Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
19th City Council

PO19CC-203
PO19CC-203-A

2nd Special Session

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ORDINANCE NO. SP-2253, S-2014

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM 20 JANUARY 2014 TO 31 JANUARY 2014 WITHOUT PENALTIES, SURCHARGES OR INTERESTS.

Introduced by Councilors GODOFREDO T. LIBAN II and VICTOR V. FERRER, JR.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Ricardo T. Belmonte, Jr., Dorothy A. Delarmente, Lena Marie P. Juico, Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Marvin C. Rillo, Vincent DG. Belmonte, Raquel S. Malangen, Jessica Castelo Daza, Bayani V. Hipol, Jose A. Visaya, Julienne Alyson Rae V. Medalla, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Karl Edgar C. Castelo, Candy A. Medina, Diorella Maria G. Sotto, Marivic Co-Pilar, Rogelio "Roger" P. Juan, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Ricardo B. Corpuz.

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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 of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months;

WHEREAS, considering the large number of taxpayers who will be flocking to the Quezon City Hall Compound and the limitation of the existing human resource 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 eleven (11) days to accommodate tax payments without penalty or surcharges.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN A SPECIAL 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 2014 can be paid not later than 31 January 2014, without any penalty, surcharges or interests.

SECTION 2. PENALTIES, SURCHARGES AND INTERESTS – All Business Taxes and Fees due for the current period shall, however, be subject to the penalties, surcharges and interests prescribed by the Quezon City Revenue Code, as amended, if not paid on or before 31 January 2014.

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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.

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

ENACTED: January 17, 2014.

MA. JOSEFINA G. BELMONTE
Vice Mayor
Presiding Officer

ATTESTED:

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

APPROVED: 21 JAN 2014

HERBERT M. BAUTISTA
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED on Second Reading and Third Reading by the City Council during Special Session held on January 17, 2014.

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

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