

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.02. Mayor's Permit Fee on the Exercise of Profession, Occupation or Calling. – (a) there shall be collected an annual fee at the rate of fifty pesos (Php50.00) for the issuance of a Mayor's Permit.

SEC.4A.03. Persons Governed. - Any person who exercise his/her profession, occupation, or calling within the jurisdictional limits of the City of Makati, whether working on contractual, casual, temporary, probationary or permanent basis, regardless of his/her position, with the exception of those individuals who are subject to the Professional Tax imposed under Article E, Chapter III of this Code; and government employees.

Sec.4.A.03.A Owner and/or operators of business establishment located in the City of Makati are hereby required to submit the certified list of their employees, whether contractual, casual, temporary, probationary or permanent basis, such list shall include the following data and/or information:

- a.) Name of Employee
- b.) Position

The list must be signed under oath, and duly notarized and shall be submitted to the office of the Business Permit in accordance with the following schedule:

- 1.) On or before the twentieth (20th) of January
- 2.) On or before the twentieth (20th) of July and every year thereafter

Sec.4A.03.B Any owner and/or operators of business establishment, who fails to submit such list, signed and under oath, shall be subject to a fine of not exceeding Five Thousand Pesos (Php 5,000.00) without prejudice to the revocation of their existing business permit and/or closure of their business establishment at the discretion of the City Mayor.

In case of night and day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusement, they shall under no circumstances allow hostesses, waitresses, waiters, entertainers, or hospitality girls below eighteen (18) years of age to work as such. For those who shall secure the Individual Mayor's Permit on their respective eighteenth (18th) birth year, they shall present their respective baptismal or authenticated birth certificate duly issued by the City Civil Registrar or National Statistics Office.