



## **Appeal for a Nationwide Suspension of Real Property Tax Payments**

Following the declaration of the state of national emergency and on behalf of the undersigned business and professional organizations, we appeal for a nationwide suspension of the payment of real property taxes (RPT) which fall due during the effectivity of the enhanced community quarantine.

We recognize that the implementation of the enhanced community quarantine (ECQ) is necessary due to unprecedented events caused by COVID-19 pandemic. Our individual countrymen are mandated to stay at home while businesses opted as a precaution to suspend operations or adopt flexible work arrangements. This undoubtedly severely affects the finances, earnings and liquidity of all of our taxpayers, including businesses and individuals who own real property and who have impending obligations to pay real property taxes on March 31, 2020 pursuant to Section 250 of the Local Government Code of 1991 ("LGC").

Also, as the deadline falls within the effectivity of the ECQ, real property owners will be required to travel out of their homes to fulfill their RPT obligations to their respective localities, which poses a serious threat to the health and safety of these individuals, as well as of the members of their respective households. Moreover, the travel restrictions imposed by some localities within and outside Luzon make it difficult, or even impossible, for real property owners to travel to a different locality where the real properties are located and pay the tax thereon.

In response to the state of national emergency, some LGUs such as the City of Makati have suspended the payment of RPT while some LGUs have not issued a similar suspension. To bring uniformity among LGUs across the country, a nationwide suspension of the payment of RPT during the quarantine period is warranted.

Consistent with the national policy to mitigate, if not contain, the transmission of COVID-19, we believe that it is in the best interest of our countrymen to stay at home and minimize movements including travels for the purpose of paying RPT during the period of community quarantine.

Furthermore, the suspension of the payment of taxes including RPT is well within President Rodrigo Roa Duterte's power and authority. Republic Act No. 11496, otherwise known as the "Bayanihan to Heal as One Act", authorizes the President to exercise powers necessary to carry out the declared national policy and adopt certain measures, among others, to move the statutory deadlines for the payment of taxes, viz:

*“Section 4. Authorized Powers. – Pursuant to Article VI, Section 23 (2) of the Constitution, **the President is hereby authorized to exercise powers that are necessary and proper to carry out the declared national policy. The President shall have the power to adopt the following temporary emergency measures to respond to crisis brought by the pandemic:***

xxx

*(z) **Move statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under Community Quarantine.***”

In light of the foregoing, we respectfully request for the suspension of the payment of real property taxes which fall due and are payable to all local government units nationwide during the effectivity of the community quarantine period and consequently, the extension of the deadline for real property tax payments (without interest and penalties) until the community quarantine is lifted.

\*\*\*

BANKERS ASSOCIATION OF THE PHILIPPINES (BAP)  
CANADIAN CHAMBER OF COMMERCE OF THE PHILIPPINES (CANCHAM)  
CEBU BUSINESS CLUB (CBC)  
FEDERATION OF FILIPINO CHINESE CHAMBER OF COMMERCE AND INDUSTRY, INC. (FFCCCII)  
FINANCIAL EXECUTIVES INSTITUTE OF THE PHILIPPINES (FINEX)  
INVESTMENT HOUSE ASSOCIATION OF THE PHILIPPINES (IHAP)  
JAPANESE CHAMBER OF COMMERCE AND INDUSTRY OF THE PHILIPPINES, INC. (JCCIPI)  
MAKATI BUSINESS CLUB (MBC)  
MANAGEMENT ASSOCIATION OF THE PHILIPPINES (MAP)  
PHILIPPINE CHAMBER OF COMMERCE AND INDUSTRY (PCCI)  
SHAREHOLDERS’ ASSOCIATION OF THE PHILIPPINES (SHAREPHIL)  
TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES (TMAP)  
US-ASEAN BUSINESS COUNCIL, INC. (US-ABC)  
WOMEN’S BUSINESS COUNCIL PHILIPPINES (WBCP)

**NOT FOR PUBLICATION**  
**THIS DOCUMENT IS INTENDED FOR THE ADDRESSEES ONLY AS PER COVER LETTER**