



**QUEZON CITY COUNCIL**

Quezon City  
20<sup>th</sup> City Council

PO20CC-337

50<sup>th</sup> Regular Session

ORDINANCE NO. SP- **2648**, S-2018

**AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM JANUARY 20, 2018 TO FEBRUARY 04, 2018 WITHOUT PENALTIES, SURCHARGES OR INTERESTS.**

*Introduced by Councilor VICTOR V. FERRER JR.*

*Co-Introduced by Councilors Anthony Peter D. Crisologo, Lena Marie P. Juico, Elizabeth A. Delarmente, Alexis R. Herrera, Voltaire Godofredo L. Liban III, Ranulfo Z. Ludovica, Estrella C. Valmocina, Roderick M. Paulate, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Kate Abigael G. Coseteng, Franz S. Pumaren, Eufemio C. Lagumbay, Ivy Xenia L. Lagman, Marra C. Suntay, Hero Clarence M. Bautista, Jose A. Visaya, Karl Edgar C. Castelo, Julienne Alyson Rae V. Medalla, Godofredo T. Liban II, Allan Butch T. Francisco, 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, 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, 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";*

*WHEREAS, considering the large number of taxpayers who will converge to the Quezon City Hall Compound and the limitation of the existing human resource of the City Treasurer's Office, there is an imperative need to extend the deadline for the payment of Business Taxes for the current year;*

*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 at least fifteen (15) days to accommodate tax payments without penalties, surcharges or interests. ✕*

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LAW DEPT.

NOW, THEREFORE,

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

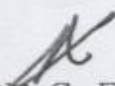
SECTION 1. COVERAGE – All Annual and Quarterly Business Taxes and Fees due and payable to the Quezon City Government for the current year which is due to be paid on or before January 20, 2018 can be paid not later than February 04, 2018 without penalties, surcharge or interests.

SECTION 2. PENALTIES AND INTEREST – All Business Taxes and Fees due for the current period shall, however, be subject to the penalties and interests prescribed by the Quezon City Revenue Code, as amended, if not paid on or before February 04, 2018.

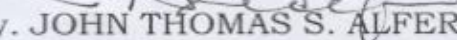
SECTION 3. REPEALING CLAUSE – Any provisions of ordinances, executive orders, issuances or rules and regulations inconsistent with the provisions of this Ordinance is hereby repealed, amended or modified accordingly.

SECTION 4. EFFECTIVITY – This Ordinance shall take effect immediately upon its Approval.

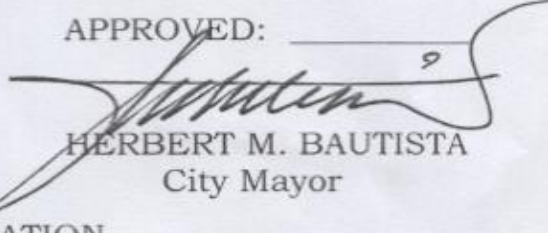
ENACTED: January 15, 2018.

  
MA. JOSEFINA G. BELMONTE  
Vice Mayor  
Presiding Officer

ATTESTED:

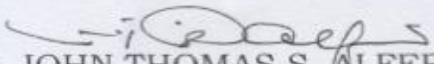
  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary

APPROVED: \_\_\_\_\_

  
HERBERT M. BAUTISTA  
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on January 15, 2018 under Suspended Rules and was PASSED on Third/Final Reading on the same date.

  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary

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