



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
21st City Council

PO21CC-263

27th Regular Session

ORDINANCE NO. SP- 2910, S-2020

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF 2ND QUARTER BUSINESS TAXES AND OTHER TAXES, FEES AND CHARGES BY THE TAXPAYERS FROM APRIL 20, 2020 UP TO JUNE 1, 2020, WITHOUT SURCHARGES OR PENALTIES.

Introduced by Councilors MARRA C. SUNTAY, VICTOR V. FERRER, JR., MIKEY F. BELMONTE and ALLAN BUTCH T. FRANCISCO.

Co-Introduced by Councilors Bernard R. Herrera, Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Tany Joe "TJ" L. Calalay, Nicole Ella V. Crisologo, Atty. Bong Liban, Eden Delilah Candy" A. Medina, Franz S. Pumaren, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal Sr., Peachy V. De Leon, Ivy L. Lagman, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Donato "Donny" C. Matias, Eric Z. Medina and Noe Dela Fuente.

WHEREAS, Sections 165 and 167 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that:

"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 quarters, as the case may be. 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.";

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“SECTION 165. Tax Period and Manner of Payment. - Unless otherwise provided in this Code, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.”

WHEREAS, Section 35 of Ordinance No. SP-91, S-93, also known as Revenue Code of Quezon City, as amended, states that the tax shall be paid to the City Treasurer within the first (20) days of January, April, July and October of each year;

WHEREAS, on March 12, 2020, the World Health Organization has characterized and declared COVID-19 as a pandemic;

WHEREAS, the Health Department raised the Code Alert System for the COVID-19 to Code Red Sublevel Two (2);

WHEREAS, in view of the declaration of entire Metro Manila under the Community Quarantine and the devastation made by the Coviv-19 in Quezon City, there is a need to give more ample time to the taxpayers to pay their tax due to the city;

WHEREAS, in fairness to the taxpayers, and as by way of incentives to pay their taxes and settle their obligations to the City Government promptly and within the prescribed time, there is a need to extend the period of payment for 2nd Quarter Business Tax, and other taxes, fees and charges by the taxpayers from April 20, 2020 up to June 1, 2020, without surcharges or penalties.

NOW, THEREFORE,

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

SECTION 1. Coverage – The deadline for the payment of 2nd Quarterly Business Tax due and other taxes, fees and charges payable to the Quezon City Government for 2020 which is due to be paid on or before April 20, 2020, is hereby extended up to June 1, 2020, without penalty, surcharges and interest.

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SECTION 2. Effectivity – This Ordinance shall take effect immediately upon its approval

ENACTED: April 13, 2020.




GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III


APPROVED: APR 16 2020



MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on April 13, 2020 under Suspended Rules and was PASSED on Third/Final Reading on the same date.



Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

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