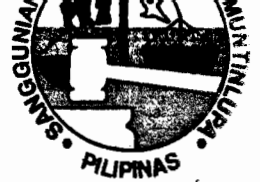




REPUBLIKA NG PILIPINAS  
**PAMAHALAANG LUNGSOD NG MUNTINLUPA**  
KALAKHANG MAYNILA



Sangguniang Panglungsod

**ORDINANCE NO. 10-016**

**AN ORDINANCE MANDATING ALL INFORMATION TECHNOLOGY (IT) PEZA-REGISTERED ENTERPRISES IN THE CITY OF MUNTINLUPA TO PAY ALL REGULATORY FEES PROVIDED FOR UNDER THE REVISED REVENUE CODE OF MUNTINLUPA CITY.**

\*\*\*\*\*  
Sponsored by: *Hon. Coun. Luvi P. Constantino*  
*Hon. Coun. Atty. Raul R. Corro*  
*Hon. Coun. Atty. Patricio L. Boncayao, Jr.*  
*Hon. Coun. Margarita Amythyst Patdu-Labios, MD*  
*Hon. Coun. Bal Niefes*  
*Hon. Coun. Alexander B. Diaz*  
*Hon. Coun. Alexander B. Diaz*  
*Hon. Coun. Ringo A. Teves*  
*Hon. Coun. Dan Hubert A. Barlis*  
*Hon. Coun. Robert A. Abas*  
*Hon. Coun. Engr. Neptali S. Santiago*  
*Hon. Coun. Joselito V. Arevalo*  
*Hon. Coun. Robert P. Baes*  
*Hon. Coun. Elmer S. Espeleta*  
*Hon. Coun. Rafael T. Sevilla*  
*Hon. Coun. Vergel C. Ulanday*  
\*\*\*\*\*

**WHEREAS**, after the enactment of the Local Government Code of 1991, Republic Act No. 7916, otherwise known as the, "**Special Economic Zone Act of 1995**" and its amendatory of Republic Act 8748, were passed by the Congress of the Philippines, which laws granted preferential tax treatment to PEZA-registered enterprises;

**WHEREAS**, in the exercise of the above power the Sangguniang Panlungsod of Muntinlupa passed and approved Ordinance No. 02-076, otherwise known as the "Revised Revenue Code of the City of Muntinlupa" amending the prescribed rates of taxes under Ordinance No. 93-35 or the "**Old Muntinlupa Revenue Code**", without however mentioning any provision on how to impose tax and regulatory fees on PEZA-registered enterprises operating business in its territorial jurisdiction;

**WHEREAS**, for purpose of clarification and proper guidance of all concerned local government agencies, there is a need to enact ordinance that will provide for the proper procedure in the **imposition of tax on all Information Technology (IT) PEZA-registered** enterprises in Muntinlupa City;

**NOW THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED**, by the 6<sup>th</sup> Sangguniang Panlungsod of Muntinlupa in session assembled that,:

**SECTION 1. Title.** This ordinance shall be known as "an ordinance mandating all Information Technology (IT) PEZA-Registered enterprises to pay regulatory fees provided for under the Revised Revenue Code of Muntinlupa City"

*Margarita Amythyst Patdu-Labios, MD*

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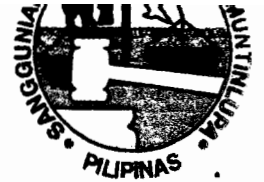
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Sangguniang Panglungsod

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**SECTION 2. Definition of Terms.** For purposes of this ordinance, Information IT- is a collective term for the various technologies involved in processing and transmitting information, which include computing, multi-media, telecommunications, micro-electronics and their interdependencies.

**SECTION 3. Administration Provisions.** all **Information Technology (IT) PEZA-Registered** enterprises operating within the jurisdiction of the City of Muntinlupa is mandated to pay all regulatory fees, such as mayor's permit, garbage fee, occupational/calling, Health Certificate Fee, Sanitary Inspection Fee and all other regulatory fees provided under the Revenue Code of Muntinlupa.

**SECTION 4. Imposition of Tax.** All **Information Technology (IT) PEZA-Registered** enterprises shall pay the tax at the rate of two percent (2%) based on gross income earned.

The **PEZA IT Registered Enterprises** shall furnish the following financial documents:

- 1) **For a new business securing permit, Certification from PEZA that the enterprise is a bonafide PEZA IT Registered Enterprises; in the case of renewal, updated Certification of Incentives duly issued by PEZA; and**
- 2) **Quarterly Income Tax Return (ITR) showing its gross income earned on such period and the amount representing the 2% shares of the City of Muntinlupa.**

**SECTION 5. Time and Manner of Payment.** **Information Technology (IT) PEZA-Registered** Enterprises shall pay quarterly tax on the 2% share of the City of Muntinlupa within sixty (60) days after the close of each of the first three (3) quarters and a final adjustment income tax return covering the entire taxable year, not later than the **fifteenth (15<sup>th</sup>)** day of the **fourth (4<sup>th</sup>)** month following the close of its taxable year, whether a calendar or a fiscal year accounting period **and to pay the regulatory fees as provided for under the Revised Revenue Code of Muntinlupa on an annual basis.**

**SECTION 6. Surcharge for late payment.** Failure to pay the tax on time shall be subject to a surcharge of **twenty five percent (25%)** of the original amount of the tax due, such surcharge to be paid at the same time in the same manner as the tax due.

