Republic of the Philippines
Quezon City
CITY COUNCIL

(S)

ORDINANCE NO. 7471, S-68

ORDINANCE
AMENDING THE MANNER OF PAYMENT OF THE ADDITIONAL MUNICIPAL TAX ON REFINED MANUFACTURED MINERAL OILS, MOTOR FUELS, DIESEL FUEL AND SIMILAR OILS OR FUELS ACTUALLY DELIVERED, DISTRIBUTED, USED, OR SOLD IN QUEZON CITY, AND PROVIDING PENALTIES FOR VIOLATION THEREFOR.

Introduced by the Committee on Laws
Sponsored by Councilors Paredes, Mison, Jr., Bermudez, Lapus, Caluag, Francisco (Fred Montilla), Lucasan and Perlas, Jr.

Be it ordained by the Council of Quezon City in session assembled:

Section 1. Municipal tax on manufactured mineral oils and other fuels - Pursuant to the provisions of Republic Act No. 1435, there shall be paid to, and collected by the City Treasurer on:

a) lubricating oils,

b) naphtha, gasoline and all other similar products of distillation,

c) denatured alcohol for motive power; and

d) diesel fuel oil and all similar fuel oils,

a municipal tax equal to one-eight (1/8) of the rates of the specific taxes imposed by Section 142 and 145 of the National Internal Revenue Code on the aforementioned articles sold at retail within the territorial limits of Quezon City or removed from any storage located within the City for the consumption of its importer, supplier, manufacturer, refiner, user, or retail dealer: PROVIDED, that if the tax herein imposed shall have already been paid in Quezon City, the resale, removal, use or consumption of the products covered by this Ordinance shall no longer be taxed as herein prescribed.

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Sec. 2. The municipal taxes prescribed in the preceding section shall be paid directly to the City Treasurer within the first twenty-five days of the month following each calendar quarter by the distributor, manufacturer, refiner, or supplier who, by reason hereof, shall cause the withholding of any and all amounts due the City by way of the aforesaid municipal taxes from every retailer, dealer, direct consumer or user who sells at retail or distributes, consumes or uses the mineral oils and motor fuels mentioned in the preceding Section in this City. Failure to pay the taxes within the period herein prescribed shall render the distributor, manufacturer, refiner, or supplier, liable to a surcharge of ten (10%) per centum of the taxes due plus one (1%) per centum interest of the taxes due for every month or fraction thereof of delay.

Sec. 3. Upon effectivity of this Ordinance and for every month thereafter, the distributor, manufacturer, importer, refiner or supplier of said refined and manufactured mineral oils and motor fuels shall prepare on a form to be furnished by the City Treasurer free of charge, a certified statement specifying therein the amount of quantity of said refined and manufactured mineral oils and motor fuels delivered, sold or distributed during the preceding month for each retailer, dealer, direct consumer or user attaching a duly certified statement indicating therein the invoice numbers, the date of issue and the quantity in liters or the mineral oils and motor fuels delivered, sold or distributed, which certified state-

ment shall be done under oath by the Manager or by a duly authorized representative of said distributor, manufacturer, refiner or supplier. Should the City Treasurer or any of his authorized representative, upon subsequent verification, discover any error or omission resulting in the under-declaration of the amount or quantity of the aforesaid refined and manufactured mineral oils and motor fuels delivered to the particular retail dealer, consumer or user, whether for sale at or for distribution to, or for consumption in their establishment, or sold at retail by the former in this City, a revised statement of the amount or quantity of the said refined and manufactured mineral oils and motor fuels shall be prepared and served by the City Treasurer upon the distributor, manufacturer, importer, refiner or supplier who withheld the municipal taxes as herein-below prescribed, and any municipal tax deficiency, as a result of the said under-declaration shall be paid within ten (10) days from the date of receipt of the revised statement, plus the penalty and interest due thereon as precribed in the preceding section.

The retail dealer, direct consumer or user shall likewise submit to the City Treasurer, on a form to be prescribed by the latter free of charge, a summary of the amount or quantity received, purchased or acquired by him during a calendar month, specifying therein the distributor, manufacturer, refiner, or supplier from whom he received, purchased or acquired the articles, which summary shall likewise be done under oath.

Sec. 4. For the proper enforcement of the provisions of this Ordinance, all the books of accounts

and the records of every person, firm, association or corporation engage in the distribution, consumption or sale, in this City, of the articles mentioned in this Ordinance shall be subject to examination by the City Treasurer or by any of his authorized representative specifically empowered to do so in writing, which examination may be conducted at any day during regular business hours, unless the person, firm, association or corporation shall request in writing to the City Treasurer to have such examination conducted at some other time other than as herein provided.

SEC. 5. As used in this Ordinance, a distributor, manufacturer, importer, refiner, or supplier is one who processes the mineral oils and motor fuels into its refined and manufactured state, or one who imports the same into the Philippines for the purpose of selling, either at wholesale or retail the articles mentioned in this Ordinance, or one who shall distribute the same to persons, firms, associations or corporations for the purpose of retail sales, or further distribution, or direct consumption by the latter. Retail dealers, consumers, or users are those who sell the mineral oils and motor fuels mentioned in Section 1 hereof directly to the consumers, or those who directly purchased or acquired from the distributor, manufacturer, refiner or supplier the said mineral oils and motor fuels for the purpose of direct consumption or distribution to two or more vehicles or machineries requiring the consumption thereof whether owned, managed or operated by them, or for the use or consumption of said mineral oils and

motor fuels in their business establishments.

Sec. 6. The City Treasurer is hereby authorized to record the revenue derived from this Ordinance in a column specially provided for the purpose in his revenue books, to determine the amount which accrue by reason hereof and, is further authorized to adopt rules and regulations for the effective implementation of the provisions of this Ordinance, provided that such rules and regulations shall not be contrary to the provisions of Republic Act No. 1435 and to the provisions herein contained.

Sec. 7. Penalty - The following offenses or violation shall be punished by a fine not exceeding two hundred pesos (₱200.00) or by imprisonment not exceeding six (6) months, or by both such fine and imprisonment at the discretion of the Court:

a) Failure to file the required return within the time prescribed,

b) Failure to pay the correct amount of tax within the specified time,

c) Filing of a false or fraudulent return, and

d) Any other violation of any of the provisions of this Ordinamce.

Sec. 8. Repealing Clause - Ordinance No. 3157 and 3618 and other ordinances and/or resolutions or parts thereof inconsistent with this Ordinance, are hereby repealed.

Sec. 9. This Ordinance shall take effect upon its approval.

ENACTED JUNE 17, 1968.

(SGD) ISMAEL A. MATHAY, JR.
Vice Mayor
Presiding Officer

ATTESTED:

(SGD.) FELIPE L. TING
City Secretary

APPROVED: _____

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