



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
16th City Council

46th Regular Session

ORDINANCE NO. SP-1639, S-2006
(PO2006-01, PO2006-03)

AN ORDINANCE EXTENDING THE PERIOD FOR PAYMENT OF
BUSINESS TAXES, FEES AND CHARGES FROM JANUARY 20,
2006 TO JANUARY 31, 2006.

Introduced by Councilors JORGE B. BANAL, JR.
and ANTONIO E. INTON, JR.

WHEREAS, in view of the limitation of the existing manpower and facilities of the City Treasurer to accommodate the large number of taxpayers paying their business taxes, fees and charges for the year 2006, a good number of taxpayers are still unable to pay for their taxes, fees and charges, the last day for payment of which is January 20, 2006 because of the sudden and vital changes in the procedure for the payment of taxes, fees and charges which make the process more tedious and protracted;

WHEREAS, these taxpayers need more time to pay their said taxes without penalty;

WHEREAS, in the interest of the tax-paying public of Quezon City, as a matter of consideration and assistance to them there is a need to extend the period for payment of business taxes, fees and charges up to January 31, 2006;

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 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”.