



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 158
Series of 2020

**ORDINANCE PROVIDING FOR FULL BUSINESS PERMIT AND BUSINESS
TAX EXEMPTION FOR SARI-SARI STORES AND CARINDERIA IN
MARIKINA CITY FOR THE TAX YEAR 2021**

Introduced by:
Councilor CLOYD S. CASIMIRO

Co-sponsored by:
Councilor ROMMEL S. ACUÑA
Councilor CARLELI F. AFRICA
Councilor SERAFIN Y. BERNARDINO
Councilor PAUL B. DAYAO
Councilor LEVY DE. DE GUZMAN
Councilor ROMINA KATHEN. DE GUZMAN
Councilor DONN CARLO B. FAVIS
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
Councilor ANGELITO R. NUÑEZ
Councilor JOEL V. RELIEVE
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.

WHEREAS, on December 23, 2019, the City Council enacted Ordinance No. 148, Series of 2019 providing for full business permit and business tax exemption for sari-sari stores and carinderia which was duly approved by our City Mayor, Honorable Marcelino R. Teodoro on December 26, 2019;

WHEREAS, the ordinance was passed and carried out as a form of reprieve for the constituents of the City whose meager means of livelihood are barely enough to meet the basic needs of their families;

WHEREAS, the relief granted to owners of sari-sari stores and carinderias proved to be a crucial respite for the informal sectors of the city's economy and a similar provision for the following tax year will be an integral continuing support for their survival and development;

WHEREAS, the country is still experiencing the effects of the pandemic which makes the relief even more necessary and appropriate;

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WHEREAS, Section 7 of Republic Act No. 9178 encourages Local Government Units:

“either to reduce the amount of local taxes, fees and charges imposed or to exempt the Barangay Micro Business Enterprises from local taxes, fees and charges.”

NOW THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED, by the **SANGGUNIANG PANLUNGSOD of MARIKINA**, in session duly assembled, that:

SECTION 1. *Grant of Relief from the Payment of Business Tax, Business Permit and Other Local Regulatory Fees and Charges.* – The City Government of Marikina hereby grants one hundred percent (100%) relief on tax, business permit fees and other local regulatory fees and charges to “sari-sari” stores and “carinderia owners”.

SECTION 2. *Coverage.* – The 100% relief on business tax, business permit and other local regulatory fees and charges shall cover: (a) Sari-sari stores; and (b) Carinderia/eateries with start-up capital of not more than Ten Thousand Pesos (Php10,000.00) or an annual gross receipt of not more than One Hundred Eighty Thousand Pesos (Php180,000.00).

SECTION 3. *Exclusion.* – Excluded from the exemption in business tax, business permit and regulatory fees are the following:

- Sari-sari stores selling cigarettes, or liquor or both, regardless of start-up capital
- Carinderias/Eateries selling cigarettes, or liquor or both, regardless of start-up
- Capital Sari-sari Stores, Carienderias/Eateries with start-up capital of more than Ten Thousand Pesos (Php10,000.00)

SECTION 4. *Exemption Period.* – The exemption period of business tax, business permit and local regulatory fees and charges shall begin January 1, 2021 to December 31, 2021. All exempted “sari-sari” stores and “carinderias” will be issued the necessary certificate of exemption by the Business Permits and Licensing Office (BPLO).

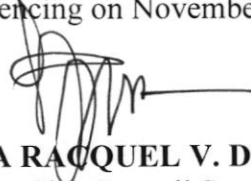
SECTION 5. *Repealing Clause.* - All ordinance and executive orders inconsistent with any of the provisions of this Ordinance are hereby repealed, amended and modified accordingly.

SECTION 6. *Separability Clause.* - If, for any reason or reasons, any part or provision of this Ordinance shall be held to be invalid, other parts or provisions thereof which are not affected shall continue to be in full force and effect.

SECTION 7. *Effectivity.* - This Ordinance shall take effect upon approval.

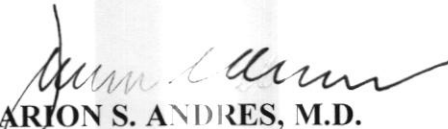
UNANIMOUSLY ENACTED by the **SANGGUNIANG PANLUNGSOD of MARIKINA** this 11th day of November 2020.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 44th Regular Session held via video conferencing on November 11, 2020.



DEANNA RACQUEL V. DE JESUS
Acting City Council Secretary

ATTESTED:



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

APPROVED by the CITY MAYOR on DEC 14 2020



MARCELINO R. TEODORO
City Mayor