

Republic of the Philippines  
**OFFICE OF THE CITY COUNCIL**  
Pasay City, Metro Manila

ORDINANCE NO. 963 ,S-1997

**AN ORDINANCE EXEMPTING ALL LEGITIMATE COOPERATIVES, REGISTERED AND OPERATING WITHIN THE CITY OF PASAY FROM ALL TAXES, FEES AND ANY DUES IMPOSED BY THE CITY GOVERNMENT**

**Sponsored By : HON. GREG F. ALCERA**

**WHEREAS**, there are currently Seventy Five (75) legitimate Cooperatives which are registered with the Cooperative Development Authority ( CDA ) and operating within the City of Pasay, and their number still increasing;

**WHEREAS**, many of these legitimate Cooperatives have not complied with the Bureau of Internal Revenue ( BIR ) requirement;

**WHEREAS**, the foregoing non-compliance was found out to be the result of Cooperatives failure to secure business and / or Mayors Permit from the Local Government due to the payment of fees imposed to these cooperatives by the Business Permit and License Office of the City Government;

**WHEREAS**, Section 61 and 62 Art. V of R.A. 6938 otherwise known as the Cooperative Code of the Philippines and Bureau of Local Government Finance Memo Circular No. 02-97 provide that cooperatives shall not be subject to any government taxes or fees imposed under the Internal Revenue laws and other tax laws;

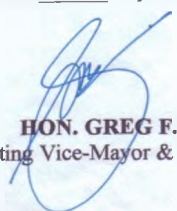
**WHEREAS**, Section 133 (n) of R.A. 7160 clearly mandates that local Government Units Should not extend their taxing powers to cooperatives;

**NOW THEREFORE, BE IT ORDAINED BY THE PASAY CITY COUNCIL IN A SESSION DULY ASSEMBLED THAT ;**

- 1) Cooperatives duly registered under R.A. 6938 that transact business solely with its members be exempt from obtaining the Mayor's Permit;
- 2) Duly registered Cooperatives which transact business with non - members are required to obtain the said Mayor's Permit but are exempt from paying a corresponding fees to such permit;
- 3) In the event that a legitimate cooperative which deals with both members and non - members whose accumulated reserves plus undivided savings have exceeded by more than Ten Million Pesos (P10,000,000.00) as provided by Section 62 Article V of R.A. 6938, the exemption provided under this ordinance shall not apply.

**APPROVED** in the City of Pasay This 14<sup>th</sup> day of October, in the year of Our Lord, nineteen hundred and ninety seven.

  
**HON. WENCESLAO B. TRINIDAD**  
Acting City - Mayor

  
**HON. GREG F. ALCERA**  
Acting Vice-Mayor & Presiding Officer

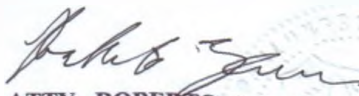
page 2 of ordinance exempting all legitimate cooperatives, registered and operating within the City of Pasay from all taxes, fees and any dues imposed by the City Government.

1. HON ANTONINO G. CALIXTO
2. HON. EMMANUEL M IBAY
3. HON JUSTO C. JUSTO
- 4 HON ROMULO M CABRERA
5. HON. REYNALDO O. PADUA
6. HON. ROBERTO L. ALVAREZ
7. HON. EDITA V VERGEL DE DIOS
- 8 HON. ULДАРICO C. ARABIA
9. HON. ALBERTO V. PAREDES
10. HON. EDUARDO I ADVINCULA
- 11 HON. TEODULO R. LORCA JR.
12. HON. GENEROSO F. CUNETETA
- 13 HON. LEVINE A. CUNETETA

A series of 13 horizontal lines, each with a handwritten signature in blue ink. The signatures are: 1. Antonino G. Calixto, 2. Emmanuel M. Ibay, 3. Justo C. Justo, 4. Romulo M. Cabrera, 5. Reynaldo O. Padua, 6. Roberto L. Alvarez, 7. Edita V. Vergel de Dios, 8. Uldarico C. Arabia, 9. Alberto V. Paredes, 10. Eduardo I. Advincula, 11. Teodulo R. Lorca Jr., 12. Generoso F. Cuneta, 13. Levine A. Cuneta.

ATTESTED BY:

**DR. ANTONIO S. CO**  
City Administrator

  
**ATTY. ROBERTO B. YAM**  
City Secretary

