



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
20<sup>th</sup> City Council

PO20CC-391

78<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2780, S-2018

AN ORDINANCE GRANTING LOCAL BUSINESS TAX (LBT) AMMESTY FOR TAXPAYERS WHO PAY THEIR BUSINESS TAX FOR THE YEAR 2019 WITH AN INCREASE OF THIRTY PERCENT (30%) OR MORE THAN THE WHOLE YEAR OF 2018 BUSINESS TAX PAYMENT IN THE FORM OF EXEMPTION FROM AUDIT AND EXAMINATION OF THEIR BOOKS OF ACCOUNT AND OTHER PERTINENT BUSINESS RECORDS FOR THE YEARS 2018, 2017 AND 2016.

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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, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Ramon P. Medalla, 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, Marvin C. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Marra C. Suntay, Hero Clarence M. Bautista, Karl Edgar C. Castelo, Godofredo T. Liban II, Andres Jose G. Yllana, Jr., 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 Noe Lorenzo B. Dela Fuente III.

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WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, aptly states and specifically provides:

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*“SECTION 192. AUTHORITY TO GRANT TAX EXEMPTION PRIVILEGES – Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary.”*

*WHEREAS, the thirty percent (30%) increase in LBT collection with this LBT Amnesty Program will further improve its revenue vis-à-vis collection cost ratio of the Quezon City Government without increasing tax rates;*

*WHEREAS, the granting of amnesty of LBT deficiencies in the form of exemption from the submission/presentation of business records, books of accounts, audited financial statements, and other pertinent documents, as well as exemption from the inspection and examinations of their business records will provide encouragement and incentive to said taxpayers for them to declare more taxable gross receipts within the ambit of this LBT Amnesty Program;*

*WHEREAS, the grant of amnesty in the form of exemption from the submission/presentation of business records, books of accounts, audited financial statements, and other pertinent documents, as well as exemption from the inspection and examinations of their business records for years 2018, 2017 and 2016 will significantly reduce and lessen the task of the employees of the Quezon City Treasurer’s Office whose invaluable time, effort and energy could be utilized and focused of other endeavors and activities geared towards revenue collection and mobilization;*

*WHEREAS, the granting of the aforementioned exemption shall make things easy, trouble free, uncomplicated and simplify the procedure involved in the payment of business taxes and henceforth contribute to the speedy and prompt facilitation of their business permits and licenses renewal in line with City’s commitments towards ease of doing business;*

*WHEREAS, the granting of the aforementioned LBT Amnesty Program will make Quezon City as premiere business haven for investors who are the real stakeholders in the economic growth of the City.*

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NOW, THEREFORE,

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

SECTION 1. COVERAGE OF EXEMPTION – All business owners and operators in Quezon City, whether Single or Individual, Partnership or Corporation, who are subject to the declaration of their previous year's gross sales or receipts covering the period from January 1 to December 31, 2018 who will be paying their local business taxes (LBT) for the year 2019 only with thirty percent (30%) higher than that of their previous year's LBT payment.

SECTION 2. All taxpayers in Quezon City, whether Single or Individual, Partnership or Corporation availing of the incentives mentioned in Section 1 hereinabove stated shall be automatically exempted from inspection and examination of their books of accounts and other pertinent documents for Calendar Years 2018, 2017 and 2016, upon presentation of Certificate of Amnesty Availment from the Office of the City Treasurer.

SECTION 3. NON-APPLICATION OF THE EXEMPTION – Any business owner and operator in Quezon City, whether Single or Individual, Partnership, or Corporation, who has a pending case in the courts of law or administrative office/agency in relation to their business records, books of accounts, audited financial statements and other pertinent documents shall not enjoy the LBT Amnesty provided in Section 1 hereof.

SECTION 4. SEPARABILITY CLAUSE – In case any provision of this ordinance shall be held or declared invalid or unconstitutional, the validity of the other provisions hereof shall not be affected thereby.

SECTION 5. REPEALING CLAUSE – Any provision of law, executive order, or rules and regulations inconsistent with the provision of this Ordinance is hereby repealed amended or modified accordingly.

*[Handwritten marks: a checkmark, a large 'X', a triangle, and a signature]*

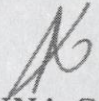
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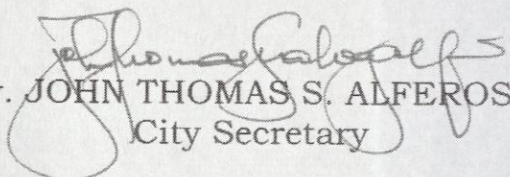
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SECTION 6. EFFECTIVITY – This Ordinance shall take effect upon its approval.

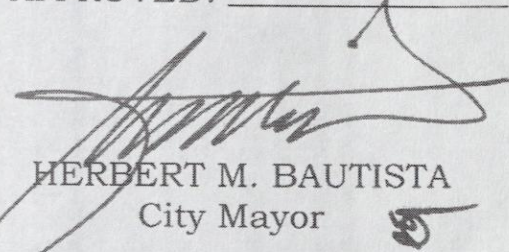
ENACTED: November 19, 2018.

  
MA. JOSEFINA G. BELMONTE  
City Vice Mayor  
Presiding Officer

ATTESTED:

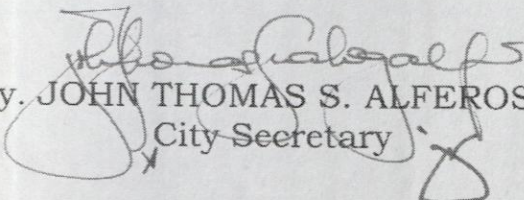
  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary

APPROVED: 14 DEC 2018

  
HERBERT M. BAUTISTA  
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on November 19, 2018 was Reverted back on December 3, 2018 and was PASSED on Third/Final Reading on the same date.

  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary