



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

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REGULAR SESSION NO. 182

12<sup>TH</sup> CITY COUNCIL

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**RESOLUTION NO. 9  
Series of 2025**

**RESOLUTION** EXTENDING FROM JANUARY 21 UNTIL FEBRUARY 4, 2025, THE FILING OF APPLICATION FOR RENEWAL OF BUSINESS PERMITS AND LICENSES AND THE PAYMENT OF BUSINESS TAXES AND FEES BY ESTABLISHMENTS OPERATING WITHIN THE CITY OF MANILA, WITHOUT DISCOUNTS/PENALTIES/SURCHARGES ON BUSINESS TAXES DUE

**SPONSORED BY:**

**HON. ERNESTO C. ISIP, JR.**  
Majority Floor Leader



WHEREAS, Section 167 of R.A. 7160 otherwise known as the "Local Government Code of 1991", explicitly provides, that: "x-x-x 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, the Chief Executive of the city asked the indulgence of the honorable members of this Sanggunian to act on the letter of the City Treasurer to extend until February 4, 2025, the filing of applications for renewal of business permits and licenses and the payment of taxes and fees without surcharge or penalty. However, taxpayers shall no longer be entitled to avail of the ten percent (10%) discount during the extension period;

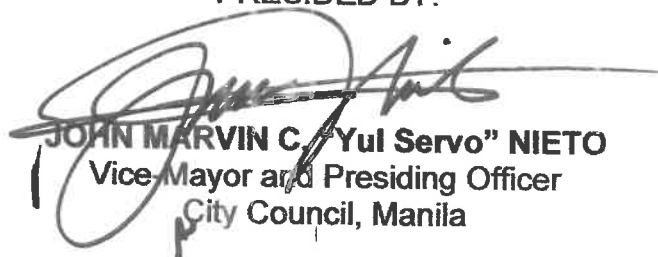
WHEREAS, the City Treasurer cited as reason for extension is due to the high volume of business requiring permit renewals and the numerous holidays and work suspensions in January 2025, which have caused unavoidable delays: NOW, THEREFORE, be it

RESOLVED, by the City Council of Manila to extend, as it hereby extends from January 21 until February 4, 2025, the filing of application for renewal of business permits and licenses and the payment of business taxes and fees by establishments operating within the City of Manila, without discounts/penalties/surcharges on business taxes due; and be it FURTHER

RESOLVED, that this Resolution shall take effect immediately following the statutory deadline of January 20, 2025; and be it FURTHERMORE

RESOLVED, that the Liga ng mga Barangay be furnished a copy of this Resolution for posting in the bulletin boards of all barangays in the city and also the Manila Barangay Bureau and the Bureau of Permits for proper dissemination, and the Manila Public Information Office for posting in its social media pages.

PRESIDED BY:

  
**JOHN MARVIN C. "Yul Servo" NIETO**  
Vice Mayor and Presiding Officer  
City Council, Manila

This Resolution was adopted by the City Council of Manila at its regular session on January 21, 2025.

ATTESTED:

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

RRB: jhb/rmd/kjm/agv/egv/jrp