



Republic of the Philippines  
**QUEZON CITY COUNCIL**

Quezon City  
19<sup>th</sup> City Council

PO19CC-409

48<sup>th</sup> Regular Session

ORDINANCE NO. SP- **2362**, S-2014

AN ORDINANCE PROVIDING INCENTIVE TO TAXPAYERS WHO PAY THEIR BUSINESS TAX FOR THE YEAR 2015 WITH AN INCREASE OF THIRTY PERCENT (30%) OR MORE THAN THE WHOLE YEAR OF 2014 BUSINESS TAX PAYMENT FROM AUDIT AND EXAMINATION OF THEIR BUSINESS AND OTHER PERTINENT RECORDS FOR THE YEAR 2014 ONLY.

Introduced by Councilor VICTOR V. FERRER, JR.

Co-Introduced by Councilors Anthony Peter D. Crisologo, Dorothy A. Delarmente, Lena Marie P. Juico, Alexis R. Herrera, Precious Hipolito Castelo, Voltaire Godofredo L. Liban III, Roderick M. Paulate, Ranulfo Z. Ludovica, Ramon P. Medalla, Estrella C. Valmocina, Allan Benedict S. Reyes, Franz S. Pumaren, Eufemio C. Lagumbay, Jose Mario Don S. De Leon, Jaime F. Borres, Jesus Manuel C. Suntay, Marvin C. Rillo, Jessica Castelo Daza, Bayani V. Hipol, Julienne Alyson Rae V. Medalla, Godofredo T. Liban II, Karl Edgar C. Castelo, Candy A. Medina, Diorella Maria G. Sotto, Marivic Co-Pilar, Melencio "Bobby" T. Castelo, Jr., Donato C. Matias and Ricardo B. Corpuz.

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, aptly states and specifically provides:

"SECTION 192. AUTHORITY TO GRANT TAX EXEMPTION PRIVILEGE – Local Government Units may, through ordinances duly approved, grant tax exemptions, incentives or relief under such terms and conditions as they may deem necessary." <sup>1</sup>

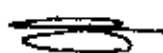
WHEREAS, the granting to all those required to pay business taxes, the exemption from the submission of business records, books, audited financial statements, and other similar documents, as well as exemption from the inspection and examinations of their business records are forms and modes of encouragement and incentive to said taxpayers to persuade, push and drive them to declare more taxable income;

WHEREAS, the grant of exemption from submission of business records for year 2014 when declaring their gross receipts and inspection and examination of the same shall notably reduce and lessen the task of the employees of the Quezon City Treasurer's Office whose invaluable time, effort and energy could be utilized and focused on more worthwhile endeavors and activities that would benefit Quezon City and its constituents;

WHEREAS, the granting of aforementioned exemption shall make things easy, trouble free, uncomplicated and simplify the procedure involved in the payment of business taxes and henceforth contribute to the speedy and prompt facilitation of their business permits and licenses;

WHEREAS, the granting of aforementioned exemption shall make Quezon City as premiere business haven for investors as incentives are given to business establishments who are real stakeholders in the economic growth of the City;

WHEREAS, the thirty percent (30%) increase in business tax collection could improve the collection efficiency of the City Government and thus augment the drive to fund its pressing financial needs. *γ*







NOW, THEREFORE,



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

SECTION 1. COVERAGE OF EXEMPTION – All business owners and operators in Quezon City, whether Sole or Individual, Partnership, or Corporation, who are subject to the declaration of their previous year's gross sales or receipts covering the period from January 1 to December 31, 2014 who will be paying their business taxes for 2015 in the amount which is THIRTY PERCENT (30%) higher than that of their previous year's payment, shall be exempted from audit and examination of their business and other pertinent records for the year 2014.

SECTION 2. All taxpayers in Quezon city, whether Sole or Individual, Partnership, or Corporation availing of the incentives mentioned in Section 1 herein-above stated shall be automatically exempted from inspection and examination of their books upon presentation of the proof duly certified of the THIRTY PERCENT (30%) increase in their business tax payment for 2015 relative to their 2014 tax payments for the business concerned.

SECTION 3. NON-APPLICATION OF THE EXEMPTION – Any business owner and operator in Quezon City, whether Sole or Individual, Partnership, or Corporation, who has a pending case in the courts of law or administrative office/agency in relation to their business records, books, audited financial statements and other similar documents shall not enjoy the exemption provided in Section 1 hereof.

SECTION 4. Separability Clause – in case any provision of this ordinance shall be held or declared invalid or unconstitutional, the validity of the other provisions hereof shall not be affected thereby. ♪


 

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SECTION 5. REPEALING CLAUSE - Any provision of law, executive order, or rules and regulation inconsistent with the provision of this ordinance is hereby repealed, amended or modified accordingly.

SECTION 6. Effectivity - This Ordinance shall take effect upon its approval.

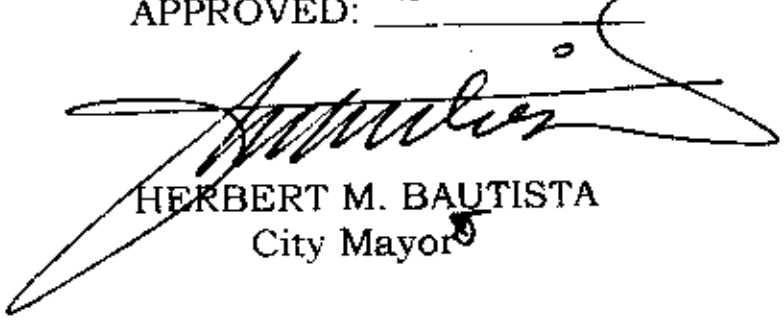
ENACTED: December 15, 2014.

  
MA. JOSEFINA G. BELMONTE  
Vice Mayor  
Presiding Officer

ATTESTED:


  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III

APPROVED: 123 DEC 2014

  
HERBERT M. BAUTISTA  
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on December 15, 2014 and was PASSED on Third/Final Reading on the same date under Suspended Rules.

  
Atty. JOHN THOMAS S. ALFEROS III  
City Gov't. Asst. Dept. Head III