and tractors who make them available to others for consideration; landscaping, contractors, interior decorating services; janitorial services; sawmills under contract to saw or cut logs belonging to others; towing services; installation of water system
- 5,000.00

- (3) Advertising agencies; booking offices for films exchange; booking offices for transportation on commission basis; business management services; cinematographic film owners, lessors or distributors; commercial or

immigration service; custom brokerages; feasibility studies; consultancy services; Insurance agencies; adjusters, brokerages, management consultant not subject to occupation tax, mercantile agencies messengerial services; real estate appraisers; real estate brokerages; shipping agencies and travel agencies.....	4,000.00
(4) Service station for washing or greasing motor vehicles.....	3,000.00
(5) Smelting plants.....	5,000.00
(6) Steam laundry services.....	1,000.00
(7) Video coverage services.....	1,500.00
(8) Stevedoring services (office only).....	1,500.00
(9) Business agent.....	1,500.00
(10) Watch repair center of exclusively manufactured watches.....	2,500.00
(11) Ordinary watch repair shop.....	300.00
(12) Plant, maintenance or rent-a-plant services offering For rent.....	1,500.00
(13) Stable for horse races:	
(i) For the first stable.....	750.00
(ii) For every stable thereafter.....	200.00
(14) Car Rental.....	3,000.00
(15) Rental of video tapes, furniture, sound system,etc.....	1,500.00
(16) Parking area:	
(i) Less than 300 sq.m.....	750.00
(ii) 300 sq.m or more but less 500 sq.m.....	1,000.00
(iii) 500 sq.m or more but less 1,000 sq.m.....	2,000.00
(iv) 1,000 sq.m or more.....	5,000.00
(17) Tourist Guide.....	3,000.00
(18) Warehouse or bodegas:	
(i) Less than 100 sq.m.....	P 2,000.00

Every parking space situated in this city shall be subjected to a separate permit fee regardless of whether the said parking spaces are owned by the same person, partnership or corporation as the case maybe.

(ii) 100 sq.m or more but less 300 sq.m	3,000.00
(iii) 200 sq.m or more but less 500 sq.m	5,000.00
(iv) 500 sq.m or more	6,000.00
(19) Stock markets	12,000.00
(20) Stock brokers with trading seats in a stock exchange situated in Makati.....	3,000.00
(21) Stock brokers with trading seats in a stock exchange situated elsewhere.....	1,500.00
(22) Stock brokers without trading seats in any stock exchange	750.00
(23) Gold and silversmiths	1,500.00
(24) Lathe machines	1,500.00
(25) Funeral Services:	
(i) Funeral establishments owning and maintaining memorial parks.....	7,000.00
(ii) Independent funeral services	3,000.00
(26) Medical and dental laboratories; Assaying laboratories.....	500.00
(27) School for polo players and/or horseback riding academy	5,000.00
(28a) Slendering and body building saloons	5,000.00
(28b) Slendering and body building saloons with massage and therapeutic clinic	7,000.00
(29) Recruitment or job placement services.....	5,000.00
(30) Animal hospitals.....	P 4,000.00
(31) Auto Motor Repair.....	5,000.00
(31a) Painting shops; sculptor shops; ordinary laundry shops; perma press; dyeing establishments; planting establishments.....	1,500.00
(32) Photographic studios with sophisticated photographic equipment	1,500.00
(33) Ordinary photographic studios	750.00
(34) Silk screen of T-shirts.....	200.00

(35) Shoe shine stand	200.00
(36) Vaciador shops	200.00
(37) Other independent contractors (juridical or natural) not included among those subject to professional tax.....	3,000.00
(38) Inspection services for incoming and outgoing cargoes.....	5,000.00
(39) Indentors	3,000.00
(40) Lighterage services.....	3,000.00
(41) Lithographers.....	3,000.00
(42) Mine drillers	3,000.00
(43) Recopying or duplicating services like plastic laminations, xerox, typing and mimeographic services	700.00
(i) Photostatic and blue printing machine	1,500.00
(44) Roasting of pigs and fowls.....	500.00
(45) Shipyard for repairing of ship (office only)	P 3,000.00
(46) Tailor shops; dress shops:	
(i) For the first three (3) sewing machine	500.00
(ii) For every additional sewing machine.....	300.00
(47) Beauty parlors:	
(i) For the first three (3) beauty parlor equipment	700.00
(ii) For every additional beauty parlor equipment.....	300.00
(48) Wood curving shops	700.00
(49) Hatters and Milliner shops	700.00
(50) Barber shops:	
(i) For the first three (3) tonsorial seat.....	500.00
(ii) For every additional tonsorial seat	300.00
(51) Upholstery shops	500.00
(52) Vulcanizing shops.....	1,000.00
(53) Tire recapping plants	6,000.00
(54) Holding company	5,000.00

(55) Business center.....	5,000.00
(56) Information Technology	5,000.00

Permit fees for multiple services rendered or offered. - Where there are two (2) or more products manufactured or produced in the same place or establishment by the same manufacturer or producer, he shall pay the highest of permit fee prescribed for the products manufactured or produced and twenty percent (20%) of the respective fees as prescribed for other services.

