



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Pasig

Ordinance No. 28
Series of 2019

AN ORDINANCE GRANTING AMNESTY TO DELINQUENT TAXPAYERS OF REAL PROPERTY TAXES, IDLE LAND TAXES, AND BUSINESS TAXES FOR TAXABLE YEAR 2019 AND PRIOR YEARS BY CONDONING THE PAYMENT OF PENALTIES, SURCHARGES, AND INTERESTS AND FOR OTHER PURPOSES.

Authored By: Councilors Gregorio P. Rupisan, Jr. and Corazon M. Raymundo
Co-Authored By: Councilors Rodrigo B. Asilo, Ferdinand A. Avis, Regino S. Balderrama, Orlando R. Benito, Rhichie Gerard T. Brown, Mario C. Concepcion, Jr., Rosalio D. Martires, Reynaldo R. San Buenaventura III, Editha C. Santiago, Wilfredo F. Sityar, LIGA Pres. Rigor J. Enriquez and SK Fed. President Georgia Lynne P. Clemente

WHEREAS, Section 192 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991 provides that local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, it is the policy of the State to maximize tax collection in order to support economic and social development;

WHEREAS, the grant of tax amnesty to delinquent taxpayers will enhance revenue collection and encourage them to settle their past liabilities by condoning the payment of penalties, surcharges, and interests.

NOW, THEREFORE, be it ordained by the Sangguniang Panlungsod of the City of Pasig, in session duly assembled, that:

Section 1. – GRANT OF TAX AMNESTY. The City Government of Pasig is hereby authorized to grant tax amnesty to delinquent taxpayers of Real Property Taxes, Idle Land Taxes, and Business Taxes for the year 2019 and all prior years that have remained unpaid as of December 31, 2019.

Section 2. – COVERAGE OF AMNESTY. There shall be condonation as regards to the payment of penalties, surcharges, and interests on unpaid Real Property Taxes, Idle Land Taxes, and Business Taxes. However, the basic taxes shall be paid, with or without assessment.

Section 3. – WHERE AND WHEN TO APPLY. – The taxpayers may enjoy privileges and immunities of this tax amnesty and shall pay to the Office of the City Treasurer or Business Permit and Licensing Office, as the case may be, from the date of the effectivity of this Ordinance, only and until June 30, 2020.

Section 4. – MODE OF PAYMENT. The entire amount of basic taxes shall be paid in full and within the period prescribed under Section 3 of this Ordinance.



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Section 5. – EXCEPTION. The tax amnesty shall not extend nor apply to tax cases subject of final and executory judgment by the courts.

Section 6. – SEPARABILITY CLAUSE. If any part or provision of this Ordinance is held invalid or unconstitutional, other provisions not affected thereby shall remain in force and effect.


Section 7. – REPEALING CLAUSE. All other ordinances, rules and regulations or parts thereof, which are inconsistent with the provisions of this Ordinance are hereby repealed, amended or modified accordingly.

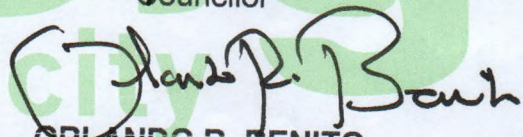
Section 8. – EFFECTIVITY. This Ordinance shall take effect immediately upon its approval.

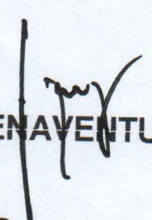
APPROVED, this 2nd day of December 2019 at City of Pasig.

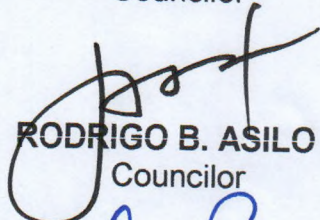

FERDINAND A. AVIS
Councilor

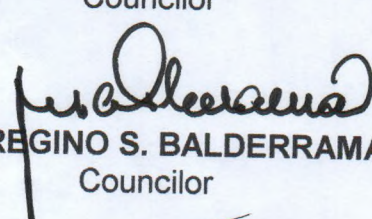

MARIO C. CONCEPCION, JR.
Councilor

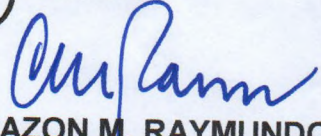

GREGORIO P. RUPISAN JR.
Councilor

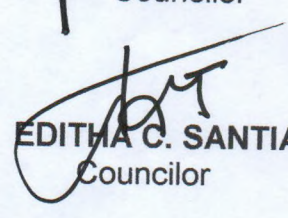

ORLANDO R. BENITO
Councilor

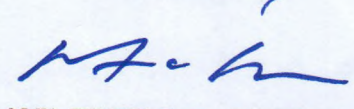

REYNALDO R. SAN BUENAVENTURA III
Councilor


RODRIGO B. ASILO
Councilor


REGINO S. BALDERRAMA
Councilor


CORAZON M. RAYMUNDO
Councilor


EDITHA C. SANTIAGO
Councilor


WILFREDO F. SITYAR
Councilor



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RIGOR J. ENRIQUEZ
LIGA President

[Handwritten signature]
ROSALIO D. MARTIRES
Councilor

GEORGIA LYNNE P. CLEMENTE
SK Fed. President

[Handwritten signature]
RHICHE GERARD T. BROWN
Councilor
Minority Floor Leader

Attested by:

[Handwritten signature]
IYO CHRISTIAN C. BERNARDO
City Vice-Mayor
Presiding Officer

APPROVED:

[Handwritten signature]
VICTOR MA. REGIS N. SOTTO
City Mayor

Attested by:

[Handwritten signature]
LOIDA U. VILLANUEVA
Acting City Council Secretary

[Vertical handwritten notes on the right margin, including 'WA in' and 'Atty General R. B...']