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QUEZON CITY Date: 4-22-96  
CITY COUNCIL Time:  
P095-116

32nd Regular Session

ORDINANCE NO. SP-379, S-96

AN ORDINANCE REQUIRING ALL BUSINESS FIRMS AND ESTABLISHMENTS, SERVICE SHOPS AND OFFICES, INCLUDING PROFESSIONAL OFFICES AND OTHER AGENCIES, AND INSTRUMENTALITIES UNDERTAKING ALL FORMS OF SERVICES TO THE PUBLIC THAT ARE LOCATED IN QUEZON CITY, TO INDICATE IN ALL PAYROLLS FOR THE PERIOD, JANUARY, FEBRUARY, AND MARCH OF EACH YEAR, THE COMMUNITY TAX CERTIFICATES OF ALL EMPLOYEES WITH THE CORRESPONDING AMOUNT PAID THEREFOR.

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Introduced by Councilors ALBERTO M. GALARPE,  
RAMON G. MATHAY, MARCIANO P. MEDALLA,  
CESAR A. DARIO, JR., JORGE L. BANAL,  
GODOFREDO T. LIBAN II, CONNIE S. ANGELES,  
MOISES S. SAMSON and BAYANI V. HIPOL.

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WHEREAS, pursuant to Section 157 of the Local Government Code of 1991, every inhabitant of the Philippines, eighteen (18) years of age or over who has been regularly employed for at least thirty (30) consecutive days during any calendar year, who is engaged in business or occupation, or who owns real property, or who is required to file an income tax return, shall be subject to pay an annual community tax of Five Pesos (5.00) and an additional tax of One Peso (P 1.00) for every One Thousand (P1,000.00) of income whether derived from business, exercise of profession or occupation, or from property which in no case shall exceed Five Thousand Pesos (P5,000.00);

WHEREAS, in 1992; the Quezon City Council had already enacted an ordinance imposing community tax to cover persons under City Ordinance No. NC-260, S-92;

WHEREAS, under Section 163 of R.A. 7160, the Local Government Code of 1991, the presentation of a Community tax certificate is required when a person receives his salary or wage from any person, corporation or any business organization;

WHEREAS, in order to ascertain that every person subject to payment of the community tax shall pay the same in the correct amount, operators of businesses, institutions, agencies or instrumentalities operating or based in Quezon City, shall indicate in their payrolls for the period from January, February and March of each year, the community tax certificate number, the date and place of issuance thereof and the amount paid therefor by each employee;





By: \_\_\_\_\_  
Date: 4-22-96  
Time: \_\_\_\_\_

NOW, THEREFORE,

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

SECTION 1. All business firms and establishments, service shops and offices, including professional offices and other agencies, instrumentalities undertaking all forms of services to the public located and/or operated in Quezon City shall require all their employees to present or produce their community tax certificates which shall be reflected in each payroll during the period from January, February and March of each year indicating the community tax certificate number, the date and place of issuance thereof and the amount therefor.

SECTION 2. The taxes and Fees Division of the Quezon City Treasury Department is hereby tasked to inspect and verify compliance with the provisions of Section 1 hereby and shall render a report thereon to the City Mayor not later than June 30 of each year.

SECTION 3. Any person, office, agency or institution who fails to comply with the requirements of Section One (1) hereof, shall be liable to pay a fine of not less than One Thousand Pesos (P1,000.00), but not more than Five Thousand Pesos (P5,000.00) at the discretion of the Court. The President or General Manager or Head of business firms or establishments and other agencies and instrumentalities, shall be answerable for the fine herein provided; Provided, however, that continuous violation of Section 1 hereof, the City Mayor may order the revocation of the business permit and closure of the establishment.

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

ENACTED February 1, 1996.

(SGD.) JOSEPH PETER S. SISON  
1st Asst. Majority Floor Leader  
Acting Presiding Officer

ATTESTED:

(SGD.) EUGENIO V. JURILLA  
City Secretary

APPROVED: \_\_\_\_\_

(SGD.) ISMAEL A. MATHAY, JR.  
City Mayor