



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO98-06 & PO98-07

8th Special Session

ORDINANCE NO. SP- 610 , S-97

AN ORDINANCE EXTENDING THE PERIOD FOR PAYMENT OF BUSINESS TAXES, FEES AND CHARGES AND RENEWAL OF BUSINESS PERMITS AND LICENSES FROM JANUARY 20, 1998 TO JANUARY 31, 1998 WITHOUT SURCHARGES AND PENALTIES.

Introduced by Councilors JORGE L. BANAL, MOISES S. SAMSON, VICTOR V. FERRER, JR., WILMA AMORANTO SARINO, 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, MICHAEL F. PLANAS, CESAR A. DARIO, JR., JOSEPH PETER S. SISON, NANETTE CASTELO DAZA, HERMINIA C. ALTUNA, BAYANI V. HIPOL, ALFREDO A. FRANCISCO (Fred Montilla), RAMON G. MATHAY, ALMARIO E. FRANCISCO and MARVIN C. RILLO.

Sponsored by Councilors Eufemio C. Lagumbay and Alberto M. Galarpe.

WHEREAS, with the volume of the taxpayers still lining up at the Treasurer's Office to pay business taxes and renewal of business permits and licenses, fees and charges at the approach of the deadline on January 20, 1998 there is a need to extend the deadline for payment of business taxes;

WHEREAS, due to the increasing business establishments, activities and taxpayers in Quezon City, the city government may not be in the better position to date to provide the necessary facilities as well as the human resource that can accommodate and facilitate the processing of documents necessary for the renewal of business permits as well as the payments of the corresponding taxes and fees considering the limited period for the payment thereof;

WHEREAS, Section 167 of the Local Government Code of 1991 provides, that:

"Section 167. Time of Payment - Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of each taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months."