

Republic of the Philippines
MUNICIPALITY OF IBA
Province of Zambales



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE JOURNAL OF THE 45TH REGULAR SESSION OF THE 13TH SANGGUNIANG BAYAN OF IBA, ZAMBALES HELD ON **MAY 26, 2026** AT THE MUNICIPAL SESSION HALL, BRGY. DIRITA, IBA, ZAMBALES.

PRESENT:

HON. CARLOS MIGUEL R. VILLAMIN, SKF President and Designated
Temporary Presiding Officer

SANGGUNIANG BAYAN MEMBERS

HON. MARGIE M. NOVENO
HON. CARL ERIC B. RICO
HON. EDISON E. MARTINEZ
HON. SALVADOR R. REDONDO
HON. RAEDAG A. VILLAMIN JR.
HON. PAULO A. FORTIN
HON. ALIRE JOHN T. FALLORIN
HON. RICHARD N. REDONDO, Liga ng mga Barangay President

ABSENT:

HON. JOAN D. BALLESTEROS-ALBA, Vice Mayor - On Leave
HON. EDGAR C. PAYUMO - Sick Leave

ORDINANCE NO. 13-28
Series of 2026

AN ORDINANCE MODIFYING ORDINANCE NO. 13-03, SERIES OF 2025 TITLED: "AN ORDINANCE INSTITUTIONALIZING THE COLLECTION OF BUSINESS TAXES FROM ALL CONTRACTORS IMPLEMENTING PUBLIC AND PRIVATE PROJECTS WITHIN THE MUNICIPALITY OF IBA, ZAMBALES, PURSUANT TO THE DOCTRINE OF SITUS OF TAXATION UNDER REPUBLIC ACT NO. 7160; PRESCRIBING PROCEDURES FOR ASSESSMENT, PAYMENT, DOCUMENTATION, AND ENFORCEMENT; AND PROVIDING PENALTIES FOR NON-COMPLIANCE", ON THE PART OF THE COVERAGE AND PENALTIES

Introduced by: SB Margie Maniquiz-Noveno and SB Edison E. Martinez

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF IBA, ZAMBALES

SECTION 1. Ordinance No. 13-03, titled: An Ordinance institutionalizing the Collection of Business Taxes from all Contractors implementing Public and Private Projects within the Municipality of Iba, Zambales, pursuant to the Doctrine of Situs of Taxation under Republic Act No. 7160; prescribing procedures for

SALVADOR R. REDONDO
SB Member

EDISON E. MARTINEZ
SB Member

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SB Member

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SB Member

RICHARD N. REDONDO
Ex-Officio Member, LNB

assessment, payment, documentation, and enforcement; and providing penalties for non-compliance, is hereby modified, to exclude Subcontractors in the coverage of the ordinance provided in Section 3, and the removal of Penalty Provision of the aforementioned ordinance.

SECTION 2. Section 3 of the said Ordinance shall now be read as follows: This Ordinance shall apply to all contractors and service providers engaged in infrastructure, construction, or development projects located within the Municipality of Iba, including but not limited to:

1. Public Projects funded or implemented by:
 - The Department of Public Works and Highways (DPWH)
 - The Provincial Government of Zambales
 - Any other national government agency or instrumentality
 - The Municipal Government of Iba
2. Private Projects requiring a building permit issued by the Office of the Building Official (OBO) within the Municipality of Iba.

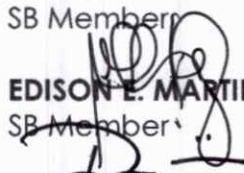
SECTION 3. The Penalty Provision of the aforementioned Ordinance is hereby repealed.

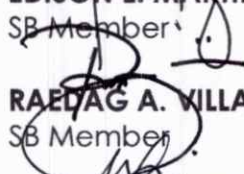
SECTION 4. All other provisions of Ordinance No. 13-03, Series of 2025 not affected by this modification shall continue be in force and in effect.

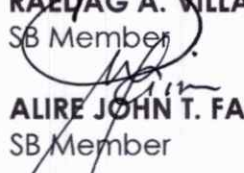
SECTION 5. This Ordinance takes effect upon approval.

Enacted this 26th day of May 2026.


MARGIE M. NOVENO
SB Member

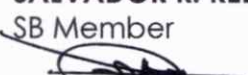

EDISON E. MARTINEZ
SB Member

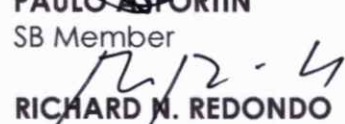

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SB Member

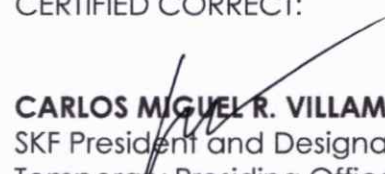

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SB Member


SALVADOR R. REDONDO
SB Member

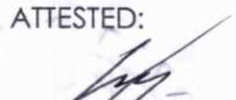

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Liga ng mga Barangay President

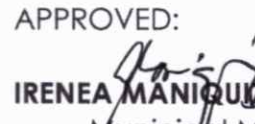
CERTIFIED CORRECT:


CARLOS MIGUEL R. VILLAMIN
SKF President and Designated
Temporary Presiding Officer

ATTESTED:


NOLITO V. BASUL
Secretary to the
Sangguniang Bayan

APPROVED:


IRENEA MANQUIZ-BINAN
Municipal Mayor

DATE: JUN 02 2026