



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

REGULAR SESSION NO. 1

13TH CITY COUNCIL

**Begun and held in the City Council on Tuesday,
the sixth day of July, Two Thousand Twenty-Five**

ORDINANCE NO. 9118

AN ORDINANCE GRANTING A GENERAL TAX AMNESTY ON ALL DELINQUENT BUSINESS TAXES, REAL PROPERTY TAXES, REGULATORY FEES, AND OTHER SERVICE CHARGES, INCLUDING ORDINANCE VIOLATION RECEIPT PENALTIES AND CHARGES, AND FOR OTHER PURPOSES

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EXPLANATORY NOTE

Sections 168, 169, and 255 of R.A. No. 7160 otherwise known as the Local Government Code of 1991 authorizes the City Government of Manila to impose surcharges and penalty interests on certain unpaid taxes, fees, and charges.

There is a sudden and abrupt rise in the number of taxpayers affected by economic misfortunes who have experienced hardship in paying basic taxes, fees, and charges. As a necessary consequence thereof, these unpaid impositions have incurred additional surcharges and interests, making it even more difficult for taxpayers to settle these obligations on time.

Section 192 of the Local Government Code of 1991, likewise authorizes the City Government of Manila, through ordinance duly approved, to grant tax exemptions, incentives or reliefs under such terms and conditions as it may deem necessary.

An effective response to the clamor of these constituents is to avail of such relief as may be allowed and provided by the new Administration with a fresh mandate as an added way of attraction for new and future investments.


JOAQUIN ANDRE D. DOMAGOSO
Councilor, First District
Manila

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

SECTION 1. Scope. - The General Tax Amnesty Program shall apply on all appropriate surcharge and penalty interests incurred on any form of unpaid local business taxes, whether classified either as new or old, regulatory fees and service charges, interest penalties on all classes of delinquent real properties (Residential, Commercial, Industrial and Special) including Ordinance Violation Receipts (OVR) on account of traffic violations within the territorial jurisdiction of the City of Manila, interest and surcharges on local transfer taxes on estates of decedents, and penalties on all other overdue accounts. The Amnesty may be availed for six (6) months from 01 July 2025 until the close of business hours on 31 December 2025.

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 that has a delinquent account or any unpaid business tax, regulatory fee, or any charge or obligation to the City Government;
- b. Own, manage, 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, manage, or administer any delinquent real property (Land, Building, or Machinery) with or without Notice/s of Collection/Delinquency; and
- d. Engaged in any transaction - whether pending or ongoing with the City Government of Manila to secure a license, permit, or any other service, and thereby subject to its regulatory and administrative authority.

SEC. 3. Waiver of Surcharge and Interest Penalties. - All corresponding accrued surcharge and interest penalties that may arise due to any delinquent tax, regulatory fee, transfer tax or service charges that may have been duly imposed shall be deemed waived upon full payment of the principal amount of the basic tax, fee, or charge.

SEC. 4. Recognition of Tax Amnesty Under Republic Act No. 12001. - In line with Republic Act No. 12001, or the Real Property Valuation and Assessment Reform Act (RPVARA), and pursuant to guidelines from the Department of Finance (DOF) and the Bureau of Local Government Finance (BLGF), the City of Manila hereby recognizes and incorporates the grant of Tax Amnesty on interests, penalties, and surcharges on delinquent real property taxes and related levies into this General Tax Amnesty Ordinance, subject to the following terms:

- A. Coverage** - The tax amnesty shall apply to all interests, penalties, and surcharges arising from unpaid or delinquent Real Property Tax (RPT), Special Education Fund (SEF), Idle Land Tax, and other levies imposed under existing real property tax ordinances, for all tax periods before July 5, 2024.
- B. Exclusions** - However, the amnesty shall not cover properties subject to final and executory judicial decisions, properties sold at public auction, the title of which has already been transferred, properties under administrative or judicial compromise or settlement and properties involved in pending litigation where the city is a party and where delinquency is a contested issue.
- C. Availment Period** - Qualified taxpayers may avail of the tax amnesty under R.A. No. 12001 until July 5, 2026.

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D. Conditions for Availment - Taxpayers must pay in full the basic real property tax and other principal levies due, without penalties, surcharges, or interests, either Lump-sum or on an installment basis, as may be allowed by the City Treasurer, consistent with BLGF Circulars. A sworn declaration or application form shall be submitted in the format the City Treasurer prescribes. Proof of ownership or legal interest must be attached to the application.

SEC. 5. Application of Payment. - All taxes paid under this Ordinance shall first be applied to prior year tax delinquencies until all the tax deficiency has been paid in full. In the event that a taxpayer shall be unable to fully pay and settle subsisting business or real property tax delinquencies, payments made pursuant to and by virtue hereof shall be deducted from the principal amount of delinquent tax and the outstanding surcharge and interest penalties, when applicable, shall again be imposed thereon and be due and demandable.

SEC. 6. Public Auction Held Abeyance. - No public auction of real property for all classifications due to non-payment of tax delinquencies shall be held and initiated during the amnesty period. However, upon expiration of the amnesty program, the City Treasurer may proceed with public auction or avail of civil remedies.

SEC. 7. 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. In addition, the City Treasurer shall maintain and regularly update a registry of all amnesty applications and approvals, which shall be open to audit and public inspection in accordance with applicable laws.

SEC. 8. Information Dissemination. - The offices of the City Treasurer and City Assessor shall conduct a concerted information drive to ensure intensive dissemination of the General Tax Amnesty Program including but not limited to coordination with the barangays of their pro-active assistance in the information and dissemination hereof such as by posting in at least three (3) conspicuous places in their respective areas of jurisdiction and via online or social media platforms.

The Manila Barangay Bureau (MBB) shall issue a memorandum instructing all Barangays to inform their constituents regarding this measure.

Further, the Secretary to the Sanggunian is hereby directed to publish a notice of a gist of this Ordinance in any newspaper of general circulation once every week throughout its effectiveness. Likewise, the Manila Public Information Office (MPIO) is hereby directed to coordinate with the national agencies to inform the general public of this Ordinance.

SEC. 9. Repealing Clause. - All ordinances or portions contrary to this Ordinance's provisions are hereby deemed repealed or modified accordingly.

SEC. 10. 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 thereof that are not affected thereby shall remain valid.

SEC. 11. Effectivity Clause. - This Ordinance shall take effect immediately upon its approval.

This Ordinance was enacted by the City Council of Manila on July 1, 2025.

PRESIDED BY:

Atienza
ANGELA LEI "CINI" I. ATIENZA
Vice-Mayor and Presiding Officer
City Council, Manila

ATTESTED:

Amor
ROMEO N. FRANCIA
Acting City Government Department Head III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON JUL 08 2025

Francisco Isko Moreno M. Domagoso
FRANCISCO "ISKO MORENO" M. DOMAGOSO
Mayor
City of Manila

ATTESTED:

Manuel M. Zarca
MANUEL M. ZARCA
Secretary to the Mayor

CLN:jhb/rmd/agv/egv/asr