



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

P091-217

Ordinance No. NC- 257 , S-92

ORDINANCE

PROVIDING FOR THE IMPOSITION OF PROFESSIONAL TAX
IN QUEZON CITY AND PROVIDING PENALTIES FOR VIOLA-
TION THEREOF.

Introduced by Councilor Alberto M. Galarpe.
Co-Introduced by Councilors Dante V. Liban,
Isidro R. Saludes, Eduardo F. David,
Roberto A. Miguel, Edgardo S. Serrano,
Teodoro N. Ramos, Reynaldo A. Calalay,
Alicia A. Herrera, Melencio M. Castelo,
Herminio "Butch" C. Bautista and Jorge
L. Banal.

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

SECTION 1. The City is hereby providing for the
collection of professional tax on all persons engaged in
the exercise or practice of their profession or calling
within Quezon City as enumerated therein.

SECTION 2. Definition - When used in this
Ordinance -

Calling - means one's regular business, trade
profession, vocation or employment which does not re-
quire the passing of an appropriate government board
or bar examination, such as professional actors and
actresses, hostesses, masseurs, commercial stewards
and stewardesses, etc.

Occupation - means one's regular business or
employment or an activity which principally takes up
one's time, thought and energies. It includes any call-
ing, business, trade, profession or vocation.

Profession - means a calling which requires the
passing of an appropriate government board or bar exa-
mination such as the practice of law, medicine, public
accountancy, engineering, etc.

SECTION 3. Imposition of Tax - There is hereby
levied on all persons engaged in the exercise or prac-
tice of their profession or calling within Quezon City,
an annual occupation tax, as follows: