



Republic of the Philippines
QUEZON CITY COUNCIL

Quezon City
21st City Council

PO21CC-422

61st Regular Session

ORDINANCE NO. SP- **3020**, S-2021

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF THE FIRST AND SECOND QUARTER OF 2021 BUSINESS TAXES, FEES AND CHARGES TO APRIL 30, 2021 WITHOUT SURCHARGE OR INTEREST.

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

Co-Introduced 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, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, 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, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio, Donato "Donny" C. Matias, Eric Z. Medina, Freddy S. Roxas and Noe Dela Fuente.

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

"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, in the same manner, Section 218, Article 57, Chapter 9 of the Quezon City Revenue Code states:

“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 Panlungsod may, through resolution, extend the time of payment without penalties for a period not exceeding six (6) months.”

WHEREAS, due to the COVID-19 pandemic and in consonance with the Department of Finance (DOF) Department Circular No. 002-2020 extending the deadlines for the payment of “all local taxes, fees, and charges duly authorized and imposed by Local Government Units (LGUs) within their respective territorial jurisdictions as of March 25, 2020 to June 25, 2020”, the deadline for the payment of 2nd Quarter Business Taxes was extended twice, first to June 1, 2020 then June 30, 2020;

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-MEID), certain business activities and services were allowed to operate fully or to a certain per centum;

WHEREAS, despite operations, numerous business owners appealed to the Quezon City Government for the extension of business tax deadlines and/or waiver of surcharges and interests on unpaid taxes, fees and charges on grounds of great financial losses and cash flow difficulties;

WHEREAS, in order to give relief to business taxpayers who have tremendously suffered from this pandemic so as to enable them to pay their taxes and settle their obligations, Ordinance No. SP-2981, S-2020 dated December 1, 2020, the payment of the 1st and 2nd Quarter Business Taxes was extended to April 20, 2021;

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WHEREAS, on March 29, 2021, the National Capital Region and several nearby provinces were placed under Enhanced Community Quarantine and pursuant to the amendment of the omnibus guidelines issued by the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF-MEID) under Resolution 106-B, mandates the adoption of reduced on site capacity, with LGU's to implement and adopt a skeleton workforce and alternative work arrangement to make the LGU's fully operational;

WHEREAS, the ECQ was extended for another week and although downgraded to Modified Enhanced Community Quarantine, it still created a negative impact economically on the taxpayers already reeling from over a year of pandemic;

WHEREAS, despite the extended period, the taxpayers still found it challenging economically and physically to comply with the tax obligations within the extended period until April 20, 2021;

WHEREAS, on the midnight of April 20, 2021, taxpayers were still in the Quezon City Hall Compound and were unable to make the payment within the last day for payment;

WHEREAS, this situation was brought about by the reduced capacity of the City Treasurer's Office as majority of its personnel were engaged in the distribution of the financial assistance mandated by the National Government;

WHEREAS, to fully implement the policy of the Quezon City Government and to further ease the impact of economic adversities on its constituents while enabling the collection of taxes, without the added burden of penalties and surcharges, there is an urgent need to extend the payment for the 1st and 2nd Quarter Business Tax for 2021 until April 30, 2021.

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NOW, THEREFORE,

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


*SECTION 1. COVERAGE. – The deadline for the payment of the 1st
and 2nd Quarter Business Taxes, Fees and Charges which is payable on or
before April 20, 2021, is hereby extended to April 30, 2021, without
surcharge or interest.*

*SECTION 2. EFFECTIVITY. – This Ordinance shall take effect
immediately upon its approval.*


ENACTED: April 26, 2021.


GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



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

APPROVED: APR 28 2021


MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

*This is to certify that this Ordinance was APPROVED by the City
Council on Second Reading on April 26, 2021 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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