



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

P091-215

Ordinance No. NC- 260, S-92

ORDINANCE

PROVIDING FOR THE IMPOSITION OF COMMUNITY TAX IN QUEZON CITY AND PROVIDING PENALTIES FOR VIOLATION THEREOF.

Introduced by Councilor Alberto M. Galarpe.
Co-Introduced by Councilors Melencio M. Castelo, Hermjnio "Butch" C. Bautista, Reynaldo A. Calalay, Elizabeth O. Gaba, Jorge L. Banal, Eduardo F. David, Roberto A. Miguel and Jesus M. Cellano, Jr.

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

SECTION 1. The collection of community tax shall be the responsibility of the City Treasurer.

SECTION 2. ADMINISTRATION OF TAX - the levy, collection and administration of the community taxes by the National Government through the Bureau of Internal Revenue shall be done in accordance with existing laws and its applicable implementing rules and regulations.

SECTION 3. INDIVIDUAL COMMUNITY TAX - every inhabitant of the Philippines, eighteen years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed valuation of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (P5.00) and annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income, regardless of whether from business, or exercise of profession and or One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income from real property which in no case shall exceed Five Thousand Pesos (P5,000.00).

For the purpose of the additional tax, dividends received by the taxpayer from any corporation shall not be considered as part of his gross receipts or earnings.

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them or upon the total gross receipts or earnings derived by them.

