



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

**REGULAR SESSION NO. 8
13TH CITY COUNCIL**

**RESOLUTION NO. 204
Series of 2025**

RESOLUTION ADOPTING THE IMPLEMENTING RULES AND REGULATIONS OF ORDINANCE NO. 9118, ENTITLED: "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"

PRINCIPAL AUTHORS:

HON. ATTY. JAYBEE S. HIZON

and

HON. RAYMUNDO "Mon" R. YUPANGCO
Majority Floor Leader



WHEREAS, 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;

WHEREAS, 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;

WHEREAS, on 18 July 2025, the Implementing Rules and Regulations, hereinafter referred to as the IRR was promulgated pursuant to Ordinance No. 9118;

WHEREAS, the Office of the City Treasurer submitted the approved Implementing Rules and Regulations and the City Council finds the same to be in order and consistent with Ordinance No. 9118: NOW, THEREFORE, be it

RESOLVED, by the City Council of Manila to adopt, as it hereby adopts the Implementing Rules and Regulations of Ordinance No. 9118, entitled: "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"; and be it FURTHER

RESOLVED, that Implementing Rules and Regulations of Ordinance No. 9118, created by the Office of the City Treasurer be made an integral part of this Resolution.

PRESIDED BY:



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

This Resolution was adopted by the City Council of Manila at its regular session on July 31, 2025.

ATTESTED:



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