



Republic of the Philippines  
**QUEZON CITY COUNCIL**

Quezon City  
21<sup>st</sup> City Council

PO21CC-373

48<sup>th</sup> Regular Session

ORDINANCE NO. SP- 2982, S-2020

**AN ORDINANCE CONDONING THE SURCHARGE AND INTEREST FOR THE DELAYED 2<sup>ND</sup>, 3<sup>RD</sup> AND 4<sup>TH</sup> QUARTER INSTALLMENTS FOR 2020 BUSINESS TAX UNTIL MARCH 31, 2021.**

*Introduced by Councilor FRANZ S. PUMAREN and VICTOR V. FERRER, JR.*

*Co-Introduce by Councilors Bernard R. Herrera, Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Tany Joe "TJ" L. Calalay, Nicole Ella V. Crisologo, Winston "Winnie" T. Castelo, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Estrella C. Valmocina, Kate Galang-Coseteng, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Marra C. Suntay, Irene R. Belmonte, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Allan Butch T. Francisco, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Donato "Donny" C. Matias, Eric Z. Medina and Noe Dela Fuente.*

*WHEREAS, Presidential Proclamation No. 922, Series of 2020, declared a State of Public Health Emergency throughout the Philippines due to the Coronavirus Disease 2019 (COVID-19) restricting movements and business activities in Metro Manila and other parts of the country beginning March 16, 2020;*

*WHEREAS, Section 20 of the Quezon City Revenue Code, as amended, provides that the tax on business shall accrue on the first day of January and payable within the first twenty (20) days of each subsequent quarter;*

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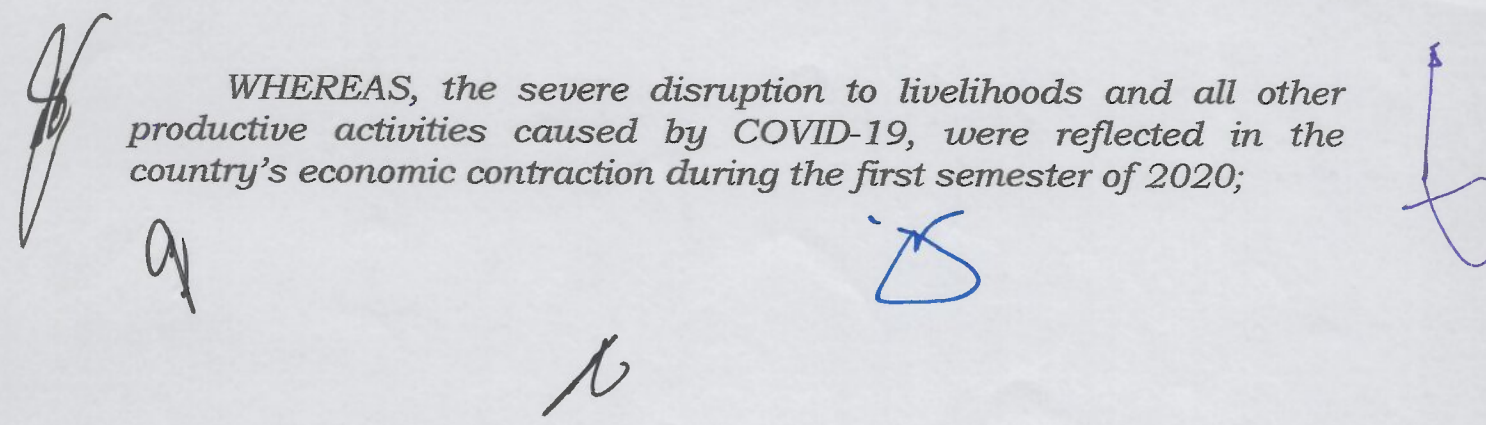
WHEREAS, Ordinance No. SP-2930, S-2020, extended the deadline for the payment of the 2<sup>nd</sup> quarter business taxes and other taxes, fees and charges from April 20, 2020 to June 30, 2020 without surcharges or penalties in furtherance of the Department of Finance Circular No. 002-2020 and as mandated by Section 4(2) of Republic Act No. 11469, otherwise known as the "Bayanihan to Heal as One Act";

