



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**ORDINANCE NO. 089**  
**Series of 2021**

**ORDINANCE GRANTING AMNESTY ON SURCHARGES AND INTERESTS  
OF DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MARIKINA  
UNTIL DECEMBER 31, 2021**

Introduced by:  
Councilor CLOYD S. CASIMIRO

Co-sponsored by:  
Councilor ROMINA KATE DE GUZMAN DAVID  
Councilor CARL ELI F. AFRICA  
Councilor ROMMEL S. ACUÑA  
Councilor DONN CARLO B. FAVIS  
Councilor SERAFIN Y. BERNARDINO  
Councilor PAUL B. DAYAO  
Councilor LEVY DL. DE GUZMAN  
Councilor SAMUEL S. FERRIOL  
Councilor RENATO B. MAGTUBO  
Councilor ANGELITO R. NUÑEZ  
Councilor JOEL V. RELLEVE  
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.

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**WHEREAS**, on January 20, 2021, the City Council of Marikina enacted Ordinance No. 001, Series of 2021 entitled, "Ordinance Granting Amnesty on Surcharges and Interests of Delinquent Business Taxpayers in the City of Marikina";

**WHEREAS**, the grant of amnesty was extended up to April 30, 2021 by virtue of Ordinance No. 019, Series of 2021 which was enacted by the City Council on March 24, 2021 and duly approved by the City Mayor on March 26, 2021;

**WHEREAS**, the COVID-19 pandemic compromised and disrupted the livelihood and businesses of the people due to the imposition of quarantine measures for the protection of public health and safety;

**WHEREAS**, the limitation on movement of people due to the pandemic has disrupted many business establishments in the City of Marikina. Evidently, despite the gradual opening of the economy, businesses require assistance from the Local Government to ensure its financial recovery and to safeguard the employment of many workers. This will encourage growth and renewal of business activities in the City;

**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 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**, the power to grant amnesty is provided in Section 192 of the same Code which states that:

*“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 grant of amnesty is adopted as a relief to business establishment to spur economic activity in the City of Marikina;

**NOW THEREFORE, BE IT ORDAINED, AS IT IS HEREBY ORDAINED BY THE SANGGUNIANG PANLUNGSOD OF MARIKINA**, in 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, 2021.

**SECTION 2.** Ordinance No. 019, Series of 2021 is hereby amended accordingly.

**SECTION 3. *Repealing Clause.*** All ordinances, resolutions, orders, and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

**SECTION 4. *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 5. *Effectivity.*** This Ordinance shall take effect immediately upon its approval.

**UNANIMOUSLY ENACTED BY THE SANGGUNIANG PANLUNGSOD OF MARIKINA** this 13<sup>th</sup> day of October, 2021.

**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 39<sup>th</sup> Regular Session held via video conferencing on October 13, 2021.

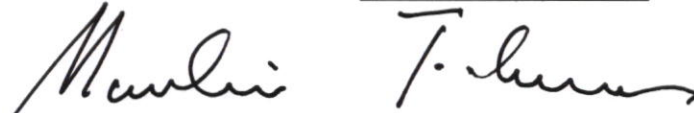
  
**NORALYN R. TINGCUNGO**  
City Council Secretary

**ATTESTED:**



**DONN CARLO B. FAVIS**  
City Councilor/Temporary Presiding Officer

APPROVED by the HON. CITY MAYOR on OCT 14 2021



**MARCELINO R. TEODORO**  
City Mayor