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Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

-oOo-

Item No.: **12**
Date: **22 2024 OCT**

Province of Leyte
Legal Office
Released: *Agw*
Time:
Date: **10-11-24**



PROVINCIAL LEGAL OFFICE

2nd INDORSEMENT
October 9, 2024

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 192 of the Sangguniang Bayan of Matag-ob, Leyte.

Issues/concerns for review/recommendation/legal opinion is/are as follows:

- Ordinance No. 192 entitled: **“An Ordinance amending certain provisions of Ordinance 166”**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance to its power for it is within the powers of the Local Council to repeal/amend its prior acts either expressly or by the passage of an essentially inconsistent resolution¹. Hence, recommending for the declaration of its validity.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

ATTY. JOSE RAYMUND A. ACOL
Asst. Provincial Legal Officer

¹ (Constantino vs. Desierto, 288 SCRA 654)

Republic of the Philippines
PROVINCE OF LEYTE

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

2nd Endorsement
07 October 2024

Province of Leyte
Legal Office
Released: *Jus*
Time: *9:20*
Date: *10-2-24*

Respectfully endorsed to the **PROVINCIAL LEGAL OFFICE** the herein **MUNICIPAL ORDINANCE NO. 192** of the **MUNICIPALITY OF MATAG-OB, LEYTE**, amending certain provisions of the Municipal Revenue Code embodied in Municipal Ordinance No. 166, for review and recommendations.


FLORINDA JILLS OYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MATAG-OB
-o0o-

OFFICE OF THE SECRETARY TO THE SANGGUNIAN

INDORSEMENT
October 03, 2024

SANGGUNIANG PANLALAWIGAN




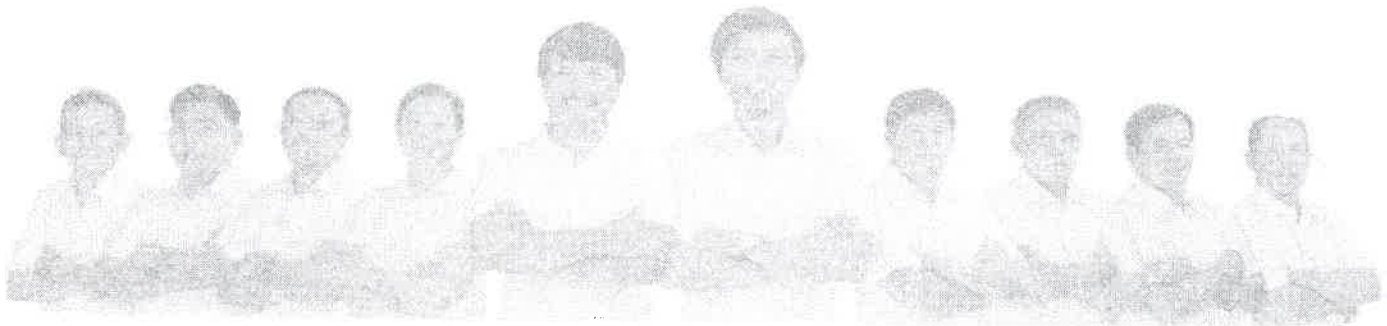
HONORABLE LEONARDO "SANDY" JAVIER
Vice-Governor
Presiding Officer
Sangguniang Panlalawigan of Leyte

Sir:

Respectfully forwarding to your good office the herein attached Municipal Ordinance No. 192 series 2024, of the Sangguniang Bayan of Matag-ob, Leyte, titled: "AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 166, OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF MATAG-OB, LEYTE.", for review and approval by the Sangguniang Panlalawigan.

Respectfully,


ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian





Republic of the Philippines
Province of Leyte
Municipality of Matag-ob

-o0o-

OFFICE OF THE SECRETARY TO THE SANGGUNIANG

CERTIFICATION OF POSTING

THIS IS TO CERTIFY that copies of Municipal Ordinance No. 192 series 2024, titled "AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 166, OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF MATAG-OB, LEYTE IN COMPLIANCE WITH SANGGUNIANG PANLALAWIGAN RESOLUTION NO. 2024-133 DATED MARCH 19, 2024.", of the Sangguniang Bayan of Matag-ob, Leyte are posted in Three (3) conspicuous places within the municipality of Matag-ob, Leyte for three consecutive weeks from September 09, 2024.

This certification is issued in compliance with Section 59 of R.A. 7160, otherwise known as the Local Government Code of 1991.

