

54th Regular Session

ORDINANCE NO. SP- 1663, S-2006
(PO2006-41)

AN ORDINANCE AUTHORIZING THE CITY MAYOR TO REQUIRE THE CITY TREASURER OR HIS DULY AUTHORIZED REPRESENTATIVES TO APPREHEND PERSONS, CORPORATIONS AND ENTITIES DOING BUSINESS IN QUEZON CITY NOT ISSUING RECEIPTS AND/OR SALES INVOICE.

Introduced by Councilors RESTITUTO B. MALAÑGEN, ANTONIO E. INTON, JR., VICTOR V. FERRER, JR., ERIC Z. MEDINA and FRANCISCO A. CALALAY, JR.

Co-Introduced by Councilors Bernadette Herrera-Dy, Elizabeth A. Delarmente, Rommel R. Abesamis, Joseph P. Juico, Winston "Winnie" T. Castelo, Aiko Melendez-Jickain, Voltaire Godofredo L. Liban III, Allan Butch T. Francisco, Franz S. Pumaren, Wencerom Benedict C. Lagumbay, Dante M. De Guzman, Janet and M. Malaya and Xyrus L. Lanot.

WHEREAS, Section 5, Article X of the 1987 Constitution, provides:

"Each local government unit have the power to create its own sources of revenues and to levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local governments."

WHEREAS, operators of business establishments subject to the graduated or percentage taxes based on gross sales and/or receipts shall submit a sworn statement of his gross sales and/or receipts for the preceding calendar year or quarter, and are required by law to issue duly registered receipts, sales or commercial invoices, prepared at least in duplicate, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service, which requirement, however, is honored more on the breach than in the observance;

WHEREAS, Section 220 of the Quezon City Revenue Code of 1993, as amended, insofar as pertinent, provides:

“The City Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person, partnership, corporation or association subject to City taxes, fees, and charges in order to ascertain, assess, and collect the correct amount of the tax, fee, or charge.”

WHEREAS, to remedy this situation is of paramount importance so as to protect the interest of the local government specially in terms of raising much needed revenues;

WHEREAS, Section 470 (e) of Local Government Code of 1991, moreover provides that the Treasurer shall:

“exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.”

NOW, THEREFORE,

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

SECTION 1. The City Mayor is authorize to require the City Treasurer and/or his duly authorized representative/s to apprehend business establishments not issuing sales invoice and/ or receipts within the territorial jurisdiction of Quezon City.

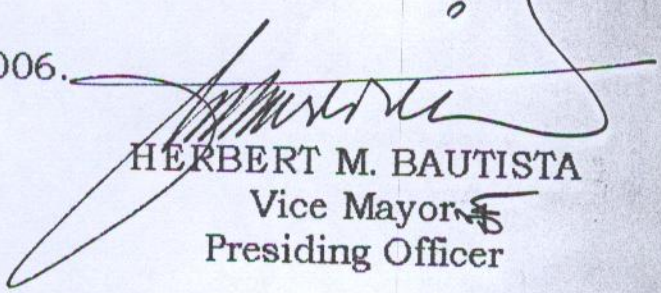
SECTION 2. That the authority granted in Section 1 hereof shall apply to persons, corporations or entities doing business in Quezon City only, and shall not, in any manner, affect government agencies authorized to perform the function similar to the function herein granted to the City Mayor.

SECTION 3. Penalty Clause. - Any person, natural or juridical, found violating any provision of this Ordinance shall be penalized by a fine of Four Thousand Pesos (P4,000.00) and/or imprisonment of one (1) month for the first offense; Five Thousand Pesos (P5,000.00) and/or imprisonment of two (2) months for the second offense; and the revocation of permit and/or closure of the business establishment, and/or imprisonment of three (3) months for the third and subsequent offense, at the discretion of the Court.

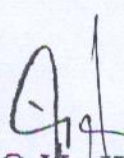
SECTION 4. Repealing Clause. - All ordinances, rules and regulations, or parts thereof, in conflict or inconsistent with any of the provisions of this ordinance, are hereby repealed or modified, accordingly.

SECTION 5. Effectivity Clause. - This Ordinance shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

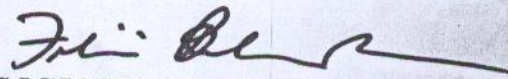
ENACTED: March 20, 2006.


HERBERT M. BAUTISTA
Vice Mayor
Presiding Officer

ATTESTED:

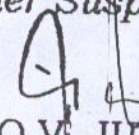

EUGENIO V. JURILLA
City Secretary

APPROVED: _____


FELICIANO R. BELMONTE, JR.
City Mayor

CERTIFICATION

This is to certify that this Ordinance which was APPROVED on Second Reading on March 20, 2006, was finally PASSED on Third/Final Reading by the City Council, under Suspended Rules on the same date.


EUGENIO V. JURILLA
City Secretary