



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**ORDINANCE NO. 110**  
**Series of 2021**

**ORDINANCE GRANTING BUSINESS TAX EXEMPTION AND RELIEF TO  
LOCAL FOOTWEAR AND OTHER LEATHER GOODS MANUFACTURERS  
OF MARIKINA**

Introduced by:

Councilor LEVY DL. DE GUZMAN  
Councilor DONN CARLO B. FAVIS  
Councilor CLOYD S. CASIMIRO  
and Vice Mayor MARION S. ANDRES, M.D.

Co-sponsored by:

Councilor ROMMEL S. ACUÑA  
Councilor CARL ELI F. AFRICA  
Councilor SERAFIN Y. BERNARDINO  
Councilor ROMINA KATE N. DE GUZMAN  
Councilor SAMUEL S. FERRIOL  
Councilor RENATO B. MAGTUBO  
Councilor ANGELITO R. NUÑEZ  
Councilor JOEL V. RELLEVE  
Councilor RUBEN R. REYES  
Councilor MANUEL E. SARMIENTO  
Councilor LORETO F. TOLENTINO, JR.

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**WHEREAS**, Ordinance No. 16, Series of 2011 was enacted by the City Council of Marikina on March 2, 2011 and was duly approved by then City Mayor Del R. De Guzman on April 6, 2011 which granted business tax exemption and relief to local footwear and other leather goods manufacturers in the City for five (5) years or until Calendar Year 2016;

**WHEREAS**, the implementation of the aforementioned Ordinance was extended for another five (5) years or until December 31, 2021 by virtue of Ordinance No. 01, Series of 2016;

**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”*

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


**SECTION 1.** All manufacturers of footwear and other leather goods in Marikina, both presently in operation or are about to establish new shoe manufacturing business, are hereby granted business tax exemption and relief, as follows:

1. For new business to be opened/operated starting Calendar Year 2022
  - a. Upon application of a business license-free from payment of business tax;
  - b. On the second year of operation – Seventy Five Percent (75%) discount on the business tax due;
  - c. On the third year of operation – Sixty Percent (60%) discount on the business tax due;
  - d. On the fourth year of operation – Fifty Percent (50%) discount on the business tax due;
2. For businesses presently in operation – Fifty Percent (50%) discount for Five (5) years.

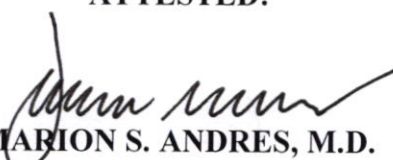
**SECTION 2.** This Ordinance shall take effect immediately upon approval.

**UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA** this 8<sup>th</sup> day of December 2021.

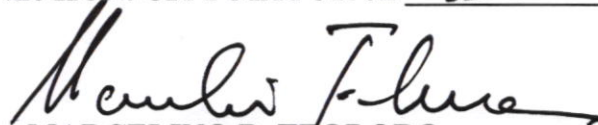
**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 3<sup>rd</sup> Special Session held at the City Council Session Hall on December 8, 2021.

  
**NORALYN R. TINGCUNGO**  
City Council Secretary

**ATTESTED:**

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

APPROVED by the HON. CITY MAYOR on DEC 28 2021

  
MARCELINO R. TEODORO  
City Mayor