Issued this 3rd. Day of October, 2024.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian



REPUBLIC OF THE PHILIPPINES
 PROVINCE OF LEYTE
MUNICIPALITY OF MATAG-OB
 SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGUNIANG BAYAN OF MATAG-OB, LEYTE, HELD AT THE LEGISLATIVE SESSION HALL ON SEPTEMBER 09, 2024.

SANGGUNIANG PANLALAWIGAN
 RECEIVED
 04 OCT 2024
 PROVINCE OF LEYTE

MUNICIPAL ORDINANCE NO 192
 (Prop. Mun. Ord. No. 219)

AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 166, OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF MATAG-OB, LEYTE IN COMPLIANCE WITH SANGGUNIANG PANLALAWIGAN RESOLUTION NO. 2024-133 DATED MARCH 19, 2024.

Author : Hon. Ricardo L. Giva
 Co-authors : Hon. Romeo N. Albarida
 : Hon. Joel N. Denoy
 Hon. Evangeline C. Carno
 Hon. Paolo Antonio C. Laurente

SECTION 1. Sangguniang Panlalawigan Resolution No. 2024-133 dated March 19, 2024 states that Municipal Ordinance No. 166 of this August Body for compliance of the foregoing comments and recommendations:

1. The said Ordinance seeks to establish and codify the Revenue Code of the Municipality of Matag-ob, Leyte;
2. That as provided by Section 191 of the Local Government Code;

Section 191. Authority of the Local Government Units to Adjust Rates of Tax Ordinances – Local Government Units shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

3. That the tax imposition on Sections 2A.02 (a) and (b) are larger in value than that provided in the Local Government Code. Hence, it is the opinion of this office that the Sangguniang Bayan of Matag-ob submit its prior revenue code or prior prescribed rates to justify the increased rates provided in the ordinance in compliance with Section 191;
4. That the tax impositions on Section 2.A.02 (e) on gross sales/receipts amounting to 3,000,000 or more and 4,000,000 or more be reviewed, since Section 143 (e) only provides for 2,000,000 or more at a rate of not exceeding 50% of 1%.





(e) On contractors and other independent contractors in accordance with the following schedule.

Amount of Gross Sales/Receipts For the Preceding Calendar Year	AMOUNT OF TAX
Less than 5,000.00	30.25
5,000.00 or more but less than 10,000.00	67.76
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	at a rate of fifty percent (50%) of one percent (1%)

SECTION 2. (Refer to Section 143 (a) (b) of RA 7160

Section 2A.02. Imposition of Tax. - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

(a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

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Mun. Ord. #192
September 09, 2024





REPUBLIC OF THE PHILIPPINES
 PROVINCE OF LEYTE
MUNICIPALITY OF MATAG-OB
SANGGUNIANG BAYAN

Amount of Gross Sales/Receipts For the Preceding Calendar Year	AMOUNT OF TAX
less than 10,000.00	187.00
10,000.00 or more but less than 15,000.00	275.00
15,000.00 or more but less than 20,000.00	467.50
20,000.00 or more but less than 30,000.00	660.00
30,000.00 or more but less than 40,000.00	841.50
40,000.00 or more but less than 50,000.00	1,045.00
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	3,850.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	14,300.00
2,000,000.00 or more but less than 3,000,000.00	17,600.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,300.00
5,000,000.00 or more but less than 6,500,000.00	26,400.00
6,500,000.00 or more	At a rate of thirty seven and a half percent (37 ½%) of one percent (1%)





REPUBLIC OF THE PHILIPPINES
 PROVINCE OF LEYTE
MUNICIPALITY OF MATAG-OB
SANGGUNIANG BAYAN

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section.

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	AMOUNT OF TAX
Less than 1,000.00	110.00
1,000.00 or more but less than 2,000.00	143.00
2,000.00 or more but less than 3,000.00	181.60
3,000.00 or more but less than 4,000.00	242.00
4,000.00 or more but less than 5,000.00	302.50
5,000.00 or more but less than 6,000.00	363.00
6,000.00 or more but less than 7,000.00	423.50
7,000.00 or more but less than 8,000.00	484.00
8,000.00 or more but less than 10,000.00	605.00
10,000.00 or more but less than 15,000.00	726.00
15,000.00 or more but less than 20,000.00	847.00
20,000.00 or more but less than 30,000.00	1,089.00
30,000.00 or more but less than 40,000.00	1,331.00
40,000.00 or more but less than 50,000.00	1,573.00
50,000.00 or more but less than 75,000.00	2,117.50
75,000.00 or more but less than 100,000.00	2,662.00
100,000.00 or more but less than 150,000.00	3,751.00
150,000.00 or more but less than 200,000.00	4,840.00
200,000.00 or more but less than 300,000.00	7,018.00
300,000.00 or more but less than 500,000.00	9,196.00
500,000.00 or more but less than 750,000.00	11,374.00
750,000.00 or more but less than 1,000,000.00	13,552.00
1,000,000.00 or more but less than 2,000,000.00	14,421.00
2,000,000.00 or more	At a rate of fifty percent (50%) of one percent (1%)



