

CHAPTER VII. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

Article A. Collection and Accounting City Revenues

SEC. 7A.01. Tax Period and Manner of Payment. - Unless otherwise provided in this Code, the tax period of all city taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SEC. 7A.02. Accrual of Tax. - Unless otherwise provided in this Code, all city taxes, fees and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees and charges in the rates thereof, shall accrue on the first (1st) day of the next quarter following the effectivity of the ordinance imposing such new levies or rates.

SEC. 7A.03. Time of Payment. - Unless otherwise provided in this Code, all City taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case may be. The Sangguniang Panglunsod, for justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharges or penalties but only for a period not exceeding six (6) months.

SEC. 7A.04. Surcharges and penalties on unpaid taxes, fees, or charges. - There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SEC. 7A.05. Interest on other Unpaid Revenues. - Where the amount of any other revenue due to the city except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SEC. 7A.06. Collection of City Revenues by City Treasurer. - Unless otherwise specified, all city taxes, fees, or charges shall be collected by the City Treasurer and his duly authorized deputy.

The City Treasurer may designate the Barangay Treasurer as his deputy to collect city taxes, fees, or charges. In case a bond is required for the purpose, the city government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Code.

SEC. 7A.07. Examination of Books of Accounts and Pertinent Records of Business Establishments by the City Treasurer – Only the City Treasurer may, by himself/herself or through any of his/her deputies duly authorized in writing, examine the books of accounts, and other pertinent records of any person, partnership, corporation, or association subject to city taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the taxes, fees and charges. Such examination shall be made during regular business hours, within a period of five (5) years pursuant to Section 194 of the Local Government Code (LGC) of 1991. The City Treasurer may examine the books of accounts and other records pertinent to the previous unexamined years, and shall be certified to by the City Treasurer. Such certificate shall be made of record in the books of accounts of the taxpayers examined.

The Business Establishment under examination shall furnish the following financial documents:

1. Certified true copies of Audited Financial Statements, Income Tax Returns and Quarterly Value Added Tax (VAT).
2. In case of Fiscal Year, a readjustment from Fiscal Year to Calendar Year shall be made by the taxpayer.
3. Photocopies of the Official Receipts in payment of business taxes, fees and charges, and duly approved application form for renewal of annual business permits.
4. In case there is a branch, sales office, factory, warehouse and/or project office located in another locality or outside Makati, breakdown of “Gross Sales or Receipts”, assessment and proof of payment or certified true copies of Official Receipts issued by the localities where the branch, sales office, factory, warehouse and/or project office is located covering the years of examination.
5. Books of Accounts

In case the examination herein authorized is made by a duly authorized deputy of the City Treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayers whose books, accounts, and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

In case the City Treasurer or his/her duly authorized representative is refused or denied entry to taxpayer’s premises, or refused or denied access to taxpayer’s books of accounts and other pertinent financial records, the taxpayer’s Mayor’s Permit may be revoked and the business establishments accordingly closed.

Further, a copy of the taxpayer’s financial statements and other pertinent financial records shall be submitted to the City Treasurer within five (5) days from receipt of written demand duly signed by the City Treasurer, or within the period stated therein. Failure to submit the documents required under this provision within five (5) days from receipt of written demand

or within the period set therein, the taxpayer's Mayor's Permit may be revoked and the business establishment accordingly closed.

In addition to the sanctions mentioned in the last two preceding paragraphs, the taxpayer who refuses or denies entry or access to books of accounts and other pertinent financial records, or who fails or refuses to submit the books of accounts and other pertinent financial records to the City Treasurer despite demand, or the president, comptroller, or accountant, in case the taxpayer is a corporation, shall suffer a penalty of imprisonment of thirty (30) days or a fine of not less than five thousand pesos (Php5,000.00) but not more than fifty thousand pesos (Php50,000.00) for every year of examination, or both, at the discretion of the court.

For this purpose, the record of the revenue district office of the Bureau of Internal Revenue and Security Exchange Commission shall be made available to the City Treasurer, his/her deputy, or duly authorized representative subject to the guidelines issued by the Department of Finance.

SEC. 7A.08. Presumptive Assessment – In case the City Treasurer or his/her duly authorized representative is refused or denied entry to taxpayer's premises, or refused or denied access to taxpayer's books of accounts and other pertinent financial records, or the taxpayer fails or refuses to submit his books of accounts and other pertinent financial records when so required, the taxpayer shall be presumed liable for taxes, fees and charges based on available records and documents, and presumptive assessment shall be prepared by the City Treasurer's Office accordingly.

