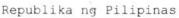
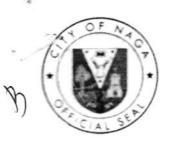
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## TANGGAPAN NG SANGGÜNIANG PANLUNGSOD Lungsod ng Naga

City Hall Compound, J. Miranda Avenue, Naga City, 4400



# ORDINANCE NO. 2020-112



AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF TAXES, FEES AND CHARGES OF THE CITY GOVERNMENT TO DECEMBER 19, 2020:-

#### **Explanatory Note**

Republic Act No. 11494 or the Bayanihan to Recover as One Act, provides under Section 4(tt):

"Sec 4. COVID-19 Response and Recovery Interventions. – Pursuant to Article VI, Section 23(2) of the constitution, the President is hereby authorized to exercise powers that are necessary and proper to undertake and implement the following COVID-19 response and recovery interventions:

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(tt) Moving of statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under CQ"

In accordance with the said provision, the Department of Finance (DOF) issued Department Circular No. 003-2020 dated October 23, 2020 extending the deadline for the payment of taxes, fees and charges of local government units. Section 3 of the said Circular states:

"Section 3. Mandatory Extension of Deadlines for the Payment of Taxes, Fees and Charges Imposed and Collected by LGUs. The payment of all local taxes, fees and charges with statutory deadlines, duly authorized and imposed by LGUs within their respective territorial jurisdictions, that fall on or after 14 September 2020 shall be extended until 19 December 2020. The counting of the period within which to pay local taxes, fees and charges shall likewise be suspended until 19 December 2020 including the period for the redemption of real properties sold or forfeited at public auction. Xxx.

Section 4. Non-Application of Interest, Surcharge and Other Penalty on Local Tax Dues. As a result of the moving of deadlines of payment and the suspension of the counting of the period within which to pay local taxes, fees and charges, no interest, surcharge or any form of penalty shall be applied on any local tax, fee or charge accruing on or due and demandable during the period provided in Section 3 hereof."

The Bureau of Local Government Finance (BLGF) subsequently issued Memorandum Circular No. 016-2020 dated October 30, 2020 essentially containing similar provisions as Department Circular No. 003-2020 but with corresponding implementing mechanisms.

The City Mayor subsequently wrote the Sangguniang Panlungsod last October 6, 2020 requesting the passage of an Ordinance to carry out RA No. 11494 and the attendant issuances of the DOF and BLGF.



Earlier, by virtue of Ordinance No. 2020-078 dated August 17, 2020, the city government approved the extension of the deadline for the payment of business taxes for the first three quarters of the year to November 16, 2020. RA No. 11494 and the implementing issuances of the DOF/BLGF not only extended the deadline but now includes all local taxes imposed by the city government. There is a need therefore to pass a new ordinance to capture the breadth of application of the new national edicts.



ORDINANCE NO. 2020-112 Series 2 0 2 0

Page - two-

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AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF TAXES, FEES AND CHARGES OF THE CITY GOVERNMENT TO DECEMBER 19, 2020:-

Sponsors:

Hon. Gregorio Re Abonal

Hon. Salvador M. del Castillo

Hon. Jose B. Perez W. Hon. Jose C. Rañola

Hon. Ghiel G. Rosales

SECTION 1. Extension of Deadline for the Payment of Taxes, Fees and Charges. The payment of all local taxes, fees and charges falling due anytime within the first eleven months of 2020 is herein extended to December 19, 2020. The counting of the period within which to pay the said local taxes, fees and charges shall likewise be suspended until December 19, 2020.

SECTION 2. Non-Application of Interest, Surcharge and Other Penalty on Local Tax Due. As a result of the moving of deadlines of payment and the suspension of the counting of the period within which to pay local taxes, fees and charges, no interest, surcharge or any form of penalty shall be applied on any local tax, fee or charge accruing on, or due and demandable on or before, December 19, 2020.

**SECTION 3.** Application of Surcharges and Penalties. Taxpayers who paid surcharges and penalties prior to the passage of this ordinance for failure to meet the previous statutory deadlines for the payment of taxes, fees and charges shall have the said surcharges and penalties credited or applied to their remaining 2020 tax due. Presentation by the taxpayer of their official receipt showing therein the surcharges and penalties paid shall be sufficient proof and basis to credit the same against their remaining taxes for 2020.

SECTION 4. Repealing Clause. Ordinance No. 2020-078 is herein repealed in its entirety.

Section 5. Effectivity. This ordinance shall take effect upon its approval.

ENACTED: December 1, 2020.

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WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

GIL A. DE LA TORRE

Secretary to the Sangguniang Panlungsod

CECILIA B. VELUZ-DE ASIS

City Vice Mayor & Presiding Officer

APPROVED:

NELSONS. LEGACION