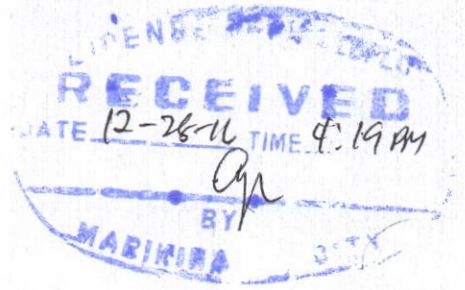




Republic of the Philippines  
CITY OF MARIKINA

Office of the Mayor



EXECUTIVE ORDER NO. 036  
Series of 2016

**IMPLEMENTING RULES AND REGULATIONS FOR CITY ORDINANCE NO. 63,  
SERIES OF 2016 ENTITLED "ORDINANCE PROVIDING FOR FULL BUSINESS  
PERMIT AND BUSINESS TAX EXEMPTION FOR SARI-SARI STORES AND  
CARINDERIA IN MARIKINA CITY".**

## **RULE I GENERAL PROVISION**

### **Section 1. Title**

These Rules and Regulations shall be known as "**The Implementing Rules and Regulations providing for full business permit fees, business tax, and other local regulatory fees and charges to Sari-Sari store and Carinderia owners.**"

### **Section 2. Purpose**

Pursuant to City Ordinance No. 63, Series of 2016, entitled "Ordinance Providing for Full Business Permit and Business Tax Exemption for Sari-Sari Stores and Carinderias in Marikina City", the following Rules and Regulations are hereby adopted in implementation thereof.

### **Section 3. Declaration of Policy**

The City Government of Marikina acknowledges that most small Sari-Sari Store and Carinderia owners in the city are women or with the informal sector who would like to earn for, or contribute to, the household income. It is for this purpose that the City firmly believes, it is for the paramount interest of its residents to grant them reprieve from paying business taxes, business permit and regulatory fees.

## **RULE II FULL BUSINESS PERMIT AND BUSINESS TAX EXEMPTIONS**

### **Section 1. Scope and Application**

In the implementation of the Rules and Regulations hereto provided, the one hundred percent (100%) exemption on business tax, business permit, and other local regulatory fees and charges shall cover sari-sari stores and carinderias with start-up capital of not more than Ten Thousand Pesos (Php 10,000) or an annual gross receipt of not more than One Hundred Eighty Thousand Pesos (Php 180,000).

## **Section 2. Exclusions**

Excluded from the exemption in business tax, business permit and regulatory fees are the following:

- (a) Sari-sari stores or carinderias selling cigarettes, or liquor or both, regardless of the start-up capital;
- (b) Sari-sari stores and carinderias with start-up capital of more than Ten Thousand Pesos (Php 10,000) or with annual gross receipt of more than One Hundred Eighty Thousand Pesos (Php 180,000).

## **Section 3. Additional Conditions**

Sari-sari stores and carinderias exempted as provided for above shall still register/renew their business permit within the period provided for under Section 28 of the Marikina Revenue Code.

Those sari-sari stores and carinderias with annual gross receipt of not more than One Hundred Eighty Thousand Pesos (Php 180,000) but presently selling cigarettes or liquor or both can avail of this exemption provided they will apply for the cancellation of their permit to sell cigarette and liquor or both.

Sari-sari stores and carinderias granted with the exemption hereto and which are found in violation of the prohibition on selling cigarettes and liquor shall result in the revocation of the Certificate of Exemption issued per the succeeding Section, and owners thereof shall be required to pay the corresponding business tax, business permit and local fees due under Ordinance No. 027, Series of 2013, without prejudice to other penalties for violation of the business permit as provided for by existing regulations.

## **Section 4. Exemption Period**

The tax exemption as hereto provided may be availed of for the period January 1, 2017 up to December 31, 2017. All exempted sari-sari stores and carinderias shall be issued the necessary CERTIFICATE OF EXEMPTION by the Business Permit and Licensing Office (BPLO).

# **RULE III FINAL PROVISIONS**

## **Section 1. Implementing Office**

The Business and Permit Licensing Office (BPLO) shall be responsible in the strict implementation of the Rules and Regulations hereto provided.

## **Section 2. Repealing Clause**

All ordinances, executive orders and administrative regulations, or part or parts hereof, which are inconsistent with any of the provisions of this Ordinance are hereby repealed or modified accordingly.

## **Section 3. Separability Clause**

If for any reason or reasons, any provision of this Ordinance shall be declared unconstitutional or invalid, other provisions which are not affected thereby shall continue to be in full force and effect.

**Section 4. Effectivity**

The Implementing Rules and Regulations hereto provided shall take effect immediately.

DONE this DEC 28 2016 at the City of Marikina

  
**MARCELINO R. TEODORO**  
City Mayor