



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

PO20CC-518

80<sup>th</sup> Regular Session

ORDINANCE NO. SP- **2798** , S-2019

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM 20 JANUARY 2019 UNTIL 3 FEBRUARY 2019, WITHOUT PENALTIES, SURCHARGES OR INTERESTS.

*Introduced by Councilors ALLAN BENEDICT S. REYES and FRANZ S. PUMAREN.*

*Co-Introduced by Councilors Lena Marie P. Juico, Elizabeth A. Delarmente, Victor V. Ferrer, Jr., Oliviere T. Belmonte, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Ranulfo Z. Ludovica, Estrella C. Valmocina, Gian Carlo G. Sotto, Eufemio C. Lagumbay, Marvin C. Rillo, Raquel S. Malañgen, Irene R. Belmonte, 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, 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, Alfredo S. Roxas and Noe Lorenzo B. Dela Fuente III.*

*WHEREAS, as early as 1997 (SP-0484, S-97), the Quezon City Council started to enact Ordinances extending the payment of business taxes, fees and other charges for renewal of business permits and licenses without surcharges and penalties. Thereafter, several Ordinances for extensions were enacted for the same purpose, which is to accommodate the large number of taxpayers who are willing and able to pay but the first quarter payment period from January 1-20 was proven to be insufficient;*

*WHEREAS, for more than twenty (20) consecutive years, the City Council, with the conformity of the Executive Department, through the Office of the City Mayor, has consistently passed Ordinances extending the payment of business taxes;*

*WHEREAS, Section 167 of the Local Government Code of 1991 states that: A*

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"Section 167. Time of Payment. - Unless otherwise provided in this Code, 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, Article 255 of the Implementing Rules and Regulations of the Local Government Code of 1991 likewise provides:

"Article 255. Time of Payment. - Unless otherwise provided in this Rule, all local taxes, fees, and charges due and accruing to the LGUs 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, as the number of business establishments in Quezon City continue to increase, it is clear that yearly extension of payment of business taxes is inevitable. In the interest of the tax-paying public of Quezon City, all annual and quarterly business taxes and fees due and payable to the Quezon City Government for the current year (2018) which is due to be paid on or before 20 January 2019 can be paid not later than 3 February 2019, without penalty, surcharge or interest.

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 20 January 2019 can be paid not later than 3 February 2019, without penalty, surcharge or interest.

SECTION 2. PENALTY AND INTEREST – All Business Taxes and Fees for the current period shall, however, be subject to twenty-five percent (25%) penalty and monthly interest of two percent (2%) if not paid on or before 3 February 2019. ✕


SECTION 3. IMPLEMENTING OFFICE – The City Treasurer’s Office (CTO) and the Business Permits and Licensing Department (BPLD) shall ensure the effective and efficient implementation of this Ordinance.

SECTION 4. REPEALING CLAUSE – All Ordinances contrary to or inconsistent with this Ordinance are hereby repealed or modified accordingly.

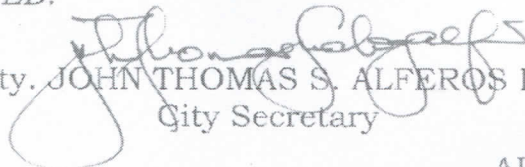
SECTION 5. SEPARABILITY CLAUSE – If any part or provision of this Ordinance is declared unconstitutional or invalid, the same shall not affect the validity and effectivity of the other parts or provisions hereof.

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

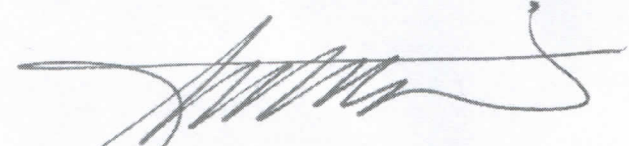

ENACTED: January 21, 2019.

  
MA. JOSEFINA G. BELMONTE  
City Vice Mayor  
Presiding Officer

ATTESTED:

  
Atty. JOHN THOMAS S. ALFEROS III  
City Secretary

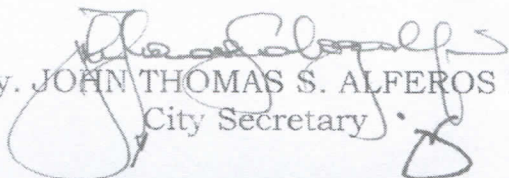
APPROVED: 24 JAN 2019

  
HERBERT M. BAUTISTA  
City Mayor 

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on January 21, 2019 under Suspended Rules and was PASSED on Third/Final Reading on the same date.

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Atty. JOHN THOMAS S. ALFEROS III  
City Secretary