Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
21st City Council

acopie

PO21CC-570

95th Regular Session

ORDINANCE NO. SP-3124, S-2022

AN ORDINANCE GRANTING RELIEF ON THE PAYMENT OF SURCHARGES AND INTERESTS ON LOCAL TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP TO ALIGN WITH THE IMPLEMENTATION OF THE EXTENSION OF THE ESTATE TAX AMNESTY PROGRAM UNDER REPUBLIC ACT NO. 11569 AND DEPARTMENT OF FINANCE CIRCULAR NO. 001-2022.

Introduced by Councilors FRANZ S. PUMAREN, DONATO "Donny" C. MATIAS and VICTOR V. FERRER, JR.
Co-Introduced by Councilors Bernard R. Herrera, Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Nicole Ella V. Crisologo, Winston "Winnie" T. Castelo, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Estrella C. Valmocina, Kate Galang-Coseteng, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Imee A. Rillo, Marra C. Suntay, Irene R. Belmonte, Resty B. Malañgen, Jose A. Visaya, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Allan Butch T. Francisco, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Freddy S. Roxas and Noe Dela Fuente.

WHEREAS, pursuant to Republic Act No. 11569, the deadline for the availment of the Estate Tax Amnesty was extended from 15 June 2021 to 14 June 2023 covering the estate tax obligations for the taxable year 2017 and prior years;

WHEREAS, to align with the provisions of Republic Act No. 11569, Department of Finance (DOF) Circular No. 001-2022 was issued to authorize the grant of relief on the payment of surcharges and interests imposed by the local government units (LGUs) on transfer of real property ownership pursuant to the Local Government Code of 1991;

WHEREAS, under DOF-Circular No. 001-2022, the aforesaid relief on the payment of surcharges and interests shall be implemented through a duly enacted local ordinance upon its effectivity;

NOW, THEREFORE,

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

SECTION 1. TITLE. - This Ordinance shall be known and cited as the "Ordinance Granting Relief on the Payment of Surcharges and Interests on Local Tax on Transfer of Real Property Ownership under the Estate Tax Amnesty Program."

SECTION 2. CONDITIONS FOR THE GRANT OF RELIEF. - All legal heirs, executors or administrators who have availed of the Estate Tax Amnesty under Republic Act No. 11569 as duly certified by the appropriate Revenue District Office of the Bureau of Internal Revenue, shall be entitled to a relief on the payment of all surcharges and interest on local transfer tax on or before June 14, 2023.

SECTION 3. COVERAGE OF RELIEF. - The relief shall cover the payment of all surcharges and interest on local transfer tax imposed by Quezon City for all transfers of real property forming part of the estate of decedent who died on or before 31 December 2017, to the legal heirs, legatees, or devisees.

SECTION 4. LIMITATION OF RELIEF. - The relief shall only extend to transfers of real property by succession and in no case shall apply to other modes of transfer of property.

SECTION 5. EXCEPTIONS. - The grant of relief shall not include the following:

(a) Withholding tax agents who withheld taxes but failed to remit the same to the Bureau of Internal Revenue;

(b) Taxpayers with pending cases in appropriate courts involving:

(1) Those that fall under the jurisdiction of the Presidential Commission on Good Government;

(2) Unexplained or unlawfully acquired wealth under Republic Act No. 3019, otherwise known as the Anti-Graft and Corrupt Practices Act, and Republic Act No. 7080 or An Act Defining and Penalizing the Crime of Plunder;

(3) Violations of Republic Act No. 9160, otherwise known as the Anti-Money Laundering Act, as amended;

(4) Tax evasion and other criminal offenses under Chapter II of Title X of the National Internal Revenue Code of 1997, as amended; and

(5) *Felonies of frauds, illegal exactions and transactions, and malversation of public funds and property under Chapters III and IV of Title VTI of the Revised Penal Code;*

(c) *Tax cases that have become final and executory; and*

(d) *Delinquencies and assessments that have become final and executory.*

SECTION 6. SEPARABILITY CLAUSE. - Should any provision of this Ordinance be subsequently declared as unconstitutional or invalid, the other provisions not affected by such declaration shall remain in full force and effect.

SECTION 7. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately following its publication consistent with the provisions of the Local Government Code of 1991, as amended.

ENACTED: June 13, 2022.

ERIC Z. MEDINA
Minority Floor Leader
Acting Presiding Officer

ATTESTED:

Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

APPROVED: JUL 04 2022

MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on June 13, 2022 and was PASSED on Third/Final Reading on June 20, 2022.

Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III