



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod Mandaluyong

ORDINANCE NO. 764, S-2020

AN ORDINANCE EXTENDING THE DEADLINE FOR THE SECOND QUARTER PAYMENT OF LOCAL TAXES WITHOUT INCURRING INTERESTS, PENALTIES OR SURCHARGES DUE TO THE NEW CORONA VIRUS INFECTIOUS DISEASE (COVID-19) OUTBREAK

WHEREAS, the World Health Organization (WHO) has declared COVID-19 as a pandemic;

WHEREAS, on March 8, 2020, President Rodrigo Roa Duterte issued Proclamation No. 922 declaring a Public Health Emergency throughout the Philippines due to COVID-19 after accounts of confirmed local transmission of the virus;

WHEREAS, on March 12, 2020, the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF-EID) issued Resolution No. 11, Series of 2020 raised the alert level to Code Red Sublevel 2. President Duterte approved the imposition of Stringent Social Distancing Measures in the National Capital Region (NCR) for thirty (30) days from March 15 to April 14, 2020, and placed the entire NCR under General Community Quarantine during the said period;

WHEREAS, as the number of confirmed cases of COVID-19 infections rises and in order to arrest rapid spreading of the virus, on March 16, 2020, the President imposed Enhanced Community Quarantine and the Stringent Social Distancing Measures over the entire Luzon, including the NCR, effective March 17, 2020 until April 12, 2020;

WHEREAS, under the Enhanced Community Quarantine, strict home quarantine is implemented in all households; mass public transportation facilities are suspended; provision for food and essential health services is regulated; and heightened presence of uniformed personnel to enforce quarantine procedures. Only businesses providing basic necessities and Business Process Outsourcing (BPO) companies are allowed to open;

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 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 community quarantine drastically affected the operations and financial capability of businesses in Mandaluyong City, and there is a need to afford owners of businesses some sort of relief in the payment of local taxes;