



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod Mandaluyong

ORDINANCE NO. 829, S-2021

AN ORDINANCE ALLOWING BUSINESS OWNERS TO PAY THE THIRD QUARTER AND FOURTH QUARTER BUSINESS TAXES FOR 2021 IN FIVE (5) EQUAL MONTHLY INSTALLMENTS

WHEREAS, due to the surge in the number of COVID-19 cases brought about by the new variants, the President has approved the Inter-agency Task Force (IATF) Resolution No. 106-A placing the entire National Capital Region and nearby provinces of Bulacan, Cavite, Laguna and Rizal, collectively known as the "NCR Plus", under Enhanced Community Quarantine from March 29 to April 4, 2021;

WHEREAS, ECQ in the NCR Plus was further extended under IATF Resolution No. 106-B for one (1) week from April 5 to 11, 2021;

WHEREAS, IATF Resolution No. 109-A was approved by the President placing the NCR Plus under Modified Enhanced Community Quarantine (MECQ) from April 12 to April 30, 2021. Just recently, the MECQ in the NCR Plus was further extended until May 14, 2021;

WHEREAS, although under MECQ, all industries allowed in ECQ shall be allowed at full on-site capacity and those not previously allowed shall be allowed only at 50% on-site capacity, subject to the negative list of industries not allowed to operate, the movement of the people is still limited to accessing essential goods and services, and for work in permitted offices and establishments;

WHEREAS, the ECQ and MECQ 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, under the Mandaluyong Revenue Code of 2011, as amended, business taxes may be paid on an annual or quarterly basis. Annual payments are generally due on the 20th day of January of each year while quarterly payments are due every 20th day of the first month of each quarter (January 20, April 20, July 20, and October 20);

WHEREAS, taxpayers who opted to pay on a quarterly basis should pay the business for the third quarter until July 20, 2021 and for the fourth quarter until October 20, 2021;

WHEREAS, as part of the City Government's Rise Up Program for Businesses, business taxes for third and fourth quarters may now be paid on five (5) equal monthly installments.

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

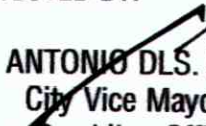
- Section 1. The third quarter and fourth quarter payments for Business Taxes due and payable to the City Government of Mandaluyong for the current year can be paid in five (5) equal monthly installments from July to November 2021, and due to be paid at the end of each month; Provided that, the concerned taxpayer must elect to pay on installment onsite, or at online.mandaluyong.gov.ph.
- Section 2. Default on any installment payment of business taxes under the preceding Section shall make the taxpayer liable to pay the interests, penalties or surcharges on the concerned installment payment as prescribed under the Mandaluyong City Revenue Code of 2011, as amended.
- Section 3. This Ordinance shall take effect immediately upon approval.

ENACTED on this 24th day of May, 2021 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:


ANTONIO DLS. SUVA
City Vice Mayor &
Presiding Officer

APPROVED:


CARMELITA A. ABALOS
City Mayor

Date: MAY 31 2021