Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
23rd City Council

PO23CC-147

29th Regular Session

ORDINANCE NO. SP-3467, S-2025

AN ORDINANCE PROVIDING THE DEADLINE TO SUBMIT COMPLETE DOCUMENTS AND EXTENDING THE PAYMENT SCHEDULE OF BUSINESS TAXES, FEES, AND CHARGES FOR THE FIRST AND SECOND QUARTER FOR THE YEARS 2026, 2027, AND 2028, WITHOUT SURCHARGE OR INTEREST FOR SUCH EXTENSION

Introduced by Councilor JOSEPH P. JUICO

Co-Introduced by Councilors Tany Joe "TJ" L. Calalay, Bernard R. Herrera, Dorothy A. Delarmente, M.D., Charm Ferrer, CPA, MPA, JD, Nicole "Nikki" V. Crisologo, Mikey F. Belmonte, Candy A. Medina, Atty. Voltaire Godofredo "Bong" Liban III, Aly Medalla, Dave C. Valmocina, Ranulfo "Tatay Rannie" Z. Ludovica, Geleen "Dok G" Lumbad, Atty. Christoffer Allan "Tope" Liquigan, Albert Alvin "Chuckie" L. Antonio III, Wencerom Benedict C. Lagumbay, Don S. De Leon, Luigi D. Pumaren, Atty. Vicente Belmonte Jr., Edgar "Egay" G. Yap, Nanette Castelo Daza, Imee Rillo, Atty. Jesus Miguel Suntay, Raquel S. Malañgen, Joseph Joe Visaya, Aiko Melendez, Alfred Vargas, MPA, Karl Edgar Castelo, Shaira "Shay" L. Liban, Ram V. Medalla, Maria Eleanor "Doc Ellie" R. Juan, O.D., Emmanuel Banjo A. Pilar, Kristine Alexia Matias, RN, Victor "Vic" D. Bernardo, Vito Sotto Generoso, Erwin Rey "Cocoy" A. Medina, Jose Maria "Mari" M. Rodriguez and Jhon Angelli "Sami" C. Neri

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WHEREAS, Sections 167 and 168 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, respectively provide for the required time for payment and surcharges and penalties on unpaid taxes, fees, or charges, to wit:

> *"Section 167. Time of Payment. – Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. 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.*

CARRIEDO FOUNTAIN (MWWS OFFICE)

Section 168. Surcharges and Penalties on Unpaid Taxes, Fees, or Charges. – The sanggunian may impose a surcharge not exceeding twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees, or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months."

WHEREAS, Section 20, Article 8, Chapter 3 of the Quezon City Revenue Code, as amended provides that "Tax on business shall accrue on the first (1st) day of January and payable within the first twenty (20) days of each subsequent quarter";

WHEREAS, Section 218, Article 57, Chapter 9 of the Quezon City Revenue Code, also states: "Time of Payment. – Unless otherwise provided in this Code, all taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sangguniang Panlungsod may, through resolution, extend the time of payment without penalties for a period not exceeding six (6) months";

WHEREAS, considering the prevailing financial challenges being faced by the business sector and consistent with the City Government's commitment to support local enterprises, it is deemed necessary to extend the deadline for payment of business taxes within the period prescribed by law, in order to provide relief and allow business owners sufficient time to comply with their obligations;

WHEREAS, there are approximately seventy-nine thousand (79,000) business taxpayers in Quezon City and many of them submit their Approved Audited Financial Statements (AAFs) only by the month of April, making it necessary to provide an extended period to accommodate their compliance requirements;

WHEREAS, the City Treasury's manpower and resources are limited and the high volume of business taxpayers within the short period provided for payment pose challenges in efficiently processing collections, necessitating an extension to ensure proper facilitation and service to all taxpayers.

CARRIEDO FOUNTAIN (MWWS OFFICE)

NOW, THEREFORE,

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

SECTION 1. DEADLINE TO SUBMIT COMPLETE DOCUMENTS. – To avail of the extended deadline provided in Section 2 hereof, all business owners must ensure that the necessary requirements, including complete documents for the determination and final assessment of their business taxes, are submitted to the City Treasurer's Office, either in person or through the QC e-Services website. The application for assessments must be completed on or before April 17 of the respective taxable year.

A business owner who applied for assessment beyond April 17 of the respective taxable year shall no longer be entitled to the extended payment deadline and will be subject to the corresponding surcharges and interest prescribed under Section 168 of the Local Government Code of 1991 and other pertinent provisions of the Quezon City Revenue Code.

SECTION 2. PAYMENT SCHEDULE. – The deadline for payment of business taxes, fees, and charges shall be subject to the following schedule:

Payment Term	***Original Due Date***	***Extended Due Date***
First Quarter	*January 20, 2026* *January 20, 2027* *January 20, 2028*	*April 30, 2026* *April 30, 2027* *April 30, 2028*
Second Quarter	*April 20, 2026* *April 20, 2027* *April 20, 2028*	*April 30, 2026* *April 30, 2027* *April 30, 2028*

SECTION 3. REQUIREMENTS. – Business owners and operators are required to submit the following documents in conjunction with their business tax payment:

a. Sworn statement of gross receipts or sale under Paragraph 3, Section 221, Article 57, Chapter 9 of the Quezon City Revenue Code;
b. Audited Financial Statement; and
c. Any other supporting documents that the City Treasurer may reasonably require.

SECTION 4. SEPARABILITY CLAUSE. – If any portion or provision of this Ordinance is declared as void or unconstitutional, the remaining portions thereof shall not be affected and shall remain in full force and effect.

SECTION 5. REPEALING CLAUSE. – All Ordinances, rules and regulations or parts thereof, found to be in conflict with, or inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 6. EFFECTIVITY CLAUSE. – This Ordinance shall take effect immediately upon its approval and shall be effective for the years 2026, 2027, and 2028.

ENACTED: December 10, 2025.

CERTIFICATION

This is to certify that this Ordinance was ENACTED by the City Council on Second Reading under Suspended Rules on December 10, 2025 and was PASSED on Third/Final Reading on the same date.

GIAN G. SOTTO
City Vice Mayor
Presiding Officer

APPROVED: DEC 23 2025

MA. JOSEFINA G. BELMONTE
City Mayor

ATTESTED:

ATTY. JOHN THOMAS S. ALFEROS, III
City Government Department Head III
(Secretary to the Sanggunian)

CARRIEDO FOUNTAIN (MWWS OFFICE)