SEC. 7A.09. Promulgation of Rules and Regulations.-

(a) Within seven (7) days after the approval of this code, the City Mayor shall convene the Oversight Committee herein provided for. The said Committee shall formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of the provisions of this code.

(b) The Oversight Committee shall be composed of:

- (1) The City Vice-Mayor, who shall be the Chairman;
- (2) The chairman of the Ways and Means Committee of the Sangguniang Panlungsod, who shall be the Vice-Chairman;
- (3) The Vice-Chairman of the Ways and Means Committee of the Sangguniang Panlungsod, as member;
- (4) The Secretary of the Sangguniang Panlungsod, as members;
- (5) The City Administrator, as member;
- (6) The City Treasurer, as member;
- (7) The City Assessor, as member;
- (8) The City Engineer, as member;
- (9) The City Attorney, as member;

(10) The Chief Business Permit Office, as member;

(c) The Committee shall submit each recommendation to the City Mayor within two (2) months after each organizations. Thereafter, the Committee shall monitor the implementation of the provisions of this Code and recommend from time to time additional rules and regulations or changes thereof.

SEC. 7A.10. Accounting of Collection. - Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of the City.

SEC. 7A.11. Accrual to the General Fund of Fines, Costs and Forfeitures. - Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any city ordinance shall accrue to the General Fund of the City.

SEC. 7A.12. Issuance of Receipts. - It shall be the duty of the city Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

In acknowledging payment of city taxes, fees and charges, it shall be the duty of the City Treasurer or his deputies to indicate on the official receipt issued for the purpose the number of the corresponding city tax ordinance.

SEC. 7A.13. Record of Taxpayers. - It shall be the duty of the City Treasurer to keep the records, alphabetically arranged and open to public inspection, of the names of all persons paying city taxes, fees and charges, as far as practicable. He shall establish and keep current appropriate tax role for each kind of tax, fee or charge provided in this Code.

Article B. Civil Remedies for Collection of Revenues

SEC. 7B.01. Local Government's Lien. - City taxes, fees, charges and other revenue constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent city taxes, fees and charges including related surcharges and interests.

SEC. 7B.02. Civil Remedies. - The civil remedies for the collection of city taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

(a) By administrative action thru distraint of goods, chattel, or effects, and other personal property of whatever character, including stocks and other securities, debts credits, bank accounts, and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property; and

(b) By judicial action.

Either or both of these remedies may be pursued concurrently or simultaneously at the discretion of the Mayor upon the recommendation of the City Treasurer.

SEC. 7B.03. Distraint of Personal Property. - The remedy by distraint shall proceed as follows:

(a) **Seizure** - Upon failure of the person owing any local tax or other impositions to pay the same at the time required, the City Treasurer or his deputy may upon written notice, seize or confiscate any personal property belonging to that person of any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charges in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the City Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayers right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

(b) **Accounting of Distrainted Goods** - The officer executing the distraint shall make or cause to be made an accounting of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with owner or person from which possession of goods, chattels or effects were taken, or to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) **Publication** – The officer executing the distraint shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the city where the distraint is made, specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice. One place for posting of the notice shall be at the Office of the Mayor.

(d) **Release of Distrainted Property upon Payment Prior to Sale.** – If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrainted shall be restored to the owner.

(e) Procedure of Sale - At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five days (5) after the sale, the City Treasurer, shall make a report of the proceedings in writing to the City Mayor.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the city for the amount of the assessment made thereon by the Committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on Appraisal shall be composed of the City Treasurer as chairman, with a representative of the Commission on Audit and the City Assessor as members.

(f) Disposition of Proceeds. - The proceeds of the sale shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the express of the distraint and sale. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses is collected.

SEC. 7B.04. Levy on Real Property. - After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the City Treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the descriptions of the property upon which levied is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and the Register of Deeds of the city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the City Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panglunsod.

SEC. 7B.05. Penalty for Failure to Issue and Execute Warrant. - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the City Treasurer or any of his deputies who fail to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SEC. 7B.06. Advertisement and Sale. - Within thirty (30) days after levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city building and in a public and conspicuous place in the barangay where the real property is located and by publication once a week for three (3) weeks in a newspaper of general circulation in the city where the property is located. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the city building, or on the property sold, or at any other place as determined by the City Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlungsod. The City Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: Provided, however, That any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The City Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Article, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

SEC. 7B.07. Redemption of Property Sold. - Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the City Treasurer or the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the City Treasurer or his deputy.

