



**Republic of the Philippines  
CITY COUNCIL  
City of Manila**

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REGULAR SESSION NO. 37

11<sup>TH</sup> CITY COUNCIL

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**Begun and held in the City Council on Monday,  
the eleventh day of November, Two Thousand Nineteen**

**ORDINANCE NO. 8590**

**AN ORDINANCE GRANTING EXEMPTION FROM PAYMENT OF PERMIT FEES/TAXES IN DIFFERENT VENUES WITHIN THE CITY OF MANILA FOR HOLDING IN THE COUNTRY, THE 30<sup>TH</sup> SOUTH EAST ASIAN GAMES TO BE HELD PARTLY AT THE RIZAL MEMORIAL SPORTS COMPLEX AND MANILA HOTEL TENTS ON NOVEMBER 25 TO DECEMBER 10, 2019**

**PRINCIPAL AUTHORS:**

**HON. JOEY S. HIZON III**

and

**HON. JOEL R. CHUA  
Majority Floor Leader**


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

**SECTION 1.** Exemption from payment of Permit Fees/Taxes for games to be held partly at the Rizal Memorial Sports Complex and the Manila Hotel Tents for the duration of the 30<sup>th</sup> Southeast Asian Games is hereby authorized from November 25 to December 10, 2019.

**SEC. 2. Effectivity Clause.** – This Ordinance shall take effect upon its approval.

This Ordinance was finally enacted by the City Council of Manila on November 18, 2019.

PRESIDED BY:

  
**MARIA SHEILAH "Honey" LACYNA-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 \_\_\_\_\_.

**FRANCISCO "Isko Moreno" DOMAGOSO**  
Mayor  
City of Manila

ATTESTED:

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



Republic of the Philippines  
OFFICE OF THE CITY LEGAL OFFICER  
Manila

OFFICE OF THE SECRETARY  
CITY OF MANILA

RECEIVED 3280

BY: ERM 22-1256 AB  
TIME: 10:20  
DATE: 6-29-22

MEMORANDUM

FOR : MR. BERNARDITO C. ANG  
Secretary to the City Mayor  
FROM : CITY LEGAL OFFICE  
RE : Ordinance No. 8590 for approval of the City Mayor  
DATE : 28 June 2022

I. BACKGROUND

1. 2nd Indorsement dated 20 June 2022 forwarded to this office, for our comment and recommendation, a copy of *City Ordinance No. 8590* enacted by the *Sangguniang Panlungsod* of the City of Manila entitled, "AN ORDINANCE GRANTING EXEMPTION FROM PAYMENT OF PERMIT FEES/TAXES IN DIFFERENT VENUES WITHIN THE CITY OF MANILA FOR HOLDING IN THE COUNTRY, THE 30<sup>TH</sup> SOUTH EAST ASIAN GAMES TO BE HELD PARTLY AT THE RIZAL MEMORIAL SPORTS COMPLEX AND MANILA HOTEL TENTS ON NOVEMBER 25 TO DECEMBER 10, 2019," intended for approval of the City Mayor.
2. While we were advised that the said ordinance would lapse into law on 30 June 2022, we took notice that the same was enacted as early as 18 November 2019. In other words, after the enactment of the ordinance, it took a period of almost three (3) years before the same was transmitted on 20 June 2022 to the *Office of the Mayor* for his approval.

II. COMMENT / RECOMMENDATION

In reviewing the subject ordinance, this office is of the opinion that the subject matter therein is covered by *Section 458 (a)(2)(ii) of the Local Government Code of 1991* which provides for the power of the *Sangguniang Panlungsod* to grant exemptions in the following manner:

- (ii) Subject to the provisions of Book II of this Code and applicable laws and upon the majority vote of all the members of the *sangguniang panlungsod*, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs; (emphasis supplied)

A perusal of the ordinance under review shows no indication that the same had been voted upon by at least a majority of all members of the *Sangguniang Panlungsod* or the *City Council of Manila*.

Furthermore, it must be pointed out that the activity sought to be benefitted by the grant of exemption under the ordinance had already been allowed to proceed and concluded even before the ordinance had taken effect. *Section 2 of Ordinance No. 8590* expressly provides that, "[t]his Ordinance shall take effect upon its approval," which we took to mean the approval of the Honorable City Mayor.

The activity sought to be benefitted had already been accomplished even before the ordinance took effect. Neither does the ordinance provide any indication of any future application since it was meant to apply specifically to the already concluded **30<sup>th</sup> SEA Games to be held of 25 November 2019 to 10 December 2019**. In other words, the approval of the ordinance under review no longer possesses any legal significance.

In view of the foregoing observations, this office recommends that *City Ordinance No. 8590* be returned to the *Sangguniang Panlungsod (City Council)* for the *City of Manila* for purposes of clarifying the above-mentioned matters.

Respectfully submitted for your information and guidance.

  
**EMETERIO S. MORENO, JR.**  
*City Legal Officer*

MDB/Legal Opinion/Ordinance No. 8590 granting exemption to 30<sup>th</sup> SEA Games in Manila



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**CITY COUNCIL**  
Manila


OFFICE OF THE SECRETARY  
CITY OF MANILA

**RECEIVED** 3211

BY: RAGUOR 22-16345  
TIME: 2:00  
DATE: 6-20-22

**1ST. Endorsement**  
**June 20, 2022**

Respectfully presented to Honorable Francisco "Isko Moreno" Domagoso, City Mayor, Manila, for your Honor's consideration and action the attached Ordinance No. 8590, Entitled: "AN ORDINANCE GRANTING EXEMPTION FROM PAYMENT OF PERMIT FEES/TAXES IN DIFRENT VENUES WITHIN THE CITY OF THE MANILA FOR HOLDING IN THE COUNTRY, THE 30TH SOUTH EAST ASIAN GAMES TO BE HELD PARTLY AT THE RIZAL MEMORIAL SPORTS COMPLEX AND MANILA HOTEL TENTS ON NOVEMBER 25 TO DECEMBER 10, 2019.", which was enacted by the City Council of Manila at its regular session held on November 18, 2019.

  
**LUCH R. GEMPIS, JR.**  
City Gov't. Dept. Head III  
(Secretary to the City Council)



Republic of the Philippines  
OFFICE OF THE MAYOR


**OFFICE OF THE SECRETARY TO THE MAYOR**

**3<sup>rd</sup> Indorsement**

29 June 2022

Respectfully returned to Atty. LUCH R. GEMPIS, JR., City Government Department Head III, City Council, Manila, inviting attention to the attached comment and recommendation of the City Legal Officer regarding Ordinance No. 8590, entitled An Ordinance granting exemption from payment of permit/fees/taxes in different venues within the City of Manila for holding in the Country, the 30th South East Asian Games to be held partly at the Rizal Memorial Sports Complex and Manila Hotel tents on November 25 to December 10, 2019, contents of which are self-explanatory.

For your information and guidance.

  
**BERNARDITO L. PANG**  
Secretary to the Mayor

Encl.: a/s