



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
21st City Council

PO21CC-324

3rd Special Session

ORDINANCE NO. SP-**2951**, S-2020

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF THIRD QUARTER BUSINESS TAXES, FEES AND CHARGES TO OCTOBER 31, 2020 AND 4TH QUARTER BUSINESS TAXES, FEES AND CHARGES TO DECEMBER 31, 2020, WITHOUT SURCHARGE OR INTEREST.

Introduced by Councilors FRANZ S. PUMAREN, VICTOR V. FERRER, JR., DONATO "Donny" C. MATIAS and ERIC Z. MEDINA.

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, Mikey F. Belmonte, Estrella C. Valmocina, Kate Galang-Coseteng, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Marra C. Suntay, Irene R. Belmonte, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Allan Butch T. Francisco, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Freddy S. Roxas and Noe Dela Fuente.

WHEREAS, Section 167 of the Local Government Code of 1991, provides:

"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.";

9

16

15

5

WHEREAS, in the same manner, Section 35 of the Quezon City Revenue Code states:

“Time of Payment. - 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, due to the COVID-19 pandemic and in consonance with Department of Finance (DOF) Department Circular No. 002-2020 extending the deadlines for the payment of “all local taxes, fees, and charges duly authorized and imposed by LGUs within their respective territorial jurisdictions as of 25 March 2020 to June 25, 2020”, the deadline for the payment of 2nd Quarter Business Taxes was extended twice, first to June 1, 2020 then June 30, 2020;

WHEREAS, on June 1, 2020, the National Capital Region was placed under General Community Quarantine and pursuant to the omnibus guidelines issued by the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF), certain business activities and services were allowed to operate fully or to a certain per centum;

WHEREAS, despite operations, numerous business owners made appeals to the Quezon City Government for the extension of business tax deadlines and/or waiver of surcharges and interests on unpaid taxes, fees and charges on grounds of great financial losses and cash flow difficulties;

WHEREAS, in order to give relief to business taxpayers who have tremendously suffered from this pandemic and to enable them to pay their taxes and settle their obligations, there is a need to extend the period for the payment of 3rd and 4th Quarter Business Taxes. S

NOW, THEREFORE,

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

SECTION 1. COVERAGE. - The deadline for the payment of the 3rd Quarter Business Taxes, Fees and Charges which is payable on or before July 20, 2020, is hereby extended up to October 31, 2020 while the 4th Quarter Business Taxes, Fees and Charges which is payable on or before October 20, 2020, is hereby extended up to December 31, 2020, without surcharge or interest. b

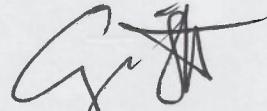
g K S

3rd Special Session

Ord. No. SP- **2951**, S-2020
Page -3- PO21CC-324


SECTION 2. EFFECTIVITY. - This Ordinance shall take effect immediately upon its approval.

ENACTED: July 22, 2020.




GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



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

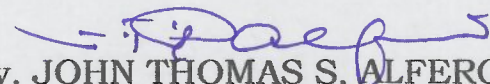
APPROVED: 27 JUL 2020



MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance, upon motion, was included in the Agenda of the Special Session, APPROVED by the City Council on Second Reading on July 22, 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

9

D