



Republika ng Pilipinas  
Lungsod Quezon  
SANGGUNIANG PANLUNGSOD  
(City Council)

PO95-116

32nd Regular Session

ORDINANCE NO. SP- 379, S-96

AN ORDINANCE REQUIRING ALL BUSINESS FIRMS AND ESTABLISHMENTS, SERVICE SHOPS AND OFFICES, INCLUDING PROFESSIONAL OFFICES AND OTHER AGENCIES, AND INSTRUMENTALITIES UNDERTAKING ALL FORMS OF SERVICES TO THE PUBLIC THAT ARE LOCATED IN QUEZON CITY, TO INDICATE IN ALL PAYROLLS FOR THE PERIOD, JANUARY, FEBRUARY, AND MARCH OF EACH YEAR, THE COMMUNITY TAX CERTIFICATES OF ALL EMPLOYEES WITH THE CORRESPONDING AMOUNT PAID THEREFOR.

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Introduced by Councilors ALBERTO M. GALARPE,  
RAMON G. MATHAY, MARCIANO P. MEDALLA,  
CESAR A. DARIO, JR., JORGE L. BANAL,  
GODOFREDO T. LIBAN II, CONNIE S. ANGELES,  
MOISES S. SAMSON and BAYANI V. HIPOL.

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WHEREAS, pursuant to Section 157 of the Local Government Code of 1991, every inhabitant of the Philippines, eighteen (18) years of age or over who has been regularly employed for at least thirty (30) consecutive days during any calendar year, who is engaged in business or occupation, or who owns real property, or who is required to file an income tax return, shall be subject to pay an annual community tax of Five Pesos (P5.00) and an additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income whether derived from business, exercise of profession or occupation, or from property which in no case shall exceed Five Thousand Pesos (P5,000.00);

WHEREAS, in 1992, the Quezon City Council had already enacted an ordinance imposing community tax to cover persons under City Ordinance No. NC-260, S-92;

WHEREAS, under Section 163 of RA 7160, the Local Government Code of 1991, the presentation of a community tax certificate is required when a person receives his salary or wage from any person, corporation or any business organization;

WHEREAS, in order to ascertain that every person subject to payment of the community tax shall pay the same in the correct amount, operators of businesses, institutions, agencies or instrumentalities operating or based in Quezon City, shall indicate in their payrolls for the period from January, February and March of each year, the community tax certificate number, the date and place of issuance thereof and the amount paid therefor by each employee;

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