



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
22<sup>nd</sup> City Council

PO22CC-116

16<sup>th</sup> Regular Session

ORDINANCE NO. SP- 3151, S-2022

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES, FEES AND CHARGES FOR THE FIRST AND SECOND QUARTER FOR THE YEARS 2023, 2024 AND 2025, WITHOUT SURCHARGE OR INTEREST FOR SUCH EXTENSION.

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Introduced by Councilors WENCEROM BENEDICT C. LAGUMBAY, DOROTHY A. DELARMENTE, M.D., and CHARM M. FERRER.

Co-Introduced by Councilors Bernard R. Herrera, Tany Joe "TJ" L. Calalay, Joseph P. Juico, Nikki V. Crisolago, Fernando Miguel "Mikey" F. Belmonte, Candy A. Medina, Aly Medalla, Dave C. Valmocina, Tatay Rannie Z. Ludovica, Godofredo T. Liban II, Geleen "Dok G" G. Lumbad, Albert Alvin "Chuckie" L. Antonio III, Don S. De Leon, Atty. Anton L. Reyes, Edgar "Egay" G. Yap, Imee A. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Nanette Castelo-Daza, Marra C. Suntay, Joseph Joe Visaya, Alfred Vargas, MPA, Ram V. Medalla, Shaira "Shay" L. Liban, Aiko S. Melendez, Mutya Castelo, Maria Eleanor "Doc Ellie" R. Juan, O.D., Kristine Alexia R. Matias, Emmanuel Banjo A. Pilar, Vito Sotto Generoso, Victor "Vic" Bernardo, Alfredo "Freddy" Roxas and Noe Dela Fuente.

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WHEREAS, Sections 167 and 168 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 respectively provides for the required time for payment and surcharges and penalties on unpaid taxes, fees, or charges, to wit:

"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 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."

*“Section 168. Surcharges and Penalties on Unpaid Taxes, Fees, or Charges. - The Sanggunian may impose a surcharge not exceeding twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36%) months.”*

*WHEREAS, Section 20, Article 8, Chapter 3 of the Quezon City Revenue Code, as amended provides that “Tax on business shall accrue on the first day of January and payable within the first twenty (20) days of each subsequent quarter”;*

*WHEREAS, Section 218, Article 57, Chapter 9 of the above-mentioned Code, also states:*

*“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 Panglungsod may, through resolution, extend the time of payment without penalties for a period not exceeding six (6) months.”*

*WHEREAS, despite full operation, business owners have not yet fully recovered from the economic effects of reduced business activities brought about by the worldwide pandemic;*

*WHEREAS, in recognition of the business industry’s financial difficulties and as part of the City Government’s effort to mitigate the situation and provide opportunities for the business owners to fully recover, there is a need to grant extension of payment of business taxes for a period allowed by law.*



NOW, THEREFORE,

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

SECTION 1. PAYMENT SCHEDULE. - The deadline of payment of business taxes, fees and charges shall be subject to the following schedule:

<b>Payment Term</b>	<b>Original Due Date</b>	<b>Extended Due Date</b>
First Quarter	January 20, 2023 January 20, 2024 January 20, 2025	April 30, 2023 April 30, 2024 April 30, 2025
Second Quarter	April 20, 2023 April 20, 2024 April 20, 2025	April 30, 2023 April 30, 2024 April 30, 2025

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.

SECTION 3. SEPARABILITY CLAUSE. - If any portion or provision of this ordinance is declared as void or unconstitutional, the remaining portions thereof shall not be affected and shall remain in full force and effect.

SECTION 4. REPEALING CLAUSE. - All Ordinances, rules and regulations or parts thereof, found to be in conflict with, or inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.



*SECTION 5. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately upon its approval and shall be effective for the years 2023, 2024 and 2025.*

*ENACTED: November 28, 2022.*

  
ERIC Z. MEDINA  
President Pro-Tempore  
Acting Presiding Officer

ATTESTED:

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

APPROVED: DEC 23 2022

  
MA. JOSEFINA G. BELMONTE  
City Mayor

CERTIFICATION

*This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on November 28, 2022 and was PASSED on Third/Final Reading on December 5, 2022.*

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