



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
21st City Council

PO21CC-522

10th Special Session

ORDINANCE NO. SP- **3067** , S-2021

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF THE BUSINESS TAXES, FEES AND CHARGES FOR THE FIRST AND SECOND QUARTER OF 2022, FROM JANUARY 20, 2022 AND APRIL 20, 2022, RESPECTIVELY, TO JULY 20, 2022, AND THE THIRD QUARTER PAYMENT FROM JULY 20, 2022 TO OCTOBER 20, 2022, WITHOUT SURCHARGES OR INTEREST.

Introduced by Councilors FRANZ S. PUMAREN, DONATO "Donny" C. MATIAS, VICTOR V. FERRER, JR. and ERIC Z. MEDINA

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, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Estrella C. Valmocina, Kate Galang-Coseteng, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Marra C. Suntay, Irene R. Belmonte, Patrick Michael Vargas, Ram V. Medalla, Marivic Co Pilar, Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio.

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 of not exceeding six (6) months."

WHEREAS, Section 218, Article 57, Chapter 9 of the Quezon City Revenue Code, as amended, also states:

“Time of Payment - Unless otherwise provided in this Code, all 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 Sangguniang Panlungsod may, through resolution, extend the time of payment without penalties for a period of not exceeding six (6) months.”

WHEREAS, Paragraph 3, Section 221, Article 57, Chapter 9 of the same Revenue Code states:

“Operators of business subject to the graduated or percentage taxes based on gross sales and/or receipt, shall within the first twenty (20) days of January of each year or of every quarter, submit a sworn statement of his gross sales and/or receipt for the preceding calendar year or quarter in such manner and form as maybe prescribed by the City Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, for whatever reason, including among others that he failed to provide himself with books, records and/or subsidiaries for his business, the City Treasurer or his authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based. For this purpose, the Chief of the Taxes and Fees Division of the City Treasurer’s Office or his designated deputies are hereby authorized to administer the sworn statement of gross sales or receipt.”

WHEREAS, on June 1, 2020, the National Capital Region was placed under the 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 either fully or partially;

WHEREAS, despite full or partial operation, business owners are still suffering from reduced business activities affecting their revenues and their ability to pay business tax obligation to the City;

WHEREAS, the severe disruption to livelihood and all other productive activity 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 form of economic relief;

WHEREAS, despite the lowered alert level in the National Capital Region, the increase in business activities is still slow and gradual;

WHEREAS, in recognition of the business owners’ financial difficulties brought about by the COVID-19 pandemic and the City Government’s desire to ease their financial burden, all businesses are given leeway and aid to recover and regain its former vigor, thereby allowing the QC LGU to grant all business owners a longer period within which to pay their business taxes in 2022.

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 business taxes, fees and charges for 1st and 2nd Quarter of 2022, which is due on January 20, 2022 and April 20, 2022, respectively, is hereby extended to July 20, 2022, while the payment of business taxes, fees and charges for the 3rd Quarter which is due on July 20, 2022 is hereby extended to October 20, 2022, simultaneous with the payment of business tax for the 4th Quarter of 2022.

SECTION 2. ADDITIONAL REQUIREMENT. - In addition to the requirement for the submission of sworn statement of gross receipts or sale under Paragraph 3, Section 221, Article 57, Chapter 9 of the Quezon City Revenue Code, business owners and operators shall be required to submit their Audited Financial Statement simultaneous with the payment of their corresponding business taxes, or other supporting documents that the City Treasurer may require in his/her reasonable discretion.

SECTION 3. SEPARABILITY CLAUSE. - If for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid, the other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.



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SECTION 4. REPEALING CLAUSE. - All ordinances, resolutions, executive orders, memorandum circulars, administrative orders and other issuances or parts thereof which are inconsistent with any provision of this Ordinance are hereby repealed or modified accordingly.


SECTION 5. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately upon its approval.

ENACTED: December 23, 2021.




GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



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

APPROVED: DEC 31 2021



MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading during its 10th Special Session held on December 23, 2021 and was PASSED on Third/Final Reading on the same date.



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