



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod Mandaluyong

ORDINANCE NO. 764, S-2020

AN ORDINANCE EXTENDING THE DEADLINE
FOR THE SECOND QUARTER PAYMENT OF
LOCAL TAXES WITHOUT INCURRING
INTERESTS, PENALTIES OR SURCHARGES
DUE TO THE NEW CORONA VIRUS
INFECTIOUS DISEASE (COVID-19) OUTBREAK

WHEREAS, the World Health Organization (WHO) has declared COVID-19 as a pandemic;

WHEREAS, on March 8, 2020, President Rodrigo Roa Duterte issued Proclamation No. 922 declaring a Public Health Emergency throughout the Philippines due to COVID-19 after accounts of confirmed local transmission of the virus;

WHEREAS, on March 12, 2020, the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF-EID) issued Resolution No. 11, Series of 2020 raised the alert level to Code Red Sublevel 2. President Duterte approved the imposition of Stringent Social Distancing Measures in the National Capital Region (NCR) for thirty (30) days from March 15 to April 14, 2020, and placed the entire NCR under General Community Quarantine during the said period;

WHEREAS, as the number of confirmed cases of COVID-19 infections rises and in order to arrest rapid spreading of the virus, on March 16, 2020, the President imposed Enhanced Community Quarantine and the Stringent Social Distancing Measures over the entire Luzon, including the NCR, effective March 17, 2020 until April 12, 2020;

WHEREAS, under the Enhanced Community Quarantine, strict home quarantine is implemented in all households; mass public transportation facilities are suspended; provision for food and essential health services is regulated; and heightened presence of uniformed personnel to enforce quarantine procedures. Only businesses providing basic necessities and Business Process Outsourcing (BPO) companies are allowed to open;

WHEREAS, Ordinance No. 484, S-2011 otherwise known as the "Mandaluyong City Revenue Code of 2011" prescribes the time of payment of business taxes, fees or charges within the first twenty (20) days of January or each of the subsequent quarter, as the case may be;

WHEREAS, the same Code expressly provides that the sanggunian concerned may, for justifiable reason or cause, extend the time for payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months;

WHEREAS, the community quarantine drastically affected the operations and financial capability of businesses in Mandaluyong City, and there is a need to afford owners of businesses some sort of relief in the payment of local taxes;

WHEREAS, the extension of time for accepting second quarter payments of real property and local taxes and fees without incurring any interest, penalty or surcharge by the taxpayers, falls within the purview of a tax relief sanctioned by Section 192 of Republic Act No. 7160, which states that "local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary";

WHEREAS, the foregoing events necessitate an extension of time for accepting the first quarter payment of local taxes by the City Government from the taxpayers, without incurring interests, penalties and surcharges.

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of the City of Mandaluyong, in session assembled:

Section 1. The second quarter payment for Real Property Taxes due and payable to the City Government of Mandaluyong for the current year which is due to be paid on or before March 30, 2020 can be paid not later than May 20, 2020 without interests, penalties or surcharges. The applicable discounts can still be availed of by the taxpayers.

Section 2. The second quarter payment for Business Taxes and Fees due and payable to the City Government of Mandaluyong for the current year which is due to be paid on or before April 20, 2020 can be paid not later than May 20, 2020 without interests, penalties or surcharges. The applicable discounts can still be availed of by the taxpayers.

Section 3. Payment of transfer taxes payable to the City Government of Mandaluyong, which is falling due between the period of March 17, 2020 to April 12, 2020 can be paid not later than May 20, 2020 without interests, penalties or surcharges.

Section 4. The second quarter payments of local taxes, including transfer taxes, due for the current year shall be subject to interests, penalties or surcharges as prescribed under the Mandaluyong City Revenue Code of 2011, as amended, if not paid on or before the periods stated above.

Section 5. This Ordinance shall take effect immediately upon approval.

ENACTED on this 17th day of March 2020, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN A SPECIAL SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.

MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:

ANTONIO DLS SUVA
Vice Mayor &
Presiding Officer

APPROVED:

CARMELITA A. ABALOS
City Mayor

Date: MAR 17 2020

DISTRICT I



CHARISSE MARIE ABALOS-VARGAS
Councilor



ANJELO ELTON P. YAP
Councilor



DANILO L. DE GUZMAN
Councilor



GRACE MARIE V. ANTONIO
Councilor



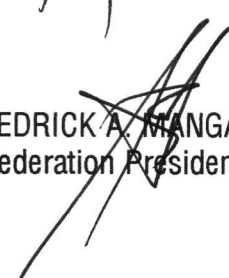
RODOLFO M. POSADAS
Councilor



ESTANISLAO V. ALIM III
Councilor



DARWIN A. FERNANDEZ
LnB President



AEROL SEDRICK A. MANGALIAG
SK Federation President

DISTRICT II



BENJAMIN A. ABALOS III
Councilor



CHERRY LYNN PABLO-SANTOS
Councilor



ROEHL B. BACAR
Councilor



JESUS C. CRUZ
Councilor



FERNANDO S. OCAMPO
Councilor



MICHAEL ERIC G. CUEJILO
Councilor