



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Pasig

Ordinance No. 03
Series of 2021

AN ORDINANCE GRANTING AMNESTY TO DELIQUENT TAXPAYERS OF REAL PROPERTY TAXES, IDLE LAND TAXES, BUSINESS TAXES AND REGULATORY FEES FOR TAXABLE YEAR 2020 AND PRIOR YEARS BY CONDONING THE PAYMENT OF PENALTIES, SURCHARGES, AND INTEREST, AND FOR OTHER PURPOSES.

Authored By: Councilors Gregorio P. Rupisan, Jr., Rodrigo B. Asilo, Ferdinand A. Avis, Regino S. Balderrama, Orlando R. Benito, Rhichie Gerard T. Brown, Mario C. Concepcion, Jr., Rosalio D. Martires, Corazon M. Raymundo, 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, on March 9, 2020, President Rodrigo R. Duterte issued Proclamation No. 922, declaring a State of Public Health Emergency throughout the Philippines due to the Coronavirus Disease 2019 (COVID-19). Likewise, Proclamation No. 929, Series of 2020 was subsequently issued, declaring a State of Calamity throughout the Philippines due to COVID-19;

WHEREAS, the Inter-Agency Task Force (IATF) for the Management of Emerging Infectious Disease, through Resolution No.11, Series of 2020 dated March 12, 2020 raised the Code Alert system for COVID-19, which resulted to the placement of National Capital Region (NCR) and other part of the country under community quarantine;

WHEREAS, COVID-19 and the imposition of community quarantine adversely affected the different sectors of society including the economy and businesses;

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

WHEREAS, the City Government of Pasig for humanitarian considerations, believes that the grant of tax amnesty to delinquent taxpayers will enhance revenue collection of the City and encourage them to settle their past liabilities through condonation of penalties, surcharges and interests.



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[Signature]
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, Business Taxes and Regulatory Fees for the year 2020 and all prior years that have remained unpaid as of December 31, 2020.

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, Business Taxes and Regulatory Fees such as but not limited to Sanitary Inspection Fee, Environmental Inspection Fee, Garbage Fee and EPO Accreditation Fee. 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, 2021.

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.

Section 5. – EXCEPTION. The tax amnesty shall not extend nor apply to tax cases subject of the following:

- a.) Business subject of pending legal cases;
- b.) Business subject of revenue examination;
- c.) Properties subject of pending cases or litigation;
- d.) Properties pending of expropriation; and
- e.) Properties subject of public auction.

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.



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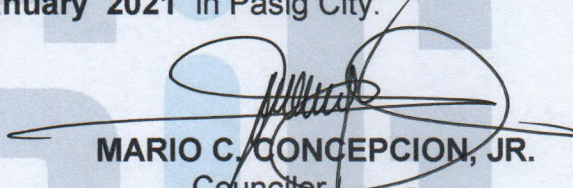
AN ORDINANCE GRANTING AMNESTY TO DELIQUENT TAXPAYERS OF REAL PROPERTY TAXES, IDLE LAND TAXES, BUSINESS TAXES AND REGULATORY FEES FOR TAXABLE YEAR 2020 AND PRIOR YEARS BY CONDONING THE PAYMENT OF PENALTIES, SURCHARGES, AND INTEREST, AND FOR OTHER PURPOSES.

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.

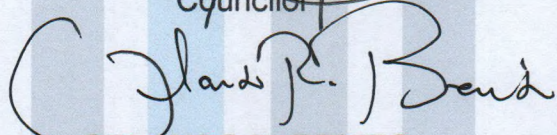
Section 8. – EFFECTIVITY. This Ordinance shall take effect immediately upon its approval.

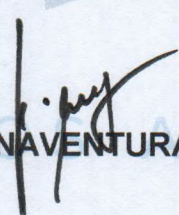
APPROVED this 28th day of **January 2021** in Pasig City.


FERDINAND A. AVIS
Councilor


MARIO C. CONCEPCION, JR.
Councilor

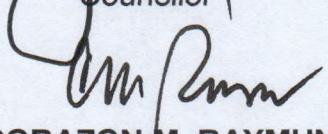

GREGORIO P. RUPISAN JR.
Councilor


ORLANDO R. BENITO
Councilor


REYNALDO R. SAN BUENAVENTURA III
Councilor


RODRIGO B. ASILO
Councilor

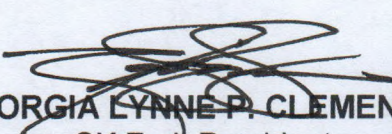

REGINO S. BALDERRAMA
Councilor


CORAZON M. RAYMUNDO
Councilor


EDITHA C. SANTIAGO
Councilor


WILFREDO F. SITYAR
Councilor


RIGOR J. ENRIQUEZ
LIGA President


GEORGIA LYNNE P. CLEMENTE
SK Fed. President



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RHICHIE GERARD T. BROWN
Councilor
Minority Floor Leader

ROSALIO D. MARTIRES
Councilor
Majority Floor Leader

Attested by:

IYO CHRISTIAN C. BERNARDO
City Vice-Mayor
Presiding Officer

APPROVED:

VICTOR MA. REGIS N. SOTTO
City Mayor

Attested by:

LOIDA U. VILLANUEVA
Acting City Council Secretary

Handwritten notes on the right margin:
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Dank R. I. Sotto
J