The City Treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus interest of two percent (2%) per month herein provided for, the portion of the cost of

sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interests and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

SEC. 7B.08. Final Deed for Purchaser. - In case the taxpayer fails to redeem the property as provided herein, the City Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SEC. 7B.09. Purchase of Property by the City Government for want of Bidder. - In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the City Treasurer conducting the sale shall purchase the property in behalf of the province to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of any such declaration of forfeiture to transfer the title of the forfeited property to the city without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the City Treasurer the full amount of the taxes, fees, charges, and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the city.

SEC. 7B.10. Resale of Real Estate taken for Taxes, Fees, or Charges. - The Sangguniang Panglungsod shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days sell and dispose of the real property acquired in section 7B.09 at public auction. The proceeds of the sale shall accrue to the General Fund of the City.

SEC. 7B.11. Collection of Delinquent Taxes, Fees, Charges or other Revenues through Judicial Action. - The city may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in subsection (a) of Sec.7B.14 of this Code.

SEC. 7B.12. Further Distraint or Levy. - The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SEC. 7B.13. Personal Property Exempt from Distraint or Levy. - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any city tax, fee or charge, including the related surcharge and interest:

- (a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- (b) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent Taxpayer may select, and necessarily used by him in his ordinary occupation;
- (c) His necessary clothing, and that of all his family;
- (d) Household furniture and utensils necessary for housekeeping and used for the purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
- (e) Provisions, including crops, actually provided for individual or family use Sufficient for four (4) months;
- (f) The professional libraries of doctors, engineers, lawyers and judges;
- (g) Any material or article forming part of a house or improvement of any real property;

SEC. 7B.14. Taxpayer's Remedies. -

(a) Periods of Assessment and Collection. –

(1) City taxes, fees, or charges shall be assessed within five (5) years from the date they become due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code may be assessed within a period of three (3) years from the date they become due.

(2) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years, from discovery of the total of the fraud or intent to evade payment.

(3) City taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative, or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, That, taxes, fees, or charges assessed before the effectivity of the Local Government Code may be within the period of three (3) years from the date of assessment.

(4) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

- (i) The Treasurer legally prevented from making the assessment of collection;
- (ii) The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
- (iii) The taxpayer is out of the country or otherwise cannot be located.

(b) Protest of Assessment. - When the City Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature on the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment; the taxpayer may file a written protest with the City Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The City Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the City Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the City Treasurer finds assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

(c) Payment under protest – No protest, however, shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipt the words “paid under protest.” A copy of the tax receipt shall be attached to the written protest contesting the assessment.

(d) Claim for Refund of Tax Credit. - No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim of refund or credit has been filed with the City Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

The tax credit granted a taxpayer shall not be refundable in cash but shall only be applied to future tax obligations of the same taxpayer for the same business. If a taxpayer has paid in full the tax due for the entire year and he shall have no other tax obligations payable to the Local Government of the City of Makati during the year, his tax credit, if any, shall be applied in full during the first quarter of the next calendar year or the tax due from him for the same business of said calendar year.

Any question on the constitutionality or legality of this Code may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending the effectivity of this Code and the accrual and payment of the tax, fee, or charge levied herein: Provided, finally, that within thirty (30) days after receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

Article C. Miscellaneous Provisions

SEC. 7C.01. Power to Levy other Taxes, Fees or Charges. - The city shall exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, That the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: Provided, further, that the ordinance levying such taxes, fees, or charges shall not be enacted without any prior public hearing conducted for the purpose.

SEC. 7C.02. Publication of the Revenue Code. - Within ten (10) days after its approval, a certified true copy of this Code shall be published in full for three (3) consecutive days in a newspaper of local circulation: Provided, however, that in cases where there are no newspapers or local circulation, the same maybe posted in at least two (2) conspicuous and publicly accessible places.

SEC. 7C.03. Public Dissemination of this Code. - Copies of this revenue Code shall be furnished to the City Treasurer and the City Administrator for public dissemination.

SEC. 7C.04. Authority to Adjust Rates. - The Sangguniang Panglunsod shall have the sole authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the Local Government Code.

SEC. 7C.05. Authority to Grant Tax Exemption Privileges or Incentives. – While sangguniang panglunsod may grant tax exemption, tax incentive, or tax relief, such grant shall not apply to Mayor’s Permit and other Regulatory Fees which are levied under the police power of Makati City.

SEC. 7C.06. Withdrawal of Tax Exemption Privileges. - Unless otherwise provided in this revenue code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810; texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn upon the effectivity of this Code.

Article D. General Penal Provision

SEC. 7D.01. Penalty. - Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not exceeding One Thousand Pesos (1,000.00), or imprisonment of not less than one (1) month nor more than six (6) months or both, at the discretion of the Court.

