



Republic of the Philippines  
**QUEZON CITY COUNCIL**

Quezon City  
19<sup>th</sup> City Council

PO19CC-426

3<sup>rd</sup> Special Session

ORDINANCE NO. SP- **2368**, S-2015

**AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES FROM JANUARY 20, 2015 TO JANUARY 31, 2015 WITHOUT PENALTIES, SURCHARGES OR INTERESTS.**

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*Introduced by Councilor GODOFREDO T. LIBAN II.*

*Co-Introduced by Councilors Anthony Peter D. Crisolago, Lena Marie P. Juico, Victor V. Ferrer, Jr., Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Estrella C. Valmocina, Allan Benedict S. Reyes, Gian Carlo G. Sotto, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Raquel S. Malañgen, Jessica Castelo Daza, Bayani V. Hipol, Jose A. Visaya, Andres Jose G. Yllana, Jr., Allan Butch T. Francisco, Marivic Co-Pilar, Donato C. Matias and Ricardo B. Corpuz.*

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*WHEREAS, Section 167 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that all local taxes, fees and charges shall be paid within the first twenty (20) days of January of each subsequent quarter, the Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months;*

*[Handwritten signatures and initials]*

WHEREAS, considering the large number of taxpayers who will be flocking to the Quezon City Hall Compound and the limitation of the existing human resources of the City Treasurer's Office, it is justifiable to extend the deadline of payment of business taxes for the current year;

WHEREAS, in the interest of the tax-paying public of Quezon City, the deadline for payments should be extended at least ten (10) days to accommodate tax payments without penalty, surcharges or interests.

NOW, THEREFORE,

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

SECTION 1. COVERAGE - All Annual and Quarterly Business Taxes and Fees due and payable to the Quezon City Government for the current year which is due to be paid on or before January 20, 2015 can be paid not later than January 31, 2015 without any penalty, surcharge or interest.

SECTION 2. PENALTIES AND INTERESTS - All Business Taxes and Fees due for the current year shall, however, be subject to the penalties and interests prescribed by the Quezon City Revenue Code, as amended, if not paid on or before January 31, 2015.

SECTION 3. REPEALING CLAUSE - Any provisions of ordinances, executive orders, issuances or rules and regulations inconsistent with the provisions of the Ordinance are hereby repealed, amended or modified accordingly.


*[Handwritten signatures and initials are present below the text.]*

3<sup>rd</sup> Special Session

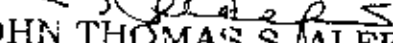
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**SECTION 4. EFFECTIVITY** – This Ordinance shall take effect immediately upon its approval.

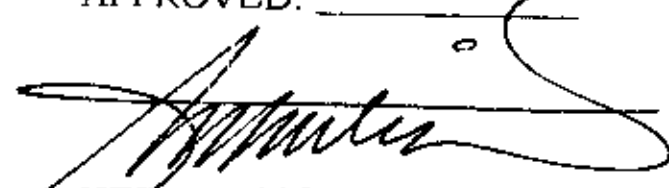
ENACTED: January 12, 2015.

  
MA. JOSEFINA G. BELMONTE  
Vice Mayor  
Presiding Officer

ATTESTED:


  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III

APPROVED: 20 JAN 2015

  
HERBERT M. BAUTISTA  
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on January 12, 2015 and was PASSED on Third/Final Reading on the same date under Suspended Rules.

  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III