



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 033
Series of 2020

**ORDINANCE WAIVING PENALTIES AND INTERESTS FOR UNPAID
TRANSFER TAXES AS A FORM OF TAX RELIEF TO THE BENEFICIARIES
DURING THE PERIOD OF ENHANCED COMMUNITY QUARANTINE**

Introduced by:

Councilor ANGELITO R. NUÑEZ
Councilor ROMMEL S. ACUÑA

Co-sponsored by:

Councilor CARL ELI F. AFRICA
Councilor SERAFIN Y. BERNARDINO
Councilor CLOYD S. CASIMIRO
Councilor PAUL B. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor ROMINA KATE N. DE GUZMAN
Councilor DONN CARLO B. FAVIS
Councilor SAMUEL S. FERRIOL
Councilor RENATO B. MAGTUBO
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.

WHEREAS, President Rodrigo R. Duterte on 16 March 2020 declared a State of Calamity throughout the entirety of the country through Presidential Proclamation No. 929 due to the 2019 Novel Coronavirus Disease (COVID-19) pandemic;

WHEREAS, Executive Secretary Salvador C. Medialdea, by Order of the President, issued a Memorandum dated 16 March 2020 imposing an Enhanced Community Quarantine over the entire Luzon including the National Capital Region including the City of Marikina, thus causing the temporary closure of businesses and work in both the public and private sectors;

WHEREAS, the City of Marikina recognizes that persons natural and juridical are rendered without sustainable income during the period of the Enhanced Community Quarantine;

WHEREAS, Section 192 of the Local Government Code of 1991 provides that:

“Authority to Grant Tax Exemption Privileges. – Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions, as they may deem necessary.”;

WHEREAS, the City of Marikina deems it necessary to grant tax reliefs on penalties and interests for unpaid transfer taxes during the Enhanced Community Quarantine;

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

SECTION 1. Title. – This Ordinance shall be known as the “Ordinance Waiving Penalties and Interests for Unpaid Transfer Taxes as a Form of Tax Relief to the Beneficiaries during the Period of Enhanced Community Quarantine”.


SECTION 2. Tax Relief. – All penalties and interests for unpaid transfer taxes incurred during the period of Enhanced Community Quarantine, which is from March 17, 2020 to April 12, 2020, are hereby waived as a form of tax relief.

SECTION 3. Separability Clause. – Should any portion of this Ordinance be deemed unconstitutional or be declared unlawful or in conflict with existing laws superior to this Ordinance, it shall have no nullifying effect on other portions or provisions of this Ordinance.

SECTION 4. Effectivity. – This Ordinance shall take effect immediately upon its approval.

UNANIMOUSLY ENACTED by the **SANGGUNIANG PANLUNGSOD of MARIKINA**, this 25th day of March, 2020.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 12th Regular Session held via video conferencing on March 25, 2020.


REGINALD B. TAMAYO
Acting City Council Secretary

**ATTESTED AND CERTIFIED
TO BE DULY ENACTED:**


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

APPROVED by the CITY MAYOR on MAR 26 2020


MARCELINO R. TEODORO
City Mayor