



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD NG MARIKINA

ORDINANCE NO. 073
Series of 2024

ORDINANCE PROVIDING FOR FULL BUSINESS PERMIT AND BUSINESS TAX EXEMPTION FOR SARI-SARI STORES AND CARINDERIA IN MARIKINA CITY FOR THE TAX YEAR 2025

Sponsored by:

Councilor JOSEPH B. BANZON
Councilor LORETO F. TOLENTINO, JR.
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Councilor ANGELITO R. NUÑEZ
Councilor ROMINA KATE N. DE GUZMAN

Co-sponsored by:

Councilor SERAFIN Y. BERNARDINO
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Councilor MARIFE T. DAYAO
Councilor LEVY DL. DE GUZMAN
Councilor HILARIO A. PUNZALAN
Councilor MANUEL E. SARMIENTO
Councilor MA. JULLIANA M. SANTIAGO
Vice Mayor MARION S. ANDRES M.D.

WHEREAS, on December 7, 2023, the City Council enacted Ordinance No. 140, Series of 2023 providing for full business permit and business tax exemption for sari-sari stores and carinderia which was duly approved by our City Mayor, Honorable Marcelino R. Teodoro;

WHEREAS, the ordinance was passed and carried out as a form of reprieve for the constituents of the City whose meager means of livelihood are barely enough to meet the basic needs of their families;

WHEREAS, the relief granted to owners of sari-sari stores and carinderias proved to be a crucial lifeline for the informal sectors of the city's economy and a similar provision for the following tax year will be an integral continuing support for their survival and development;

WHEREAS, the country continues to experience the lingering effects of the pandemic, compounded by the recent impact of Typhoons Carina and Kristine, which together create additional challenges for micro businesses and further justify the necessity and appropriateness of the tax relief;

WHEREAS, Section 7 of Republic Act No. 9178 otherwise known as "An Act To Promote The Establishment of Barangay Micro Business Enterprises (BMBES), Providing Incentives and Benefits Therefor, and For Other Purposes," explicitly provides that:

7.

"The LGUs are encouraged either to reduce the amount of local taxes, fees and charges imposed or to exempt the BMBEs from local taxes, fees and charges."

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

SECTION 1. *Grant of Relief from the Payment of Business Tax, Business Permit and Other Local Regulatory Fees and Charges.*- The City Government of Marikina hereby grants one hundred percent (100%) relief on tax, business permit fees and other local regulatory fees and charges to "sari-sari" stores and "carinderia owners".

SECTION 2. *Coverage.*- The 100% relief on business tax, business permit and other local regulatory fees and charges shall cover:

- a. Sari-sari stores; and
- b. Carinderia/eateries with start-up capital of not more than Ten Thousand Pesos(Php10,000.00) or an annual gross receipt of not more than Two Hundred Fifty Thousand Pesos (Php 250,000.00)

SECTION 3. *Exclusion.*- Excluded from the exemption in business tax, business permit and regulatory fees are the following:

- a. Sari-sari stores selling cigarettes, or liquor or both, regardless of start-up capital;
- b. Carinderias/Eateries selling cigarettes, or liquor or both, regardless of start-up capital;
- c. Sari-sari Stores, Carinderias/Eateries with start-up capital of more than Ten Thousand Pesos (Php 10,000.00).

SECTION 4. *Exemption Period.*- The exemption period of business tax, business permit and local regulatory fees and charges shall begin January 1, 2025 to December 31, 2025. All exempted "sari-sari" stores and "carinderias" will be issued the necessary certificate of exemption by the Business Permits and Licensing Office (BPLO).

SECTION 5. *Repealing Clause.* - All ordinances and executive orders inconsistent with any of the provisions of this Ordinance are hereby repealed, amended and modified accordingly.

SECTION 6. *Separability Clause.*- If, for any reason or reasons, any part or provision of this Ordinance shall be held to be invalid, other parts or provisions thereof which are not affected shall continue to be in full force and effect.

SECTION 7. *Effectivity.*- This Ordinance shall take effect upon approval.


ENACTED BY THE SANGGUNIANG PANLUNGSOD of MARIKINA, this 27th day of November, 2024.

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I HEREBY CERTIFY to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 47th Regular Session held on November 27, 2024


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 23 2024


MARCELINO R. TEODORO
City Mayor