ORDINANCE NO. 590, S–2015
ORDINANCE EXTENDING TIME FOR ASSESSMENT AND ACCEPTING PAYMENTS
OF BUSINESS TAXES, FEES OR CHARGES, WITHOUT ANY PENALTY OR
SURCHARGE, FROM TAXPAYERS WHO HAVE FILED THEIR
APPLICATIONS ON OR BEFORE JANUARY 26, 2015

WHEREAS, Ordinance No. 484, S–2011 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 maybe;

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
demn necessary”;

WHEREAS, Article 282 of the Implementing Rules and Regulations of
Republic Act No. 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 with the situation;

WHEREAS, as a remedy, the Sanggunian in the past has been adopting
Resolutions authorizing the City Treasurer to accept payments of business taxes, fees or
charges, without penalty or surcharge, by taxpayers who file their applications on or
before January 20 deadline until the 30th day of January;

WHEREAS, peculiar only to this year, the Philippines will be visited by the
Pope and Head of State of Vatican City, Pope Francis, on January 15 to 19, 2015. In
view thereof, President BENIGNO S. AQUINO III issued Proclamation 936 declaring
January 15, 16 and 19, 2015 as special non-working days in the National Capital
Region thereby affecting the assessment and collection of business taxes, fees or charges
by the City Government of Mandaluyong;
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 extended to January 26, 2015;

SECTION 2. The time for accepting payments of business taxes, fees or charges from taxpayers is extended to February 6, 2015;

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 26, 2015.

ENACTED on this 14th day of January, 2015 in the City of Mandaluyong.

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

JIMMY D. LACEBAL
Sanggunian Secretary

PRESIDED BY:

EDWARD G. BARTOLOME
Vice Mayor &
Presiding Officer

APPROVED:

BENJAMIN DC. ABALOS, JR.
City Mayor

Date: JAN 22 2015