ORDINANCE NO. 2020-099

AN ORDINANCE REVERTING THE DEADLINE FOR THE PAYMENT OF 2ND QUARTER BUSINESS TAXES, FEES AND CHARGES FROM JUNE 25, 2020 TO JULY 20, 2020 AND EXTENDING THE DEADLINE FOR PAYMENT OF 3RD QUARTER BUSINESS TAXES, FEES AND CHARGES FROM JULY 20, 2020 TO AUGUST 19, 2020 WITHOUT IMPOSING INTEREST, SURCHARGE OR ANY FORM OF PENALTY FOR BOTH QUARTERS

Sponsored by:
Hon. Coun. Francis Ian T. Bagatsing
Hon. Coun. Atty. Raul R. Corro
Hon. Coun. Paty Katy C. Boncayao
Hon. Coun. Louisito A. Arciaga
Hon. Coun. Allan Rey A. Camilon
Hon. Coun. Ting Nieves
Hon. Coun. Stephanie G. Teves
Hon. Coun. Ivey Rhia A. Tadefa
Hon. Coun. Engr. Marissa C. Rongavilla
Hon. Coun. Engr. Arlene D. Hilapo
Hon. Coun. Cornelio M. Martinez

WHEREAS, Section 167, of Republic Act 7160, otherwise known as the Local Government Code of 1991, provides that, "the Sanggunian concerned may, for a justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without penalties, surcharges and interests but only for a period not exceeding six (6) months";

WHEREAS, Republic Act No. 11469 otherwise known as "Bayanihan to Heal as One Act" authorized the President of the Republic of the Philippines, to move statutory deadlines and timelines for the payment of taxes, fees and other charges required by law, in order to ease the burden on natural and juridical persons under the Community Quarantine;

WHEREAS, by virtue of the Bayanihan to Heal as One Act, the Department of Finance issued the Department Circular (DC) No. 002.2020 dated April 23, 2020 providing for the mandatory extension of deadlines for the payment of taxes, fees and charges imposed and collected by local government units;

WHEREAS, pursuant to Department Circular (DC) No. 002.2020, the Bureau of Local Government Finance issued Memorandum Circular No. 010-2020, reiterating the directive for the extension of deadlines for the payment of taxes, fees and charges imposed and collected by local government units;

WHEREAS, the current community quarantine imposed by the National Government due to the pandemic brought about by COVID-19, causes a heavy impact to the business sector thus there is a need to address its economic plight;
NOW BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the 9th Sangguniang Panlungsod of Muntinlupa, in Session assembled that:

SECTION 1. Coverage - The extension of the period for the payment of business taxes, fees and charges without imposing interest, surcharge or any form of penalty shall cover the 2nd Quarter and 3rd Quarter deadlines.

SECTION 2. Reversion - The extension of the period for the payment of business taxes, fees and charges without imposing interest, surcharge or any form of penalty for the 2nd Quarter deadline shall revert from June 25, 2020 to July 20, 2020.

SECTION 3. Extension of the deadline for the payment of 3rd Quarter business taxes, fees and charges - All 3rd Quarter business taxes, fees and charges due and payable to the City Government of Muntinlupa for the 3rd quarter which is due and demandable on July 20, 2020 can be paid not later than August 19, 2020.

SECTION 4. Non-application of Interest, Surcharge and Other Penalty on Business Taxes, Fees and Charges - No interest, surcharge or any form of penalty shall be applied on the business taxes, fees and charges accruing on or due and demandable for both 2nd and 3rd quarters. This is pursuant to Department of Finance Circular No. 002-2020 and Bureau of Local Government Finance Memorandum Circular No. 010-2020.

SECTION 5. Repealing Clause - Any provision of Ordinances, Executive Orders, Issuances or Rules and Regulations inconsistent with the provisions of this Ordinance is hereby repealed, amended or modified accordingly.

SECTION 6. Effectivity - This ordinance shall take effect immediately upon approval.

ENACTED, by the 9th Sangguniang Panlungsod of Muntinlupa this 28th day of May 2020, on its 6th Special Session.

CONCURRED:

DISTRICT 1:

(ABSENT)

COUN. ALEXSON V. DIAZ
Member

COUN. LOUISITO A. ARCIAGA
Member
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COUN. ALLAN REY A. CAMILON
Member

COUN. STEPHANIE G. TEVES
Member

COUN. TING NIEFES
Member

COUN. IVEE RHIA A. TADEFA
Member

COUN. FRANCIS IAN T. BAGATSING
Member

DISTRIBUTION:

COUN. ENGR. MARISSA C. RONGAVILLA
Member

COUN. MARK LESTER M. BAES
Member

COUN. MA. DINESHEE G. AREVALO
Member

COUN. ENGR. MAMERTO T. SEVILLA, JR.
Member

COUN. ENGR. ARLENE D. HILAPO
Member

COUN. CORNELIO M. MARTINEZ
Member

COUN. WALTER A. ARCILLA
President
Sectoral Representative
Association of Barangay Chairman

I HEREBY CERTIFY, as to the correctness of the foregoing Ordinance.

CECILIA C. LAZARTE
Secretary to the Sangguniang
Ordinance No. 2020-099

ATTESTED:

ARTEMIO A. SMUNDAC
City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNEDI
City Mayor

Date: 01 JUN 2020

Norie/9th SP