



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)
19th Regular Session

PO2001-273

ORDINANCE NO. SP- 1080 , S-2001

AN ORDINANCE AMENDING CHAPTERS THREE AND FOUR OF ORDINANCE NO. SP-91, S-93, THE QUEZON CITY REVENUE CODE, IN CONFORMITY WITH THE LOCAL GOVERNMENT CODE, AND FOR OTHER PURPOSES.

Introduced by Councilor VICTOR V. FERRER, JR.

Co-Introduced by Councilors Wilma Amoranto-Sarino, Vincent P. Crisologo, Elizabeth A. Delarmente, Bernadette R. Cruz-Herrera, Rommel R. Abesamis, Voltaire Godofredo L. Liban III, Aiko M. Yllana, Ramon P. Medalla, Allan Butch T. Francisco, Eric Z. Medina, Mary Ann L. Susano, Jorge L. Banal, Julian M.L. Coseteng, Franz S. Pumaren, Wencerom Benedict C. Lagumbay, Diorella Maria G. Sotto, Dante M. De Guzman, Jesus "Bong" C. Suntay, Alma F. Montilla, Antonio E. Inton, Jr., Janet M. Malaya, Ricardo R. Del Rosario, Restituto B. Malañgen, Almario E. Francisco and Marvin C. Rillo.

WHEREAS, the Quezon City Revenue Code of 1993, particularly Chapters Three and Four thereof, contains certain provisions which, although not necessarily ambiguous, may still be amended for better clarity and simplified, in order that it may be of better use and understanding, not only to government assessors and revenue collectors, but also to the taxpayers themselves. Lest it be misinterpreted, the amendments herein contained does not seek to increase the rates of taxes presently imposed, but the main thrust of this Ordinance, aside from the forgoing, however, is to conform the Code with the Local Government Code, specifically in respect of the tax rates provided therein.

WHEREAS, to quote from the Supreme Court, "Taxes are the lifeblood of the Government, and their prompt and immediate availability is an imperious need."

NOW, THEREFORE,

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

SECTION 1. Chapter Three of Ordinance No. SP-91, S-93, otherwise known as the Quezon City Revenue Code, as amended, is hereby further amended, as follows:

"A. Section 19. *Imposition of Tax*. - There is hereby levied an annual tax on business mentioned in this chapter at the rates mentioned herein."

a.) On manufacturers, assemblers, repackers, processors, of any article of commerce of whatever kind or nature, in accordance with the following schedule:

X X X

6,500,000.00 or more

36,560.00 plus 56.25% of 1%