



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod Mandaluyong

ORDINANCE NO. 753, S-2020

AN ORDINANCE AUTHORIZING THE CITY TREASURER OF MANDALUYONG TO ACCEPT PAYMENTS UNTIL JANUARY 31, 2020 FOR BUSINESS PERMITS, LICENSING FEES AND CHARGES, WITHOUT PENALTY OR SURCHARGE, ASSESSED ON OR BEFORE JANUARY 20, 2020

WHEREAS, under Article III, Section 40 of Ordinance No. 484, S-2011 otherwise known as the Revenue Code of the City of Mandaluyong, as amended by Ordinance No. 750, S-2019, "An Ordinance Amending Sections 32, 37, 90, 116 and 121 of Ordinance No. 548, S-2011, otherwise known as "The Revenue Code of the City of Mandaluyong" provides: "TIME OF PAYMENT. Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. 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 months";

WHEREAS, as in the past, thousands of taxpayers (individuals and business establishments), most of whom are big taxpayers, filed their applications on or before the January 20th deadline for payment but the receipt of payments could not be immediately issued due to the volume of taxpayers and the machines and human resources of the City are not enough to cope up with the situation;

WHEREAS, due to the foregoing reason, the Sangguniang Panlungsod has authorized the City Treasurer to extend the deadlines to accept payments of business taxes, fees or charges, without penalty or surcharge by taxpayers beyond January 20, 2020;

WHEREAS, it is anticipated that this year will not be an exception as in fact if the trend of years past shall be the basis, and given that the number of facilities and manpower of the City Government has not practically changed, it would be prudent to expect that extending the deadline would be the reasonable option to cope with the situation in order that the public will be guaranteed with the best service the City can offer under its limited time and resources.

BE IT ENACTED by the Sangguniang Panlungsod of Mandaluyong in session assembled:

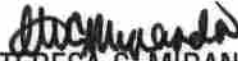
SECTION 1. The time for assessment of business taxes, fees or charges due the City Government of Mandaluyong, without penalties or surcharges, shall be up to January 20, 2020 only.

SECTION 2. The time for accepting payments of business taxes, fees or charges, assessed on or before January 20, 2020, without penalties and surcharges, is extended up to January 31, 2020.

SECTION 3. For taxpayers who filed their application on or before January 20, 2020, the City Treasurer shall have authority to accept payments of business taxes, fees or charges from the former, without any penalties or surcharges, until January 31, 2020.

ENACTED on this 15th day of January 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:


JESUS C. CRUZ
Councilor &
Acting Presiding Officer

APPROVED:


CARMELITA A. ABALOS
City Mayor

Date: JAN 16 2020















