



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Pasig

Ordinance No. 30
Series of 2022

AN ORDINANCE GRANTING RELIEF ON THE PAYMENT OF SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP PURSUANT TO THE EXTENSION OF THE ESTATE TAX AMNESTY PROGRAM PROVIDED UNDER REPUBLIC ACT NO. 11569 AND DEPARTMENT OF FINANCE CIRCULAR NO. 001.2022.

Authors: Councilor Marion Rosalio M. Martires and
Councilor Mark Gil M. Delos Santos
Co- Authors: Entire Council

WHEREAS, Republic Act No. 11569 has amended Republic Act No. 11213, otherwise known as the "Tax Amnesty Act", and has extended the grant for taxpayers to settle their estate tax obligations from 15 June 2021 until 14 June 2023, through an Estate Tax Amnesty Program, for taxable year 2017 and prior years;

WHEREAS, in view of Republic Act No. 11569, the Department of Finance (DOF) issued Department Circular No. 001.2022 to supplement the guidelines for local government units (LGUs) regarding the grant of relief on surcharges and interests on local tax on the transfer of real property ownership in support of the extended Estate Tax Amnesty Program;

WHEREAS, Section 2 (a) DOF Circular No. 001.2022 provides that "the grant of relief shall be authorized under a duly enacted local ordinance upon the effectivity of this Circular";

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PASIG IN REGULAR SESSION ASSEMBLED:

SECTION 1. TITLE. – This Ordinance shall be known and cited as the "Ordinance Granting Relief on the Payment of Surcharges and Interests on Local Tax on Transfer of Real Property Ownership under the Extended Estate Tax Amnesty Program."

SECTION 2. COVERAGE. – The relief shall cover the payment of all surcharges and interests on local transfer tax imposed by the City of Pasig for all transfers of real property forming part of the estate of decedent who died on or before 31 December 2017.

SECTION 3. LIMITATIONS. – The relief shall only extend to transfers of real property by succession and in no case shall apply to other modes of transfer of property.

SECTION 4. EXCEPTIONS. – The grant of relief shall not include the following:

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- (a) Delinquent estate tax liabilities which have become final and executory and those covered by Tax Amnesty on Delinquencies;
- (b) Properties involved in cases pending in appropriate courts:
- (1) Those that fall under the jurisdiction of the Presidential Commission on Good Government;
 - (2) Those involving unexplained or unlawfully acquired wealth under Republic Act No. 3019, otherwise known as the Anti-Graft and Corrupt Practices Act, and Republic Act No. 7080 or An Act Defining and Penalizing the Crime of Plunder;
 - (3) Those violations of Republic Act No. 9160, otherwise known as the Anti-Money Laundering Act, as amended;
 - (4) Those involving tax evasion and other criminal offense under Chapter II of Title X of the National Internal Revenue Code, as amended; and
 - (5) Involving felonies of frauds, illegal exactions and transactions, and malversation of public funds and property under Chapters III and IV of Title VII of the Revised Penal Code.

SECTION 5. SEPARABILITY. – Should any portion of this Ordinance be subsequently declared as unconstitutional or invalid, the remainder of this Ordinance not affected by such declaration shall remain in full force and effect.

SECTION 6. REPEALING CLAUSE. – All ordinances, rules and regulations which are inconsistent with or contrary to the provisions of this Ordinance are hereby amended or repealed accordingly.

SECTION 7. EFFECTIVITY. – This Ordinance shall take effect immediately following its publication consistent with the provisions of the Local Government Code of 1991, as amended.

APPROVED, this 3rd day of **November 2022** at Pasig City.

HON. RAYMUND FRANCIS S. RUSTIA
City Councilor

HON. CORAZON M. RAYMUNDO
City Councilor

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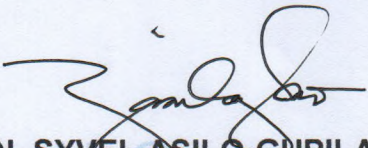
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HON. SIMON GERARD R. TANTOCO
City Councilor

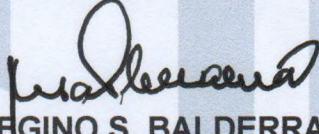

HON. SYVEL ASILO-GUPILAN
City Councilor



HON. PAUL ROMAN C. SANTIAGO
City Councilor

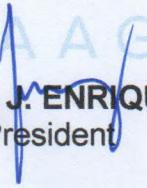

HON. NOEL L. AGUSTIN
City Councilor


HON. RODERICK MARIO U. GONZALES
City Councilor

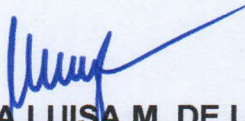

HON. QUIN A. CRUZ
City Councilor

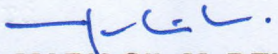

HON. REGINO S. BALDERRAMA
City Councilor


HON. MARION ROSALIO M. MARTIRES
City Councilor


HON. RIGOR J. ENRIQUEZ
LIGA President


HON. GEORGIA LYNNE P. CLEMENTE
SK Fed. President


HON. MARIA LUISA M. DE LEON
City Councilor
Minority Floor Leader


HON. MARK GIL M. DELOS SANTOS
City Councilor
Majority Floor Leader



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Attested by:

HON. ROBERT VINCENT JUDE B. JAWORSKI, JR.
City Vice-Mayor
Presiding Officer

APPROVED:

HON. VICTOR MA. REGIS N. SOTTO
City Mayor

Attested by:

LOIDA U. VILLANUEVA
Acting City Council Secretary

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