SECTION 3. Section 2.A.02 (e) of Municipal Ordinance No. 166, otherwise known as the Revenue Code of Matag-ob, Leyte be amended in compliance with the recommendation No. 4 of Sangguniang Panlalawigan Resolution No. 2024-133 dated March 19, 2024 so that it shall be amended as follows:

Section 2.A.02

(e) On contractors and other independent contractors in accordance with the following schedule.

Amount of Gross Sales/Receipts For the Preceding Calendar Year	AMOUNT OF TAX
<i>Less than 5,000.00</i>	<i>30.25</i>
<i>5,000.00 or more but less than 10,000.00</i>	<i>67.76</i>
<i>10,000.00 or more but less than 15,000.00</i>	<i>114.95</i>
<i>15,000.00 or more but less than 20,000.00</i>	<i>181.50</i>
<i>20,000.00 or more but less than 30,000.00</i>	<i>302.50</i>
<i>30,000.00 or more but less than 40,000.00</i>	<i>423.50</i>
<i>40,000.00 or more but less than 50,000.00</i>	<i>605.00</i>
<i>50,000.00 or more but less than 75,000.00</i>	<i>968.00</i>
<i>75,000.00 or more but less than 100,000.00</i>	<i>1,452.00</i>
<i>100,000.00 or more but less than 150,000.00</i>	<i>2,178.00</i>
<i>150,000.00 or more but less than 200,000.00</i>	<i>2,904.00</i>
<i>200,000.00 or more but less than 250,000.00</i>	<i>3,993.00</i>
<i>250,000.00 or more but less than 300,000.00</i>	<i>5,082.00</i>
<i>300,000.00 or more but less than 400,000.00</i>	<i>6,776.00</i>
<i>400,000.00 or more but less than 500,000.00</i>	<i>9,075.00</i>
<i>500,000.00 or more but less than 750,000.00</i>	<i>10,175.00</i>
<i>750,000.00 or more but less than 1,000,000.00</i>	<i>11,275.00</i>
<i>1,000,000.00 or more but less than 2,000,000.00</i>	<i>12,650.00</i>
<i>2,000,000.00 or more</i>	<i>at a rate of fifty percent (50%) of one percent (1%)</i>

SECTION 3. A copy of Section 6 (e) of the Municipal Ordinance No. 04-44 series 2004 otherwise known as the Revenue Code of Matag-ob, Leyte enacted on June 28, 2004 is attached herewith in compliance with Sangguniang Panlalawigan Resolution No. 2023-133 for ready reference and guidance.



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE

MUNICIPALITY OF MATAG-OB

SANGGUNIANG BAYAN

SECTION 4. AMENDMENT CLAUSE. This ordinance may be amended or modified as necessary through the appropriate legislative process.

SECTION 5. FINAL PROVISION. In the event that any provision of this ordinance, or application of such provision to any circumstance, is held invalid by competent court or agency, the remaining or other provisions shall not be affected thereby.

SECTION 6. EFFECTIVITY CLAUSE. This Ordinance shall take effect immediately upon approval.

CARRIED UNANIMOUSLY.

APPROVED by the Body with the following votes:

AYES: 9 Votes

1. HON. ARTEMIO T. ALMOROTO
SB Member
2. HON. JOEL N. DENOY
SB Member
3. HON. EVANGELINE C. CARNO
SB Member
4. HON. ORLANDO G. VIACRUSIS
SB Member
5. HON. EDUARDO. E. TOLEDO
SB Member
6. HON. PAOLO ANTONIO C. LAURENTE
SB Member
7. HON. RICARDO L. GIVA
SB Member
8. HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. President
9. HON. JOEL G. TACOY
Ex-Officio Member, LNB President

NAYES: 0

ABSTAIN: 0

ENACTED this 9th. day of September, 2024.

