



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 1042, S-2026

**ORDINANCE EXTENDING TIME FOR ACCEPTING
PAYMENTS OF BUSINESS TAXES, FEES OR
CHARGES FOR FY 2026, 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, this year, the receipts of payments may not be immediately issued due to the heavy volume of taxpayers;

WHEREAS, the City Treasurer wrote a letter to the Sangguniang Panlungsod on January 15, 2026 proposing that the deadline for the payment of business license renewal be extended from January 20, 2026 to January 23, 2026 wherein assessment will be until January 20, 2026 only;

WHEREAS, the foregoing events necessitate an extension of time for the payment of business taxes, fees or charges due to the City Government, without incurring any penalty or surcharge.

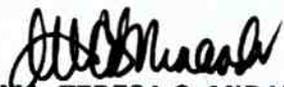
BE IT ENACTED by the Sangguniang Panlungsod ng Mandaluyong in session assembled:

- SECTION 1.** The time for assessment of business taxes, fees or charges due the City Government of Mandaluyong without any surcharge or interest shall be until January 20, 2026 only;
- SECTION 2.** The time for accepting payments of business taxes, fees or charges from taxpayers without any surcharge or interest is extended from January 20, 2025 to January 23, 2026;
- SECTION 3.** The City Treasurer shall only have authority to accept payments of business taxes, fees or charges, without any penalty or surcharge or interest, from taxpayers with tax orders of payment dated on or before January 20, 2026.

SECTION 4. This Ordinance shall take effect immediately after approval.

ENACTED on this 19th day of January 2026, in the City of Mandaluyong.

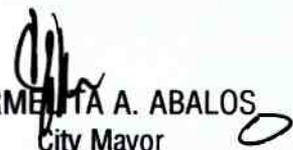
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE
WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD
OF MANDALUYONG IN A REGULAR SESSION HELD ON
THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


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

APPROVED BY:


CARMELITA A. ABALOS
City Mayor

Date: JAN 19 2026

DISTRICT I


CHARISSE MARIE ABALOS-VARGAS
Councillor


ANJELO ELTON P. YAP
Councillor


DANILO L. DE GUZMAN
Councillor


CARISSA MARIZ S. MANALO
Councillor


GRACE MARIE V. ANTONIO
Councillor


ESTANISLAO V. ALIM III
Councillor


DARWIN A. FERNANDEZ
LnB President


CHERILYN V. MINA
SK Federation President

DISTRICT II


BENJAMIN A. ABALOS III
Councillor


ALEXANDER C. STA. MARIA
Councillor


MICHAEL ERIC G. CUEJILO
Councillor


FERNANDO S. OCAMPO
Councillor


REGINALD S. ANTIOJO
Councillor


LESLIE F. CRUZ
Councillor