



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 023
Series of 2024

**ORDINANCE APPROVING AMNESTY ON SURCHARGES AND INTERESTS
OF DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MARIKINA
UNTIL DECEMBER 31, 2024**

Sponsored by:

Councilor DONN CARLO B. FAVIS
Councilor JOSEPH B. BANZON
Councilor HILARIO A. PUNZALAN
Vice Mayor MARION S. ANDRES, M.D.

Co-sponsored by:

Councilor ROMMEL S. ACUÑA
Councilor CARL ELI F. AFRICA
Councilor SERAFIN Y. BERNARDINO
Councilor CLOYD S. CASIMIRO
Councilor MARIFE T. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor ROMINA KATE N. DE GUZMAN
Councilor SAMUEL S. FERRIOL
Councilor ANGELITO R. NUÑEZ
Councilor MANUEL E. SARMIENTO
Councilor LORETO F. TOLENTINO, JR.
Councilor MA. JULIANNA M. SANTIAGO

WHEREAS, the rising cost of living, fluctuating prices of goods and services, and other economic factors, all stemming from inflation, have significantly burdened businesses in Marikina City and as such many business owners are finding it challenging to meet their tax obligations, putting them at risk of facing penalties and legal repercussions;

WHEREAS, in light of this urgent issue, it is proposed that a proactive measure be taken by the City Council in the form of an ordinance to provide relief or tax amnesty to business owners in Marikina City the purpose of which is to support these business owners until December 31, 2024, helping them recover from the adverse effects of inflation;

WHEREAS, this amnesty program offers business owners a much-needed financial reprieve, enabling them to alleviate their financial burdens and get up to date on their tax payments without incurring penalties, interest, or surcharges;

WHEREAS, by taking advantage of this amnesty program, business owners can pave the way for a fresh start and a clean slate in regards to their tax obligations which will ultimately result in enhanced financial stability and adherence to regulatory requirements;

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"*;

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WHEREAS, Section 18 of Republic Act No. 7160 or 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, this power to grant amnesty is also 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, on April 12, 2023, the 10th City Council of Marikina enacted Ordinance No. 026, Series of 2023 which provided for the grant of amnesty on surcharges and interests of delinquent taxpayers until December 31, 2023;

WHEREAS, the City Council recently passed Ordinance No. 15 Series of 2024, which granted amnesty on surcharges and interest for delinquent business taxpayers until December 31, 2024, in response to inflation, with the aim of providing relief to taxpayers facing financial difficulties and offer them the chance to settle their debts without incurring additional fees;

WHEREAS, it is deemed appropriate to repeal the current ordinance and implement a new, more efficient ordinance that will better cater to the needs of delinquent business taxpayers;

WHEREAS, the tax amnesty grant is to be implemented to enhance the City Government's tax collection initiatives and provide relief to taxpayers facing financial challenges aside from eloquently expressing support to delinquent business taxpayers in maintaining their business operations for the well-being of their employees and families;

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

SECTION 1. The City Government of Marikina hereby grants one hundred percent (100%) relief or amnesty on surcharges and interests of delinquent business taxpayers until December 31, 2024.

SECTION 2. *Period of Availment.* – The grant of amnesty to the surcharges and interests of delinquent business taxpayers is until December 31, 2024.

SECTION 3. *Waiving of Surcharges and Interests.*– Any accrued surcharges and interests related to Section 1 shall be waived upon full or partial payment of the principal amount of the business tax.

SECTION 4. *Partial or Staggered Payment.*– Business taxpayers who will avail themselves of the amnesty or relief on surcharges and interests of delinquent taxes and opt for partial or staggered payments shall be permitted to conduct business operations. Such taxpayers shall be eligible for the renewal of a business permit, provided that they adhere to the payment schedule provided by the Marikina Business Permit and Licensing Office. —

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SECTION 5. *Repealing Clause.* Ordinance No. 15 Series is hereby repealed and all other related ordinances, resolutions, orders, and issuances which are inconsistent herewith are also repealed and/or modified accordingly.

SECTION 6. *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 7. *Effectivity.* This Ordinance shall take effect immediately upon its approval.

ENACTED by the **SANGGUNIANG PANLUNGSOD of MARIKINA** this 8th day of May, 2024.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the 10th City Council during its 17th Regular Session held on May 8, 2024.


NORALYN R. TINGCUNGCO
City Council Secretary

ATTESTED:


MARION S. ANDRES, M.D.
City Vice-Mayor

APPROVED by the **CITY MAYOR** on **MAY 24 2024**


MARCELINO R. TEODORO
City Mayor