



Republika ng Pilipinas  
**SANGGUNIANG PANLUNGSOD NG MARIKINA**

**ORDINANCE NO. 140**  
**Series of 2023**

**ORDINANCE PROVIDING FOR FULL BUSINESS PERMIT AND BUSINESS TAX EXEMPTION FOR SARI-SARI STORES AND CARINDERIA IN MARIKINA CITY FOR THE TAX YEAR 2024**

Sponsored by:

**Councilor JOSEPH B. BANZON**  
**Councilor ROMMEL S. ACUÑA**  
**Councilor CARL ELI F. AFRICA**  
**Councilor SERAFIN Y. BERNARDINO**  
**Councilor CLOYD S. CASIMIRO**  
**Councilor MARIFE T. DAYAO**  
**Councilor LEVY DL. DE GUZMAN**  
**Councilor ROMINA KATE N. DE GUZMAN**  
**Councilor DONN CARLO B. FAVIS**  
**Councilor SAMUEL S. FERRIOL**  
**Councilor ANGELITO R. NUÑEZ**  
**Councilor HILARIO A. PUNZALAN**  
**Councilor MANUEL E. SARMIENTO**  
**Councilor LORETO F. TOLENTINO, JR.**  
**Councilor MA. JULLIANA M. SANTIAGO**  
**Vice Mayor MARION S. ANDRES M.D.**

---

**WHEREAS**, on November 16, 2022, the City Council enacted Ordinance No. 199, Series of 2022 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 on December 28, 2022;

**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 respite 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 is still experiencing the effects of the pandemic which makes the relief even more necessary and appropriate;

**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:

✓  
m

*“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 One Hundred Eighty-Thousand Pesos (Php 180,000.00)

**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, 2024 to December 31, 2024. 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.

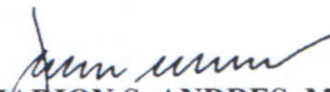
**UNANIMOUSLY ENACTED** by the **SANGGUNIANG PANLUNGSOD of MARIKINA** this 7<sup>th</sup> day of December 2023.



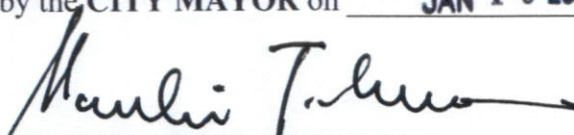
**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 1<sup>st</sup> Special Session held at the City Council Session Hall on December 7, 2023.

  
**NORALYN R. TINGCUNGO**  
City Council Secretary

**ATTESTED:**

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

APPROVED by the CITY MAYOR on JAN 15 2024

  
**MARCELINO R. TEODORO**  
City Mayor