



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 1018, S-2025

**ORDINANCE EXTENDING THE PERIOD OF
ASSESSMENT AND PAYMENT OF BUSINESS
TAXES FOR THE SECOND (2ND) QUARTER UNTIL
JULY 31, 2025 WITHOUT INCURRING
PENALTIES AND SURCHARGES**

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, abiding by the afore-mentioned Revenue Code, business taxpayers of the City which elected to pay on an installment basis are given until July 20, 2025 to settle their second (2nd) quarter business tax payments for the current year;

WHEREAS, Typhoons Dante and Emong hit Metro Manila and other nearby localities, thus causing suspensions of government work since July 20 2025 -- the deadline of the payment of such tax;

WHEREAS, the Sanggunian, in the past, has been adopting ordinances authorizing the Business Permit and License 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;

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 until 31 July 2025 without incurring any penalty or surcharge, considering the suspension of work and the intention of this Sangguniang Panlungsod to aid and assist taxpayers in the settlement of their local tax liabilities.

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 until 31 July 2025;
- SECTION 2. The time for accepting payments of business taxes, fees or charges from taxpayers is likewise extended until 31 July 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.
- SECTION 4. This Ordinance shall take effect immediately after approval.

ENACTED on this 28th day of July 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:


ANTONIO DLS. SUVA, JR.
City Vice Mayor
& Presiding Officer


CARMELITA A. ABALOS
City Mayor

Date: JUL 28 2025

DISTRICT I


CHARISSE MARIE ABALOS-VARGAS
Councilor


ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor


CARISSA MARIZ S. MANALO
Councilor


GRACE MARIE V. ANTONIO
Councilor


ESTANISLAO V. ALIM III
Councilor


DARWIN A. FERNANDEZ
LNB President


CHERYL V. MINA
SK Federation President

DISTRICT II

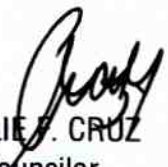

BENJAMIN A. ABALOS III
Councilor


ALEXANDER C. STA. MARIA
Councilor


MICHAEL ERIC G. CUEVO
Councilor


FERNANDO S. OCAMPO
Councilor


REGINALD S. ANTIOJO
Councilor


LESLIE F. CRUZ
Councilor