ORDINANCE NO. 870, S-2022

ORDINANCE EXTENDING TIME FOR ASSESSMENT AND ACCEPTING PAYMENTS OF BUSINESS TAXES, FEES OR CHARGES FOR FY 2022, 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 RA7160, 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 fighting the COVID-19 pandemic, and health and safety protocols are observed that may affect the process 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, on December 10, 2021, the City Administrator wrote the City Mayor a letter proposing the extension of assessment of business taxes from January 20, 2022 to January 31, 2022, and of accepting payments until February 15, 2022;

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, 2022 to January 31, 2022.

SECTION 2. The time for accepting payments of business taxes, fees or charges from taxpayers is extended from January 20, 2022 to February 15, 2022;

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 31, 2022.

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

ENACTED on this 17th day of January, 2022 in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED 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:

CHARISSA MARIE ABALOS-VARGAS
City Councilor &
Acting Presiding Officer

APPROVED:

CARMELITA A. ABALOS
City Mayor

Date: JAN 18 2022