



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO99-01
PO99-04
PO99-07

3rd Special Session

Ordinance No. SP- 754 S-1999

AN ORDINANCE EXTENDING THE PERIOD FOR THE PAYMENT OF BUSINESS TAXES, FEES AND CHARGES AND RENEWAL OF BUSINESS PERMITS AND LICENSES FROM JANUARY 20, 1999 TO FEBRUARY 15, 1999, WITHOUT SURCHARGES AND PENALTIES

Introduced by Councilors WILMA AMORANTO SARINO, MA.
FRESCA M. BIGLANG-AWA and ALMA F. MONTILLA.

Co-Introduced by Councilors Godofredo T. Liban II, George M. Canseco, Vincent P. Crisologo, Elizabeth A. Delarmente, Rommel R. Abesamis, Winston "Winnie" T. Castelo, Marciano P. Medalla, Eric Z. Medina, George L. Banal, Eufemio C. Lagumbay, Fernando V. Avanzado, Nanette Castelo Daza, Jesus C. Suntay, Marcel C. Rillo, Ramon G. Mathay and Bayani V. Hipol.

WHEREAS, Section 167 of Republic Act 7160, otherwise known as the Local Government Code of 1991, provides:

"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 such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months."

WHEREAS, because of the limited human resources and the congestion brought about by great volume of taxpayers swarming the city offices and the improvised system introduced due to the fire that razed the building, it is but fitting and proper to extend the period of time to pay the necessary fees and charges without any surcharges and penalties until February 15, 1999;

WHEREAS, Ordinance No. SP-651, S-98 requiring Public Liability Insurance for all businesses prior to renewal or granting of business permits has caused confusion and surprise to taxpayers;

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