

Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
21st City Council

PO21CC-283

28th Regular Session

ORDINANCE NO. SP- **2930**, S-2020

AN ORDINANCE FURTHER EXTENDING THE DEADLINE FOR THE PAYMENT OF SECOND QUARTER BUSINESS TAXES AND OTHER TAXES, FEES AND CHARGES BY THE TAXPAYERS FROM JUNE 1, 2020 TO JUNE 30, 2020 WITHOUT SURCHARGES OR PENALTIES.

Introduced by Councilors VICTOR V. FERRER, JR.,
MARRA C. SUNTAY, 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, Winston "Winnie" T. Castelo, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Estrella C. Valmocina, Franz S. Pumaren, Kate Galang-Coseteng, Matias John T. Defensor, Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Rogelio "Roger" P. Juan, Donato "Donny" C. Matias, Eric Z. Medina, Freddy S. Roxas 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 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".

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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 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”;

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




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

WHEREAS, the Department of Health raised the Code Alert System for the COVID-19 to Code Red Sublevel Two (2) due to its alarming level of spread and severity;

WHEREAS, the Department of Finance issued Department Circular No. 002-2020, Extending the deadlines for the Payment of Taxes, Fees and Charges of Local Government Units (LGUs) within their respective territorial jurisdiction as of 25 March 2020 and shall be extended until 25 June 2020, pursuant to Section 4 (2) of Republic Act No. 11469, otherwise known as the “Bayanihan to Heal as One Act”;

WHEREAS, in view of the declaration of the entire Metro Manila under the Enhanced Community Quarantine (ECQ) and the devastation made by the COVID-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 taxpayers, and 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 for the payment of Annual and 2nd Quarter Business Tax, and other taxes, fees and charges from June 1, 2020 to June 30, 2020 without surcharges or penalties;



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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 June 1, 2020, is hereby extended up to June 30, 2020, without
penalties, surcharges and interests.

SECTION 3. This Ordinance shall take effect immediately upon its
approval.


ENACTED: May 26, 2020.


GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:

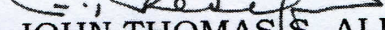

Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

APPROVED: 01 JUN 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 May 26, 2020 and was PASSED on
Third/Final Reading under Suspended Rules on the same date.


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