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Mun. Ord. #192

September 09, 2024



"The Town of United and Happy People"

ONE LGU Matag-ob, Leyte

MacArthur St., New SB Building,
Municipal Government Complex,
Barangay San Guillermo, Matag-ob, Leyte
6532 Philippines



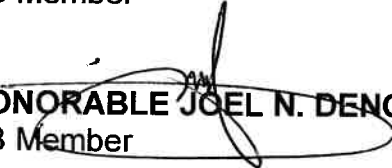
REPUBLIC OF THE PHILIPPINES
 PROVINCE OF LEYTE
MUNICIPALITY OF MATAG-OB
SANGGUNIANG BAYAN

I HEREBY CERTIFY the correctness of the foregoing ordinance duly enacted by the Sangguniang Bayan of Matag-ob, Leyte in regular session on September 09, 2024.


 ANA MARIA SANORIA-ECIJA
 Secretary to the Sanggunian

**ATTESTED AND CERTIFIED
 TO BE DULY ENACTED:**


 HONORABLE ARTEMIO T. ALMOROTO
 SB Member


 HONORABLE JOEL N. DENOY
 SB Member



 HONORABLE EVANGELINE C. CARNO
 SB Member


 HONORABLE ORLANDO G. VIACRUSIS
 SB Member


 HONORABLE EDUARDO E. TOLEDO
 SB Member


 HONORABLE PAOLO ANTONIO C. LAURENTE
 SB Member


 HONORABLE RICARDO L. GIVA
 SB Member


 HONORABLE ANA LOVE D. BORDEN
 Ex-Officio Member, SK Federation President

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 Mun. Ord. #192
 September 09, 2024



"The Town of United and Happy People"

ONE LCU Matag-ob, Leyte

MacArthur St, New SB Building,
 Municipal Government Complex,
 Barangay San Guillermo, Matag-ob, Leyte
 6532 Philippines



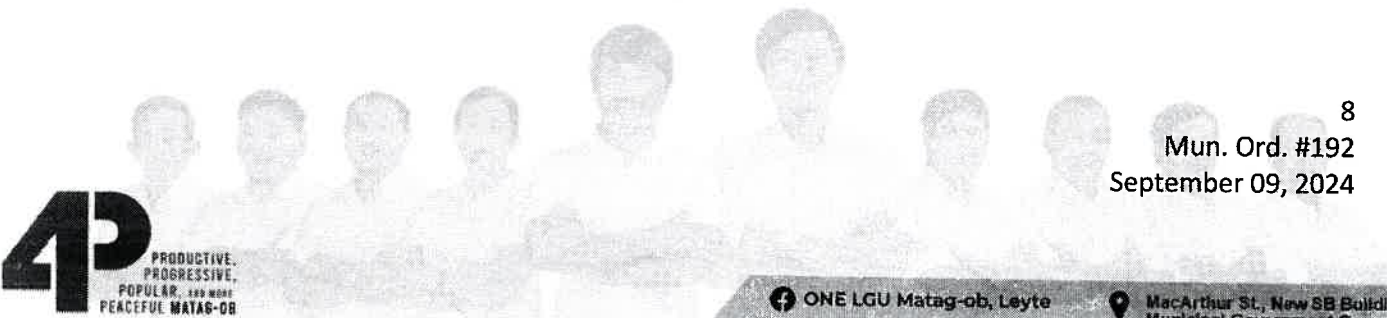
REPUBLIC OF THE PHILIPPINES
 PROVINCE OF LEYTE
MUNICIPALITY OF MATAG-OB
SANGGUNIANG BAYAN

HONORABLE JOEL G. TACOY
 Ex-Officio Member, LNB President

HONORABLE ROMEO N. ALBARIDA
 Senior SB Member
 Temporary Presiding Officer

APPROVED:

HONORABLE BERNANDINO G. TACOY
 Municipal Mayor
 03 OCT 2024
 Date Signed



8
 Mun. Ord. #192
 September 09, 2024

4P
 PRODUCTIVE,
 PROGRESSIVE,
 POPULAR, AND MORE
 PEACEFUL MATAG-OB

"The Town of United and Happy People"

ONE LGU Matag-ob, Leyte

MacArthur St., New SB Building,
 Municipal Government Complex,
 Barangay San Guillermo, Matag-ob, Leyte
 6532 Philippines

(e) References – All references to chapters, articles or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

(f) 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.

(g) 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.

