



COMMITTEE ON FINANCE AND BUDGET APPROPRIATION  
And  
COMMITTEE ON BARANGAY AFFAIRS

JOINT COMMITTEE REPORT  
NO. FBA2 060-S-2025 (6<sup>th</sup> SP)

Office of the Sangguniang Panlungsod  
Received by: Janet Pring  
Date: 03 NOV 2025  
Time: 10:30 AM

Subject: REQUEST FOR APPROVAL OF TAX ORDINANCE FROM BARANGAY TALABA  
1: ORDINANCE NO. 05-2024 ENTITLED: "AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE." PCR 238-2025 dated October 27, 2025

Referred to the Joint Committee on the 17<sup>th</sup> Regular Session is the above-subject matter for appropriate action and recommendation.

Republic Act No. 7160 otherwise known as the "Local Government Code of the Philippines" provides that, and we quote:

**"ARTICLE IV  
Barangays**

**SECTION 152. Scope of Taxing Powers.** – The barangays may levy taxes, fees, and charges, as provided in this Article, which shall exclusively accrue to them:

(a) Taxes – On stores or retailers with fixed business establishments with gross sales of receipts of the preceding calendar year of Fifty thousand pesos (P50,000.00) or less, in the case of cities and thirty thousand pesos (P30,000.00) or less, in the case of municipalities, at a rate not exceeding one percent (1%) on such gross sales or receipts.

(b) Service Fees or Charges. – Barangays may collect reasonable fees or charges for services rendered in connection with the regulations or the use of barangay-owned properties or service facilities such as palay, copra, or tobacco dryers.

(c) Barangay Clearance. – **No city or municipality may issue any license or permit for any business or activity unless a clearance is first obtained from the barangay where such business or activity is located or conducted.** For such clearance, the sangguniang barangay may impose a reasonable fee. The application for clearance shall be acted upon within seven (7) working days from the filing thereof. In the event that the clearance is not issued within the said period, the city or municipality may issue the said license or permit.

JOINT COMMITTEE REPORTNO. FBA2-060-S-2025 (6<sup>th</sup> SP)  
PCR 238-2025 – APPROVAL OF BARANGAY REVENUE CODE OF BARANGAY TALABA 1.

Page 1



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(d) Other fees and Charges. – The barangay may levy reasonable fees and charges:

- (1) On commercial breeding of fighting cocks, cockfights and cockpits;
- (2) On places of recreation which charge admission fees; and
- (3) On billboards, signboards, neon signs, and outdoor advertisements."

However, Republic Act No. 11032 otherwise known as the "**Ease of Doing Business**", has amended Section 152 (c) of Republic Act No. 7160. We quote the specific provision:

"REPUBLIC ACT No. 11032

AN ACT PROMOTING EASE OF DOING BUSINESS AND EFFICIENT DELIVERY OF GOVERNMENT SERVICES, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 9485, OTHERWISE KNOWN AS THE ANTI-RED TAPE ACT OF 2007, AND FOR OTHER PURPOSES.

XXX

**Section 11. Streamlined Procedures for the Issuance of Local Business Licenses, Clearances, Permits, Certifications or Authorizations.** – The LGUs are mandated to implement the following revised guidelines in the issuance of business licenses, clearances, permits, certifications or authorizations:

XXX

(f) Barangay clearances and permits related to doing business shall be applied, issued, and collected at the city/municipality in accordance with the prescribed processing time of this Act: Provided, That the share in the collections shall be remitted to the respective barangays."

**FINDINGS:**

The Barangay Tax Ordinance No. 01-2025 of Barangay **TALABA 1**, Bacoor City, conforms with the provisions of the Local Government Code of 1991, the 2023 Bacoor Revised Revenue Code, and the pro-forma revenue code prepared and provided by the Liga Ng Mga Barangay.

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JOINT COMMITTEE REPORTNO. FBA2-060-S-2025 (6<sup>th</sup> SP)  
PCR 238-2025 – APPROVAL OF BARANGAY REVENUE CODE OF BARANGAY TALABA 1.

Page 2



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**RECOMMENDATION:**

In view of the foregoing, the Honorable Members of the Joint Committee hereby recommend **TO APPROVE** Barangay Tax Ordinance No. 01-2025entitled "AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE" as enacted by Barangay **TALABA 1**, Bacoor City, Cavite.

**WE HEREBY CERTIFY** that the contents of the foregoing report are true and correct.

Signed this 3<sup>rd</sup> day of November 2025 at the City of Bacoor, Cavite.

**THE COMMITTEE ON FINANCE AND BUDGET APPROPRIATION**

**HON. ROGELIO M. NOLASCO**

Chairman

(Acting City Vice Mayor)

**HON. CATHERINE S. EVARISTO**

Vice Chairperson

**HON. REYNALDO D. PALABRICA**

Member

**HON. RICARDO F. UGALDE**

Member

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JOINT COMMITTEE REPORTNO. FBA2-060-S-2025 (6<sup>th</sup> SP)

**PCR 238-2025 – APPROVAL OF BARANGAY REVENUE CODE OF BARANGAY TALABA 1.**

Page 3



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## THE COMMITTEE ON BARANGAY AFFAIRS

**HON. RANDY C. FRANCISCO**  
Chairman

**HON. HORACIO M. BRILLANTES, JR.**  
Vice Chairman

**HON. LEVY M. TELA**  
Member

Prepared by:  
  
**ROBERTO A. DE GUZMAN**  
Local Legislative Staff Assistant I

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JOINT COMMITTEE REPORT NO. FBA2-060-S-2025 (6<sup>th</sup> SP)  
PCR 238-2025 – APPROVAL OF BARANGAY REVENUE CODE OF BARANGAY TALABA I.

Page 4



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