



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

PO21CC-523

10th Special Session

ORDINANCE NO. SP- **3068**, S-2021

AN ORDINANCE WAIVING THE PENALTIES, SURCHARGES AND INTERESTS FOR UNPAID BUSINESS TAXES FOR 2021 AND PRIOR YEARS.

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

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, 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 and Diorella Maria G. Sotto-Antonio.

WHEREAS, Presidential Proclamation No. 922, Series of 2020, declared a State of Public Health Emergency throughout the Philippines due to Coronavirus Disease 2019 (COVID-19) restricting movements and business activities in Metro Manila and other parts of the country beginning March 16, 2020, which had been recently extended until September 12, 2022 pursuant to Proclamation No. 1218, dated September 13, 2021;

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, Section 192 of Republic Act 7160, otherwise known as the Local Government Code of 1991, states that “local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary”;

WHEREAS, in April 2021 and August 2021, the National Capital Region was placed again under Enhanced 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 suspended or if allowed to operate, only for limited capacity;

WHEREAS, despite the full or partial operation, the extension of the deadline for the payment of business taxes, numerous business owners still failed to pay and update their business tax dues, thus, incurring surcharges and interests 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 waiver of surcharges and interests 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 was reflected in the country’s economic contraction for 2021;

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 economic relief;

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WHEREAS, in recognition of the taxpayer's financial sacrifice in continuing their business operations thereby giving continuous employment to QCitizens and residents of neighboring cities and provinces, the City Government should extend to them a form of economic relief by way of waiver of the penalties, interests and surcharges to their 2021 and prior years business tax liability.

NOW, THEREFORE,

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

SECTION 1. COVERAGE. - All business owners who have failed to pay any business tax for 2021 and prior years, shall, subject to the approval of the City Treasurer, be allowed to update their business tax liabilities without incurring any penalties, interest and surcharge.

SECTION 2. LIMITATIONS. - The benefits provided in the preceding paragraph shall not extend to business establishments who will retire their business under Section 24, Article 10, Chapter 3, of the Quezon City Revenue Code.

SECTION 3. LIMITATIONS ON THE WAIVER. - The Waiver of penalties, surcharges and interests shall be applicable in cases where all unpaid business taxes for 2021 and prior years, shall be paid not later than December 31, 2022. Alternatively, the City Treasurer may allow staggered payment of the foregoing outstanding taxes, the aforementioned waiver shall apply provided that the 1st installment is paid not later than December 31, 2022.

SECTION 4. SEPARATBILITY 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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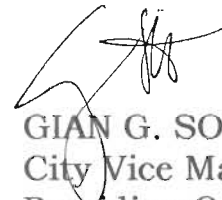
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SECTION 5. REPEALING CLAUSE. - All ordinances, resolutions, executive orders, memorandum circulars, administrative orders and other issuances or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 6. 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 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

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