



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

PO21CC-515

83rd Regular Session

ORDINANCE NO. SP- **3064**, S-2021

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF THE BUSINESS TAXES, FEES, AND CHARGES FROM JANUARY 20, 2022 TO APRIL 20, 2022 WITHOUT SURCHARGE OR INTEREST.

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

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, Ramon P. Medalla, 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, Marra C. Suntay, Irene R. Belmonte, Resty B. Malañgen, Hero M. Bautista, Patrick Michael Vargas, Ram V. Medalla, 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 of not exceeding six (6) months."

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WHEREAS, Section 218, Article 57, Chapter 9 of the Quezon City Revenue Code also provides:

“Time of Payment - Unless otherwise provided in this Code, all 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 Sangguniang Panlungsod may, through resolution, extend the time of payment without penalties for a period of not exceeding six (6) months.”

WHEREAS, Paragraph 3, Section 221, Article 57, Chapter 9 of the Quezon City Revenue Code states:

“Operators of business subject to the graduated or percentage taxes based on gross sales and/or receipt, shall within the first twenty (20) days of January of each year or of every quarter, submit a sworn statement of his gross sales and/or receipt for the preceding calendar year or quarter in such manner and form as maybe prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, for whatever reason, including among others that he failed to provide himself with books, records and/or subsidiaries for his business, the City Treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based. For this purpose, the Chief of the Taxes and Fees Division of the City Treasurer’s Office or his designated deputies are hereby authorized to administer the sworn statement of gross sales or receipt.”

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

WHEREAS, despite their full or partial operation, business owners are still suffering from reduced business activities affecting their revenues and their ability to pay business tax obligation to the City;

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WHEREAS, the severe disruption to livelihood and all other productive activity caused by COVID-19 were reflected in the country's economic contraction during the first semester of 2020;

WHEREAS, it is the declared policy of the State as enunciated in Sections 3 (a) and (e) of Republic Act No. 11494, also known as the "Bayanihan to Recover as One Act", to mitigate the economic cost and losses stemming from the COVID-19, and to reduce the adverse effect of COVID-19 on the economic well-being of all Filipinos through the provision of assistance, subsidies and other form of economic relief;

WHEREAS, in recognition of the business owners' financial difficulties brought about by the COVID-19 pandemic and the City Government's desire to ease their financial burden, there is a need to grant the business owners a longer period within which to pay their business taxes.

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 the business taxes, fees and charges, due and payable to the Quezon City Government for the current year which is due to be paid on or before January 20, 2022 is extended to April 20, 2022, without surcharges or interest, to coincide with the 2nd quarter business tax deadline.

SECTION 2. ADDITIONAL REQUIREMENT. - In addition to the requirement for the submission of sworn statement of gross receipts or sale under Paragraph 3, Section 221, Article 57, Chapter 9 of the Quezon City Revenue Code, business owners and operators shall be required to submit their Audited Financial Statement simultaneous with the payment of their corresponding business taxes, or other supporting documents that the City Treasurer may require in his/her reasonable discretion.

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

ENACTED: December 1, 2021.



GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



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

APPROVED: DEC 22 2021



MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 1, 2021 and was PASSED on Third/Final Reading on December 06, 2021.



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

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