CHAPTER II TAXES ON BUSINESS

Article A. Graduated Tax on Business

SEC. 06. *Imposition of Tax.* – There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax and corresponding processing fee in the amounts hereafter prescribed:

(a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines and manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of	Tax Processing Fee
	Per Annum	
Less than P10,000.00	P 170.00	P30.00
P10,000.00 or more but less than P15,000.00	P 250.00	P35.00
P15,000.00 or more but less than P20,000.00	P 425.00	P40.00
P20,000.00 or more but less than P30,000.00	P 600.00	P45.00
P30,000.00 or more but less than P40,000.00	P 765.00	P50.00
P40,000.00 or more but less than P50,000.00	P 950.00	P55.00
P50,000.00 or more but less than P75,000.00	P 1,320.00	P60.00
P75,000.00 or more but less than P100,000.00	P 1,650.00	P65.00
P100,000.00 or more but less than P130,000.00	P 2,200.00	P70.00
P130,000.00 or more but less than P200,000.00	P 2,750.00	P75.00
P200,000.00 or more but less than P300,000.00	P 3,850.00	P80.00

[Handwritten signatures and initials are present below the table, including names like 'Alfonso', 'Jorge', 'Frank', 'Chealge', and 'Jh'.]

P300,000.00 or more but less than P500,000.00	P	5,500.00	P85.00
P500,000.00 or more but less than P750,000.00	P	8,000.00	P90.00
P750,000.00 or more but less than P1,000,000.00	P	10,000.00	P95.00
P1,000,000.00 or more but less than P2,000,000.00	P	13,750.00	P100.00
P2,000,000.00 or more but less than P3,000,000.00	P	16,500.00	P105.00
P3,000,000.00 or more but less than P4,000,000.00	P	19,800.00	P110.00
P4,000,000.00 or more but less than P5,000,000.00	P	23,100.00	P115.00
P5,000,000.00 or more but less than P6,500,000.00	P	24,375.00	P120.00

Gross Sales/Receipts
For the Preceding Calendar Year

P6,500,000.00 or more	At a rate not exceeding thirty seven and a half percent (37-1/2%) of one percent (1%).	P200.00
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The preceding rates shall apply only to amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commoners of whatever kind or nature other than those enumerated under paragraph (c) of this Code.

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Gross Sales/Receipts for the Preceding Calendar Year	Amount of Per Annum	Tax Processing Fee
Less than P1,000.00	P 100.00	P11.00
P1,000.00 or more but less than P2,000.00	P 130.00	P12.00
P2,000.00 or more but less than P3,000.00	P 165.00	P13.00
P3,000.00 or more but less than P4,000.00	P 220.00	P14.00
P4,000.00 or more but less than P5,000.00	P 275.00	P15.00
P5,000.00 or more but less than P6,000.00	P 330.00	P20.00
P6,000.00 or more but less than P7,000.00	P 385.00	P25.00
P7,000.00 or more but less than P8,000.00	P 440.00	P30.00
P8,000.00 or more but less than P10,000.00	P 550.00	P35.00
P10,000.00 or more but less than P15,000.00	P 660.00	P40.00
P15,000.00 or more but less than P20,000.00	P 770.00	P45.00
P20,000.00 or more but less than P30,000.00	P 990.00	P50.00
P30,000.00 or more but less than P40,000.00	P 1,210.00	P55.00
P40,000.00 or more but less than P50,000.00	P 1,430.00	P60.00
P50,000.00 or more but less than P75,000.00	P 1,925.00	P65.00

[Handwritten signatures and initials]

P75,000.00 or more but less than P100,000.00	P	2,420.00	P70.00
P100,000.00 or more but less than P150,000.00	P	3,410.00	P75.00
P150,000.00 or more but less than P200,000.00	P	4,400.00	P80.00
P200,000.00 or more but less than P300,000.00	P	6,380.00	P85.00
P300,000.00 or more but less than P500,000.00	P	8,360.00	P90.00
P500,000.00 or more but less than P750,000.00	P	10,340.00	P95.00
P750,000.00 or more but less than P1,000,000.00	P	12,320.00	P100.00
P1,000,000.00 or more but less than P2,000,000.00	P	13,110.00	P105.00
P2,000,000.00 or more	At a rate not exceeding Fifty Percent (50%) of One (1%) Per cent.		P10.00 for every P1,000.00

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b) and (d) of this Article:

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipment and post harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and
- (8) Cement

For purposes of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not

am
[Signature]

[Signature] *[Signature]* *[Signature]* *[Signature]* *[Signature]* *[Signature]*

exceeding one-half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

(d) On retailers,

Gross Sales/Receipts for the Preceding Calendar Year	Rate of Tax Per Annum
P400,000.00 or less	2%
More than P400,000.00	1%

The rate of 2% per annum shall be imposed on sales not exceeding Four Hundred Thousand (P400,000.00) Pesos while the rate of 1% per annum shall be imposed on sales in excess of the first Four Hundred Thousand (P400,000.00) Pesos.

