



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
22nd City Council

PO22CC-249

49th Regular Session

ORDINANCE NO. SP- **3246**, S-2023

AN ORDINANCE GRANTING RELIEF ON SURCHARGES AND INTERESTS ON TRANSFER TAX OF REAL PROPERTY, IN RELATION TO R.A. NO. 11956, OTHERWISE KNOWN AS AN ACT FURTHER AMENDING R.A. NO. 11213, OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED BY R.A. NO. 11569, BY EXTENDING THE PERIOD OF AVAILMENT OF THE ESTATE TAX AMNESTY UNTIL JUNE 14, 2025, AND FOR OTHER PURPOSES

Introduced by Councilors WENCEROM BENEDICT C. LAGUMBAY, DOROTHY A. DELARMENTE, M.D., EDGAR "Egay" G. YAP, SHAIRA "Shay" L. LIBAN and CHARM M. FERRER

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

WHEREAS, Section 135(a), in relation to Section 151, of the Local Government Code of 1991 provides that the city may impose a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of not more than 75% of 1% of the total consideration involved in the acquisition of the property or of the fair market value/zonal value in case the monetary consideration involved in the transfer is not substantial, whichever is higher;

WHEREAS, Section 135(b), in relation to Section 151, of the Local Government Code of 1991 provides that it shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within 60 days from the date of the execution of the deed or from the date of the decedent's death;

9

n

12

7
↓

WHEREAS, Section 168 of the Local Government Code of 1991 provides that the Sanggunian may impose a surcharge not exceeding 25% of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding 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 36 months;

WHEREAS, parting from a loved one is physically, emotionally, and financially taxing. Some, if not most families, have postponed the timely payment of estate taxes of their deceased loved ones. However, such taxes are inevitable especially if the heirs would want to transfer their inherited properties and obtain a Certificate Authorizing Registration from the Bureau of Internal Revenue (BIR);

WHEREAS, Section 192 of the Local Government Code provides that the local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions, as they may deem necessary;

WHEREAS, the effectivity of Ordinance No. SP-3124, S-2022 which granted relief on the payment of surcharges and interests on local tax on transfer of real property ownership, as aligned to the implementation of R.A. No. 11569 and DOF Circular No. 001-2022, ended on June 14, 2023;

WHEREAS, on August 5, 2023, R.A. No. 11956 entitled, "An Act Further amending R.A. No. 11213, otherwise known as the "Tax Amnesty Act" as amended by R.A. No. 11569, extending the period of availment of the Estate Tax Amnesty until June 14, 2025, and for other purposes has lapsed into law;

WHEREAS, in consonance to the foregoing extension, the Quezon City Government has to enact an ordinance to extend the granting of relief on the payment of surcharges and interests on local tax on transfer of real property ownership.

NOW, THEREFORE,

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

SECTION 1. TITLE. – This Ordinance shall be known as the "Quezon City Transfer Tax Amnesty Ordinance."

9

1

~~5~~

9
6

SECTION 2. COVERAGE OF RELIEF. – The relief shall cover the payment of all surcharges and interests on local tax imposed by Quezon City for all transfers of real property forming part of the estate of the decedent to the legal heirs, legatees and devisees, covering the estate of decedents who died on or before May 31, 2022.

SECTION 3. CONDITIONS FOR THE GRANT OF RELIEF. – All legal heirs, executors or administrators who have availed of the Estate Tax Amnesty under R.A. No. 11569, as amended by R.A. No. 11956, as duly certified by the appropriate Revenue District Office of the Bureau of Internal Revenue, shall be entitled to a relief on the payment of all surcharges and interests on local transfer tax on the estate of a decedent who died on or before May 31, 2022, and whose estate tax have remained unpaid or have accrued as of May 31, 2022.

SECTION 4. PERIOD OF AVAILMENT. – The grant of relief may be availed from the date of effectivity of this Ordinance to June 14, 2025.

SECTION 5. LIMITATIONS ON RELIEF. – The relief shall only cover transfers of real property by succession and in no case shall apply to other modes of transfer of property.

SECTION 6. MANDATORY REQUIREMENTS. – The decedent's legal heir, executor or administrator must present the Philippine Statistics Authority (PSA) copy of Certificate of Death of the decedent, in the absence of which, a certificate of no record of death from the PSA and any valid secondary evidence sufficient to establish the fact of death of the decedent shall be submitted.

SECTION 7. POSTING. – Within 10 days after its approval, certified true copies of the Ordinance shall be published in full for 3 consecutive days in a newspaper of local circulation.

SECTION 8. IMPLEMENTING RULES AND REGULATIONS. – Within 90 days from the approval of this Ordinance, the City Treasurer's Office is hereby designated to formulate and issue the appropriate rules and regulations necessary for the effective and efficient implementation of all the provisions of this Ordinance. 3

SECTION 9. 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. 6

9

1

~~12~~

49th Regular Session

Ord. No. SP- 3246, S-2023
Page -4- PO22CC-249

SECTION 10. REPEALING CLAUSE. – All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any of the provisions of this Ordinance are hereby repealed or amended accordingly.


SECTION 11. EFFECTIVITY CLAUSE. – This Ordinance shall take effect immediately upon its approval and publication for 3 consecutive days in a newspaper of local circulation.

ENACTED: November 28, 2023.




GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



ATTY. JOHN THOMAS S. ALFEROS, III
City Government Department Head III
(City Council Secretary)


APPROVED: JAN 05 2024



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, 2023 and was PASSED on Third/Final Reading on December 4, 2023.



ATTY. JOHN THOMAS S. ALFEROS, III
City Government Department Head III
(City Council Secretary)

