



ORDINANCE NO. 1006, S-2025

**ORDINANCE EXTENDING TIME FOR ASSESSMENT
AND ACCEPTING PAYMENTS OF BUSINESS TAXES,
FEES OR CHARGES FOR FY 2025, WITHOUT
INCURRING ANY PENALTY OR SURCHARGE**

WHEREAS, Ordinance No. 484, S-2011, as amended, 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 extension of time for accepting payments of such taxes, fees or charges without incurring any 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, Article 282 of the Implementing Rules and Regulations of R.A. 7160, however, sets forth the guidelines on the grant of tax exemptions or reliefs, which among others states that: (1) xxx; (2) The grant of exemption or relief shall be through an ordinance; (3) Any exemption or relief granted to a type or kind of business shall apply to all businesses similarly situated; and (4) Any exemption or relief granted shall take effect only during the next calendar year for a period not exceeding twelve (12) months as may be provided in the ordinance;

WHEREAS, past experiences dictate that thousands of taxpayers of every kind beat the January 20th deadline for payment of taxes, but the receipts of payments cannot immediately be issued due to the heavy volume of taxpayers coupled with the fact that machines and human resources of the City Government were insufficient to cope up with the situation;

WHEREAS, as a remedy, the Sanggunian, in the past, has been adopting ordinances authorizing the Business Permit and Licensing Department (BPLD) to extend the period of assessment, and the City Treasurer to accept payments of business taxes, fees or charges, without penalty or surcharge, by taxpayers who file their applications on such extended assessment period.

WHEREAS, the City Administrator wrote a letter to the City Mayor on December 19, 2024 proposing that the deadline for the renewal of business permits be extended to Friday, January 24, 2025, and the deadline for payments without penalties be extended to January 31, 2025;

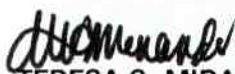
WHEREAS, the foregoing events necessitate an extension of time for assessment of business taxes, fees or charges due by the City Government, as well as the payment therefor by the taxpayers, without incurring any penalty or surcharge.

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

- SECTION 1. The time for assessment of business taxes, fees or charges due the City Government of Mandaluyong is hereby extended from January 20, 2025 to January 24, 2025;
- SECTION 2. The time for accepting payments of business taxes, fees or charges from taxpayers is extended from January 20, 2025 to January 31, 2025;
- SECTION 3. The City Treasurer shall have authority to accept payments of business taxes, fees or charges, without any penalty or surcharge, from taxpayers who filed their applications on or before January 24, 2025.
- SECTION 4. This Ordinance shall take effect immediately after approval.

ENACTED on this 6th day of January 2025, in the City of Mandaluyong.

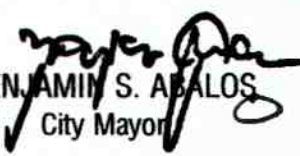
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE
WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD
OF MANDALUYONG IN A REGULAR SESSION HELD ON
THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:

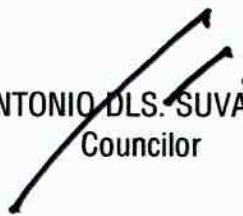
APPROVED BY:


CARMELITA A. ABALOS
City Vice Mayor &
Presiding Officer


BENJAMIN S. ABALOS
City Mayor

Date: JAN 17 2025

DISTRICT I


ANTONIO DLS. SUVA, JR.
Councilor


ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor


RODOLFO M. POSADAS
Councilor


CARISSA MARIZ S. MANALO
Councilor


ESTANISLAO V. ALIM III
Councilor

DISTRICT II


BENJAMIN A. ABALOS III
Councilor


ALEXANDER C. STA. MARIA
Councilor


REGINALD S. ANTIOJO
Councilor


LESLIE F. CRUZ
Councilor


MICHAEL ERIC G. CUEJILO
Councilor


FERNANDO S. OCAMPO
Councilor


DARWIN A. FERNANDEZ
LnB President


CHERILYN V. MINA
SK Federation President