**SECTION 7. Interest on Unpaid Tax.** In addition to the surcharge imposed herein, there shall be **an imposed interest of two percent (2%)** per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid.

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**SECTION 8. Penalty.** Any violation of the provision of this article shall be punished by a fine of not less than *One Thousand Pesos (Php1,000.00)* nor more that *Five Thousand Pesos (Php5,000.00)*, or *imprisonment of not less than one (1) month or nor more that six (6) months*, or both, at the *discretion of the Court*.

**SECTION 9. Separability Clause.** If any part of this Ordinance is declared as unconstitutional or unlawful by any competent court, such declaration shall not affect the other parts or sections hereto that are not declared unlawful or unconstitutional.

**SECTION 10. Supplementary Clause.** The provisions of the Revenue Code of Muntinlupa, as amended, insofar as not inconsistent herewith shall be applied to this ordinance.

**SECTION 11. Effectivity Clause.** This ordinance shall take effect ten (10) days after its complete publication for three (3) consecutive days in a newspaper of local circulations.

ENACTED, by the **6<sup>th</sup> Sangguniang Panlungsod** of Muntinlupa this **22<sup>nd</sup>** day of **November, 2010**, on its **17<sup>th</sup> Regular Session**.

CONCURRED:

DISTRICT I:

  
 COUN. ATTY. RAUL R. CORRO  
 Member

  
 COUN. ATTY. PATRICIO L. BONCAYAO, JR.  
 Member

  
 COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD  
 Member

  
 COUN. BAL NIEFES  
 Member

  
 COUN. ALEXANDER B. DIAZ  
 Member

  
 COUN. ALEXANDER B. DIAZ  
 Member

  
 COUN. RINGO A. TEVES  
 Member

*Margarita Amythyst Patdu-Labios, MD*

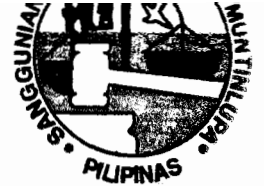
*Patricio L. Boncayao, Jr.*

*Alexander B. Diaz*

*Ringo A. Teves*

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*[Signature]*



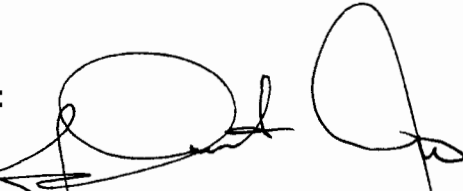
Sangguniang Panglungsod

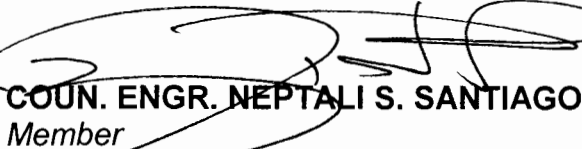
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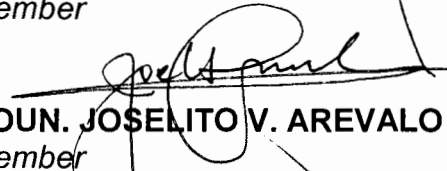
**COUN. DAN HUBERT A. BARLIS**  
Member

**DISTRICT II:**

  
**COUN. LUVI P. CONSTANTINO**  
Member

  
**COUN. ROBERT A. ABAS**  
Member

  
**COUN. ENGR. NEPTALI S. SANTIAGO**  
Member

  
**COUN. JOSELITO V. AREVALO**  
Member

  
**COUN. ROBERT P. BAES**  
Member

  
**COUN. ELMER S. ESPELETA**  
Member

  
**COUN. RAFAEL T. SEVILLA**  
Member

  
**COUN. VERGEL C. ULANDAY**  
Member


**ABSENT:**

**COUN. ALLEN F. AMPAYA**  
Member

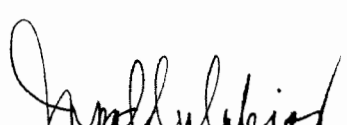
**COUN. CELSO C. DIOKO**  
Sectoral Representative  
President  
Association of Barangay Captains

**COUN. DANN HENRY G. TEVES**  
Sectoral Representative  
President  
Federation of Sangguniang Kabataan

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

  
**CECILIA C. LAZARTE**  
Secretary

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ATTESTED:

**ARTEMIO A. SIMUNDAC**  
Vice Mayor/Presiding Officer

APPROVED:

**ALDRIN L. SAN PEDRO**  
City Mayor  
Date: \_\_\_\_\_

Norie/6<sup>th</sup> SP

*Handwritten initials 'R'*