



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod Mandaluyong

RESOLUTION NO. 2932, S-2020

A RESOLUTION DENYING ALL APPLICATIONS OR REQUESTS BY PRIVATE INDIVIDUALS AND BUSINESSES FOR TAX AMNESTY, EXEMPTION, DISCOUNT, WAIVER AND OTHER TAX RELIEFS OF LOCAL TAXES, FEES AND CHARGES DURING THE PERIOD OF COMMUNITY QUARANTINE OF THE CITY OF MANDALUYONG, EXCEPT THE TAX RELIEFS MENTIONED IN SECTION 4 (tt) OF REPUBLIC ACT NO. 11494 OR "THE BAYANIHAN TO RECOVER AS ONE ACT" AND ITS IMPLEMENTING RULES AND REGULATIONS

WHEREAS, the onset of the COVID-19 Pandemic has brought the country and the whole world to a total halt in all aspects of our lives, especially livelihood, businesses, job opportunities and even the basic sustenance of the constituents of the City;

WHEREAS, this pandemic has molded the City to be more resilient, resourceful, creative, meticulous, vigilant, watchful, thrifty, frugal in its spending, organized, systematized and united as one people. Hence, all funds on hand are carefully disbursed, requiring all legal documents and proper justifications;

WHEREAS, Calamity funds, Mayor's discretionary funds as well as reserved funds of the City were realigned or diverted from the general funds and reappropriated to channel the same to the immediate need of the people, to be utilized to meet the growing effect of the pandemic and to defray the costs that are necessary to avert any incident brought by it;

WHEREAS, this is the time when Local Governments must be more innovative and resourceful in creating funds as it is most demanded by the people especially during these pressing times;

WHEREAS, to address these needs, the local government units are vested with the power to create their own revenue sources. Such power is exercised within the limitations set under the Local Government Code, one of which is the levy of taxes on specific properties;

WHEREAS, taxes are the lifeblood of the government and should be collected without necessary hindrance. They are what we pay for a civilized society. Without taxes, the government would be paralyzed for lack of motive power to activate and operate it. The government, for its part, is expected to respond in the form of tangible and intangible benefits intended to improve the lives of the people and enhance their moral and material values;¹

WHEREAS, in cases, however, of application for exemption, the applicant must prove his/her entitlement to exemption. A tax exemption must be strictly construed against the one claiming the exemption because it is contrary to the lifeblood theory

¹ Commissioner V. Algue

WHEREAS, pursuant to Republic Act No. 11494 or "The Bayanihan To Recover As One Act", all local taxes, fees and charges with statutory deadlines that fall on or after September 14, 2020 shall be extended until December 19, 2020. The counting of the period within which to pay local taxes, fees and charges shall, likewise, be suspended until December 19, 2020, including the period for the redemption of real properties sold or forfeited at public auction;

WHEREAS, the Department of Finance has issued Memorandum Circular No. 009-2020 to implement Section 4 of RA 11494, which mandates all LGUs on moving the statutory deadlines and timelines for the filing and submission of any documents, the payment of taxes, fees and other charges required by law;

WHEREAS, acting on such order, as a result of the moving of deadlines of payment and the suspension of the counting of the period within which to pay local taxes, fees and charges, no interest, surcharge or any form of penalty shall be applied on any local tax, fee or charge accruing on or due and demandable during the aforementioned period;

WHEREAS, all local tax delinquencies prior to the effectivity of RA 11494 shall remain, and shall be due and demandable upon the expiration of the deadline set forth herein or on December 19, 2020. The applicable interests, penalties and surcharges shall begin to run again, if due and demandable, after the lapse of the effectivity of RA 11494.

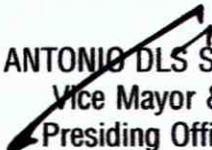
NOW, THEREFORE, upon motion duly seconded, the Sangguniang Panlungsod RESOLVED, as it hereby RESOLVES, to deny all applications or requests by private individuals and businesses for tax amnesty, exemption, discount, waiver and other tax reliefs of local taxes, fees and other charges during the period of community quarantine of the City of Mandaluyong, except the tax reliefs mentioned in Section 4 (tt) of Republic Act No. 11494 or the "Bayanihan to Recover as One Act" and its Implementing Rules and Regulations.

ADOPTED on this 9th day of November, 2020 in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING RESOLUTION WAS ADOPTED AND APPROVED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN A REGULAR SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


ANTONIO DLS SUVA
Vice Mayor &
Presiding Officer

APPROVED:


CARMELITA A. ABALOS
City Mayor

Date: NOV 23 2020