



Republic of the Philippines  
**SANGGUNIANG BAYAN**  
Taytay, Rizal

DR No. 2502 - 047

**RESOLUTION NO. 579 series of 2025**

**A RESOLUTION IMPLORING THE BUSINESS PERMIT AND LICENSING  
OFFICE (BPLO) FOR THE IMPLEMENTATION OF DILG MEMORANDUM  
CIRCULAR NO. 2017-16 AND BLGF MEMORANDUM CIRCULAR NO. 31-2009,  
WITH REITERATION ADVISORY DATED SEPTEMBER 12, 2024  
EXEMPTIONS OF COOPERATIVES FROM LOCAL TAXES, FEES, AND  
CHARGES AND LIMITING THE AMOUNT TO ONE THOUSAND FIVE  
HUNDRED PESOS (₱ 1,500.00) FOR A MAYOR'S PERMIT AND COMMUNITY  
TAX CERTIFICATE**

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Authored by: Coun. Ma. Elaine T. Leonardo  
Sponsored by: Committee on Cooperatives  
Co-Sponsored by: Vice Mayor Sophia Priscilla L. Cabral  
Coun. Jan Victor B. Cabitac  
Coun. Ma. Jeca B. Villanueva  
Coun. Philip Jeison J. Cruz  
Coun. Patrick John P. Alcantara  
Coun. John Tobit E. Cruz  
Coun. Joanne Marie P. Calderon  
Coun. Andres C. Cruz Jr.  
LnB Pres. Roseller Z. Valera  
SK Fed. Pres. Janinah Olivienne D.L. Mercado  
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WHEREAS, Republic Act No. 7160 known as the Local Government Code of the Philippines, recognizes cooperatives as effective instruments in promoting economic and social development, particularly for the benefit of marginalized sectors, and are entitled to tax exemptions, incentives, and other benefits as specified in laws and regulations;

WHEREAS, the Department of the Interior and Local Government (DILG) issued Memorandum Circular No. 2017-16 on February 2, 2017, titled "Exemption of Duly Registered Cooperatives from Payment of Applicable Taxes, Fees, and Charges", which exempts duly registered cooperatives from certain local taxes, fees, and charges;

WHEREAS, the Bureau of Local Government Finance (BLGF) issued Memorandum Circular No. 31-2009 on October 7, 2009, reiterating the exemption of cooperatives from local taxes, fees, and charges, and limiting the amount of local fees and charges to One Thousand Pesos (₱ 1,000.00) for a Mayor's Permit and Five Hundred Pesos (₱ 500.00) for Community Tax Certificate with the total of One Thousand Five Hundred Pesos (₱ 1,500.00);

WHEREAS, the DILG issued a reiteration advisory on September 12, 2024, emphasizing the continuous exemption of duly registered cooperatives from payment of applicable taxes, fees, and charges;

WHEREAS, it is imperative to ensure that all duly registered cooperatives within the jurisdiction of Municipality of Taytay are informed of and benefit from these exemptions, thereby enhancing their capacity to contribute to local economic development;

NOW THEREFORE, BE IT RESOLVED, as it is hereby resolved, by the 12<sup>th</sup> Sangguniang Bayan of Taytay, Rizal, in a session duly assembled, hereby IMPLORES THE BUSINESS PERMIT AND LICENSING OFFICE (BPLO) FOR THE IMPLEMENTATION OF DILG MEMORANDUM CIRCULAR NO. 2017-16 AND BLGF MEMORANDUM CIRCULAR NO. 31-2009, WITH REITERATION ADVISORY DATED SEPTEMBER 12, 2024 EXEMPTIONS OF COOPERATIVES FROM LOCAL TAXES, FEES, AND CHARGES AND LIMITS THE AMOUNT TO ONE THOUSAND FIVE HUNDRED PESOS (₱ 1,500.00) FOR A MAYOR'S PERMIT AND COMMUNITY TAX CERTIFICATE.

RESOLVED FURTHER, that copies of this Resolution be furnish to all concerned offices and departments to disseminate information regarding these exemptions to all duly registered cooperatives operating within the municipality.

ADOPTED, this 26<sup>th</sup> day of February 2025, 4:00 PM at the Sangguniang Bayan Session Hall, Municipality of Taytay, Province of Rizal.

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I HEREBY CERTIFY, to the correctness of the foregoing Resolution which was duly adopted by the Sangguniang Bayan of Taytay on second reading on February 26, 2025 and was passed on third and final reading on February 26, 2025 during the 133<sup>rd</sup> Regular Session held on the 26<sup>th</sup> day of February, 2025.



**ATTY. STANLEE D. CALMA**  
Secretary to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY  
ADOPTED BY HER HONOR



**HON. SOPHIA PRISCILLA L. CABRAL**  
Municipal Vice Mayor / Presiding Officer