

9/13/04

ORDINANCE NO. SP-1368, S'-2004

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES AND FEES FROM JANUARY 20, 2004 TO JANUARY 31, 2004.

Introduced by Councilors JORGE L. BANAL, ANTONIO E. INTON, JR, RESTITUTO B. MALAÑGEN, VICTOR V. FERRER, JR., ELIZABETH A. DELARMENTE, BERNADETTE HERRERA-DY, VOLTAIRE GODOFREDO L. LIBAN III, AIKO MELENDEZ, RAMON P. MEDALLA, ALLAN BUTCH T. FRANCISCO, ERIC Z. MEDINA, MARY ANN L. SUSANO, JULIAN M.L. COSETENG, DANTE M. DE GUZMAN, JESUS MANUEL C. SUNTAY and XYRUS L. LANOT.

WHEREAS, in view of the limitations of the existing manpower and facilities of the City Treasury to accommodate the large number of taxpayers paying their business taxes and fees for year 2004, the first quarter payment period from January 1 to 20 is deemed insufficient;

WHEREAS, in the interest of the tax-paying public of Quezon City, the deadline for payment should be extended to at least ten (10) days to accommodate business tax payments without penalty;

WHEREAS, in consideration of the limitation of the present collection system to service the voluminous number of taxpayers, the City may provide for an extended grace period of time to accept payments without penalty, but, likewise, conform within the limits set by existing laws and ordinances.

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

"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".

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102-04-01/02/03  
NOW, THEREFORE,

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

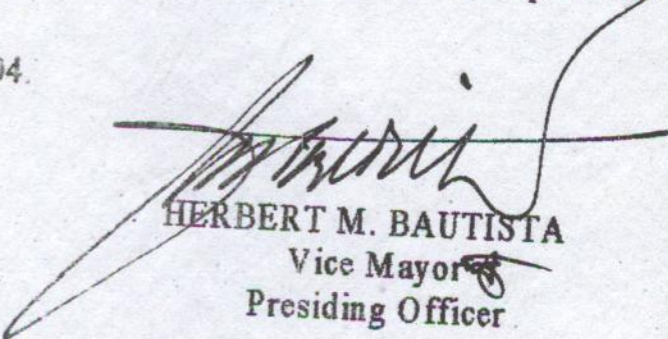
SECTION 1. Coverage - All annual and quarterly business taxes and fees due and payable to the Quezon City government for 2004 which are due to be paid on or before January 20, 2004 can be paid not later than January 31, 2004, without any penalty, surcharge or interest.

SECTION 2. Penalty and Interest - All business taxes and fees due for the current period shall, however, be subject to twenty-five percent (25%) penalty and monthly interest of two percent (2%) if not paid on or before January 31, 2004.

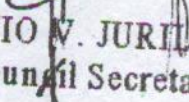
SECTION 3. Repealing Clause - Any provision of law, executive order, or other rules and regulations inconsistent with the provision of this ordinance is hereby repealed, amended or modified accordingly.

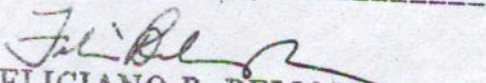
SECTION 4. Effectivity - This Ordinance shall take effect upon its approval.

ENACTED: January 20, 2004.

  
HERBERT M. BAUTISTA  
Vice Mayor  
Presiding Officer

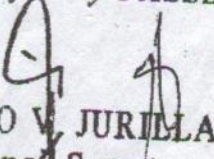
ATTESTED:

  
EUGENIO V. JURILLA  
City Council Secretary  
an

APPROVED: Jan. 23, 2004  
  
FELICIANO R. BELMONTE, JR.  
City Mayor

CERTIFICATION

This is to certify that this Ordinance which was APPROVED on Second Reading on January 20, 2004 under Suspended Rules was finally PASSED on Third Reading by the City Council on the same date.

  
EUGENIO V. JURILLA  
City Council Secretary  
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