



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)
19th Regular Session

PO2001-273

ORDINANCE NO. SP- 1080, S-2001

AN ORDINANCE AMENDING CHAPTERS THREE AND FOUR OF ORDINANCE NO. SP-91, S-93, THE QUEZON CITY REVENUE CODE, IN CONFORMITY WITH THE LOCAL GOVERNMENT CODE, AND FOR OTHER PURPOSES.

Introduced by Councilor VICTOR V. FERRER, JR.

Co-Introduced by Councilors Wilma Amoranto-Sarino, Vincent P. Crisologo, Elizabeth A. Delarmente, Bernadette R. Cruz-Herrera, Rommel R. Abesamis, Voltaire Godofredo L. Liban III, Aiko M. Yllana, Ramon P. Medalla, Allan Butch T. Francisco, Eric Z. Medina, Mary Ann L. Susano, Jorge L. Banal, Julian M.L. Coseteng, Franz S. Pumaren, Wencerom Benedict C. Lagumbay, Diorella Maria G. Sotto, Dante M. De Guzman, Jesus "Bong" C. Suntay, Alma F. Montilla, Antonio E. Inton, Jr., Janet M. Malaya, Ricardo R. Del Rosario, Restituto B. Malañgen, Almario E. Francisco and Marvin C. Rillo.

WHEREAS, the Quezon City Revenue Code of 1993, particularly Chapters Three and Four thereof, contains certain provisions which, although not necessarily ambiguous, may still be amended for better clarity and simplified, in order that it may be of better use and understanding, not only to government assessors and revenue collectors, but also to the taxpayers themselves. Lest it be misinterpreted, the amendments herein contained does not seek to increase the rates of taxes presently imposed, but the main thrust of this Ordinance, aside from the forgoing, however, is to conform the Code with the Local Government Code, specifically in respect of the tax rates provided therein.

WHEREAS, to quote from the Supreme Court, "Taxes are the lifeblood of the Government, and their prompt and immediate availability is an imperious need."

NOW, THEREFORE,

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

SECTION 1. Chapter Three of Ordinance No. SP-91, S-93, otherwise known as the Quezon City Revenue Code, as amended, is hereby further amended, as follows:

"A. Section 19. *Imposition of Tax*. - There is hereby levied an annual tax on business mentioned in this chapter at the rates mentioned herein."

Q.C. Ordinance NO. SP-1080, S-2001

LAW RESEARCH

a) On manufacturers, assemblers, repackers, processors, of any article of commerce of whatever kind or nature, in accordance with the following schedule:

XXX

6,500,000.00 or more 36,560.00 plus 56.25% of 1%

b) On wholesalers, distributors, in any article of commerce of whatever kind or nature, in accordance with the following schedule:

XXX

2,000,000.00 or more 15,000.00 plus 75% of 1%

XXX

d) On retailers:

400,000.00 or less 3%
in excess of P400,000.00 the rate should be 30% plus 1.5%

XXX

f) On contractors and other independent contractors, as defined in the Local Government Code, business establishments rendering or offering services such as:

1. hospitals
2. barbershops
3. battery charging shops
4. beauty parlors
5. bookbinders
6. business agents, private detective or watchman agencies
7. cinematographic film owners, lessors and distributors
8. commercial and/or immigration brokers
9. demolition and/or filling and salvage contractors
10. electric light or gas system installers, installers of building (general)
11. engineering (general), building (general), ad specialty contractors
12. engraving establishments
13. funeral parlors
14. furniture shops and establishments for planning or surfacing or recutting of lumber
15. heat or power system installer
16. hotels, motels, inns, pension houses, boarding and other lodging houses
17. house and/or sign printing shops
18. laundry shops including dry cleaning, dyeing establishments, steam laundries and laundries using washing machines
19. lithographers
20. lots or establishments for parking purposes
21. massage clinics, sauna, Turkish and Swedish baths, slandering and building saloons, and other similar establishments
22. mine drilling establishments
23. photographic studios
24. plastic lamination establishments

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Mirror-image text from the reverse side of the page, including "TO WHOM", "office and", "JULY 01", and "BRI".

Mirror-image text from the reverse side of the page, including "The" and "legal".

Handwritten notes at the bottom left corner, including "WATS DRS" and "ATM".

QUEZON CITY PUBLIC LIBRARY

LAW RESEARCH

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Section 39. *Imposition of Tax.* - There shall be collected from the proprietors, lessees, or operators of theaters, cinemas and concert halls, a tax at the rate of thirty percent (30%) for foreign films, fifteen percent (15%) for local films, ten percent (10%) for live concerts with foreign artists as performers, and eight percent (8%) for live concerts with local artists as performers, of the gross receipt from admission fees; and from the proprietors lessees, or operators of circuses, boxing stadia, and other places of amusement, a tax at the rate of thirty percent (30%) of the gross receipt from admission fees.

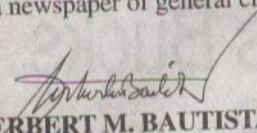
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Section 43. *Imposition of Tax.* - There is hereby imposed on any person engaged in the exercise or practice of profession requiring government examination, conducted by the Supreme Court or the Professional Regulation Commission, within Quezon City, an annual professional tax of three hundred pesos (P300.00).

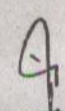
SECTION 4. *Separability Clause.* - Should any part of this ordinance be declared invalid or unconstitutional for whatever reason by a competent court, the portions hereof not affected by the declaration shall remain effective and enforceable.

SECTION 5. *Effectivity.* - This Ordinance shall take effect after fifteen days following the completion of its publication in a newspaper of general circulation.


ENACTED: December 13, 2001.


HERBERT M. BAUTISTA
Vice Mayor
Presiding Officer

ATTESTED:


EUGENIO V. JURILLA
City Council Secretary

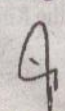
APPROVED:


FELICIANO R. BELMONTE, JR.
City Mayor

Dec. 21, 2001

CERTIFICATION

This is to certify that this Ordinances which was originally approved on Second Reading on December 13, 2001 was reverted back on December 18, 2001, was APPROVED by the City Council on Second Reading and Third Reading on the same date.


EUGENIO V. JURILLA
City Council Secretary