ORDINANCE NO. 25-01 S. 2026

AN AORDINANCE EXTENDING THE RENEWAL PERIOD FOR BUSINESS PERMITS, LICENSES AND PAYMENT OF CORRESPONDING FEES AND TAXES IN THYE CITY GOVERNMENT OF BATANGAS FROM 31 JANUARY 2026 TO 16 FEBRUARY 2026 WITHOUT SURCHARGES AND PENALTIES

SPONSOR	SP MEMBER MARIA CLAUDETTE U. AMBIDA
FIRST READING	JANUARY 19,2026
CONCERNED COMMITTEES	CHAIRMAN,COMMITTEE ON WAYS AND MEANS
COMMITTEE HEARING	JANUARY 28,2026
COMMITTEE REPORT	JANUARY 28,2026
SECOND READING	0
FINAL READING	RESOLUTION NO.25-021 S. 2026 JANUARY 28,2026
DATE ENACTED	01/28/2026
DATE APPROVED	02/03/2026
DATE SUBMITTED TO SANGGUNIANG PANLALAWIGAN	02/04/2026 10:58 am
DATE POSTED	02/03/2026 AND 02/04/2026
DATE PUBLISHED	JAYVEE V. BABIERA 04:21 PM 02-04-26

Republic of the Philippines
BATANGAS CITY
Office of the Sangguniang Panlungsod

ORDINANCE NO. 25-001 S. 2026

AN ORDINANCE EXTENDING THE RENEWAL PERIOD FOR BUSINESS PERMITS, LICENSES AND PAYMENT OF CORRESPONDING FEES AND TAXES IN THE CITY GOVERNMENT OF BATANGAS FROM 31 JANUARY 2026 TO 16 FEBRUARY 2026 WITHOUT SURCHARGES AND PENALTIES

SPONSOR : SP MEMBER MARIA CLAUDETTE U. AMBIDA
Chairman, Committee on Ways and Means

CO-SPONSORS : ALL SANGGUNIANG PANLUNGSOD MEMBERS

WHEREAS, Section 9 of Ordinance No. 19, S. 2008, otherwise known as the Batangas City Revenue Code of 2009, likewise mandates that all local taxes, fees, or charges shall be paid within the month of January or on the first month of the subsequent quarter, as the case may be;

WHEREAS, the same provision of the Revenue Code vests upon the Sangguniang Panlungsod the authority to grant extensions for the deadline of such payments for a justifiable reason or cause, consistent with Section 167 of the Local Government Code, which allows the Sangguniang Panlungsod to extend the payment period without surcharges or penalties for a period not exceeding six (6) months;

WHEREAS, on 15 January 2026, City Mayor Mario Vittorio "Marvey" A. Mariño had earlier recommended extending the renewal period of business permits and licenses from 31 January 2026 to 16 February 2026. The City Mayor emphasized, "This extension is necessary to decongest the heavy influx of applicants at the Business One-Stop Shop (BOSS), ensuring a safer and more orderly process in line with the Ease of Doing Business Law. Furthermore, waiving penalties provides our local business owners, particularly MSMEs, with essential financial relief, encouraging higher compliance rates by allowing them to legalize their operations without the burden of additional surcharges.";

WHEREAS, in line with this, the City recognizes that the deadline for payment of business taxes with the Bureau of Internal Revenue (BIR) is on the 25th day of the month following the end of the quarter, or on 25 January 2026, a date that coincides closely with the deadline for the renewal of local business permits;

WHEREAS, the City further acknowledges that business establishments require additional time to accurately compute their total business taxes, fees, and charges, which depend on the submission of quarterly gross receipts for the last quarter of the preceding year; therefore, an extension of the renewal period for business permits is necessary to assist businesses in complying with these requirements;

WHEREAS, the numerous non-working holidays, coupled with the large number of taxpayers in Batangas City, further resulted in a heavy influx of applicants at the Business One-Stop Shop (BOSS), placing additional demand on the orderly processing of business permit renewals in the Business Process and Licensing Office (BPLO);

HON. ARMANDO C. LAZARTE
HON. GERARDO A. DELA ROCA
HON. ANDREA F. MACAMAIG
HON. AILEEN GRACE MONTALBO
HON. CLAUDETTE A. AMBIDA
HON. ARTHURBART G. BLANCO
HON. MARIO VITTORIO A. MARIÑO
MR. GERARDO M. DIMAANO
HON. SHERWIN C. TEJADA
HON. MACARIO L. MACALALAD
HON. MICHAEL C. VILLENA
HON. ISIDRA M. ATIENZA
HON. JOSE JONASH LUIS F. TOLENTINO
HON. LESTER CARLO M. FERNANDEZ
HON. AILIN GRACE O. DIMACUHA
HON. LORENZO A. GAMBOA JR.

Continuation of Ordinance No. 25-001 S. 2026

AN ORDINANCE EXTENDING THE RENEWAL PERIOD FOR BUSINESS PERMITS, LICENSES AND PAYMENT OF CORRESPONDING FEES AND TAXES IN THE CITY GOVERNMENT OF BATANGAS FROM 31 JANUARY 2026 TO 16 FEBRUARY 2026 WITHOUT SURCHARGES AND PENALTIES

WHEREAS, granting an extension of the renewal period demonstrates the City Government's firm commitment to supporting business owners, reinforces economic resilience, and upholds its dedication to fostering a business-friendly environment while promoting inclusive and sustainable economic development.

NOW, THEREFORE, BE IT ORDAINED by the Sangguniang Panlungsod of Batangas City, in session duly assembled, that:

SECTION 1. EXTENSION OF RENEWAL PERIOD. - The period for renewal of business permits, licenses, and payment of corresponding fees for Calendar Year 2026 is hereby extended from **31 January 2026 to 16 February 2026**.

SECTION 2. EXEMPTION FROM SURCHARGES AND PENALTIES. - No surcharges, interests, or penalties shall be imposed on business permit renewals and payments made within the extended period provided under this Ordinance.

SECTION 3. SCOPE AND COVERAGE. - This Ordinance shall apply to all business establishments operating within the territorial jurisdiction of Batangas City that are required by law to renew their business permits for the Calendar Year 2026.

SECTION 4. DISSEMINATION. - The Public Information Office (PIO), in coordination with the Business Permits and Licensing Office (BPLO), shall ensure the wide dissemination of this Ordinance and shall undertake appropriate public information campaigns through all available and reasonable means and platforms.

SECTION 5. IMPLEMENTATION. - The Office of the City Treasurer (OCT), the BPLO and other concerned offices are hereby directed to ensure the proper, effective, and uniform implementation of this Ordinance.

SECTION 6. REPEALING CLAUSE. - All provisions of the Ordinance, executive orders, or resolutions inconsistent herewith are hereby repealed or modified accordingly.

SECTION 7. EFFECTIVITY. - This Ordinance shall take effect upon approval of the City Mayor.

HON. ARMANDO C. LAZARTE
HON. GERARDO A. DELA ROCA
HON. ANDREA F. MACARAIG
HON. AILEEN GRACE MONTALBO
HON. CLAUDETTE A. AMBIDA
HON. ARTHUR BAPTIS BLANCO
HON. MARIO VITTORIO A. MARIÑO
MR. GERARDO M. DIMAANO
HON. SHERWIN C. TEJADA
HON. MACARIO L. MACALALAD
HON. MICHAEL C. VILLENA
HON. ISIDRO M. ATIENZA
HON. JOSE JONASH LUIS F. TOLENTINO
HON. LESTER CARLO M. HERNANDEZ
HON. AILIN GRACE O. DIMACUHA
HON. LORENZO A. GAMBOA JR.

Republic of the Philippines
BATANGAS CITY
Office of the Sangguniang Panlungsod

Continuation of Ordinance No. 25-001 S. 2026

AN ORDINANCE EXTENDING THE RENEWAL PERIOD FOR BUSINESS PERMITS, LICENSES AND PAYMENT OF CORRESPONDING FEES AND TAXES IN THE CITY GOVERNMENT OF BATANGAS FROM 31 JANUARY 2026 TO 16 FEBRUARY 2026 WITHOUT SURCHARGES AND PENALTIES

ENACTED by the Sangguniang Panlungsod this 28th day of January, 2026.

GERARDO M. DIMAANO
Board Secretary III

ATTESTED:

ARTHUR G. BLANCO
Acting Presiding Officer

APPROVED:

MARIO VITTORIO A. MARIÑO
City Mayor

Date Approved: _____

HON. LORENZO A. GAMBOA JR.
HON. ARMANDO C. LAZARTE
HON. GERARDO A. DELA ROCA
HON. ANDREA F. MACARAIG
HON. AILEEN GRACE MONTALBO
HON. CLAUDETTE A. AMBIDA
HON. SHERWIN C. TEJADA
HON. MACARIO L. MACALALAD
HON. MICHAEL C. VILLENA
HON. ISIDRA M. ATIENZA
HON. JOSE JONASH LUIS F. TOLENTINO
HON. JESTER CARLO M. HERNANDEZ
HON. AILIN GRACE O. DIMACUHA

REPUBLIC OF THE PHILIPPINES
BATANGAS CITY

OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION HELD BY THE MEMBERS OF THE SANGGUNIANG PANLUNGSOD OF BATANGAS CITY ON JANUARY 28, 2026 AT THE SANGGUNIAN SESSION HALL

PRESENT:

Hon. Arthur G. Blanco,	Acting Presiding Officer
Hon. Maria Claudette U. Ambida,	Sangguniang Panlungsod Member
Hon. Andrea Loise F. Macaraig,	"
Hon. Gerardo A. Dela Roca,	"
Hon. Armando C. Lazarte,	"
Hon. Lorenzo A. Gamboa, Jr.,	"
Hon. Ailin Grace O. Dimacuha,	"
Hon. Jose Jonash Luis F. Tolentino,	"
Hon. Isidra "Ched" M. Atienza,	"
Hon. Michael C. Villena,	"
Hon. Macario L. Macalalad,	Liga ng mga Barangay President
Hon. Sherwin C. Tejada,	SK Pederasyon President

LATE:

Hon. Alyssa Renee A. Cruz,	Presiding Officer
Hon. Aileen Grace A. Montalbo,	Sangguniang Panlungsod Member
Hon. Zester Carlo M. Hernandez,	"

"On motion of SP Member Ambida duly seconded, the following Resolution was Adopted:

RESOLUTION NO. 25-021 S. 2026

ADOPTING THE REPORT OF THE COMMITTEE ON WAYS AND MEANS AND APPROVING ON SECOND AND FINAL READING THE ORDINANCE ENTITLED: "AN ORDINANCE EXTENDING THE RENEWAL PERIOD FOR BUSINESS PERMITS, LICENSES, AND PAYMENT OF CORRESPONDING FEES AND TAXES IN THE CITY GOVERNMENT OF BATANGAS FROM 31 JANUARY 2026 TO 16 FEBRUARY 2026 WITHOUT SURCHARGES OR PENALTY"

RESOLVED, to adopt the report of the Committee on Ways and Means and to approve on Second and Final Reading the ordinance entitled: "An Ordinance Extending the Renewal Period for Business Permits, Licenses, and Payment of Corresponding Fees and Taxes in the City Government of Batangas from 31 January 2026 to 16 February 2026 Without Surcharges or Penalty".

UNANIMOUSLY APPROVED."

I hereby certify that the foregoing Resolution No. 25-021 S. 2026 was approved by the Sangguniang Panlungsod of Batangas City during its Special Session held on January 28, 2026.

GERARDO M. DIMAANO
Board Secretary III

ATTESTED:

ARTHUR G. BLANCO
Acting Presiding Officer

Republic of the Philippines
Batangas City
Office of the Sangguniang Panlungsod
From the Desk of: **Hon. Maria Claudette U. Ambida**
(043) 403-92-34 sbmclaudette@gmail.com

COMMITTEE REPORT

BACKGROUND

The subject is the Ordinance Extending the renewal period for Business Permits, Licenses and Payment of corresponding fees and taxes in the City Government of Batangas from 31 January 2026 to 16 February 2026 without surcharges and penalties.

Section 9 of Ordinance No. 19, Series of 2008, otherwise known as the Batangas City Revenue Code of 2009, requires business establishments to renew their permits and pay corresponding taxes within the month of January, while authorizing the Sangguniang Panlungsod to grant extensions for justifiable reasons pursuant to Section 167 of the Local Government Code. On 15 January 2026, City Mayor Mario Vittorio "Marvey" A. Mariño recommended extending the renewal period from 31 January 2026 to 16 February 2026 to decongest the Business One-Stop Shop (BOSS), allow accurate computation of business taxes, and provide relief to local businesses.

OBSERVATION AND DELIBERATION

The Committee on Ways and Means convened on January 28, 2026 to deliberate on the proposed ordinance.

The hearing was attended by:

Ms. Arminda L. Madayag
Office of the City Treasurer (OCT)

Mr. Federicko Chavez
OIC – Office of the City Accountant

Mr. Manolo M. Perlada
Office of the City Budget Officer

Engr. Mary Anne Suzette Holgado
Internal Auditor IV

Mr. Marlo Almarez
Licensing Officer I (BPLO)

Ms. Michelle Festijo
CPDO - Representative

Atty. Gebril Calingasan
Attorney II

Members of the Sangguniang Panlungsod, members of the local business community, stakeholders and other public audiences.

During the deliberation, the following points were clarified and agreed upon:

1. Section 9 of Ordinance No. 19, Series of 2008, otherwise known as the Batangas City Revenue Code of 2009, mandates that all local taxes, fees, and charges shall be paid within the month of January or within the first month of the subsequent quarter, as applicable, while granting the Sangguniang Panlungsod the authority to extend such payment periods for justifiable reasons.
2. Section 167 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, authorizes the Sangguniang Panlungsod to extend the payment of

LUNINGNING A. AQUINO
Board Secretary III
1/28/2026

Republic of the Philippines
Batangas City
Office of the Sangguniang Panlungsod
From the Desk of: **Hon. Maria Claudette U. Ambida**
(043) 403-92-34 sbmclaudette@gmail.com

local taxes, fees, and charges without surcharges or penalties for a period not exceeding six (6) months.

3. The City Mayor, Hon. Mario Vittorio "Marvey" A. Mariño, formally recommended the extension of the renewal period from 31 January 2026 to 16 February 2026 to decongest the Business One-Stop Shop (BOSS), promote public safety, and ensure compliance with the Ease of Doing Business and Efficient Government Service Delivery Act.

4. The Committee took note of the close proximity of the Bureau of Internal Revenue (BIR) deadline for the submission and payment of business taxes, which further constrains business owners in accurately computing their gross receipts and corresponding tax obligations.

5. The Committee likewise recognizes that the presence of multiple non-working holidays and the increasing number of registered business establishments in Batangas City have resulted in a heavy influx of applicants, causing operational strain on the Business Permits and Licensing Office (BPLO) and related offices.

6. Granting the proposed extension will provide meaningful relief to business owners, particularly micro, small, and medium enterprises (MSMEs), encourage voluntary compliance, and reinforce the City Government's commitment to a business-friendly and inclusive economic environment.

The Public Hearing was adjourned at exactly 10:15 in the morning.

FINDINGS AND RECOMMENDATIONS

Upon thorough review and consultation with the lieu of the Committee on Ways and Means, and the urgency to pass the proposed ordinance recommends the following:

1. Adoption of the Committee Report; and
2. Approval of the Proposed Ordinance on the Second and Final Reading

.

Respectfully submitted this 28th Day of January, 2026.

Republic of the Philippines
Batangas City
Office of the Sangguniang Panlungsod
From the Desk of: **Hon. Maria Claudette U. Ambida**
(043) 403-92-34 slmclaudette@gmail.com

Hon. Maria Claudette U. Ambida
Chairman, Committee on Ways and Means

Hon. Dr. Jose Jonash Luis F. Tolentino
Vice Chairman, Committee on Ways and Means

Hon. Armando C. Lazarte
Member, Committee on Ways and Means

Hon. Isidra M. Atienza
Member, Committee on Ways and Means

Hon. Gerardo A. Dela Roca
Member, Committee on Ways and Means