



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
16th City Council

81st Regular Session

ORDINANCE NO. SP-**1766**, S-2007
(PO2005-207)

AN ORDINANCE AMENDING QUEZON CITY ORDINANCE NO. SP-1189, S-2002, PRESCRIBING NEW TAX RATES FOR CERTAIN BUSINESS UNDERTAKING PRESCRIBED UNDER REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991, IMPOSING CERTAIN REQUIREMENTS THEREFOR IN THE ISSUANCE OF BUSINESS PERMITS, AMENDING SPECIFICALLY SECTION 1 (E) TO INCLUDE EDUCATIONAL INSTITUTIONS WITH THE TERM "CONTRACTORS" LIKE IN THE CASE OF HOSPITALS [SECTION (1) (E) (15)] SO THAT BOTH CAN BE ACCORDED THE SAME TREATMENT FOR TAXATION PURPOSES.

Introduced by Councilors WENCEROM BENEDICT C. LAGUMBAY, AIKO MELENDEZ-JICKAIN, DIORELLA MARIA SOTTO-DE LEON, ANTONIO E. INTON, JR., VICTOR V. FERRER, JR., BERNADETTE HERRERA-DY, ELIZABETH A. DELARMENTE, FRANCISCO A. CALALAY, JR., ROMMEL R. ABESAMIS, JOSEPH P. JUICO, WINSTON "Winnie" T. CASTELO, RAMON P. MEDALLA, VOLTAIRE GODOFREDO L. LIBAN III, ERIC Z. MEDINA, ALLAN BUTCH T. FRANCISCO, JORGE B. BANAL, JR., FRANZ S. PUMAREN, DANTE M. DE GUZMAN, JULIAN M.L. COSETENG, EDCEL B. LAGMAN, JR., ALMA F. MONTILLA, JANET M. MALAYA, BAYANI V. HIPOL XYRUS L. LANOT and JUNIE MARIE L. CASTELO.

WHEREAS, under Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the City government is authorized to create its own sources of revenue to defray the expenses of the government;

[Handwritten signatures]

WHEREAS, effective delivery of services can best be achieved when the City can raise the needed revenues to finance the public needs;

WHEREAS, revenue raising can be maximized through sound and implementable methods of tax imposition and collection;

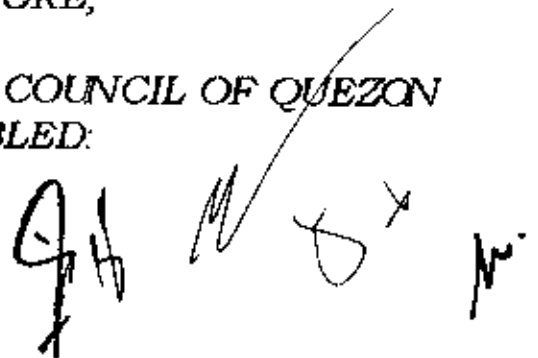
WHEREAS, educational institutions which have not been included within any of the classifications enumerated in Section 1, paragraphs (A) to (K) of said Quezon City Ordinance No. SP-1189, S-2002, are expressly excluded as "contractors" under Section 1, paragraph (E) (38) of the Ordinance;

WHEREAS, under Section 1 (E) of City Ordinance No. SP-1189, S-2002, contractors and other independent contractors include persons, natural or juridical, not subject to professional tax, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees. However, Section 1 (E) did not include educational institutions within the term "contractors" like in the case of hospitals [Section (1) (E) (15)];

WHEREAS, upon representations made by the Diliman Preparatory School located at Commonwealth Avenue, Quezon City, which was favorably endorsed by the Office of the Quezon City Treasurer to the Quezon City Council, Section 1 (E) of City Ordinance No. SP-1189, S-2002, is hereby amended to specifically include educational institutions within the term "contractors", and be taxed based on the same rate specified therein.

NOW, THEREFORE,

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





SECTION 1. Section 1 (E) of City Ordinance No. SP-1189, S-2002, is hereby amended to specifically include educational institutions under the term "contractors" to enable them to be accorded the same tax rate that has been accorded to hospitals.

SECTION 2. This Ordinance shall take effect upon its approval.


ENACTED: February 5, 2007.

ATTESTED:


EUGENIO V. JURILLA
City Secretary



RESTITUTO B. MALANGEN
President Pro-Tempore
Acting Presiding Officer

APPROVED: March 20, 2007


FELICIANO R. BELMONTE, JR.
City Mayor

CERTIFICATION

This is to certify that this Ordinance which was APPROVED on Second Reading on February 5, 2007, was finally PASSED on Third/Final Reading by the City Council on February 12, 2007.


EUGENIO V. JURILLA
City Secretary

X

