

Republic of the Philippines
Province of Ilocos Norte
Municipality of Batac
OFFICE OF THE SANGGUNIANG BAYAN

ORDINANCE NO. 1
Series of 1992

"AN ORDINANCE PROVIDING FOR A COMMUNITY TAX IN THE MUNICIPALITY OF
BATAC"

- SECTION 1- There shall be a Community Tax to be levied by the Municipality of Batac Pursuant to the Local Government Code of 1991.
- SECTION 2- Every inhabitant of the Philippines eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, who is engaged in business or occupation, or who owns Real Property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an Income Tax return shall pay an annual Community tax of Five (P5.00) Pesos or additional tax of One (P1.00) Pesos for every One Thousand (P1,000.00) Pesos of income regardless of whether from business, exercise Five Thousand (P5,000.00) Pesos. In the case of the husband and wife, the additional tax herein imposed shall be based upon the total property owned by them.
- SECTION 3- Every corporation no matter how created or organized whether domestic or resident, foreign, engaged in or doing business in the Philippines shall pay an annual community tax of Five Hundred (P500.00) Pesos and an additional tax which in no case shall exceed Ten Thousand (P10,000.00) Pesos in accordance with the following schedule:
- (1) For every Five Thousand (P5,000.00) Pesos of worth of real property in the Philippines owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of the city or municipality where the real property is situated - Two (P2.00) Pesos; and,
 - (2) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos. The dividends received by a corporation from another corporation however, shall for the purpose of the additional tax, be considered as Part of the gross receipts of earnings of said corporation.
- SECTION 4- The following are exempt from the community tax:
- (1) Diplomatic and consular representatives; and
 - (2) Transient visitors when their stay in the Philippines does not exceed three (3) months.
- SECTION 5- The community tax shall be paid in the place of residence of the individual, or in the place where the principal office of the juridical entity is located.
- SECTION 6- The community tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall