ORDINANCE NO. 25-005 S.2026

AN ORDINANCE AMENDING ORDINANCE NO. 25-032 S. 2025,OTHERWISE KNOWN AS THE "TAX INCENTIVE FOR HEADQUARTERS RELOCATION OF LARGE TAXPAYERS ORDINANCE OF BATANGAS CITY," BY EXPRESS REPEAL OF PROVISIONS RELATED TO NOMINAL RELOCATION AND PENALTIES FOR MISREPRESENTATION RELATIVE TO NOMINAL RELOCATION

SPONSOR	SPM MARIA CLAUDETTE U. AMBIDA
FIRST READING	RESOLUTION NO. 25-100 S. 2026 MARCH 23,2026
CONCERNED COMMITTEES	CHAIRMAN,COMMITTEE ON WAYS AND MEANS
COMMITTEE HEARING	0
COMMITTEE REPORT	0
SECOND READING	0
FINAL READING	RESOLUTION NO. 25-101 S. 2026 MARCH 23,2026
DATE ENACTED	03/23/2026
DATE APPROVED	04/07/2026
DATE SUBMITTED TO SANGGUNIANG PANLALAWIGAN	04/07/2026 2:50 PM
DATE POSTED	04/07/2026
DATE PUBLISHED	-

JAYVEE V. BARRIERA
04-08-26
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Republic of the Philippines
BATANGAS CITY
Office of the Sangguniang Panlungsod

ORDINANCE NO. 25-005 S. 2026

AN ORDINANCE AMENDING ORDINANCE NO. 25-032 S. 2025, OTHERWISE KNOWN AS THE "TAX INCENTIVE FOR HEADQUARTERS RELOCATION OF LARGE TAXPAYERS ORDINANCE OF BATANGAS CITY," BY EXPRESS REPEAL OF PROVISIONS RELATED TO NOMINAL RELOCATION AND PENALTIES FOR MISREPRESENTATION RELATIVE TO NOMINAL RELOCATION

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

WHEREAS, the Sangguniang Panlungsod enacted Ordinance No. 25-032 S. 2025 on October 6, 2025, to attract large taxpayers by providing a preferential business tax rate;

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

WHEREAS, it is deemed necessary and proper to enact a measurement granting tax incentives to encourage large taxpayers to relocate their headquarters to Batangas City for the promotion of sustained economic growth and fiscal development.

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

SECTION 1. REPEAL OF DEFINITION. – Section 3, Subsection (d), in its entirety, which defines "Nominal Relocation," is hereby **REPEALED**.

SECTION 2. REPEAL OF EXCLUSION CLAUSE. – Section 9, Subsection (b), in its entirety, which excludes taxpayers whose relocation is deemed "merely nominal or for registration purposes only," is hereby **REPEALED**.

SECTION 3. REPEAL OF SECTION 11. – Section 11, including its subsections from (a) to (d), in its entirety, entitled "**Nominal Relocation**" which restricts the application of this Ordinance, is hereby **REPEALED**.

SECTION 4. REPEAL OF SECTION 12. – Section 12, including its subsections from (a) to (d), in its entirety, entitled "**Penalties for Misrepresentation and Abuse of Incentives**," which provides for the forfeiture of incentives, assessment of back taxes, and disqualification periods, is hereby **REPEALED**.

SECTION 5. CONFORMING AMENDMENTS. – Any other provisions in Ordinance No. 25-032 S. 2025 referring to *"nominal relocation"* or the specific penalties in relation therewith, are hereby modified accordingly to ensure consistency with this Ordinance.

SECTION 6. AMENDMENT CLAUSE. – This Ordinance shall form an integral part of Ordinance No. 25-032 S. 2025 and shall be promulgated as an amendment to the current Tax Incentive for Headquarters Relocation of Large Taxpayers Ordinance of Batangas City.

HON. ARMANDO C. LAZARTE
HON. GERARDO A. DELA ROSA
HON. ANDREA F. MACAMAIG
HON. ARTHUR BART G. BLANCO
HON. AILEEN GRACE MONTALBO
HON. CLAUDETTE A. AMBIDA
HON. ALYSSA RENEE A. CRUZ
HON. MARIO VITTORIO A. MARIÑO
ATTY. OLIVA D. TELEGATOS
HON. SHERWIN C. TEJADA
HON. MACARIO L. MACALALAD
HON. MICHAEL C. VILLENA
HON. ISHIRA M. ATIENZA
HON. JOSE JONASH LUIS F. TOLENTINO
HON. ZESSER CARLO M. FERNANDEZ
HON. AILIN GRACE O. DIMACUHA
HON. LORENZO A. GAMBOA JR.

