



Republika ng Pilipinas
SANGGUNANG PANLUNGSOD
Lungsod Mandaluyong

ORDINANCE NO. 785, S-2020

AN ORDINANCE ALLOWING THE TAXPAYERS TO
PAY THE PENALTIES, INTERESTS AND
SURCHARGES FOR THE LATE PAYMENT OF THE
SECOND QUARTER BUSINESS TAX FOR CY-2020
IN SIX (6) EQUAL MONTHLY INSTALLMENTS

WHEREAS, on March 17, 2020, the Sangguniang Panlungsod of Mandaluyong enacted Ordinance No. 764, S-2020 entitled '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, Ordinance No. 764, S-2020 extends the time for accepting the second quarter payment of local taxes for year 2020 by the City Government from the taxpayers, without incurring interests, penalties and surcharges due to the COVID-19 pandemic;

WHEREAS, Ordinance No. 776, S-2020 was later on enacted and approved on May 11, 2020 further extending the deadline for the payment of local taxes again without incurring interests, penalties and surcharges due to the COVID-19 pandemic;

WHEREAS, the extensions mentioned under the foregoing ordinances for the deadlines of the payment of local taxes without incurring interests, penalties and surcharges is still well-within the six-month time bar mentioned under Ordinance No. 484, S-2011 or the 'Mandaluyong City Revenue Code of 2011';

WHEREAS, Section 4 of Ordinance No. 776, S-2020 states that 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 at the said Ordinance;

WHEREAS, despite the extensions provided by the two ordinances, some taxpayers failed to pay on or before the stated deadline their local taxes thereby incurring interests, penalties and surcharges to their taxes due and payable to the City Government of Mandaluyong;

WHEREAS, some companies in Mandaluyong City and taxpayers clamored and requested for a waiver of penalty, interest, and surcharges for the late payment of their second quarter 2020 business taxes citing the financial effects of the Covid-19 pandemic;

WHEREAS, instead of waiving the said interests, penalties and surcharges, the Office of the City Mayor and the Sangguniang Panlungsod, after a thorough consultation meeting with various executive finance officers, have unanimously decided and agreed to grant a relief mechanism for our constituent business owners in securing their economic integrity and at the same time, avoiding a shortage of funds by the Local Government of Mandaluyong, which could have been used for COVID-19 reliefs and other related programs;

WHEREAS, Sections 132 and 192 of Republic Act No. 7160, otherwise known as the "Local Government Code" provides that the imposition of taxes, fees or charges or the generation of revenues is a legislative function and that by way of an Ordinance, tax exemptions, incentives or reliefs may be granted;

WHEREAS, the City Government of Mandaluyong deems the relief as necessary and reasonable and will not unduly cause any damage to the City of Mandaluyong as well as public interest and welfare. The adoption of this mechanism shall, likewise, assist business owners at risk of economic collapse.

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

Section 1. The penalties, interests, and surcharges due for the non-payment of local business taxes for the second quarter of Year 2020 at the proper time may be paid on a staggered basis with six (6) equal monthly installments.

Section 2. The taxpayers who opt to avail the reliefs provided by this Ordinance shall immediately enter into an Agreement with the City Treasury Department within ten (10) days after the passing of this Ordinance.

Section 3. The City Treasury Department is hereby authorized to extend and consummate such Agreement with the taxpayers.

Section 4. Ordinance No. 776, S-2020 is hereby amended accordingly. All provisions not inconsistent with the foregoing shall remain in full force and effect.

Section 5. If any provision of this Ordinance is determined to be invalid, illegal or unenforceable, its remaining provisions shall remain in full force as though this Ordinance did not originally include such invalid, illegal or unenforceable provision.

Section 6. This Ordinance shall take effect immediately upon approval.

ENACTED on this 20th day of July, 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 REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


CHARISSE MARIE ABALOS-VARGAS
Councilor &
Acting Presiding Officer

APPROVED:


CARMELITA A. ABALOS
City Mayor

Date: JUL 20 2020