



Republic of the Philippines
Province of Isabela
MUNICIPALITY OF PALANAN

OFFICE OF THE SANGGUNIANG BAYAN

Literal copy of **Municipal Ordinance No. 2021-080** approved by the Sangguniang Bayan of Palanan, Isabela in its **Regular Session** on **January 25, 2021** held at the Legislative Session Hall, this Municipality.

Authored by: HON. ELIZABETH B. OCHOA, Municipal Mayor

MUNICIPAL ORDINANCE NO. 2021- 080

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF THE BUSINESS PERMIT IN THE MUNICIPALITY OF PALANAN FROM JANUARY 21, 2021 TO MARCH 31, 2021 WITHOUT PENALTY, SURCHARGE OR INTEREST

WHEREAS, pursuant to Section 192 of the Republic Act No. 7160 otherwise known as the Local Government Code of 1991, Local Government Units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, Section 167 of Republic Act 7160 otherwise known as the Local Government Code of 1991, provides that:

" Time of Payment - unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sanggunian concerned 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, despite the full or partial operation, business owners are still suffering from reduced business activities affecting their revenues and their ability to pay business tax obligations to the Municipality;

WHEREAS, the severe disruption to livelihood and all other productive activities caused by COVID-19, were reflected in the country's economic contraction during the first semester of 2020, which extended even to the previous months;

WHEREAS, it is declared policy of the State as enunciated in Section 3(a) and (e) of Republic Act No. 11494 also known as " Bayanihan to Recover As One Act" to mitigate the economic cost and losses stemming from the COVID-19, and to reduce the adverse effect of COVID-19 on the economic well-being of all Filipinos, through the provision of assistance, subsidies and other forms of economic relief;

WHEREAS, in recognition of the business owner's financial difficulties brought about by the COVID-19 pandemic and the Municipal Government's desire to ease their financial burden, it needs to grant the business owners a longer period within which to pay their business taxes;

NOW THEREFORE, be it ordained by the Sangguniang Bayan of Palanan, Isabela in session assembled, that:

SECTION 01. COVERAGE. The deadline for the payment of the Business Permit is hereby extended from January 21, 2021 to March 31, 2021.

EARL JOHN ANGELO S. BERNARDO
SB MEMBER

MICHAEL JOHN D. BERNARDO
SB MEMBER

ROBERT B. NERI
SB MEMBER

PACITA MONA Q. ATANACIO
SB MEMBER

RONNIE A. ATIENZA
SB MEMBER

ANGELINA A. BERNARDO
LNB PRESIDENT

JUSTIN KERRY S. BERNARDO
SK FEDERATION PRESIDENT

GLOM D. CAULIAN
SB MEMBER

CRISEIDA S. DELA PENA
SB MEMBER

THEO ANGELO A. GARCIA
SB MEMBER

RA 11494
RA 7160


SECTION 02. APPLICABILITY. This Ordinance shall cover all business establishments operating within the territorial jurisdiction of the Municipality of Palanan, Isabela.

SECTION 03. REPEALING CLAUSE. All Ordinances, Resolutions Executive Orders, Memorandum Circulars and Administrative Orders or parts thereof, which are inconsistent or contrary with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 04. SEPARABILITY CLAUSE. If any provision of this Ordinance is declared void or unconstitutional, the remaining portions shall not be affected and shall remain in full force or effect.

SECTION 05. EFFECTIVITY CLAUSE. This Ordinance shall take effect immediately upon its approval.


I HEREBY CERTIFY to the correctness of the foregoing Ordinance, which was duly enacted by the Sangguniang Bayan of Palanan, Isabela during its Regular Session on January 21, 2021.


NELIA ALAMO-PLATA
Secretary to the Sanggunian

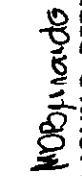
ATTESTED AND CERTIFIED
TO BE DULY ENACTED:

APPROVED:


JIMMY B. GONZALES
Municipal Vice Mayor/Presiding Officer


ELIZABETH B. OCHOA
Municipal Mayor
Date: 2-3-2021


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