

Republic of the Philippines OUEZON CITY COUNCIL

Quezon City 19th City Council

PO19CC-588

82nd Regular Session

ORDINANCE NO. SP- 2461 , S-2016

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM JANUARY 20, 2016 TO JANUARY 31, 2016 WITHOUT PENALTIES, SURCHARGES OR INTERESTS.

Introduced by Councilors GODOFREDO T. LIBAN II and VICTOR V. FERRER, JR.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Ricardo T. Belmonte, Jr., Dorothy A. Delarmente, Lena Marie P. Juico, Alexis R. Herrera, Precious Hipolito Castelo. Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Marvin C. Rillo, Raquel S. Malañgen, Jessica Castelo Daza, Bayani V. Hipol, Jose A. Visaya, Julienne Alyson Rae V. Medalla, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorella Maria G. Sotto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Ricardo B. Corpuz.

WHEREAS, Section 167 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that all taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case maybe. The Sanggunian concerned may, for a justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months; y

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WHEREAS, considering the large number of taxpayers who will be flocking to the Quezon City Hall Compound and the limitation of the existing manpower of the City Treasurer's Office, it is justifiable to extend the deadline of payment of business taxes for the current year;

WHEREAS, in the interest of the tax-paying public of Quezon City, the deadline for payments should be extended at least ten (10) days to accommodate tax payments 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 January 20, 2016 can be paid not later than January 31, 2016 without penalty, surcharge or interest.

SECTION 2. PENALTIES AND INTERESTS – 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 January 31, 2016.

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.

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

ENACTED: January 18, 2016.

VINCENT DG. BELMONTE President Pro-Tempore Acting Presiding Officer

ATTESTED:

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

APPROVED: 20 JAN 2016

HERBERT M. BAUTISTA City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading under Suspended Rules on January 18, 2016 and was PASSED on Third/Final Reading on the same date.

Atty. JOHN THOMAS S. ALFEROS III

City Gov't. Asst. Dept. Head III

LAW RESEARCH