

ORDINANCE NO. 13-006

AN ORDINANCE GRANTING TAX RELIEF/AMNESTY FOR DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MUNTINLUPA WITH RESPECT TO INTERESTS AND PENALTIES.

Sponsored by: Hon. Coun. Luvi P. Constantino  
Co-Sponsored by: Hon. Coun. Atty. Raul R. Corro  
Hon. Coun. Atty. Patricio L. Boncayao, Jr.  
Hon. Coun. Stephanie G. Teves  
Hon. Coun. Louisito A. Arciaga  
Hon. Coun. Ringo A. Teves  
Hon. Coun. Margarita Amythyst Patdu-Labios, MD  
Hon. Coun. Alexander B. Diaz  
Hon. Coun. Ma. Dhesiree G. Arevalo  
Hon. Coun. Engr. Neptali S. Santiago  
Hon. Coun. Elmer S. Espeleta  
Hon. Coun. Rafael T. Sevilla  
Hon. Coun. Vergel C. Ulanday  
Hon. Coun. Robert A. Abas

**WHEREAS**, Section 192, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that, "local government units, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions as they may deem necessary;

**WHEREAS**, Section 447(2)(ii) of the same code, authorizes the Sangguniang Panlungsod upon a majority vote of all its members, to enact ordinances levying taxes, fees or charges, prescribing the rates thereof and to grant exemptions, incentives or relief;

**WHEREAS**, economic recession has resulted to accelerated rate of unemployment, business slow down and reduced economic growth, thereby causing loss of income and opportunities as well as financial difficulties;

**WHEREAS**, the City of Muntinlupa, fully cognizant and sympathetic of the predicament of its constituents, understands that there is a prevalent economic crisis preventing business owner and operators from paying their business tax;

**WHEREAS**, many business owners and operators are unaware of the fact that without properly notifying the City department in change of business taxes in relation to closure of business will mean continuous penalties on taxes due;

**NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED**, by the 7<sup>th</sup> Sangguniang Panlungsod in session assembled that:

**SECTION 1. Title** – This ordinance shall be known as "an ordinance granting tax relief/amnesty for delinquent business taxpayers in the City of Muntinlupa with respect to interests and penalties.



**SECTION 2.** Delinquent Business Tax Payers in the City of Muntinlupa are hereby granted tax relief/amnesty with respect to interests and penalties, provided that they settle their tax obligations or until the last day of payment of business tax for the year 2014 from the effectivity this ordinance. Thereafter there shall be no financial relief and/or amnesty to delinquent business owners.

**SECTION 3. Coverage** – All delinquent business taxpayers with Business Account for the year 2011 and older shall be qualified to avail of this tax relief program.

**SECTION 4. The Kind of Financial Relief and/or Amnesty** – There shall be a condonation as regards the payment of interests, as well as penalties and surcharges if any, on unpaid business taxes.

**SECTION 5. Prescribed period of payment of taxes to avail of the financial relief and/or amnesty** – Payment of business taxes under this ordinance shall be made either in cash or installment basis, provided that the same will be paid during the period as provided herein. Should any installment or balance not paid on its due date, the total unpaid balance of the delinquent business taxes and the entire amount of interest as well as penalties and surcharges if any, shall become automatically due and demandable and shall be enforced in accordance with law.

**SECTION 6. Duration** – A delinquent business tax owner may avail of such financial relief and/or amnesty only until the last day of payment of business tax for the year 2014. Thereafter, there shall be no grant of financial relief and/or amnesty to delinquent business owners.

**SECTION 7. Information Dissemination** – Aside from the publication of this ordinance in a newspaper of general circulation, all barangays within the City of Muntinlupa shall contribute in disseminating public information through posters, tarpaulins or streamers to be placed in at least three (3) conspicuous places within their respective areas of jurisdiction.

**SECTION 8. Separability Clause** – If for any reason or reasons any part or provisions of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

**SECTION 9. Repealing Clause.** All previous ordinances inconsistent with this ordinance shall be deemed repealed or modified accordingly.

**SECTION 10. Effectivity Clause** – This ordinance shall take effect fifteen (15) days upon completion of its publication in a newspaper of general circulation.



ENACTED, by the 7<sup>th</sup> Sangguniang Panlungsod of Muntinlupa this 9<sup>th</sup> day of September 2013, on its 10<sup>th</sup> Regular Session.

CONCURRED:

DISTRICT I:

COUN. ATTY. RAUL R. CORRO

Member

COUN. ATTY. PATRICIO L. BONCAYAO, JR.

Member

COUN. STEPHANIE G. TEVES

Member

COUN. LOUISITO A. ARCIAGA

Member

COUN. MARGARITA AMYTHYST PATDU-LABIOS, MD

Member

COUN. RINGO A. TEVES

Member

COUN. ALEXANDER B. DIAZ

Member

DISTRICT II:

COUN. MA. DHEESIREE G. AREVALO

Member

COUN. LUVI P. CONSTANTINO

Member

COUN. ENGR. NEPTALI S. SANTIAGO

Member

COUN. ELMER S. ESPELETA

Member

COUN. RAFAEL T. SEVILLA

Member

COUN. VERGEL C. ULANDAY

Member

COUN. ROBERT A. ABAS

Member

ABSENT:

COUN. BAL NIEFES

Member

COUN. ROBERT P. BAES

Member

## Sangguniang Panglungsod

Page 4

Ordinance No. 13-006

COUN. ADORADO P. SAN PEDRO  
Sectoral Representative  
President  
Association of Barangay Captains

COUN. EULOGIO DS. DIOKO, II  
Sectoral Representative  
President  
Federation of Sangguniang Kabataan

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

CECILIA C. LAZARTE  
Secretary

ATTESTED:

ARTEMIO A. SIMUNDAC  
City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNEDI  
City Mayor

Date: SEP 18 2013Norie/7<sup>th</sup> SP