Continuation of Ordinance No. 25-005 S. 2026

AN ORDINANCE AMENDING ORDINANCE NO. 25-032 S. 2025, OTHERWISE KNOWN AS THE "TAX INCENTIVE FOR HEADQUARTERS RELOCATION OF LARGE TAXPAYERS ORDINANCE OF BATANGAS CITY," BY EXPRESS REPEAL OF PROVISIONS RELATED TO NOMINAL RELOCATION AND PENALTIES FOR MISREPRESENTATION RELATIVE TO NOMINAL RELOCATION

SECTION 7. SEPARABILITY CLAUSE. – If, for any reason, any provision of this Ordinance is declared unconstitutional or invalid, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 8. REPEALING CLAUSE. – All ordinances, executive orders, or rules inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 9. EFFECTIVITY. – This Ordinance shall take effect upon approval by the City Mayor and fifteen (15) days after its publication in a newspaper of local circulation and posting in the bulletin board of the City Hall and in at least two (2) conspicuous places in Batangas City.

ENACTED by the Sangguniang Panlungsod this 23rd day of March, 2026.

ATTY. OLIVA D. TELEGATOS
Secretary

ATTESTED:

ATTY. ALYSSA RENEE A. CRUZ
Presiding Officer

APPROVED:

MARIO VITTORIO A. MARIÑO
City Mayor

Date Approved: APR 07 2026

HON. LORENZO A. GAMBOA JR.
HON. ARMANDO C. LAZARTE
HON. GERARDO A. DELA ROCA
HON. ANDREA F. MACARAIG
HON. ARTHUR BART G. BLANCO
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HON. ISIDRA M. ATIENZA
HON. JOSE JONASH LUIS F. TOLENTINO
HON. LESTER 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 REGULAR SESSION HELD BY THE MEMBERS OF THE SANGGUNIANG PANLUNGSOD OF BATANGAS CITY ON MARCH 23, 2026 AT THE SANGGUNIAN SESSION HALL

PRESENT:

Hon. Alyssa Renee A. Cruz,	Presiding Officer
Hon. Maria Claudette U. Ambida,	Sangguniang Panlungsod Member
Hon. Aileen Grace A. Montalbo,	"
Hon. Arthur G. Blanco,	"
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. Zester Carlo M. Hernandez,	"
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

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

RESOLUTION NO. 25-101 S. 2026

APPROVING ON SECOND AND FINAL READING THE ORDINANCE AMENDING ORDINANCE NO. 25-032 S. 2025 OTHERWISE KNOWN AS THE "TAX INCENTIVE FOR HEADQUARTERS RELOCATION OF LARGE TAXPAYERS ORDINANCE OF BATANGAS CITY", BY EXPRESS REPEAL OF PROVISIONS RELATED TO NOMINAL RELOCATION AND PENALTIES FOR MISREPRESENTATION RELATIVE TO NOMINAL RELOCATION

RESOLVED, to approve on Second and Final Reading the Ordinance Amending Ordinance No. 25-032 S. 2025 Otherwise Known as the "Tax Incentive for Headquarters Relocation of Large Taxpayers Ordinance of Batangas City", by Express Repeal of Provisions Related to Nominal Relocation and Penalties for Misrepresentation Relative to Nominal Relocation.

UNANIMOUSLY APPROVED."

Continuation of Resolution No. 25-101 S. 2026

APPROVING ON SECOND AND FINAL READING THE ORDINANCE AMENDING ORDINANCE NO. 25-032 S. 2025 OTHERWISE KNOWN AS THE "TAX INCENTIVE FOR HEADQUARTERS RELOCATION OF LARGE TAXPAYERS ORDINANCE OF BATANGAS CITY", BY EXPRESS REPEAL OF PROVISIONS RELATED TO NOMINAL RELOCATION AND PENALTIES FOR MISREPRESENTATION RELATIVE TO NOMINAL RELOCATION

I hereby certify that the foregoing Resolution No. 25-101 S. 2026 was approved by the Sangguniang Panlungsod of Batangas City during its Regular Session held on March 23, 2026.

ROSEMARIE D. HERNANDEZ
Board Secretary IV

NOTED:

ATTY. OLIVA D. TELEGATOS
Secretary

ATTESTED:

ATTY. ALYSSA RENEE A. CRUZ
Presiding Officer