Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
18th City Council

PO2012-08

46th Regular Session

ORDINANCE NO. SP-2108, S-2012

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM 20 JANUARY 2012 TO 31 JANUARY 2012 WITHOUT PENALTIES, SURCHARGES OR INTERESTS.

Introduced by Councilors GODOFREDO T. LIBAN II, ANTHONY PETER D. CRISOLOGO, JOSEPH P. JUICO, PRECIOUS HIPOLITO CASTELO, ALFREDO D. VARGAS III, EDEN "Candy" A. MEDINA, JULIAN ML. COSETENG, ALLAN BENEDICT S. REYES, JAIME F. BORRES, EUFEMIO C. LAGUMBAY, EDCEL B. LAGMAN, JR., JESUS MANUEL C. SUNTAY, JESSICA CASTELO DAZA and RANULFO Z. LUDOVICA.

WHEREAS, Section 167 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991 provides that all local taxes, fees and charges shall be paid within the first twenty (20) days of January on each subsequent quarter. The Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment o such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months;

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WHEREAS, considering the large number of taxpayers who will be flocking to the Quezon City Hall Compound and the limitation of the existing manpower of the City Treasurer's Office, it is justifiable to extend the deadline of payment of Business Taxes for the current year;

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

NOW, THEREFORE,

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

SECTION 1. COVERAGE – All Annual and Quarterly Business Taxes and Fees due and payable to the Quezon City Government for the current year which is due to be paid on or before 20 January 2012 can be paid not later than 31 January 2012, without any penalty, surcharge or interests.

SECTION 2. PENALTIES AND INTEREST – All Business Taxes and Fees due for the current period shall, however, be subject to the penalties and interest prescribed by the Quezon City Revenue Code, as amended, if not paid on or before 31 January 2012.

SECTION 3. REPEALING CLAUSE – Any provisions of ordinances, executive orders, issuances or rules and regulations inconsistent with the provisions of this Ordinance is hereby repealed, amended or modified accordingly.

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SECTION 4. EFFECTIVITY – This Ordinance shall take effect immediately upon its approval.

ENACTED: January 16, 2012.

MA. JOSEFINA G. BELMONTE
Vice Mayor
Presiding Officer

ATTESTED:

Atty. JOHN THOMAS S. ALFEROS III
City Gov't. Asst. Dept. Head III

APPROVED: 17 JAN 2012

HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading under Suspended Rules on January 16, 2012 and was PASSED on Third/Final Reading on the same date.

Atty. JOHN THOMAS S. ALFEROS III
City Gov't. Asst. Dept. Head III

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