

Republic of the Philippines  
Quezon City  
CITY COUNCIL

*Indel*  
ORDINANCE NO. 9221, S-72

## ORDINANCE

**EXEMPTING FROM THE PAYMENT OF MUNICIPAL TAXES, PERMIT AND LICENSE FEES AS CAN BE AUTHORIZED BY THE CITY GOVERNMENT TO REPUTABLE INDUSTRIES TO BE ESTABLISHED IN QUEZON CITY WITHIN A PERIOD OF FIVE (5) YEARS FROM APPROVAL THEREOF, SUBJECT TO CERTAIN CONDITIONS.**

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Introduced by Councilor Estanislao G. Alinea  
Sponsored by Councilors Alinea, J. Perlas,  
Francisco (Fred Montilla), Castelo, David,  
de la Cruz, Genito, Gonzales, Montenegro,  
Paculdo, Roces and Sarino.

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

SECTION 1. Any person, partnership, company or corporation who or which shall establish any industry, such as manufacturing, processing, assembling, packaging, printing, and other factories or allied industrial activities in Quezon City within the period of five (5) years from the effectivity of this Ordinance shall be entitled to exemption from the payment of municipal Taxes, Permit and License Fees for three (3) years from the date of its establishment.

SEC. 2. New industries to be established in Quezon City shall comply with the following conditions in order to avail of the incentives granted in this Ordinance:

1. The new industry shall have constructed its building or warehouse or plant in Quezon City on property owned or leased by the industry for a period of ten (10) years or more with the value of the industrial facilities they will put be at least one hundred thousand (₱100,000.00) pesos;

2. Construction of building or warehouses or plant in relation to the establishment of said industry shall be subject to the payment of the necessary fees for the said construction, building permits and all permits for the purpose of building the edifice;
3. The establishment shall comply with and observe the provisions of the zoning ordinances;
4. The authorized capital shall not be less than ₱500,000.00 and that the paid up capital must not be less than ₱250,000.00 and they shall be required to present to the Board of Promotions of Industries created under this Ordinance, a certificate of incorporation from the Security and Exchange Commission and/or certificate of registration from the Bureau of Commerce;
5. The applicant must secure the necessary Mayor's permit relative to the said industry, which shall be issued to him free of charge, for the purpose of control and supervision by the authorities concerned;
6. During the period of exemption, the management of the industry must submit to the City Treasurer a statement of the gross quarterly output, sales or receipts within the first twenty-five days of the month immediately following each quarter;
7. Any change in the name of the industry shall not be considered as an establishment of a new industry falling under the exemption;
8. All industries granted this privilege shall pay their income taxes in Quezon City for the duration of the exemption, and in the hiring of employees and/or laborers in their industry or factory preference should be given to residents of Quezon City who possess the necessary qualification pertaining to the job.

SEC. 3. There is hereby created a Board of Promotions of Industries which shall be empowered to evaluate, grant exemptions applied for under this Ordinance, and shall have visitorial power over the new industries.

Ord. No. 9211, 9712  
The Board shall be composed of the following:

1. The City Mayor who shall be the Chairman;
2. The City Vice-Mayor who shall be the Vice-Chairman;
3. Two (2) members of the City Council;
4. The City Treasurer;
5. The City Auditor; and
6. The City Engineer.

and that the Board shall promulgate the rules of procedure in connection with the exemption to be granted under this Ordinance.

SEC. 4. The exemption granted under this Ordinance may be withdrawn or revoked, if after verification and investigation by the Board of Promotion of Industries it is established that the grantee shall have failed or otherwise refuses to comply with the conditions set forth under this Ordinance. In the event of such withdrawal or revocation the grantee shall be required to pay all taxes and other fees which should have otherwise accrued within the period of exemption, plus a surcharge of fifty percent (50%).

SEC. 5. Upon the expiration of the three-year exemption under this Ordinance, the industry shall be treated as an ordinary business establishment and shall be subject to existing and applicable ordinances and regulations of the City.

SEC. 6. This Ordinance repeals or amends all other ordinances or parts thereof which are contrary to or inconsistent with this Ordinance.

SEC. 7. This Ordinance shall take effect upon its approval.

ENACTED April 25, 1972.

ATTESTED:

(SGD.) FELIPE L. TING  
City Secretary

BCN/apn\*  
a true copy  
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(SGD.) CARLOS L. ALBERT  
Vice-Mayor  
Presiding Officer

Created with  
APPROVED: May 10, 1972

(SGD.) N. S. AMORANTO  
City Mayor