

## Republic of the Philippines CITY COUNCIL City of Manila

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**REGULAR SESSION NO. 58** 

11TH CITY COUNCIL

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Begun and held in the City Council on Thursday, the twenty-sixth day of March, Two Thousand Twenty

## **ORDINANCE NO. 8622**

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF THE FIRST AND SECOND QUARTERLY INSTALLMENT OF REAL PROPERTY TAXES AND THE TAX ON THE TRANSFER OF REAL PROPERTY OWNERSHIP AS WELL AS BUSINESS TAXES UNTIL JUNE 30, 2020 WITH WAIVER OF INTEREST PENALTIES

SPONSORED BY:

HON. JOEL R. CHUA Majority Floor Leader



## PREAMBLE

WHEREAS, since 15 March 2020, the whole of Luzon has been under an Enhanced Community Quarantine which primarily prohibits anyone from leaving his or her residence in order to mitigate the effects of the COVID-19 Pandemic;

WHEREAS, on 23 March 2020, the Congress enacted Republic Act No. 11469 authorizing the President, among others, 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 individuals under Community Quarantine;

WHEREAS, Section 167 of the Local Government Code provides that unless otherwise provided, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months;

WHEREAS, considering that everyone within Luzon is required to stay inside their residences, with exemptions to health workers and those delivering basic goods and services, to ensure public health and safety, there is an imperative need to extend the deadline of payment until 30 June 2020: NOW, THEREFORE,

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

**SECTION 1. COVERAGE.** – All Quarterly Real Property Taxes and Taxes imposed on the Transfer of Real Property (Transfer Taxes) as well as Business Taxes for the current year is hereby extended to June 30, 2020, without penalties, surcharge and interests.

- **SEC. 2. REPEALING CLAUSE.** Any provisions of ordinances, executive orders, issuances or rules and regulations inconsistent with the provisions of this Ordinance is hereby repealed, amended or modified accordingly.
- SEC. 3. EFFECTIVITY CLAUSE. This Ordinance shall take effect upon its approval.

This Ordinance was finally enacted by the City Council of Manila on March 26, 2020.



3

PRESIDED BY:

ERNESTO C. ISIP JR.

President Pro-Tempore and Acting Presiding Officer City Council, Manila

ATTESTED:

LUCH R. SEMPIS, JR.

City Government Department Head II
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MACY

MAR 26 2020

FRANCISCO/

'Isko Moreno" DOMAGOŞÇ

Mayor

City of Manila

ATTESTED:

BERNARDITO T. ANG

City Government Department Head III (Secretary to the Mayor)

RNF: rrb/acl/jok/cpf/jrp