



Republic of the Philippines  
Province of Benguet  
**MUNICIPALITY OF TUBA**

**Municipal Ordinance No. 467**  
Series of 2022

**2022 REVISED REVENUE CODE OF THE  
MUNICIPALITY OF TUBA, BENGUET**



Republic of the Philippines  
Province of Benguet  
MUNICIPALITY OF TUBA  
**OFFICE OF THE SANGGUNIANG BAYAN**



REGULAR SESSION, DECEMBER 6, 2022  
10<sup>th</sup> Sanggunian

Present:

Hon. Maria L. Carantes,	Presiding Officer, Vice Mayor
Hon. Eugene M. Gabino	SB Member
Hon. Garey G. Behis	SB Member
Hon. Nestor L. Baban,	SB Member
Hon. Reachelle C. Takinan,	SB Member
Hon. William D. Abance,	SB Member
Hon. Rebecca Y. Apil	SB Member
Hon. Roger M. Kitma,	SB Member
Hon. Gloria Y. Paus,	SB Member
Hon. Oliver K. Paus,	LnB Pres., SB Member
Hon. Julibeth S. Bangco-og	SKF Pres., SB Member

Absent: None

**MUNICIPAL ORDINANCE NO. 467**  
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**2022 REVISED REVENUE CODE OF THE MUNICIPALITY OF TUBA, BENGUET**

**WHEREAS**, Section 129 of the Local Government Code provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government unit;

**WHEREAS**, Section 191 of Republic Act 7160 states that, "Local Government Unit shall have the authority to adjust the tax rates as prescribed herein not oftener that once every five (5) years, but in no case shall such adjustment exceed 10% of the rates fixed under this Code";

**WHEREAS**, the last revision of the Revenue Code of Tuba was on February 19, 2013;

Be it ordained by the Sangguniang Bayan in session assembled that:

**CHAPTER I – GENERAL PROVISIONS**

**ARTICLE A. SHORT TITLE AND SCOPE**

**Section 1. Short Title.** This ordinance shall be known as the 2022 Revised Revenue Code of Tuba, Benguet.

**Section 2. Scope and Application.** This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of the Municipality of Tuba.

## **ARTICLE B. CONSTRUCTION OF PROVISIONS**

**Section 3. 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, otherwise known as the Local Government Code of 1991.

**Section 4. Rules of Construction.** In constructing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

- a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may 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 implying the gender shall extend to both male and female. Every word importing plural number shall apply to several persons or things as well; and every word importing the singular number shall extend and apply to one person or thing as well;
- c) **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act;
- d) **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 Holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day;
- e) **References.** All references to chapters, articles or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified;
- f) **Disposition of Copies of this Code.** To ensure the widest publicity, circulation and dissemination of the provisions of this Code, and to ensure an effective implementation and enforcement of, and compliance to, its provisions, every permittee, licensee, taxpayer, and all persons directly affected by or concerned with any of its provisions shall, before issuance or renewal of their permits or licenses, or before payment of their taxes, shall each secure at cost an authenticated copy of this Code from the Municipal Treasurer who shall fix from time to time the price for each copy to defray the expenses for the reproduction or printing and binding of this Code. Any person may acquire an authenticated copy of this Code from the Secretary to the Sangguniang Bayan upon payment of the fee. Any official or employee of the government may acquire an authenticated copy of this Code for free: **PROVIDED**, that the Municipal Mayor certifies to the official character of the acquisition.
- g) **Prohibited Printing, Publication, or Reproduction of the Code.** No person shall print, publish or reproduce this Code or any part hereof when such is intended to be sold or offered for sale or disposed of in any manner for any valuable consideration without prior approval of the Sangguniang Bayan of the Municipality: **PROVIDED**, that if the prior approval of the Sangguniang Bayan of the Municipality is secured, each and every copy intended to be sold or offered for sale or to be disposed of for any valuable consideration shall be consecutively numbered and authenticated by the Secretary to the Sangguniang



Bayan. Any reproduction of this Code or any part hereof intended to be circulated, published or disseminated to the general public for free, shall bear the authentication of the Secretary to the Sangguniang Bayan.

- h) **Conflicting Provisions of Chapters.** If the provisions of the different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein; and
- i) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

**ARTICLE C. DEFINITION OF TERMS**

**Section 5. Definitions.** When used in this Code:

- a) **Apartelle.** Any building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourists and travellers for dwelling on a more or less long term basis and offering basic services to its tenants, similar to hotels.
- b) **Article or Thing.** Comprehends merchandises, wares or goods.
- c) **Bar.** Include places where intoxicating and fermented liquor or malt are sold, even without foods, where services of waiters/waitresses are employed; and where customers may dance to music not rendered by a regular dance orchestra or musicians hired for the purpose; otherwise the place shall be classified as dance hall or night club. A cocktail lounge or beer garden is considered a bar even if there is no host/hostess to entertain customers.
- d) **Barangay Micro Business Enterprise** refers to any business entity or enterprise whether operated as a sole proprietorship or a corporation, partnership cooperative or association, registered under the provisions of Republic Act 9178, otherwise known as Barangay Micro Business Enterprise Act of 2002.
- e) **Boarding House.** Includes any house where boarders are admitted for a fee either on a daily or monthly basis.
- f) **Building.** All kinds of structure temporarily or permanently attached to a piece of land excluding which are merely superimposed on the soil.
- g) **Business Center.** A place of transacting business such as but not limited to collecting, advertising, purchasing a product or service.
- h) **Business.** Means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- i) **Business License.** Is permit issued by government agencies that allow individuals or companies to conduct business within the government's geographical jurisdiction.
- j) **Charges.** Refers to pecuniary liability, as rents or fees against persons or property.

