

Republic of the Philippines  
Quezon City  
CITY COUNCIL

ORDINANCE NO. 9236, S-72

ORDINANCE  
IMPOSING A FIVE PERCENT (5%) TAX ON GROSS RECEIPTS  
ON RENTALS OR LEASE OF STALLS OR SPACE IN PRIVATELY-  
OWNED PUBLIC MARKETS IN QUEZON CITY EFFECTIVE APRIL 16,  
1972.

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Introduced by Councilors Estanislao Alinea Jr.,  
and Jose Vera Perez  
Sponsored by Councilors Alinea Jr., Castelo,  
de la Cruz, David, Francisco (Fred Montilla),  
Gonzales, Kookooritchkin (Ronald Remy),  
Montenegro, Vera Perez, J. Perlas Jr.,  
P. Perlas, Roces and Sarino.

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Be it ordained by the Council of Quezon City  
in session assembled:

SECTION 1. There is hereby imposed a five percent (5%) tax on gross receipts on rentals or lease of stalls or space in privately-owned public markets in Quezon City.

SEC. 2. The percentage tax provided for under Section One hereof pertaining to the gross receipts accruing during a given month shall be payable within the first twenty (20) days of the month following.

SEC. 3. For the effective implementation of this Ordinance, owners of privately-owned public markets shall submit to the City Treasurer on or before the 10th day of each month following in triplicate copies, a monthly certified list of stallholders or leasees of space in their markets showing certain information, to wit:

- a. name of stallholder or lessee;
- b. amount of rental; and
- c. period of lease, indicating therein whether the same is on a daily, monthly or yearly basis.

The monthly certified list mentioned herein together with the Mayor's Permit issued for the operation of the market shall be posted in a conspicuous place in the premises of the market.

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SEC. 4. Penalty Provisions. - Failure to pay on time the percentage tax provided for under Section One hereof shall subject the owner of the privately-owned public market to a 10% surcharge shall be levied upon the owner if he still fails to pay the percentage tax upon the lapse of twenty (20) days after the first deadline for payment, making the total surcharge to 20%. In case of consistent failure to pay the percentage tax for three (3) consecutive months, the City shall revoke the permit of the privately-owned market to operate and/or take any other appropriate action or remedy allowed by law for the collection of the overdue percentage tax and surcharges.

With reference to the certified monthly list of stallholders or lessees of space, failure to submit the list containing the required information shall make the owner and/or operator of the privately-owned public market for each case of omission, liable to the payment of a fine of ₱50.00 and/or imprisonment of not more than ten (10) days, or both such fine and imprisonment at the discretion of the Court.

Failure to post in a conspicuous place in the premises of the market the certified monthly list of stallholders or lessees of space and the mayor's permit to operate, shall make the owner and/or operator, including the administrator of the privately-owned public market, liable to the same penalty prescribed in the preceding paragraph.

In case the violation is committed by an association, corporation, partnership or other juridical entity, the manager, managing partner, or person in charge of the management of such association, corporation, partnership or other juridical entity shall be criminally liable therefor.

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SEC. 5. All ordinance inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

SEC. 6. This ordinance shall take effect on April 16, 1972.

ENACTED March 23, 1972.

(SGD.) CARLOS L. ALBERT  
Vice Mayor  
Presiding Officer

ATTESTED:

(SGD.) FELIPE L. TING  
City Secretary

APPROVED: May 4, 1972

(SGD.) N. S. AMORANTO  
City Mayor