



Republic of the Philippines
CITY COUNCIL
City of Manila

REGULAR SESSION NO. 161

11TH CITY COUNCIL

Begun and held in the City Council on Monday,
the thirteenth day of September, Two Thousand Twenty-One

ORDINANCE NO. 8773

AN ORDINANCE GRANTING A GENERAL AMNESTY ON SURCHARGES, PENALTIES AND INTERESTS INCURRED DUE TO DELINQUENT BUSINESS TAXES, REAL PROPERTY TAXES, REGULATORY FEES, AND OTHER SERVICE CHARGES

PRINCIPAL AUTHORS: **HON. JOEL R. CHUA**, Majority Floor Leader, **HON. ERNESTO C. ISIP, JR.**, President Pro-Tempore and Acting Presiding Officer, **HON. JOEY S. HIZON III**, **HON. PRISCILLA MARIE T. ABANTE-BARQUIA**, **HON. IRMA C. ALFONSO-JUSON**, **HON. TERRENCE F. ALIBARBAR**, **HON. KRYSTLE MARIE C. BACANI**, **HON. DON JUAN "DJ" BAGATSING**, **HON. LARIS T. BORROMEO**, **HON. MA. THERESA F. BUENAVENTURA-QUIMPO**, **HON. CARLOS C. CASTAÑEDA**, **HON. LOUISITO N. CHUA**, **HON. PAMELA "FA" G. FUGOSO-PASCUAL**, **HON. RICARDO "BOY" A. 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. PETER M. ONG**, **HON. CHARRY R. ORTEGA**, **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. IRWIN C. TIENG**, **HON. CHRISTIAN PAUL L. UY**, **HON. LUCIANO M. VELOSO**, **HON. JOEL "JTV" VILLANUEVA**, **HON. RAYMUNDO R. YUPANGCO**, **HON. TIMOTHY OLIVER I. ZARCAL**, **HON. LEILANI MARIE H. LACUNA**, **HON. DANIEL DAVE A. TAN** and **HON. ERNESTO G. DIONISIO**, Acting Majority Floor Leader



PREAMBLE

WHEREAS, the current pandemic has brought about unexpected socio-economic challenges to the country. As a result, many businesses have remained closed further causing the loss of jobs and opportunities. Amidst the health and safety challenges is the struggle to keep one's livelihood afloat;

WHEREAS, this situation makes it difficult for taxpayers to settle their obligations with the city. As a consequence, these unpaid impositions have incurred surcharge and penalty interests;

WHEREAS, in response to the plight of his constituents, the Honorable City Mayor, Francisco "Isko Moreno" Domagoso, submitted a letter to the City Council requesting for the enactment of an ordinance granting a general amnesty on all delinquent business taxes, real property taxes, regulatory fees, and other service charges;

WHEREAS, in the aforesaid letter, the City Mayor cited a report duly submitted by the City Treasurer stating that as of August 2021, the city has already realized 62.88% of its target collections for the fiscal year;

WHEREAS, the proposed general amnesty will, to a certain extent, cushion the socio-economic impact brought about by the pandemic and greatly help local businesses and property owners to recover from their losses;

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, Section 192 of the said law likewise authorizes the City Government, through an ordinance, to grant tax exemptions, incentives or reliefs under such terms and conditions as it may deem necessary: **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 surcharges, penalties and interests incurred due to 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 from **OCTOBER 1, 2021 until DECEMBER 29, 2021 only.**

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 other service charges to be paid 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;

- d. **Violated traffic and parking rules imposed under the Manila Traffic Code (Ordinance No. 8092, as amended) and the No Contact Apprehension Program (Ordinance No. 8676).** *Provided*, that those who have incurred two or more violations shall need to pay only the penalty for the first violation. *Provided finally*, that fees incurred from the succeeding violations including penalties thereof shall thereby be waived;
- e. **Have pending local tax cases before any judicial, quasi-judicial, or administrative body concerning local business taxes, fees, and charges or real property taxes imposed and assessed by the City of Manila.** *Provided* that these cases have not attained finality of judgement upon effectivity of this Ordinance. *Provided further*, that Compromise Agreements must be executed between the parties on or before December 29, 2021; and
- f. **Have 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 which any delinquent tax, regulatory fee or service charge may have incurred shall be deemed waived upon full payment of the principal amount of the basic tax, fee or charge within the period of effectivity of this Code.

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 is unable to fully pay and settle the subsisting business or real property tax delinquencies within the effectivity of this Ordinance, the payments made pursuant to and by virtue hereof shall be deducted from the principal amount of delinquent tax and the outstanding surcharge and penalty interest, when applicable, shall again be imposed thereon and be due and demandable.

For taxpayers who have partially paid their taxes before the implementation of this Ordinance through compromise agreements, installment, or staggered payment methods, they may opt to pay the remaining balance in full during the effectivity of this Ordinance. The remaining surcharges and penalty interests accrued thereof shall then be waived.

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. Information Dissemination. – An intensified and widespread information dissemination program shall be implemented to encourage taxpayers, including those residing outside the City of Manila, to avail the benefits of this Ordinance.

The Secretary to the City Council is hereby directed to publish a notice of a gist of this Ordinance in any newspaper of general circulation once every week throughout its effectivity. Likewise, the Manila Public Information Office is hereby directed to coordinate with national news agencies to inform the general public of this Ordinance.

Further, the Manila Barangay Bureau shall issue a memorandum instructing all Barangays to inform their constituents regarding this measure. And, finally, as mentioned under Section 2(d) hereof, the City Legal Office shall inform taxpayers with pending tax cases of their option to enter into a compromise agreement and settle their obligations through this Ordinance.

SEC. 7. Repealing Clause. – All ordinances or portions thereof which are contrary to the provisions of this Ordinance are hereby deemed repealed or modified accordingly.

SEC. 8. 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. 9. Effectivity Clause. – This Ordinance shall be effective from October 1, 2021 until December 29, 2021 only.

This Ordinance was finally enacted by the City Council of Manila on September 20, 2021.

PRESIDED BY:



ERNESTO C. ISIP, JR.
President Pro-Tempore and
Acting 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

SEP 23 2021



FRANCISCO "Isko Moreno" DOMAGOSA
Mayor
City of Manila

ATTESTED:



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

RNF: jhb/eee/jrp