Amended by Ord. No. 21, S-47

Republic of the Philippines
Quezon City
CITY COUNCIL

ORDINANCE Numbered 45

AN ORDINANCE AMENDING SECTION 2 OF ORDINANCE NO. 21, CURRENT SERIES, SO THAT THE TAXES IMPOSED THEREIN BE MADE PAYABLE MONTHLY NOT LATER THAN THE TENTH DAY OF EVERY MONTH.

Be it ordained by the Council of Quezon City, that:

SECTION 1. Section 2 of Ordinance No. 21, current series, amending Section 2 of Ordinance No. 19, is hereby further amended to read as follows:

"SEC. 2 - The taxes imposed under Section 1 of this Ordinance shall be payable monthly not later than the tenth day of the ensuing month, and it shall be the duty of the proprietor, promoter, lessee or operator concerned to make a true and complete return to the City Treasurer of the amount of gross receipts derived during the preceding month and pay the taxes due thereon.

"In case of willful neglect to file the return within the period prescribed therein, or in case of a false or fraudulent return willfully made, there shall be added to the tax or to the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, a surcharge of fifty per centum (50%) of its amount. The amount added to any tax shall be collected at the same time and in the same manner and as part of the tax unless the tax has been paid before the discovery of the falsity or fraud in which case the amount so added shall be collected in the same manner as the tax."

SEC. 2. This Ordinance shall take effect upon its approval.

Unanimously passed, April 21, 1947.

P. A. BERNARDO
City Mayor

ATTESTED:

JOSE PADILLA
Acting City Secretary

1-7-2

Copy furnished:
City Treas.
City Auditor
City Attorney
Municipal Judge

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