



Republic of the Philippines  
Province of Ilocos Sur  
**MUNICIPALITY OF NARVACAN**

**OFFICE OF THE SANGGUNIANG BAYAN 2016-2019**

7<sup>th</sup> Regular Session  
Held at the SB Session Hall  
On February 20, 2017

**ORDINANCE NO. 01**  
**Series of 2017**

**ORDINANCE GRANTING EXEMPTION OF MEDICAL AND DENTAL CLINICS FROM MAYOR'S PERMIT OR BUSINESS PERMIT REQUIREMENT**

Be it enacted by the Sangguniang Bayan of Narvacan, Ilocos Sur to wit:

**SECTION 1. TITLE.** This ordinance shall be known as an "ORDINANCE GRANTING EXEMPTION OF MEDICAL AND DENTAL CLINICS FROM MAYOR'S PERMIT OR BUSINESS PERMIT REQUIREMENT".

**SECTION 2. OBJECTIVE.** To implement Section 139 (b) of the Local Government Code and Memorandum Circular No. 2016-170 of the Department of the Interior and Local Government.

**SECTION 3. LEGAL COMPLIANCE.**

- 1.1 Section 139 (b) of the local Government Code provides;  
"Every person legally authorized to practice his profession shall pay the professional tax to the province where he practices his profession or where he maintains his principal office in case he practices his profession in several places: Provided, however, That such person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the praction of such profession".
- 1.2 Memorandum Circular no. 2016-170  
"Exemption of Medical and Dental Clinics from Mayor's Permit or Business Permit Requirement"

**SECTION 4. DEFINITION OF TERMS.**

- a) Practice of Profession – refers to the act of the persons (i.e. doctors, dentists) engaging in an activity or business relative to their being medical practitioners.
- b) Mayor's Permit/Business Permit – refers to a local license required for a business or company to operate in the local government unit

**SECTION 5: SCOPE AND COVERAGE.**

- a. Medical and/or dental clinics used for the conduct of medical or dental check-ups and procedures are taken to be established as a direct consequence of the practice of the medical profession and are exempt from being subjected to any other national or local tax, license or fee, including the Mayor's Permit

or Business Permit, provided that concerned medical professionals pay the corresponding professional tax to the province where he practices his profession, or to the city in the case of Independent Component Cities and Highly Urbanized Cities.

- b. The Local Government, however, may require the Mayor's Permit or Business Permit for clinics which have established shops for the purpose of generating income and are engaged in the sale of products ( i.e. medicines, in the case of a medical clinics; glasses or other paraphernalias, eye drops or other medications for the eyes; toothpaste, toothbrush, braces, dentures, and other products for dental health purposes in the case of dental clinics.).

**SECTION 4. PRESCRIBED FEES.**

The prescribed fees for the issuance of business permits shall be imposed as provided under the Revised Municipal Revenue Code of Narvacan.

**SECTION 5: PENAL PROVISIONS**

Non-compliance with the provisions of this Ordinance shall be dealt with in accordance with pertinent laws, rules and regulations.

**SECTION 6: SEPARABILITY CLAUSE**

Whenever for any reason, any provisions, section or part of this ordinance is declared not valid by a Court of competent jurisdiction or suspended or revoked by the authorities concerned, such judgment shall not affect or impair the remaining provisions or sections which shall continue to be in full force and effect.


**SECTION 7: EFFECTIVITY**

This ordinance shall take effect immediately upon approval.

ENACTED this 20<sup>th</sup> day of February 2017 at Narvacan, Ilocos Sur.

Certified Correct:

For:

  
**MARIBEL C. CORRALES**  
SB Secretary

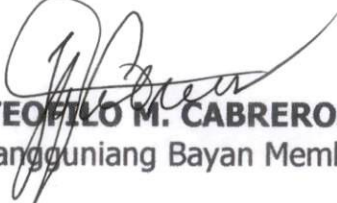
Attest:

  
**FAYINNA PILAR S. ZARAGOZA**  
Vice Mayor/Presiding Officer

CONFORME:


  
**JOSEPH A. TEJADA**  
Sangguniang Bayan Member


**AVEL VERNEY C. ZARAGOZA**  
Sangguniang Bayan Member

  
**TEOFILO M. CABRERROS**  
Sangguniang Bayan Member

**LUIS "CHAVIT" C. SINGSON**  
Sangguniang Bayan Member

  
**RAFAEL C. CACHOLA**  
Sangguniang Bayan Member

  
**ROSALINDA C. CABANILLA**  
Sangguniang Bayan Member

  
**BENEDIX BX DELA CUADRA**  
Sangguniang Bayan Member

  
**KAYSIE T. POTENCION**  
Sangguniang Bayan Member

  
**ROMULO C. REA**  
ABC President

Approved:

  
**ZURIEL S. ZARAGOZA**  
Municipal Mayor