



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

REGULAR SESSION NO. 169

11TH CITY COUNCIL

**Begun and held in the City Council on Monday,
the eighteenth day of October, Two Thousand Twenty-One**

ORDINANCE NO. 8782

AN ORDINANCE GRANTING RELIEF FOR THE ASSESSMENT OF CONTRACTOR'S TAX AMOUNTING TO ONE MILLION FOUR HUNDRED SIXTY-FOUR THOUSAND SIX HUNDRED THIRTY-TWO PESOS AND TWENTY-SEVEN CENTAVOS (PHP. 1,464,632.27) FOR THE RECONSTRUCTION AND REBUILDING OF THE STO. NIÑO DE PANDACAN PARISH CHURCH

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



PREAMBLE

WHEREAS, under Article 458 paragraph 2 (ii) of the 1991 Local Government Code, the Sanggunian Panlungsod is authorized to "enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes and granting tax exemptions, incentives or reliefs" pursuant to its powers expressly granted, implied and necessary, appropriate or incidental in the promotion of the general welfare under Section 16 thereof;

WHEREAS, under Section 131 paragraph 13 thereof and Section 105 of City Ordinance No. 8331 or the "2013 Omnibus Revenue Code of the City of Manila", contractor's tax is one of the taxes that the City may levy against natural or juridical persons whose activity consists essentially of the sale of kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor, or his employees;

WHEREAS, on July 10, 2020, a massive fire occurred in Sto. Niño de Pandacan Parish Church which razed the church to ashes, as well as the 400-year old image of Sto. Niño the Child Jesus resulting to the holding of liturgical services in a temporary assembly area;

WHEREAS, the proposed rebuilding of the Sto. Niño de Pandacan Parish Church is now nearing its implementing stage due to the collaborative efforts by the faithful and various generous contributors, with all the requirements and clearance documents completely complied with. However, said project is assessed for a contractor's tax amounting to One Million Four Hundred Sixty-Four Thousand Six Hundred Thirty-Two Pesos and Twenty-Seven Centavos (PhP. 1,464,632.27) in accordance with the schedule of fees provided under Section 105 of City Ordinance No. 8331 or the "2013 Omnibus Revenue Code of the City of Manila";

WHEREAS, due to financial hardships, the Sto. Niño de Pandacan Parish Church represented by its parish priest, Rev. Fr. Sanny C. De Claro, is appealing that the said assessment for contractor's tax be given relief by the City Council of Manila in order to rebuild the parish which serves not only as the center of faith in Pandacan, Manila, but bears a significant weight for its history and culture: NOW, THEREFORE,

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

SECTION 1. Grant of Tax Relief. – The City Council of Manila hereby grants relief for the assessed contractor tax amounting to One Million Four Hundred Sixty-Four Thousand Six Hundred Thirty-Two Pesos and Twenty-Seven Centavos (PhP. 1,464,632.27) for the proposed reconstruction project of the Sto. Niño Parish Church in Pandacan, Manila pursuant to the power granted by the Local Government Code of 1991 under Article 458 paragraph 2 (ii).

SEC. 2. Implementation. – The Department of Assessment of the City of Manila is also hereby directed to take appropriate action pursuant to the relief granted herein.

SEC. 3. Separability Clause. – If for any reason, a part of this Ordinance is declared illegal or invalid, other parts or provisions hereof which are not affected thereby shall remain valid and in full force and effect.

SEC. 4. Repealing Clause. – All ordinances, resolutions, executive orders, rules and regulations, and other issuances or parts thereof found to be inconsistent with the provisions of this Ordinance are hereby repealed, modified or amended accordingly.

SEC. 5. Effectivity Clause. – This Ordinance shall take effect upon its approval and after publication in a newspaper of general circulation.

This Ordinance was finally enacted by the City Council of Manila on October 18, 2021.

PRESIDED BY:



JOEL R. CHUA
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 _____

NOV 03 2021


FRANCISCO "Isko Moreno" DOMAGOSO
Mayor
City of Manila

ATTESTED:


BERNARDITO TANG
City Government Department Head III
(Secretary to the Mayor)

RNF: jhb/agv/eee/jrp