



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

PO21CC-524

10th Special Session

ORDINANCE NO. SP- **3069**, S-2021

AN ORDINANCE ALLOWING THE STAGGERED SETTLEMENT OF OUTSTANDING BUSINESS TAXES UP TO A MAXIMUM OF TWELVE (12) MONTHS COVERING THE YEAR 2021 AND PRIOR YEARS WITH AUTHORITY TO THE CITY TREASURER TO DETERMINE THE MANNER/FREQUENCY OF PAYMENT.

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, business establishments continue to incur tax arrearages, penalties and charges by reason of the prevailing health crisis which brought about a long-term enduring effect on their financial standing;

WHEREAS, President Rodrigo Roa Duterte issued Proclamation No. 929 on March 16, 2020 declaring a State of Calamity throughout the Philippines due to the Coronavirus Diseases 2019 (COVID-19) which to this date has not been lifted;

WHEREAS, Section 16 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, provides that every Local government unit (LGU) shall exercise the powers which are essential to the promotion of the general welfare and shall enhance economic prosperity and social justice and preserve the comfort and convenience of their inhabitants;

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WHEREAS, Section 192 of the same Code provides that LGUs may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, it is the policy of the Quezon City Government to ease the impact of economic adversities on its constituents while enabling the collection of taxes;

WHEREAS, allowing the settlement of business tax arrears on a staggered basis will ease the burden on the delinquent taxpayer while still ensuring the collectivity of their past due obligation;

WHEREAS, the City Treasurer being primarily tasked with business tax assessment and collection may be granted the authority to determine the manner and frequency of the staggered settlement.

NOW, THEREFORE,

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

SECTION 1. COVERAGE. - All unpaid business tax liabilities/delinquencies/obligations covering the years 2021 and prior as assessed by the Quezon City Treasurer's Office may, subject to the approval of the City Treasurer, be settled on a staggered basis up to a maximum of twelve (12) equal monthly installments.

SECTION 2. APPLICATION. - Business establishments desiring to benefit from this Ordinance shall write a letter-request addressed to the City Treasurer's Office.

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.

SECTION 4. 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.

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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

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