



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 7

11TH CITY COUNCIL

Begun and held in the City Council on Monday,
the first day of July, Two Thousand Nineteen

ORDINANCE NO. 8566

AN ORDINANCE GRANTING A GENERAL AMNESTY ON ALL DELINQUENT BUSINESS TAXES, REAL PROPERTY TAXES, REGULATORY FEES AND OTHER SERVICE CHARGES

PRINCIPAL AUTHORS: **HON. JOEL R. CHUA**, Majority Floor Leader, HON. PRISCILLA MARIE T. ABANTE-BARQUIA, HON. IRMA C. ALFONSO-JUSON, HON. TERRENCE F. ALIBARBAR, HON. LARIS T. BORROMEO, HON. MA. THERESA F. BUENAVENTURA-QUIMPO, HON. LOUISITO N. CHUA, HON. PAMELA "FA" G. FUGOSO-PASCUAL, HON. JOEY S. HIZON III, HON. ERNESTO C. ISIP, JR., HON. MACARIO M. LACSON, HON. SALVADOR PHILIP H. LACUNA, HON. MOISES T. LIM, HON. NUMERO G. LIM, HON. JOHANNA MAUREEN C. NIETO-RODRIGUEZ, HON. ERICK IAN O. NIEVA, HON. JOEL M. PAR, HON. WARDEE P. QUINTOS XIV, HON. SCIENCE A. REYES, HON. ROMA PAULA S. ROBLES-DALUZ, HON. DARWIN B. SIA, HON. EDWARD M. TAN, HON. JOEL "JTV" VILLANUEVA, HON. MANUEL M. ZARCAL, HON. LEILANI MARIE H. LACUNA, HON. KRYSTLE MARIE C. BACANI, HON. DON JUAN "DJ" BAGATSING, HON. CARLOS C. CASTAÑEDA, HON. ERNESTO G. DIONISIO, HON. JESUS M. FAJARDO, HON. RICARDO "BOY" ISIP, JR., HON. PETER M. ONG, HON. CHARRY R. ORTEGA, HON. IRWIN C. TIENG, HON. CHRISTIAN PAUL L. UY, HON. LUCIANO M. VELOSO, HON. RAYMUNDO R. YUPANGCO, HON. DANIEL DAVE A. TAN and **HON. MARIA SHEILAH "Honey" LACUNA-PANGAN, MD, FPDS**, Vice-Mayor and Presiding Officer

PREAMBLE

WHEREAS, the Local Government Code (Sections 168, 169 and 255, R.A. No. 7160) authorizes the City Government of Manila to impose surcharge and penalty interests on certain unpaid taxes, fees and charges;

WHEREAS, a rising number of taxpayers affected by economic misfortune have experienced hardships in paying their basic taxes, fees and charges. As a consequence, these unpaid impositions have incurred surcharge and interests making it even more difficult for taxpayers to settle their obligations;

WHEREAS, Section 192 of the said law authorizes the City Government of Manila, through ordinance duly approved, to grant tax exemptions, incentives or reliefs under such terms and conditions as it may deem necessary;

WHEREAS, an effective response to the clamor of our constituencies for an immediate relief is in order to give stakeholders a fresh clean start with the assumption of the new Administration: NOW, THEREFORE,

Be it ordained by the City Council of Manila, in session assembled, *THAT*:

SECTION 1. SCOPE. – The General Amnesty shall apply on all appropriate surcharge and penalty interests incurred on unpaid local business taxes, regulatory fees and service charges; interest penalties on all Classes of delinquent real properties (Residential, Commercial, Industrial and Special) within the territorial jurisdiction of the City of Manila; and penalties on all other overdue accounts. The Amnesty may be availed of for a period from August 1, 2019 to December 20, 2019.

SEC. 2. WHO MAY AVAIL. – The Tax Amnesty shall be granted to taxpayers or individuals who:

- a. Own, operate or are engaged in any business enterprise within the City of Manila which has a delinquent account or unpaid business tax, regulatory fee or any charge or obligation to the City Government;
- b. Own or administer real property declared for the first time subject to back taxes. The property shall be assessed based on the prevailing Fair Market Values and Assessment Levels under Ordinance No. 8330;
- c. Own or administer any delinquent real property [Land, Building or Machinery] with or without Notices of Collection; and
- d. Has any transaction to secure a license, permit or any and all other services with the City Government of Manila.

SEC. 3. WAIVER OF SURCHARGE AND INTEREST PENALTIES. – All corresponding accrued surcharge and interest penalties that any delinquent tax, regulatory fee or service charges may have incurred shall be deemed waived upon full payment of the principal amount of the basic tax, fee or charge.

SEC. 4. APPLICATION OF PAYMENTS. – All taxes paid under this Ordinance shall first be applied to prior years' tax delinquencies until all the tax deficiencies shall have been paid in full. In the event that a taxpayer shall be unable to fully pay and settle the subsisting business or real property tax delinquencies, the payments made pursuant to and by virtue hereof shall be deducted from the principal amount of delinquent tax and the outstanding surcharge and interest penalties, when applicable, shall again be imposed thereon and be due and demandable.

SEC. 5. IMPLEMENTING RULES AND REGULATIONS. – The Office of the City Treasurer is hereby directed to issue within five (5) days upon the approval of this Ordinance the necessary rules and regulations including other administrative guidelines for the implementation of the same.


SEC. 6. REPEALING CLAUSE. – All ordinances or portions thereof which are contrary to the provisions of this Ordinance are hereby deemed repealed or modified accordingly.

SEC. 7. SEPARABILITY CLAUSE. – If any part, section or provision of this Ordinance shall be held invalid or unconstitutional by a competent court, other parts or portions that are not affected thereby shall remain valid.


SEC. 8. EFFECTIVITY CLAUSE. – This Ordinance shall take effect immediately upon its approval.

This Ordinance was finally enacted by the City Council of Manila on July 25, 2019.


PRESIDED BY:


MARIA SHEILAH "Honey" LAQUANA-PANGAN, MD, FPDS
Vice-Mayor and Presiding Officer
City Council, Manila

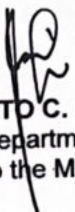
ATTESTED:


LUCH R. GEMPIS, JR.
City Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON JUL 31 2019


FRANCISCO "Isko Moreno" DOMAGOSO
Mayor
City of Manila

ATTESTED:


BERNARDITO C. ANG
City Government Department Head III
(Secretary to the Mayor)

RNF: rrb/jok/jv/cpl/agv/jrp