- k) **Civil Remedies.** Are remedies in the collection of delinquent taxes either by restraint of personal property, levy on real property, cancellation of business permits or by judicial actions.
- l) **Collecting Agency** includes any person, other than a practicing Attorney-At-Law engaging in the business of collecting or suing debt or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefore.
- m) **Commercial Broker** includes all persons who for compensation or profit, sell or bring about sales or purchase or merchandise for other persons; bring proposed buyers and sellers together; or negotiate freights for other business for owners of vessels or other means of transportation for shippers, consignees of goods/freights carried by vessel or other means of transportation. The term includes commission merchants.
- n) **Computer Sale and Rental Shop** any establishments engaged in selling or renting of computers and/or peripherals including accessories.
- o) **Computer Shop and Café** establishments engaged in computer tutorial, printing service, programing, system development, internet access, IT consultancy, networking, web development, computer games, video arcades, pay stations, trouble shooting, upgrade and repair of computers beyond warranty.
- p) **Cooperative.** Is a duly registered association of persons, with 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 universally accepted cooperative principles.
- q) **Corporations** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), 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 or consortium 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 Foreigner**" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- r) **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- s) **Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- t) **Gross Sales or Receipts** includes 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 received during the taxable quarter 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).
- u) **Levy** means an imposition or collection of an assessment, tax, fee, charge or fine.

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- v) **Lodging House** includes any house or building in which persons may be regularly harboured or received as transient or guests which is provided with a common endorsed or individually enclosed garage where such transients or guest may park their vehicles.
- w) **Municipal Waters** include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) Municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective Municipalities.
- x) **Night or Day Club** includes any place frequented at night time or daytime as the case maybe, where patrons are served food or drinks and are allowed to dance with their partners or with professional hosts/hostesses furnished by management.
- y) **Occupation** means one's regular business or employment or an activity, which principally takes up one's thought and energies. It includes any calling, business, trade, profession or vocation, which does not require the passing of an appropriate government examination.
- z) **Operator** includes the owner, manager, administrator or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- aa) **Pension House** a private or family-operated tourist boarding house, tourist guest house or tourist lodging house employing non-professional domestic helpers regularly catering to tourist and travellers, containing several independent let table rooms providing common facilities such as comfort rooms, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.
- bb) **Persons** means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations
- cc) **Privately-Owned Market** means those market establishments including shopping centers, funded and operated by private persons, natural or juridical, under government permit.
- dd) **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.
- ee) **Profession** a calling which requires the passing of an appropriate government examinations, such as law, medicine, accountancy, engineering, etc.
- ff) **Public Utility** includes electronic power generating and distributing system road, rail, air and water transport, postal, telegraph, radio or television broadcasting/cable-casting, wired/wireless communications via telephone, cellphone or two-way radios, and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
- gg) **Rental** means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.

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- hh) Residents** refer to natural persons who have their habitual residence in the municipality where they exercise their civil rights and fulfil their civil obligations and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residence in a particular barangay within the municipality. In the absence of such laws, juridical persons are residents of the municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- ii) Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- jj) Real Estate Broker** includes any person, other than a real estate salesman as hereinafter defined, who for another, and for a compensation (1) sells or offers for sale, buys or offers to buy, lists or solicits for prospective purchases, or negotiate the purchase, sale or exchange of real estate or interests therein; (2) or negotiate loans on real estate; (3) or leases or offers or negotiates the sale purchase or exchange of lease, or rents or places for rent or collects rent from real estate or of lots or other parcels of real estate at a stated salary or commission, or otherwise to sell such estate or part thereof in lots or parcels. This definition is not limited to licensed real estate brokers, thus, any unlicensed broker who were able to close a real estate sale is subject to taxes under this code.
- kk) Real Estate Salesman** means any natural person regularly employed by a real estate broker or working under commission basis or the likes to perform in behalf of such broker or all the functions of a real estate broker. The foregoing definition does not include a person who shall directly perform any acts aforesaid reference to his own property, where such acts are performed in the regular course of or an incident of the management of such property; nor shall they apply to persons acting consummation by performer of a contract conveying a real-estate by sale, mortgage or lease, nor shall they apply to any receiver, trustee or assignee in bankruptcy or insolvency or in any person acting pursuant to any court order, nor to a trustee selling under a deed of trust.
- ll) Real Estate Dealer** includes any person engaged in the business of buying, selling, exchanging, leasing or renting property as principal and holding himself out as a full or part-time dealer in real estate or as owner of real property or properties rented or offered for rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he/she is the owner or sub-lessor of property rented or offered for rent for an aggregate amount of One Thousand Pesos (P1,000.00) or more a year.
- mm) Real Estate Developer** to buy, lease or otherwise acquire and own real estate, improve and develop the same, erect and construct building and other improvements thereon for rent, sell or otherwise dispose or real estate and deal generally in all contracts pertaining to the purpose, sale, management and disposition of real estate; to erect, repair, remodel, construct, improve and develop homes, business industries and commercial buildings, hereditaments, easements and appurtenance thereto, wherein situated, to the fullest extent permitted by law.
- nn) Real Estate Lessor** is the owner of a land that is leased under an agreement to a lessee. The lessee makes a one-time or periodic payments to the **lessor** in return for the use of the land.
- oo) Residential Property** real property principally devoted to habitation.

