



Republika ng Pilipinas  
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 010  
Series of 2025

**ORDINANCE APPROVING AMNESTY ON SURCHARGES AND INTERESTS  
OF DELINQUENT BUSINESS TAXPAYERS IN THE CITY OF MARIKINA  
UNTIL JUNE 30, 2025**

Sponsored by:  
**Councilor DONN CARLO B. FAVIS**

Co-sponsored by:  
**Councilor CLOYD S. CASIMIRO**  
**Councilor ANGELITO R. NUÑEZ**  
**Councilor SERAFIN Y. BERNARDINO**  
**Councilor HILARIO A. PUNZALAN**  
**Councilor JOSEPH B. BANZON**  
**Councilor MARIFE T. DAYAO**  
**Councilor LEVY DL. DE GUZMAN**  
**Councilor ROMINA KATE N. DE GUZMAN**  
**Councilor MANUEL E. SARMIENTO**  
**Councilor LORETO F. TOLENTINO, JR.**  
**Councilor MA. JULIANNA M. SANTIAGO**  
**Vice-Mayor MARION S. ANDRES M.D.**

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**WHEREAS**, the City Government of Marikina acknowledges the vital role of supporting local businesses, particularly during these challenging times as many business taxpayers are grappling with the rising cost of living, fluctuating prices of goods and services leading to inflation, and as such, they are finding it difficult to meet their tax obligations, leaving them vulnerable to penalties and legal repercussions;

**WHEREAS**, in light of this dire situation, it is recommended that the city government thru the City Council take proactive action by implementing an ordinance to grant relief or tax amnesty to business owners in Marikina City;

**WHEREAS**, the City Government of Marikina believes that granting amnesty on surcharges and interest will help business owners overcome the negative impacts of inflation and help them in their recovery, promote goodwill, enhance revenue collection, and ultimately benefit the local economy;

**WHEREAS**, this amnesty program provides business owners with a crucial opportunity to ease their financial burdens by allowing them to catch up on their tax payments without facing penalties, interests, or surcharges;

**WHEREAS**, by providing this program, business owners will be afforded the needed relief from their tax responsibilities and will lead to improved financial stability and compliance with regulatory standards;

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**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 City Council passed Ordinance No. 023 Series of 2024, granting amnesty on surcharges and interest for delinquent business taxpayers until December 31, 2024 in response to inflation, with the goal of providing relief to taxpayers experiencing financial hardships and giving them the opportunity to settle their debts without incurring additional fees;

**WHEREAS**, there is a recognized need to implement a new relief initiative to assist delinquent business taxpayers by extending the existing amnesty program until June 30, 2025, thereby offering continued support to business taxpayers in need of assistance;

**WHEREAS**, this power to grant amnesty is also 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.** The City Government of Marikina hereby grants one hundred percent (100%) relief or amnesty on surcharges and interests of delinquent business taxpayers until June 30, 2025.

**SECTION 2. *Period of Availment.*** – The grant of amnesty to the surcharges and interests of delinquent business taxpayers is until June 30, 2025.

**SECTION 3. *Waiving of Surcharges and Interests.*** – Any accrued surcharges and interests related to Section I shall be waived upon full or partial payment of the principal amount of the business tax.

**SECTION 4. *Partial or Straggered Payment.*** – Business taxpayers who will avail themselves of the amnesty or relief on surcharges and interests of delinquent taxes and opt for partial or staggered payment shall be permitted to conduct business operations. Such taxpayers shall be eligible for the renewal of a business permit, provided that they adhere to the payment schedule provided by the Marikina Business Permit and Licensing Office.

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

**ENACTED** by the **SANGGUNIANG PANLUNGSOD of MARIKINA** this 31<sup>st</sup> day of January, 2025.

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**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the 10<sup>th</sup> City Council during its 4<sup>th</sup> Regular Session held on January 31, 2025.

  
**NORALYN R. TINGCUNGO**  
City Council Secretary

**ATTESTED:**

  
**MARION S. ANDRES, M.D.**  
City Vice-Mayor

APPROVED by the CITY MAYOR on MAR 04 2025

  
**MARCELINO R. TEODORO**  
City Mayor