



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO97-05/PO97-06

4th Special Session

ORDINANCE NO. SP- 185, S-97

AN ORDINANCE EXEMPTING BUSINESSMEN WHO DECLARE THEIR GROSS SALES OR RECEIPTS MORE THAN THIRTY PERCENT (30%) OF THE SAME DECLARED IN 1996, FROM INSPECTION AND EXAMINATION OF THEIR BUSINESS RECORDS, BOOKS, AND OTHER SIMILAR DOCUMENTS BY THE QUEZON CITY GOVERNMENT SUCH THAT THE TAXES DUE FOR THE YEAR 1997 MAY BE COLLECTED BY THE CITY TREASURER.

Introduced by Councilors VICTOR V. FERRER, JR., MOISES S. SAMSON, WILMA AMORANTO-SARINO, ALBERTO M. GALARPE, ANTONIO L. SIOSON, EMILIO G. TAMAYO, WINSTON "Winnie" T. CASTELO, MA. FRESCA M. BIGLANG-AWA, GODOFREDO T. LIBAN II, MARCIANO P. MEDALLA, ANTONIO V. HERNANDEZ (Anthony Alonzo), ENRICO S. SERRANO, CONNIE S. ANGELES, FRANZ S. PUMAREN, JORGE L. BANAL, MICHAEL F. PLANAS, EUFEMIO C. LAGUMBAY, CESAR A. DARIO, JR., JOSEPH PETER S. SISON, NANETTE CASTELO DAZA, BAYANI V. HIPOL, ALFREDO A. FRANCISCO (Fred Montilla), RAMON G. MATHAY, BONIFACIO M. RILLON and MARVIN C. RILLO.

WHEREAS, Section 171 of R.A. No. 7160, otherwise known as the "Local Government Code of 1991", expressly provides, as follows:

"Sec 171. Examination of Books of Accounts and Pertinent Records of Businessmen by Local Treasurer. - The provincial, city, municipal or barangay treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to local taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee, or charge. x x x":

WHEREAS, the City Treasurer and/or his deputized representatives have the authority to inspect and examine the books of accounts and pertinent records relating to business conducted in Quezon City;

WHEREAS, one way of encouraging businessmen to pay their taxes, fees and other charges is to exempt their book of accounts or business records from being examined;

1105