



Extended deadlines of payment for local business tax, real property tax, and other taxes/fees in certain local government units (LGUs)

This **Tax Briefer** is prepared to guide and assist taxpayers in their payment of local business tax (LBT), real property tax (RPT), and other taxes/fees in certain LGUs during the enhanced community quarantine period.

Note: Since not all copies of the City ordinances on the extensions are published yet, extended deadlines for some LGUs are based only on published news either on LGU's official websites/ social media accounts or in newspapers of general circulation.

LGU	Extended Deadlines
Caloocan City ¹	June 30, 2020 – 2 nd quarter LBT August 30, 2020 – 3 rd quarter LBT November 30, 2020 – 4 th quarter LBT June 30, 2020 - RPT
Las Pinas City ²	May 15, 2020 – 1 st quarter RPT May 20, 2020 – 2 nd quarter LBT
Mandaluyong City ³	May 20, 2020 – 2 nd quarter LBT May 20, 2020 – 2 nd quarter RPT May 20, 2020 – Transfer Tax due within March 17, 2020 to April 12, 2020
Makati City ⁴	April 30, 2020 – 2 nd quarter LBT, 1 st quarter RPT, availment of 5% discount on 2 nd quarter RPT
Manila City ⁵	June 30, 2020 – 1 st and 2 nd quarter LBT, RPT, and transfer tax
Marikina City ⁶	RPT - No specific extended deadline but no interest, penalties and surcharges will be imposed on late payment.
Muntinlupa City ⁷	May 31, 2020 - 1 st quarter RPT July 20, 2020 - 2 nd quarter LBT
Navotas City ⁸	May 31, 2020 – 2 nd quarter LBT, 1 st quarter RPT, and transfer tax for transfers from Jan. 17, 2020
Paranaque City ⁹	April 30, 2020 – Transfer Tax, Contractors Tax, and Miscellaneous Fees June 30, 2020 - RPT July 20, 2020 - 2 nd quarter LBT
Pasig City ¹⁰	May 31, 2020 – 1 st quarter RPT, including availment of discount for quarterly installments June 20, 2020 - 2 nd quarter LBT Two months from due date – all other monetary obligations to Pasig City such as transfer tax, amusement tax, franchise tax, garbage and inspection fees; non-monetary obligations such as submission of certified list of professionals, validation of sanitary permit
Quezon City ¹¹	April 30, 2020 – 2 nd quarter LBT, 1 st quarter RPT and transfer tax; business permit renewal was also extended to an unspecified date
San Juan City ¹²	April 30, 2020 – 1 st quarter RPT May 20, 2020 – 2 nd quarter LBT Additional 60 days from due date - Tax on Transfers of Real Property and Amusement Tax
Valenzuela City ¹³	April 30, 2020 – 1 st quarter RPT and transfer tax

For the other major Cities in Metro Manila, no extension on the payment deadlines have been announced yet.

¹ <http://caloocancity.gov.ph/15-announcements/857-pagbabayad-ng-business-at-real-property-taxes-extended>

² <https://news.mb.com.ph/2020/03/23/las-pinaz-city-postpones-payment-deadlines-for-business-real-property-taxes/>

³ <https://www.mandaluyong.gov.ph/updates/downloads/files/ORDINANCE%20NO.%20764.pdf>

⁴ https://www.makati.gov.ph/content/news/1_5145

⁵ <http://manila.gov.ph/2020/03/bayarin-sa-real-property-tax-extended-na/>

⁶ <https://www.marikina.gov.ph/article/marikina-taxpayers-reprieve-from-tax-penalties-amid-covid-19-crisis>

⁷ <https://news.mb.com.ph/2020/03/25/muntinlupa-extends-business-tax-payments-to-july/>

⁸ <https://manilastandard.net/lgu/ncr/320201/navotas-extends-payment-of-business-real-estate-taxes.html>

⁹ <https://news.mb.com.ph/2020/03/24/paranaque-city-council-approves-three-resolutions-on-tax-relief-aid-for-quarantine-affected-employees-appeal-to-lessors/>

¹⁰ <https://www.pasigcity.gov.ph/article-post?news=4560001>

¹¹ <https://www.facebook.com/QCGov/>

¹² <https://web.facebook.com/CityofSanJuanNCRPhilippines/>

¹³ <https://web.facebook.com/ValenzuelaCityGov/>

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