



**EXECUTIVE ORDER NO. PCG- 46  
SERIES OF 2022**

**AN EXECUTIVE ORDER CREATING THE TECHNICAL WORKING GROUP FOR THE  
REVISION OF PASIG CITY'S 2017 REVISED REVENUE CODE AND PRESCRIBING ITS  
COMPOSITION AND FUNCTIONS**

**WHEREAS**, Section 5, Article X of the 1987 Philippine Constitution explicitly provides that each local government unit shall have the power to create its own sources of revenue and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government unit;

**WHEREAS**, Republic Act No. 7160, otherwise known as the "Local Government Code (LGC) of 1991" expressly confers upon the local governments the power to generate and apply its own sources of revenue and to levy taxes, fees, and charges, which shall accrue exclusively for their use and disposition and which shall be retained by them;

**WHEREAS**, this power of local taxation conferred upon local governments by the LGC is, however, subject to the limitation that the base or subject thereof must not be those specifically excluded by law or otherwise taxes under the provisions of the National Internal Revenue Code (NIRC) or other laws, and that the same taxes, fees, or charges should not be unjust, excessive, oppressive, confiscatory, or contrary to declared national policy;

**WHEREAS**, Section 191 of the LGC authorizes local governments to adjust the rates of its local taxes, fees, or charges at least once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the LGC;

**WHEREAS**, Ordinance No. 51, otherwise known as the "Revised Pasig Revenue Code" was passed and took effect in the year 2017;

**WHEREAS**, Department of Finance-Department of Interior and Local Government Joint Memorandum Circular (DOF-DILG JMC) No. 2019-01 dated May 17, 2019 provides for the guidelines for the review, adjustment, setting and/or adoption of reasonable regulatory fees and charges of local government units for the purpose of ensuring uniform procedures and in order to set a balance between recovering the cost of services and the ease of doing business in compliance with Republic Act No. 11032, otherwise known as the "An Act Promoting Ease of Doing Business and Efficient Delivery of Government Services";

**WHEREAS**, the optimization of locally-generated revenues is vital to the continuous and improved delivery of basic local services by local government to its constituents;

**NOW, THEREFORE, I, VICTOR MA. REGIS N. SOTTO**, Mayor of the City of Pasig, by virtue of the powers vested in me by law do hereby order the creation of a Technical Working Group (TWG) for the amendment of the Revised Pasig Revenue Code as follows:



**SECTION 1. Composition.** – The Technical Working Group (TWG) shall be composed of the following:

|                |   |   |
|----------------|---|---|
| Chairperson    | : | City Administrator<br>OFFICE OF THE CITY ADMINISTRATOR  |
| Co-Chairperson | : | City Treasurer<br>OFFICE OF THE CITY TREASURY   |
| Members        | : | Head<br>BUSINESS PERMIT AND LICENSING DEPARTMENT<br><br>Real Property Tax – Division Head<br>OFFICE OF THE CITY TREASURY<br><br>City Legal Officer<br>OFFICE OF THE CITY LEGAL<br><br>City Assessor<br>OFFICE OF THE CITY ASSESSOR<br><br>Head<br>PEACE AND ORDER DEPARTMENT<br><br>Representative<br>OFFICE OF THE CITY MAYOR<br><br>Representative<br>OFFICE OF THE CITY ADMINISTRATOR<br><br>Chairperson<br>COMMITTEE ON APROPRIATIONS, WAYS, AND<br>MEANS – SANGGUNIANG PANGLUNGSOD |
| Secretariat    | : | Representative<br>OFFICE OF THE CITY TREASURY   |

**SECTION 2. Duties and Functions.** – The TWG shall, in addition to their usual duties and functions, perform the following tasks:

- Review the Revised Pasig Revenue Code of 2017 and propose revisions or supplementation to the revenue-generation provisions of the said Code;
- Create sub-groups composed of personnel from different revenue-generating offices for the purpose of review, adjustment, setting, and adoption of reasonable tax rates or local fees and charges which shall later on be incorporated in the proposed revised of the revenue code;
- Consult with various concerned offices for additional inputs on the proposed revised revenue code;
- Conduct research and comparative analysis of other LGU's taxes, fees, and charges imposed by them which may be possibly included in the proposed revised revenue code;



- e. Ensure that the limitations on rate increases or adjustments found under the LGC are complied with;
- f. Ensure that proper consultation and hearing is conducted with affected taxpayers, entities, and businesses prior to making any recommendations on rate increases or adjustments;
- g. Submit the final report and recommendations to the Local Chief Executive for endorsement to the Sangguniang Bayan for appropriate legislative measure.

The Secretariat shall provide support on documentation and shall maintain a journal of the proceedings of the TWG for ready reference by Sangguniang Bayan.

**SECTION 3. Meeting.** – The TWG shall conduct regular and special meetings at such frequency and schedule as may be agreed upon by the members.

**SECTION 4. Honorarium.** – The TWG Members shall be entitled to receive honoraria as may be authorized by law, circular, or existing guidelines, on the basis of actual and personal attendance in TWG meetings and activities.

**SECTION 5. Fund.** – The funds necessary to carry out the provisions of this Order shall be charged to the Office of the City Treasury.

**SECTION 6. Separability Clause.** – The provisions of this Order are considered separable. If for any reasons, any provision or provisions, or parts thereof, be declared invalid or unconstitutional by proper authority or tribunal, the other provisions or parts not declared thereby shall remain valid and enforceable.

**SECTION 7. Repealing Clause.** – Any order or issuance, or parts thereof, that are inconsistent with the provisions of this order are hereby repealed or modified accordingly.

**SECTION 8. Effectivity.** – This Order shall take effect immediately.

**DONE** this 11<sup>th</sup> day of October 2022 at the City of Pasig, Metro Manila.

  
**VICTOR MA. REGIS N. SOTTO**  
City Mayor