WHEREAS, on June 1, 2020, the National Capital Region was placed under General Community Quarantine and pursuant to the omnibus guidelines issued by the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF), certain business activities and services were allowed to operate either fully or partially;

WHEREAS, despite the full or partial operation, the extension of the deadline for the 2<sup>nd</sup> quarter business tax installment, and the further extension of the delaine for the 3<sup>rd</sup> quarter business tax installment to October 31, 2020 under Ordinance No. SP-2951, S-2020 numerous business owners still failed to pay their 2<sup>nd</sup> and 3<sup>rd</sup> business tax under installments on time, thus, paying and/or incurring surcharges and interest imposed under Section 22, Article 8, Chapter III, of the Quezon City Revenue Code as amended;

WHEREAS, numerous business owners, reeling from the adverse economic effect of COVID-19, appealed to the Quezon City Government for the condonation of surcharges and interest on unpaid taxes, fees and charges on grounds of lack of personnel, limited transport facilities, reduced business activities, and limited financial resources;

WHEREAS, the severe disruption to livelihoods and all other productive activities caused by COVID-19, were reflected in the country's economic contraction during the first semester of 2020;





WHEREAS, it is the declared policy of the State as enunciated in Sections 3 (a) and (e) of Republic Act No. 11494, also known as the "Bayanihan to Recover as One Act", to mitigate the economic cost and losses stemming from the COVID-19 and to reduce the adverse effect of COVID-19 on the economic well-being of all Filipinos through the provision of assistance, subsidies, and other forms of socioeconomic relief;

WHEREAS, in recognition of the business owner's financial difficulties brought about by the COVID-19 pandemic and the government's desire to ease their financial burden, the City Government needs to extend to them a form of economic relief by condoning the surcharge and interests they have paid or incurred.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

SECTION 1. COVERAGE – This Ordinance shall apply to all business owners who have incurred or paid surcharges and interest for their delayed or non-payment of the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> quarter 2020 business taxes imposed under Section 22, Article 8, Chapter III, of the Quezon City Revenue code, as amended.

SECTION 2. BENEFITS - The incurred surcharges and interest for delayed or non-payment of the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> quarter 2020 business taxes imposed under Section 22, Article 8, Chapter III, of the Quezon City Revenue code, are hereby condoned and waived until March 31, 2021. For business owners who have paid surcharges and interest for their delayed payment of the 2<sup>nd</sup> and 3<sup>rd</sup> quarter business taxes, the same shall be entitled to tax credit in the amount of surcharge and in the amount of surcharge and interest paid, to be applied only as payment for their 2021 City Tax obligation.

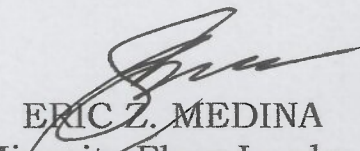
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*SECTION 3. LIMITATION – The surcharges and interest paid for delayed 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarter business tax installments for 2020, shall not be refunded in the event that the City Tax obligation for 2021 is less than the amount of surcharge and interest paid.*

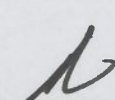
*ENACTED: November 23, 2020.*

  
ERIC Z. MEDINA  
Minority Floor Leader  
Acting Presiding Officer

ATTESTED:

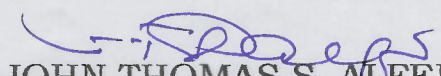
  
Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III

APPROVED: DEC 11 2020

  
MA. JOSEFINA G. BELMONTE  
City Mayor

**CERTIFICATION**

*This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on November 23, 2020 under Suspended Rules and was PASSED on Third/Final Reading on the same date.*

  
Atty. JOHN THOMAS S. ALFEROS III  
City Government Dept. Head III

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