(g) Hotels duly licensed and accredited by the City of Makati:

(1) Hotel de luxe.....	P11,000.00
(2) Hotel first class	9,000.00
(3) Hotel standard	7,000.00
(4) Hotel economy.....	5,000.00
(5) Apartelle (combination of a hotel and an apartment).....	3,000.00
(6) Pension house	2,000.00

(h) Real Estate Dealers/Developers

(1) Subdivisions operators.....	7,000.00
(2) Real Estate Dealers/Developers	5,000.00

(i) Real Estate Lessors:

(1) Commercial / Residential building:

(i) Less than three (3) stories	4,000.00
(ii) Three (3) stories or more but less than ten (10) stories	6,000.00
(iii) Ten (10) stories or more	8,000.00

(2) Commercial / Residential Apartment / Condominium:

(i) One (1) door to five (5) doors	2,000.00
(ii) Six (6) doors to ten (10) doors.....	3,000.00
(iii) More than ten (10) doors	4,000.00
(iv) House for rent with garage / swimming pools	5,000.00
(v) House for rent without garage / swimming pools	2,000.00
(vi) Boarding and lodging house.....	2,000.00

(j) Privately owned public market, shopping center, food center and exhibit organizer:

(1) For the first ten (10) stalls.....	P 3,000.00
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(2) Ten (10) stalls but not more than twenty stalls	4,000.00
(3) Twenty (20) stalls but not more than thirty (30) stalls	6,000.00
(4) Thirty (30) stalls or more	8,000.00

Every privately owned public market, shopping center or food center situated in this city shall be subject to a separate permit fee regardless of whether the said privately owned public market, shopping center, or food center is owned or operated by the same person, partnership or a corporation as the case maybe.

(k) Dealers in fermented liquors, distilled spirits, and/or wines:

1. Wholesale dealers in foreign liquors	1,000.00
2. Retail dealers in foreign liquors	750.00
3. Wholesale dealers in domestic liquors	500.00
4. Retail dealers in domestic liquors	500.00
5. Wholesale dealers in fermented liquors	350.00
6. Retail dealers in fermented liquors	300.00
7. Wholesale dealers in vino liquors	250.00
8. Retail dealers in vino liquors	120.00
9. Retail dealers in tuba, basi and/or tapuy	120.00

(l) Dealers in tobacco:

1. Retail leaf tobacco dealers	500.00
2. Wholesale leaf tobacco dealers	750.00
3. Retail tobacco dealers	300.00
4. Wholesale tobacco dealers	500.00

(m) Owners or operators of amusement places and devices:

1. Night clubs/day clubs, Supper clubs, cocktails lounges, bars, disco houses, beer gardens, and similar establishments	P 5,000.00
2. Cabarets, dance halls, or dancing pavilions	2,000.00
3. Social clubs/voluntary associations or organizations	5,000.00
4. Skating rinks	1,500.00
5. Bath houses, resorts and the like, per establishment	2,000.00
6. Steam baths, sauna baths and the like, per establishment	5,000.00
7. Billiard halls/pool halls, per table	200.00
8. Bowling establishments	5,000.00
9. Circuses, carnivals, fun houses and the like	2,000.00
10. Merry-go-rounds, roller coaster, ferries wheels	

	swings, shooting galleries or similar contrivances and side show booths, per contrivance or booth.....	500.00
11.	Theaters and cinema houses	5,000.00
	Itenerant operators	100.00/day
12.	Boxing stadia, auditorium, gymnasia, concert halls or similar halls or establishments	4,000.00
13.	Race track establishments.....	10,000.00
14.	Pelota/tennis/squash and badminton courts, per court	600.00
15.	Jai-alai and/or coliseum establishments	10,000.00
16.	Off-track or off-fronton betting stations, and Lotto per station	3,000.00
17.	Amusement devices, per device.....	300.00

