



Republic of the Philippines  
**SANGGUNIANG PANLUNGSOD**  
City Government of Pasig

**Ordinance No. 60**  
**Series of 2023**

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**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. 11956 AND DEPARTMENT OF FINANCE CIRCULAR NO. 001.2019.**

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**Author: Councilor Marion Rosalio M. Martires**

**Co-Author: Councilors Mark Gil M. Delos Santos, Noel L. Agustin, Regino S. Balderrama, Quin A. Cruz, Maria Luisa "Angelu" M. De Leon, Roderick Mario U. Gonzales, Syvel Asilo-Gupilan, Corazon M. Raymundo, Raymund Francis S. Rustia, Paul Roman C. Santiago, Simon Gerard R. Tantoco, Liga Pres. Rigor J. Enriquez and SK Fed. Pres. Georgia Lynne P. Clemente**

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**WHEREAS**, in Ordinance No. 30, Series of 2022, the City Government of Pasig granted relief on the payment of surcharges and interests on local tax on transfer of real property ownership pursuant to Republic Act Nos. 11569 and 11213, otherwise known as the "Tax Amnesty Act," through an Estate Tax Amnesty Program;

**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. 001.2019 provides that "the grant of relief shall be authorized under a duly enacted local ordinance upon the effectivity of this Circular";

**WHEREAS**, Republic Act No. 11956 further amended the said laws and extended the grant for taxpayers to settle their estate tax obligations from 15 June 2023 until 14 June 2025;

**WHEREAS**, the amended Tax Amnesty Act also expanded its coverage to include the estates of those who died on or before 31 May 2022;

**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."

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Series of 2023

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**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 May 2022.

**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:

- (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.

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**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 2<sup>nd</sup> day of **October 2023** at Pasig City.

  
**HON. RAYMUND FRANCIS S. RUSTIA**  
City Councilor

  
**HON. CORAZON M. RAYMUNDO**  
City Councilor

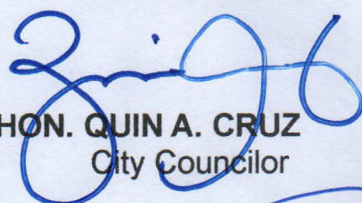
  
**HON. SIMON GERARD R. TANTOCO**  
City Councilor

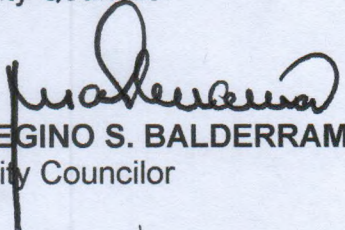
  
**HON. SYVEL ASILO GUPILAN**  
City Councilor


  
**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 LYNN P. CLEMENTE**  
SK Fed. President







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

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

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:

**ATTY. NICOLO JOEL B. GUTIERREZ**  
Acting City Council Secretary

