



Republika ng Pilipinas  
Lungsod Quezon  
SANGGUNIANG PANLUNGSOD  
(City Council)

PO95-252

28th Regular Session

ORDINANCE NO. SP-352, S-95

AN ORDINANCE EXEMPTING TAXPAYERS WHO DECLARE BUSINESS TAXES OF MORE THAN THIRTY PERCENT (30%) OF THE SAME TAXES PAID IN 1995 FROM INSPECTION OF BUSINESS RECORDS, BOOKS, AND OTHER SIMILAR DOCUMENTS BY THE QUEZON CITY GOVERNMENT SUCH THAT THE TAXES DUE FOR THE YEAR 1996 MAY BE COLLECTED BY THE CITY TREASURER.

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Introduced by Councilors VICTOR V. FERRER, JR.,  
WILMA AMORANTO-SARINO, MOISES S. SAMSON,  
EMILIO G. TAMAYO, WINSTON "Winnie" T.  
CASTELO, GODOFREDO T. LIBAN II, MARCIANO P.  
MEDALLA, ENRICO S. SERRANO, JORGE L. BANAL,  
MICHAEL F. PLANAS, CESAR A. DARIO, JR.,  
JOSEPH PETER S. SISON, BAYANI V. HIPOL and  
ALFREDO A. FRANCISCO (FRED MONTILLA).

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WHEREAS, Section 192 of R.A. No. 7160 otherwise known as the "Local Government Code of 1991" expressly authorizes the City Council to grant tax incentives to all those required to pay business taxes, to wit;

"Section 192. Authority to grant Tax Exemption Privileges - Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary."

WHEREAS, granting to all those required to pay business taxes an exemption from inspection of business records, books and other similar documents is one form of incentive to said taxpayers to encourage them to declare more taxable income;

WHEREAS, the grant of exemption from inspection shall lessen the task of the employees of the Quezon City Treasury whose time and energy thus saved could be utilized in easing the burden of the said office;

NOW, THEREFORE,

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

  