(n) Financial institutions and/or lending institutions (pawnshops, banks, offshore banking, insurance companies, savings and loan associations, financial and lending investors per establishment:

	Main office	5,000.00
	Per branch.....	3,000.00
	Money shops, per establishment.....	2,000.00
	ATM Machines, per machines.....	1,000.00

(o) Dealers in securities including foreign exchange dealers P 3,000.00

Per Branch

(p) Educational life plan/memorial plan and other pre-need companies:

	Principal office.....	P 3,000.00
	Per branch/agency	1,500.00

(q) Private cemeteries/memorial parks 3,000.00

(r) Dancing schools/martial arts schools/driving schools/speed reading/EDP, etc. per establishment..... 1,000.00

(s) Nursery, vocational and other schools not regulated by the DECS per establishment..... 1,000.00

(t) Driving ranges 2,000.00

(u) Golf links 5,000.00

(v) Mini golf links..... 1,000.00

(w) Polo grounds..... 5,000.00

(x) Private detective/security agencies:

Principal Office

Posting of Guard per establishment..... 500.00

(y) Other businesses or activities:

1. On delivery trucks or vans to be paid by the manufacturers, producers of and dealers in any product regardless of the number of trucks or vans..... =P= 200.00
2. Promoters, sponsors or talent scouts..... 1,000.00
3. For holding stage shows or floor/fashion shows, payable by the operator..... 1,000.00
4. For maintaining an office, such as regional headquarters, regional operating headquarters, representative office and other similar offices 5,000.00
5. Cargo Freight Forwarders 3,000.00
6. Cold storages of department stores, supermarkets, hotels, and groceries selling refrigerated goods 2,000.00
7. Refrigerating cases used in sari-sari stores 200.00
8. Cold storages in restaurants 500.00
9. Lumberyards 2,000.00
10. Car exchange..... 5,000.00
11. Storage of flammable or explosive substance 10,000.00
12. Signboards and other forms of advertisement 200.00
13. Gun clubs..... 2,000.00
14. Martial Art clubs 1,000.00
15. Printing Press/Publisher..... 3,000.00
16. Dental/Medical/Optical/Veterinary Clinic..... 1,000.00
17. Law/Accounting/Architectural Office and other office of practice of profession 2,000.00
18. Cooperative..... 300.00
19. Common Carrier..... 5,000.00
20. Non-Stock/non-profit 2,000.00
21. Investment Company and Investment House 5,000.00

(z) Owners or operators of privately-owned public markets, shopping center and /or food center who based the consideration (rental fee), either owned a fixed rental or percentage on gross sales and/or receipts, which ever is higher shall furnish on or before January 20, of the year, the City Mayor or his duly authorized deputy in a sworn statement, an annual list of tenants or businesses and the corresponding gross sales and/or receipts of the preceding calendar year, based on an audit conducted thereto. For the initial year of implementation, the date and information mentioned above, shall be submitted on or before October 20 of the current year.

(aa) No owner or operator of privately-owned public market, shopping center and/or food center and real estate lessor of commercial building and commercial apartment shall allow any of their tenants to operate their respective businesses without first securing City permits or licenses required of them to secure under existing laws.

(bb) No City permit or license shall be processed and approved to any business establishment applying for it, without first verifying the City permits or licenses issued to the owner or operator of privately-owned public market, shopping center, and/or food

center, and real estate lessor of commercial building and commercial apartment, of which the business establishments are tenants thereof.

(cc) The Chief of the private security agencies or watchman agencies who enforce and maintain security measures to the highly developed villages in this City shall furnish on or before January 20 of the year, in a sworn statement; the following data and/or information:

1. Annual list of owners of private houses for lease or leased;
2. Certified photocopies of the contract of lease between the real estate lessors and the tenants;
3. Mayor's permit registration numbers of real estate lessors;
4. Official Receipt numbers evidencing payments of City taxes, fees and charges.

For the initial year of implementation, the data and information mentioned above shall be submitted on or before October 20 of the current year.

(dd) The proprietors or operators, building administrators, building superintendents or any person in-charge of the maintenance and upkeep of commercial buildings, commercial apartments, privately-owned public markets, shopping centers or food centers, shall furnish the City Mayor or his duly authorized deputy, on or before January 20, of the year, in a sworn statement , the following data and/or informations:

1. Annual list of business establishments/business occupants;
2. Annual Mayor's permit registration numbers of each business establishments/business occupants.
3. Annual official receipts number evidencing payment of City taxes, fees and charges.

For the initial year of implementation, the data and information mentioned above shall be submitted on or before October 20, of the current year.