



Republic of the Philippines  
**SANGGUNIANG PANLUNGSOD**  
City of Mandaluyong

ORDINANCE NO. 622, S-2016

ORDINANCE EXTENDING TIME FOR ASSESSMENT AND AUTHORIZING  
THE CITY TREASURER TO ACCEPT PAYMENTS OF BUSINESS  
PERMITS, LICENSING FEES OR CHARGES, WITHOUT  
PENALTY OR SURCHARGE FROM TAXPAYERS  
WHO HAVE FILED THEIR APPLICATIONS ON OR  
BEFORE JANUARY 25, 2016 UNTIL JANUARY 30, 2016

WHEREAS, the Revenue Code of the City of Mandaluyong, Ordinance No. 484, S-2011, provides that: "TIME OF PAYMENT. Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. 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 months";

WHEREAS, as in the past, there are thousands of taxpayers (individuals and business establishments), most of whom are big taxpayers who filed their applications on or before the January 20th deadline for payment but the receipt of payments could not be immediately issued due to the volume of taxpayers and the machines and human resources of the City are not enough to cope up with the situation;

WHEREAS, due to the foregoing reason, the Sangguniang Panlungsod has been 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 20th deadline until the 30th day of January;

WHEREAS, the City Treasurer, MS. CRISPINA D. ESPEDIDO, in her letter dated January 4, 2016 requested for authority to accept payments of business permits and licensing fees, without penalty or surcharge, by taxpayers who were able to file their applications on or before January 25, 2016;

WHEREAS, the Sangguniang Panlungsod, finding merit on the request of the City Treasurer and to cope up with the situation, is inclined to authorize the City Treasurer to accept tax payments after January 20, 2016 until January 30, 2016 without 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 25, 2016;
- SECTION 2. The time for accepting payments of business taxes, fees or charges from taxpayers is extended to January 30, 2016;
- 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 application on or before January 25, 2016 until January 30, 2016.

ENACTED on this 18<sup>th</sup> day of January, 2016 in the City of Mandaluyong.

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

  
MA. TERESA S. MIRANDA  
Acting Sanggunian Secretary

PRESIDED BY:

  
EDWARD G. BARTOLOME  
Vice Mayor &  
Presiding Officer

APPROVED:

  
BENJAMIN D.C. ABALOS, JR.  
City Mayor

Date: JAN 19 2016