

REPUBLIC OF THE PHILIPPINE
WESTERN MINDANAO
PROVINCE OF ZAMBOANGA DEL SUR
MUNICIPALITY OF TUNGAWAN
OFFICE OF THE SANGGUNIANG BAYAN

" ORDINANCE NO. 21-96 "

AN ORDINANCE OUTLINING THE IMPOSITION OF SITUS OF THE TAX OF THE
MUNICIPALITY OF TUNGAWAN, ZAMBOANGA DEL SUR:

SPONSORED BY: HON. LORETO F. CARACOL
CO-SPONSORED BY: HON. MARFRED C. DE LEON

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF TUNGAWAN, ZAMBOANGA DEL
SUR, IN SESSION ASSEMBLED, that:

Section 1 - This Ordinance redefines the implementation of situs of
the Tax authorized under Section 143 of RA 7160, otherwise known as the
Local Government Code of 1991.

Section 2 - Definition of Terms

"Principal Office" - The head or main office of the business appear-
ing in the pertinent documents submitted to the Securities and Exchange
Commission, or the Department of Trade and Industry, or other appropriate
agencies, as the case may be.

The city or municipality specifically mentioned in the Articles of
Incorporation or official registration papers as being the official
address of said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to
another city or municipality, it shall be the duty of the owner, operator
or manager of the business to give due notice of such transfer or relo-
cation to the local chief executive of the cities or municipalities
concerned within fifteen (15) days after such transfer or relocation is
effected.

"Branch or Sales Office" - A fixed place of the products where no
stocks or items are stored for sale, although orders for the products
may be received thereat, are not branch or sales offices as herein con-
templated. A warehouse which accepts orders and/or issues sales invoices
independent of a branch with sales office shall be considered as a sales
office.

"Warehouse" - A building utilized for the storage of products for
sale and from which goods or merchandize are withdrawn for delivery to
customers or dealers, or by persons acting in behalf of the business.
A warehouse that does not accept orders and/or issue sales invoices
as aforementioned shall not be considered a branch or sales office.

"Plantation" - A tract of agricultural land planted to trees or
seedlings, whether fruit bearing or not, uniformly spaced or seeded by
broadcast methods or normally arranged to allow highest production.
For purposes of this ordinance, inland fishing ground shall be considered
as plantation.

"Experimental Farms" - Agricultural lands utilized by a business or
corporation to conduct studies, test, researches or experiments involving
agricultural, agribusiness, marine, or aquatic, livestock, poultry, dairy
and other similar products for the purpose of improving the quality and
quantity of goods or products.

ALFREDO C. TAYAN
Municipal Mayor

ARSENIO R. RIVERA
Mun. Vice Mayor

ANTONIO G. VILLAGONZALO
Secretary

PUBLIC OFFICE
WESTERN MINDANAO
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MUNICIPALITY OF TUNGAWAN
OFFICE OF THE SANGGUNIANG BAYAN

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On-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax.

Section 3 - Administrative Provisions

- 3.1 It shall be the responsibility of the office of the Municipal Treasurer to determine the sales made in the locality where the subject business has a branch office or sales office or warehouse that shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the municipality of Tungawan where the same is located.
- 3.2 In case where there is no such branch, sales office or warehouse in the locality where the sales is made, the sale shall be recorded in the principal office along with the sales made by said principal office and the tax thereon shall accrue to the municipality where said principal offices is located.
- 3.3 In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the municipality where the factory, project office, plant or plantation is located.
- 3.4 In case of a plantation located in the locality other than that where the factory is located, the seventy percent (70%) sales allocation shall be divided as follows:
 - (i) Sixty percent (60%) to the city or municipality where the factory is located; and
 - (ii) Forty percent (40%) to the city or municipality where the plantation is located.
- 3.5 In cases where there are two or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be prorated among the localities where such factories, project offices, plants or plantations are located in proportion to their respective volumes of production during the period for which the taxes due.
- 3.6 The sales allocation in paragraph (b) hereof shall be applied irrespective whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made covered by subparagraph (3.1) or (3.2) above.
- 3.7 In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, these rules on situs of taxation apply except that the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturers' products shall be considered as the factory and warehouse of the manufacturer.

ALFREDO C. FAYAC
Municipal Mayor

ARSENIO V. CILLACAO
Mun. Vice Mayor

ANTONIO G. VILLAGONZALO
Secretary

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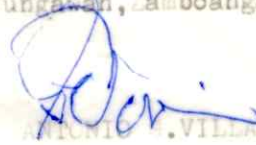
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Section 4. Penal Provision - Any person who maliciously, feloniously and intentionally abetting and confederating with each other to violate any provision of this Ordinance shall be penalized of not less than $\text{P} 1\text{T}$ but not more than $\text{P} 2\text{T}$ and imprisonment of not more than one (1) month or both upon the discretion of the court.

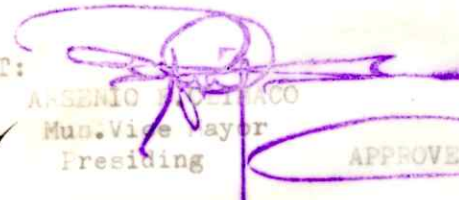
Section 5. Serarability Clause - If for any reason or reasons, any part or provisions of this Ordinance shall be held to be unconstitutional or invalid, the parts or provisions which are not affected thereby shall continue to be in full force and effect.

Section 6. Effectivity Clause - This Ordinance shall take effect upon its approval by the duly constituted authorities and posting thereof in at least 3 conspicuous places of this municipality.

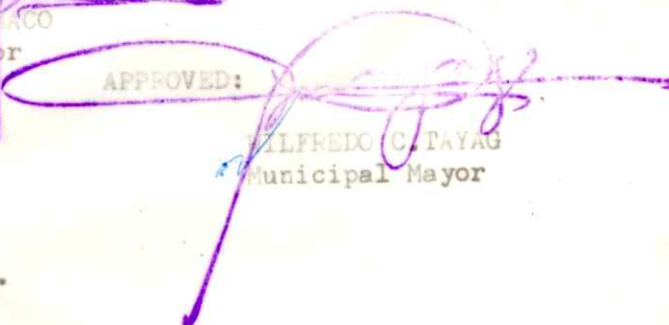
ENACTED AND APPROVED on this 9th day of January, 1996, during the Regular Session of the Sanguniang Bayan of Tungaon, Zamboanga del Sur.


ANTONIO V. VILLAGONZALO
Secretary

AFFECT:


ARSENIO DELA CRUZ
Mun. Vice Mayor
Presiding

APPROVED:


ALFREDO C. PAYAG
Municipal Mayor

~~EN/ETC/CT/STB~~ . . .