



Republic of the Philippines  
**QUEZON CITY COUNCIL**

Quezon City  
18<sup>th</sup> City Council

PR2012-391

83<sup>rd</sup> Regular Session

RESOLUTION NO. SP- **5734**, S-2013

**A RESOLUTION STRONGLY SUPPORTING HOUSE BILL NO. 291 ENTITLED "AN ACT AMENDING SECTION 264 (a) OF THE NATIONAL REVENUE CODE OF 1997, AS AMENDED, AND PROVIDING PENALTIES THEREFOR" AUTHORED BY CONGRESSMAN DANILO E. SUAREZ OF THE 3<sup>RD</sup> DISTRICT OF QUEZON.**

*Introduced by Councilor RAQUEL S. MALAÑGEN.*

*Co-Introduced by Councilors Dorothy A. Delarmente, Anthony Peter D. Crisologo, Ricardo T. Belmonte, Jr., Joseph P. Juico, Alexis R. Herrera, Precious Hipolito Castelo, Alfredo D. Vargas III, Eden "Candy" A. Medina, Julienne Alyson Rae V. Medalla, Roderick M. Paulate, Godofredo T. Liban II, Julian ML. Coseteng, Allan Benedict S. Reyes, Jaime F. Borres, Jose Mario Don S. De Leon, Gian Carlo G. Sotto, Eufemio C. Lagumbay, Jesus Manuel C. Suntay, Jessica Castelo Daza, Vincent DG. Belmonte, Marvin C. Rillo and Ranulfo Z. Ludovica.*

*WHEREAS, Section 264 of the National Internal Revenue Code provides for the provision that penalizes establishments for their failure to issue receipts or sales or commercial invoices. The same imposes a minimum fine of One Thousand Pesos (P1,000.00) and the maximum fine of Fifty Thousand Pesos (P50,000.00) where in reality these fines are substantially low and therefore becomes an ineffective deterrent to the violators of this provision who intends to circumvent the purpose of issuances of official receipts;*

*WHEREAS, being essential in tax administration, official receipts reflect the taxables sales of commercial establishments to which their taxable dues shall be based. In proving that taxpayers have dutifully paid their taxes pursuant to existing laws, official receipts are indispensable;*


*[Handwritten signatures]*

*WHEREAS, the non-issuance of receipts being the most often violated provision of commercial establishments or persons engaged in the same, the approval of House Bill No. 291 entitled "An Act Amending Section 264 (a) of the National Internal Revenue Code of 1997, as amended, and providing penalties therefor" will give more teeth to the taxation power of the state in ensuring that the proper collection of taxes, being the "life blood" of this country is realized*


*BE IT RESOLVED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED, to support, as it does hereby strongly support House Bill No. 291 entitled "An Act Amending Section 264 (a) of the National Internal Revenue Code of 1997, as amended, and providing penalties therefor" authored by Congressman Danilo E. Suarez of the 3<sup>rd</sup> District of Quezon.*

*RESOLVED, FURTHER, that a copy of this Resolution be forwarded to the House of Representatives for their information.*

*ADOPTED: March 11, 2013*

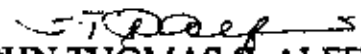
  
MA. JOSEFINA G. BELMONTE  
Vice Mayor  
Presiding Officer

ATTESTED:

  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept Head III

**CERTIFICATION**

*This is to certify that this Resolution was APPROVED by the City Council on Second Reading on March 11, 2013 and was CONFIRMED on April 22, 2013.*

  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept Head III 