

MUNICIPAL TAX ORDINANCE NO. 92-011

AN ORDINANCE REVISING/AMENDING THE 1974 OMNIBUS TAX CODE OF BATAAC ,
ILOCOS NORTE

Be it ordained by the Municipal Council of Batac, Ilocos Norte,
that:

CHAPTER I - GENERAL PROVISIONS
ARTICLE A - TITLE AND SCOPE

Section 1. Title - This ordinance shall be known as the Batac Omnibus
Tax Ordinance of 1992.

Section 2. Scope - This code shall govern the levy, assessment and
collection of taxes, fees, charges, rents and other charges within
the territorial limits of this municipality.

ARTICLE B. DEFINITION OF TERMS

When used in this Code; the term:

a. Agricultural Product includes the yield of the soil, such as
corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops,
vegetables, fruits, flowers and their by products; ordinary salt, all
kinds of fish, poultry, and livestock and animal products, whether in
their original form or when preserved in a more convenient and market-
able form through the simple processes of freezing, drying, salting,
smoking and stripping.

b. Amusement is a pleasurable diversion and entertainment. It
is synonymous to relaxation, avocation, pastime or fun;

c. Amusement places include theaters, cinemas, a concert halls,
circuses and other places or amusement where one seeks admission to
entertain oneself by seeing or viewing or performances.

d. Business means trade or commercial activity regularly engaged
in as a means of livelihood or with a view to profit;

e. Banks and other financial institutions include non-bank finan-
cial intermediaries, lending investors, finance and investment com-
panies, pawnshops, money shops, insurance companies, stock markets,
stock brokers and dealers in securities and foreign exchange, as
defined under applicable laws, or rules and regulations thereunder;

f. Capital Investment is the capital which a person employs in
any undertaking, or which he contributes to the capital of a partner-
ship, corporation, or any juridical entity or association in a
particular taxing jurisdiction;

g. Charges refer to pecuniary liability, as rents or fees
against persons or property;

h. Contractor includes persons, natural or juridical, not
subject to professional tax under Section 139 of this Code, whose
activity consists essentially of the sale of all kinds of services
for a fee, regardless of whether or not the performance of the