



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City Government of Pasig

Resolution No. 6
Series of 2022

A RESOLUTION FURTHER EXTENDING THE DEADLINE FOR THE ASSESSMENT AND PAYMENT OF CY 2022 BUSINESS PERMIT RENEWAL FROM JANUARY 31 TO FEBRUARY 18, 2022, AND FOR OTHER PURPOSES

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WHEREAS, Section 167 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991 provides that all taxes, fees, and charges shall be paid within the first twenty (20) days of January of each subsequent quarter, as the case may be. The Sangguniang concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months;

WHEREAS, Section 66 of the 2017 Pasig City Revenue Code likewise states that the Sangguniang Panlungsod may, for a justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months;

WHEREAS, the Business Permit and Licensing Department (BPLD) of the City Government of Pasig consistently complies with the abovementioned provision of the law as the deadline for the assessment and payment of the annual business permit renewal;

WHEREAS, in response to the exigencies brought about by the pandemic, requests brought up by the private sector, and based on its own assessment, the BPLD had requested for an extension, without surcharges or penalties, for the assessment and payment of the annual business permit renewal to give ample time to the taxpayer-clients in processing their business renewal permits; *Further*, said requested was granted by the Sangguniang Panlungsod in its Resolution 01, Series of 2022, signed on January 17, 2022.

WHEREAS, the Bureau of Local Government Finance issued on 17 January 2022 Memorandum Circular No. 004-2022, with the subject *Advisory on the Assessment, Collection, and Payment of local Business Tax, Other Taxes, Fees, and Charges Under the New Normal*, which reiterated Section 167 of Republic Act No. 7160, and stated that, "in advising the local chief executive and the Sangguniang concerned on the extension of the deadline of payment of local business taxes, other taxes, fees and charges, local treasurers are reminded to