(e) On contractors and other independent contractors, in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year	Rate of Tax Per Annum
Less than P5,000.00	P 27.50
P5,000.00 or more but less than P10,000.00	P 61.60
P10,000.00 or more but less than P15,000.00	P 104.50
P15,000.00 or more but less than P20,000.00	P 165.00
P20,000.00 or more but less than P30,000.00	P 275.00
P30,000.00 or more but less than P40,000.00	P 385.00
P40,000.00 or more but less than P50,000.00	P 550.00
P50,000.00 or more but less than P75,000.00	P 880.00
P75,000.00 or more but less than P100,000.00	P 1,320.00
P100,000.00 or more but less than P150,000.00	P 1,980.00
P150,000.00 or more but less than P200,000.00	P 2,640.00
P200,000.00 or more but less than P250,000.00	P 3,630.00
P250,000.00 or more but less than P300,000.00	P 4,620.00
P300,000.00 or more but less than P400,000.00	P 6,160.00
P400,000.00 or more but less than P500,000.00	P 8,250.00
P500,000.00 or more but less than P750,000.00	P 9,250.00
P750,000.00 or more but less than P1,000,000.00	P 10,250.00
P1,000,000.00 or more but less than P2,000,000.00	P 11,500.00

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Handwritten signatures and initials at the bottom of the page, including a signature that appears to be 'A. Lopez'.



Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 82nd REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON MARCH 19, 2024.

RESOLUTION NO. 2024-133

A RESOLUTION RETURNING TO THE SANGGUNIANG BAYAN OF ORIGIN MUNICIPAL ORDINANCE NO. 166, SERIES OF 2023 OF MATAG-OB, LEYTE, FOR FURTHER STUDY AND SUBMIT DOCUMENTS IN COMPLIANCE TO THE COMMENTS AND RECOMMENDATIONS OF THE PROVINCIAL LEGAL OFFICE.

WHEREAS, submitted to the Sangguniang Panlalawigan is **Municipal Ord. No. 166 Series 2023 of Matag-ob, Leyte** entitled: **"REVENUE CODE OF THE MUNICIPALITY OF MATAG-OB, LEYTE"**;

WHEREAS, the Provincial Legal Office was requested to review and submit recommendation on the subject Ordinance pursuant to Section 481 (3) (vii) of R.A. 7160;

WHEREAS, the Provincial Legal Office rendered the following comments/recommendations, to wit:

1. That said ordinance seeks to establish and codify the Revenue Code of the Municipality of Matag-ob, Leyte;
2. That as provided by Section 191 of the Local Government Code;

Section 191. Authority of the Local Government Units to Adjust Rates of Tax Ordinances – Local Government Units shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

3. That the tax impositions on Sections 2A.02 (a) and (b) are larger in value than that provided in the Local Government Code. Hence, it is the opinion of this office that the Sanggunian Bayan of Matag-ob submit its prior revenue code or prior prescribed rates to justify the increased rates provided in the ordinance in compliance with Section 191;

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4. That the tax impositions on Section 2A.02 (e) on gross sales/receipts amounting to 3,000,000 or more and 4,000,000 or more be reviewed, since Section 143 (e) only provides for 2,000,000 or more at a rate not exceeding 50% of 1%;

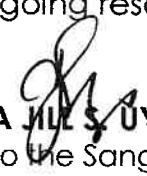
WHEREAS, the August Body, deemed it proper to refer back said Ordinance to the Sangguniang Bayan of origin;

NOW, THEREFORE, on motion presented by Honorable Flaviano C. Centino, Jr., duly seconded by Honorable Vincent L. Rama, be it

RESOLVED, as it is hereby resolved, to **RETURN TO THE SANGGUNIANG BAYAN OF ORIGIN MUNICIPAL ORDINANCE NO. 166, SERIES OF 2023 OF MATAG-OB, LEYTE, FOR FURTHER STUDY AND SUBMIT DOCUMENTS IN COMPLIANCE TO THE COMMENTS AND RECOMMENDATIONS OF THE PROVINCIAL LEGAL OFFICE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


FLORINDA JIL S. UYVICO
Secretary to the Sanggunian

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer

Copy furnished:

LCE and the Sangguniang Bayan
of Matag-ob, Leyte