



OFFICE OF THE MAYOR  
Bustos, Bulacan

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## RESOLUTION NO. 2024-123

**“IMPLEMENTING BUREAU OF LOCAL GOVERNMENT FINANCE (BLGF) MEMORANDUM CIRCULAR NO. 11-001-2016 DATED NOVEMBER 14, 2016 ‘REITERATING BLGF MEMORANDUM CIRCULAR NO. 31-2009 RE: EXEMPTION OF COOPERATIVES FROM PAYMENT OF LOCAL TAXES FEES AND CHARGES’.”**

*Motioned by:*

**Honorable Aljhaneal E. Quiñones**

*Chairman*

**Committee on Budget, Appropriations, Ways and Means**

**WHEREAS**, on November 14, 2016, Bureau of Local Government Finance (BLGF) Memorandum Circular No. 31-2009 DATED OCTOBER 11-001, 2016 “REITERATING BLGF Memorandum Circular 27, 2009 RE: EXEMPTION OF COOPERATIVES FROM PAYMENT OF LOCAL TAXES FEES AND CHARGES”;

**WHEREAS**, the said Memorandum Circular is issued to reiterate the tax privileges granted to cooperatives that are duly registered with the Cooperative Development Authority (CDA);

**WHEREAS**, all parties concerned are hereby enjoined to strictly observe BLGF Memorandum Circular No. 31-2009, a copy of which is hereto attached and marked Anne “A” and made integral part of this resolution, the pertinent portion of which is hereby quoted as follows:

“However, cooperatives transacting business with both members and non-members are required to obtain or secure a mayor’s permit, which is implemented under the police power of the local government unit to protect the public interest and in furtherance of the general welfare clause enshrined both in the Constitution and the Local Government Code {Section 16-General Welfare Clause} And pay the commensurate cost of regulation, inspection, and surveillance of the operation of its business but not exceeding One Thousand Peso (Php 1,000). Likewise, said cooperative shall secure a Community Tax Certificate (CTC) and pay the basic tax of Five Hundred Pesos (Php500.00) as a juridical entity.”;

**TANGGAPAN NG SANGGUNIANG BAYAN**

**BAKURAN NG BAHAY PAMAHALAANG BAYAN NG BUSTOS, BULACAN**

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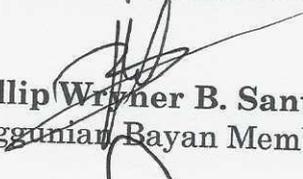
WHEREAS, the Office of the Local Chief Executive requested a resolution Implementing the BLGF No. 11-001-2016.

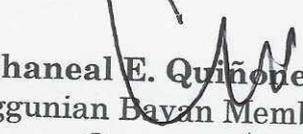
THEREFORE, upon motion by HONORABLE ALJHANEAL E. QUIÑONES, and unanimously agreed upon by all the members present.

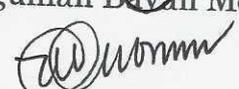
RESOLVED, as it is hereby RESOLVED, to implement the Bureau of Local Government Finance (BLGF) Memorandum Circular No. 11-001-2016 dated November 14, 2016 "reiterating BLGF Memorandum Circular No. 31-2009 re: exemption of cooperatives from payment of local taxes fees and charges.

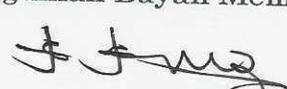
APPROVED and ADOPTED, 16<sup>th</sup> of December, 2024 at the Amado Raymundo Session Hall.

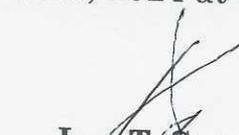
  
Marie Niña Nikkie Perez, MA  
Sanggunian Bayan Member

  
Phillip Wynner B. Santos  
Sanggunian Bayan Member

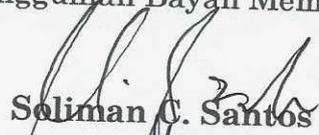
  
Aljhaneal E. Quiñones  
Sanggunian Bayan Member

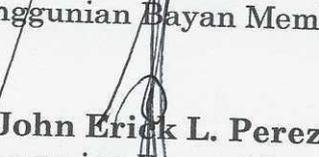
  
Wilfredo G. Canoza  
Sanggunian Bayan Member

  
Raymond R. Perez  
ABC Vice President

  
Leo T. Santos  
Sanggunian Bayan Member

  
Juliet DJ. Dela Cruz  
Sanggunian Bayan Member

  
Soliman C. Santos  
Sanggunian Bayan Member

  
John Erick L. Perez  
Sanggunian Bayan Member

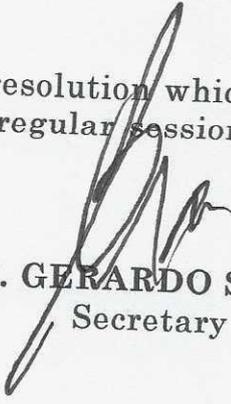
  
Mel Ryan P. Juan  
SK President

  
Martin SJ. Angeles, MMPA  
Municipal Vice Mayor and  
Presiding Officer of the Sangguniang Bayan

— ■ —

**CERTIFICATION:**

I HEREBY CERTIFY that the foregoing resolution which was duly adopted by the Sangguniang Bayan during its regular session on 16<sup>th</sup> of December, 2024.

  
**ATTY. GERARDO S. BRIASA**  
Secretary