



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**ORDINANCE NO. 001**  
**Series of 2021**

**ORDINANCE GRANTING AMNESTY ON SURCHARGES AND INTERESTS  
OF DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MARIKINA**

Sponsored by:

Councilor ROMMEL S. ACUÑA  
Councilor CARL ELI F. AFRICA  
Councilor SERAFIN Y. BERNARDINO  
Councilor CLOYD S. CASIMIRO  
Councilor PAUL B. DAYAO  
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Councilor JOEL V. RELLEVE, M.D.  
Councilor RUBEN R. REYES  
Councilor THADDEUS ANTONIO M. SANTOS, JR.  
Councilor MANUEL E. SARMIENTO  
Councilor LORETO F. TOLENTINO, JR.  
Councilor ZIFFRED A. ANCHETA  
Councilor JONAS MERVIN D. REYES  
and Vice Mayor MARION S. ANDRES, M.D.

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**WHEREAS**, Proclamation Nos. 922 s. 2020 and 1021 s. 2020 declared a state of public health emergency and an extension of the state of calamity, respectively throughout the Philippines due to the coronavirus disease 2019 (COVID-19) pandemic;

**WHEREAS**, Section 3 of Republic Act No. 11494 or the “Bayanihan to Recover as One Act” declares it a policy of the State to sustain efforts to test, trace and treat COVID-19 cases to mitigate the transmission of the disease and prevent further loss of lives, and to reduce the adverse impact of the disease on the socioeconomic well-being of all Filipinos through the provision of socioeconomic relief;

**WHEREAS**, Article II, Section 20 of the 1987 Philippine Constitution states that, “The State recognizes the indispensable role of the private sector, encourages private enterprise, and provides incentives to needed investments”;

**WHEREAS**, Section 18 of Republic Act No. 7160 of the Local Government Code of 1991 gives local government units power to create their own sources of revenues and to levy taxes, fees, and charges which shall accrue exclusively for their use and disposition and which shall be retained by them;

**WHEREAS**, the City Government of Marikina City recognizes that the present global pandemic has impacted not only individuals but business establishments as well and that

assistance to private enterprise will accelerate the recovery of the City from the economic slowdown due to COVID-19;

**WHEREAS**, this power to grant amnesty is provided in Section 192 of the Local Government Code of 1991 which states that:

*“xxx Local government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as may deem necessary xxx”*

**WHEREAS**, the grant of tax amnesty is adopted as a relief to taxpayers who are experiencing financial difficulties;

**WHEREAS**, the City Government of Marikina is cognizant of the current business and economic downturn which started on the second quarter of the past year when the COVID-19 pandemic occurred, thus this Ordinance aims to support the business sector to recover from the lost business opportunities;

**NOW, THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF MARIKINA** in a session duly assembled, that:

**SECTION 1. *Grant of Amnesty.*** – The City Government of Marikina hereby grants to delinquent business taxpayers a 100% relief or amnesty on penalties and interests of unpaid business taxes in the city.

**SECTION 2. *Period of Availment.*** – The grant of amnesty on the surcharges and interests of delinquent taxpayers starts upon the approval of this Ordinance and ends on March 31, 2021.

**SECTION 3. *Mode of Payment.*** – The total amount of business tax delinquencies may be paid in full or on a staggered basis within the prescribed amnesty period. Interests and surcharges shall automatically be imposed on the unpaid balance of the business tax in case the taxpayer fail to complete his/her payment within the amnesty period provided.

**SECTION 4. *Repealing Clause.*** – All ordinances, resolutions, orders, and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

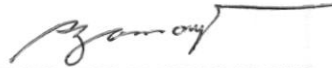
**SECTION 5. *Separability Clause.*** – If for any reason or reasons, any part of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

**SECTION 6. *Effectivity.*** – This Ordinance shall take effect immediately upon its approval.

**UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA** this 20<sup>th</sup> day of January 2021.

3

**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 2<sup>nd</sup> Regular Session held at the City Council Session Hall on January 20, 2021.



**REGINALD B. TAMAYO**  
Acting City Council Secretary

**ATTESTED:**



**MARION S. ANDRES, M.D.**  
City Vice Mayor/ Presiding Officer

APPROVED by the HON. CITY MAYOR on JAN 20 2021



**MARCELINO R. TEODORO**  
City Mayor