



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod Mandaluyong

ORDINANCE NO. 776, S-2020

**AN ORDINANCE FURTHER EXTENDING
THE DEADLINE FOR THE PAYMENT OF
LOCAL TAXES WITHOUT INCURRING
INTERESTS, PENALTIES OR SURCHARGES
DUE TO THE COVID-19 PANDEMIC**

WHEREAS, the Ordinance No. 764, S-2020, as amended by Ordinance No. 768, S-2020, was enacted and approved on March 17, 2020 extending the deadline of the payment of local taxes without incurring interests, penalties and surcharges due to the COVID-19 pandemic;

WHEREAS, President Rodrigo Roa Duterte extended the Enhanced Community Quarantine (ECQ) in Metro Manila until May 15, 2020;

WHEREAS, the Department of Finance (DOF) has issued Revenue Regulations (RR) No. 11-2020 further extending to June or July the deadlines on the filing or submission of necessary documents and/or payment of taxes required under the Tax Code of 1997, as amended, due to the extension of the ECQ in Metro Manila and other major provinces and pursuant to Republic Act No. 11469 otherwise known as the "Bayanihan to Heal As One Act";

WHEREAS, in unison with the DOF, there is a need to further extend the deadline of the payment of local taxes without incurring interests, penalties and surcharges to afford relief and assist taxpayers to regain financial stability amid the pandemic;

WHEREAS, the further extension deadline 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".

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

Section 1. The first 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 31, 2020 can be paid not later than May 31, 2020 without interests and penalties. The applicable discounts may be availed of by the taxpayers for the remaining quarters.

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 April 30, 2020 can be paid not later than June 19, 2020 with five percent (5%) discount. The applicable discounts may be availed of by the taxpayers for the remaining quarters.

Section 2. The second quarter payment for Business Taxes and Fees due and payable to the City Government of Mandaluyong for the current year can be paid not later than June 25, 2020 without interests, penalties or surcharges.

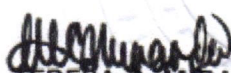
Section 3. Payment of transfer taxes payable to the City Government of Mandaluyong, which is falling due during the period of the Enhanced Community Quarantine in Metro Manila can be paid not later than June 25, 2020 without interests, penalties or surcharges.

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 11th day of May, 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:


ANTONIO DLS SUVA
Vice Mayor &
Presiding Officer

APPROVED:


CARMELITA A. ABALOS
City Mayor

Date: MAY 11 2020