



Republika ng Pilipinas  
SANGGUNIANG PANLUNGSOD NG MARIKINA

**PRESENT:**

HON. JOSE FABIAN I. CADIZ, M.D.

City Vice Mayor/  
Presiding Officer

**1<sup>ST</sup> DISTRICT**

HON. JOSEPH B. BANZON  
HON. LEANOR F. CARLOS  
HON. MARIO M. DE LEON  
HON. SERAFIN Y. BERNARDINO  
HON. EVA AGUIRRE-PAZ  
HON. MANUEL E. SARMIENTO

City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor

**2<sup>ND</sup> DISTRICT**

HON. PAUL B. DAYAO  
HON. LEVY DL. DE GUZMAN  
HON. DONN CARLO B. FAVIS  
HON. ERNESTO M. FLORES  
HON. SUSANA P. MAGTUBO  
HON. RUBEN R. REYES

City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor  
City Councilor

**SECTORAL REPRESENTATIVE**

HON. EDWIN A. ADIGUE

Liga President

**ON LEAVE:**

HON. RONNIE S. ACUÑA  
HON. MARK ALBERT J. DEL ROSARIO  
HON. THADDEUS ANTONIO M. SANTOS, JR.  
HON. XYZA DIAZEN-SANTOS

City Councilor  
City Councilor  
City Councilor  
City Councilor

**ORDINANCE NO. 63  
SERIES OF 2016**

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

**Introduced by:**

**Councilor SERAFIN "Bojie" Y. BERNARDINO  
Councilor JOSEPH B. BANZON**

**Co-sponsored by:**

**Councilor LEANOR F. CARLOS  
Councilor PAUL B. DAYAO  
Councilor LEVY DL. DE GUZMAN  
Councilor MARIO M. DE LEON  
Councilor DONN CARLO B. FAVIS**

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**Councilor ERNESTO M. FLORES**  
**Councilor SUSANA P. MAGTUBO**  
**Councilor RUBEN R. REYES**  
**Councilor MANUEL E. SARMIENTO**  
**Councilor EDWIN A. ADIGUE**  
**And Vice Mayor JOSE FABIAN L. CADIZ, M.D.**

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**WHEREAS**, Section 2 of Republic Act 9178 or the Barangay Micro Business Enterprises Act of 2002 states the policy of the State with regards to the development of the micro business enterprises and those with the informal sector, to wit:

*“SEC. 2. Declaration of Policy. – It is hereby declared to be the policy of the State to hasten the country’s economic development by encouraging the formation and growth of barangay micro business enterprises which effectively serve as seedbeds of Filipino entrepreneurial talents, and **integrating those in the informal sector with the mainstream economy**, through the rationalization of bureaucratic restrictions, the active intervention of the government specially in the local level, and the granting of incentives and benefits to generate much needed employment and alleviate poverty.”*

**WHEREAS**, most small “sari-sari stores” and “carinderia” owners belong to the informal sector of the economy;

**WHEREAS**, these small “sari-sari” stores and “carinderia” owners in Marikina are residents of good standing trying to eke out additional sources of income for their families and contribute to the city’s economic productivity, and it is therefore incumbent upon the City Government of Marikina to assist these “sari-sari store” and “carinderia” owners in their efforts to become productive citizens;

**WHEREAS**, Section 7 of Republic Act 9178 encourages LGUs *“either to reduce the amount of local taxes, fees and charges imposed or to exempt the Barangay Micro Business Enterprises from local taxes, fees and charges”*;

**WHEREAS**, therefore, it is for this purpose that the City firmly believes it for the paramount interest of its residents to grant them reprieve from paying business taxes, business permit and regulatory fees;

**NOW THEREFORE, BE IT ORDAINED AS IT IS HEREBY ORDAINED BY THE SANGGUNIANG PANGLUNGSOD NG 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 business tax, business permit fees and other local regulatory fees and charges to “sari-sari” store 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, both with startup capital of not more than Php 10,000.00 or an annual gross receipt of not more than Php 180,000.00.

**SECTION 3. *Exclusion***. -Excluded from the exemption in business tax, business permit and regulatory fees are the following:

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- (a) Sari-sari stores selling cigarette, or liquor or both, regardless of start up capital
- (b) Carinderias selling cigarette, or liquor or both, regardless of start up capital
- (c) Sari-Sari Stores and Carinderia with startup capital of more than Php 10,000.00.

**SECTION 4. Exemption Period.** -The business tax, business permit, and local regulatory fees and charges shall begin January 1, 2017 up to December 31, 2017. All exempted "sari-sari" stores and "carinderias" will be issued the necessary certificate of exemption by the Business Permit and Licensing Office.

**SECTION 5. Repealing Clause.**- All ordinances, executive orders and administrative regulations, or part or parts thereof, which are inconsistent with any of the provisions of this Ordinance are hereby repealed or modified accordingly.


**SECTION 6. Separability Clause.** - If for any reason or reasons, any provision of this Ordinance shall be declared unconstitutionally or invalid, other provisions which are not affected thereby shall continue to be in full force and effect.

**SECTION 7. Implementing Guidelines.** The Business Permits and Licensing Office shall formulate rules and regulations for the proper implementation of this ordinance.


**SECTION 8. Effectivity.** - This Ordinance shall take effect upon approval.

**ENACTED** by the **SANGGUNIANG PANLUNGSOD** of **MARIKINA** during its 14<sup>th</sup> Regular Session, this 12<sup>th</sup> day of October 2016.


I **HEREBY CERTIFY** to the correctness of the foregoing Ordinance which was duly enacted by the *Sangguniang Panlungsod* during its 14<sup>th</sup> Regular Session held at the City Council Session Hall on October 12, 2016

  
**REGINALD B. TAMAYO**  
Assistant City Council Secretary

**ATTESTED AND CERTIFIED  
TO BE DULY ENACTED:**

  
**HON. JOSÉ FABIAN L. CADIZ, M.D.**  
City Vice Mayor / Presiding Officer

APPROVED by the CITY MAYOR on OCT 14 2016

  
**HON. MARCELINO R. TEODORO**  
City Mayor

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