



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
20th City Council

PO20CC-188
PO20CC-189

2nd Special Session

ORDINANCE NO. SP- 2550, S-2017


AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM 20 JANUARY 2017 TO 03 FEBRUARY 2017 WITHOUT INTEREST, PENALTY OR SURCHARGE.

Introduced by Councilors VICTOR V. FERRER, Jr., FRANZ S. PUMAREN and ALLAN BENEDICT S. REYES.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Lena Marie P. Juico, Elizabeth A. Delarmente, Oliviere T. Belmonte, Alexis R. Herrera, Voltaire Godofredo L. Liban III, Ranulfo Z. Ludovica, Estrella C. Valmocina, Gian Carlo G. Sotto, Kate Abigael G. Coseteng, Eufemio C. Lagumbay, Raquel S. Malañgen, Marra C. Suntay, Jose A. Visaya, Karl Edgar C. Castelo, Julienne Alyson Rae V. Medalla, Godofredo T. Liban II, Andres Jose G. Yllana, Jr., Marivic Co-Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto, Donato C. Matias, Eric Z. Medina and Ricardo B. Corpuz.

WHEREAS, a large number of taxpayers are expected to pay business tax for calendar year 2017 within the reglementary period provided by law until 20 January 2017 which the Office of the City Treasurer may not be able to accommodate owing to limitations of time and human resources;

WHEREAS, Section 167 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that all local taxes, fees and charges shall be paid within the first twenty(20) days of January or of each subsequent quarter but the Sangguniang Panlungsod may, for a justifiable reason or cause, extend the same without surcharges for a period not exceeding six (6) months;

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WHEREAS, Section 192 of the same Code provides further that local government units may, through ordinances duly approved, grant tax relief under terms and conditions deemed necessary, which covers extension of the payment period without interest, penalty or any other form of surcharge;

WHEREAS, an extension of the business tax payment period should prove mutually beneficial to both the Local Government of Quezon City, on one hand, on account of the additional revenue to be collected during the extended period, and the taxpayers, on the other hand, not only because no interest, penalty or surcharge will be meted them, but they may also avail of benefits of prompt payment under existing tax relief ordinances;

WHEREAS, in the interest of the above-described symbiotic relationship between the Local Government of Quezon City and taxpayers, the deadline for payment of business tax should be extended.

NOW, THEREFORE,

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

SECTION 1. EXTENSION – The deadline for payment of annual and quarterly business taxes due on 20 January 2017 is hereby extended until 03 February 2017.

SECTION 2. WAIVER – No interest, penalty or any form of surcharge shall be imposed on all payments of business taxes within the extension granted under Section 1 hereof.

SECTION 3. AVAILMENT OF TAX BENEFITS – Moreover, the tax relief and other benefits allowed on prompt payment Under existing ordinances, rules and regulations shall be made available to taxpayers who pay within the extended period. A

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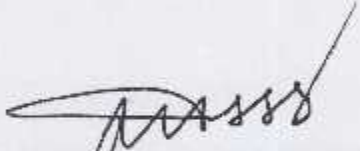


SECTION 4. REPEALING CLAUSE – All ordinances and resolutions or part thereof that are inconsistent with the provisions of this Ordinance are hereby repealed or amended accordingly.

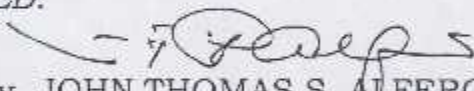
SECTION 5. SEPARABILITY CLAUSE – If any part of this Ordinance should be annulled or declared ineffective by a court of competent jurisdiction, the remaining portions unaffected by the declaration shall continue to be in full force and effect.

SECTION 6. EFFECTIVITY – This Ordinance shall take effect immediately upon its approval.


ENACTED: January 16, 2017.


RODERICK M. PAULATE
President Pro-Tempore
Acting Presiding Officer

ATTESTED:

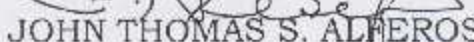

Atty. JOHN THOMAS S. ALFEROS III
City Gov't. Asst. Dept. Head III

APPROVED: 16 JAN 2017


HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading during the Second Special Session held on January 16, 2017 and was PASSED on Third/Final Reading on the same date.


Atty. JOHN THOMAS S. ALFEROS III
City Gov't. Asst. Dept. Head III