



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 962, S-2024

**ORDINANCE EXTENDING TIME FOR
ASSESSMENT AND ACCEPTING PAYMENTS
OF BUSINESS TAXES, FEES OR CHARGES FOR
FY 2024, 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. Not to mention, the country is still recovering from the COVID-19 pandemic, and health and safety protocols are observed that may affect the processing time;

WHEREAS, as a remedy, 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, by taxpayers who file their applications on such extended assessment period;

WHEREAS, considering that the deadline for the renewal of business permits falls on a Saturday this year, the City Administrator wrote the City Mayor a letter on January 8, 2024 proposing that the deadline for the renewal of business permits be extended to Monday, January 22, 2024, and the deadline for payments without penalties be extended to January 31, 2024;

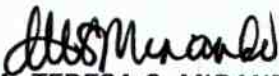
WHEREAS, the foregoing events necessitate an extension of time for assessment of business taxes, fees or charges due by the City Government, as well as the payment therefor by the taxpayers, without incurring any penalty or surcharge.

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, 2024 to January 22, 2024;
- SECTION 2. The time for accepting payments of business taxes, fees or charges from taxpayers is extended from January 20, 2024 to January 31, 2024;
- 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 22, 2024.
- SECTION 4. This Ordinance shall take effect immediately after approval.

ENACTED on this 15th day of January 2024, in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED BY THE SANGGUNIAN 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
Acting City Vice Mayor
& Presiding Officer


CARMELITA A. ABALOS
Acting City Mayor

Date: JAN 16 2024

DISTRICT I

PRESIDING OFFICER
ANTONIO DLS. SUVA, JR.
Acting City Vice Mayor

ON VACATION LEAVE
ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor

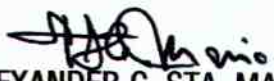

RODOLFO M. POSADAS
Councilor

ABSENT
CARISSA MARIZ S. MANALO
Councilor

ABSENT
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 B. OCAMPO
Councilor

ON VACATION LEAVE
MICHAEL ERIC G. CUEJILLO
Councilor


DARWIN A. FERNANDEZ
LNB President


CHERILYN V. MINA
SK Federation President