

QUEZON CITY PUBLIC LIBRARY

LAW RESEARCH

MALAYA  
JANUARY 23, '08  
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Republic of the Philippines  
**CITY COUNCIL**  
Quezon City  
16th City Council

PO2005-01  
PO2005-02

16th Regular Session

**ORDINANCE NO. SP-1470, S-2005**

AN ORDINANCE EXTENDING THE PERIOD FOR PAYMENT OF BUSINESS TAXES, FEES AND CHARGES FROM JANUARY 20, 2005 TO JANUARY 31, 2005.

Introduced by Councilors ANTONIO E. INTON, JR., JORGE B. BANAL, JR., RESTITUTO B. MALAÑGEN, BAYANI V. HIPOL, BERNADETTE HERRERA-DY, ELIZABETH A. DELARMENTE, VICTOR V. FERRER, JR. FRANCISCO A. CALALAY, JR., ROMMEL R. ABESAMIS, JOSEPH P. JUICO, WINSTON "Winnie" T. CASTELO, AIKO MELENDEZ, RAMON P. MEDALLA, VOLTAIRE GODOFREDO L. LIBAN III, ERIC Z. MEDINA, ALLAN BUTCH T. FRANCISCO, FRANZ S. PUMAREN, WENCEROM BENEDICT C. LAGUMBAY, DANTE M. DE GUZMAN, JULIAN M.L. COSETENG, DIORELLA MARIA SOTTO DE-LEON, EDCEL B. LAGMAN, JR., ALMA F. MONTILLA, JANET M. MALAYA, XYRUS L. LANOT and JUNIE MARIE L. CASTELO

WHEREAS, in view of the limitation of the existing manpower and facilities in the Office of the City Treasurer to accommodate the large number of taxpayers paying their business taxes, fees and charges for the year 2005, a good number of them have been unable to pay the same, the last day of payment being on January 20, 2005. This is also because of the sudden and vital charges in the procedure for the payment of such taxes, fees and charges which make the process more tedious and protracted;

WHEREAS, these taxpayers will need more time to pay for their said taxes without penalty;

WHEREAS, in the interest of the tax-paying public of Quezon City, as a matter of consideration and assistance to them it is only fair to extend the period for payment of business taxes, fees and charges until January 31, 2005;

WHEREAS, Section 167 of the Local Government Code of 1991 provides that:

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"Section 167, Time of Payment - Unless otherwise provided in this Code, all taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months."

**NOW, THEREFORE,**

**BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN SESSION ASSEMBLED:**

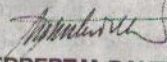
**SECTION 1. Coverage** - All annual and quarterly business taxes, fees and charges due and payable to the Quezon City government for 2005 which is due to be paid on or before January 20, 2005, can be paid not later than January 31, 2005, the penalty, surcharges or interest thereon shall be considered as waived.

**SECTION 2. Repealing Clause** - Any provision of law, executive order, rules and regulations inconsistent with the provisions of this Ordinance is hereby repealed, amended or modified, accordingly.


**SECTION 3. Effectivity** - This Ordinance shall take effect upon its approval.

**ENACTED:**

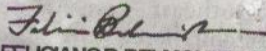
January 18, 2005.

  
**HERBERT M. BAUTISTA**  
Vice Mayor  
Presiding Officer

**ATTESTED:**


  
**EUGENIO V. JURILLA**  
City Council Secretary

**APPROVED:** Jan. 20, 2005

  
**FELICIANO R. BELMONTE, JR.**  
City Mayor

**CERTIFICATION**

This is to certify that this Ordinance which was APPROVED on Second Reading on January 18, 2005, under Suspended Rules, was finally PASSED on Third/Final Reading by the City Council on the same date.

  
**EUGENIO V. JURILLA**  
City Council Secretary