



Republika ng Pilipinas  
Lungsod Quezon  
SANGGUNIANG PANLUNGSOD  
(City Council)

P093-429

113th Regular Session

ORDINANCE NO. SP-150, S-94

AN ORDINANCE EXEMPTING TAXPAYERS WHO DECLARE BUSINESS TAXES OF MORE THAN THIRTY PERCENT (30%) OF THE SAME TAXES PAID IN 1993 FROM INSPECTION OF BUSINESS RECORDS, BOOKS, AND OTHER SIMILAR DOCUMENTS BY THE QUEZON CITY GOVERNMENT SUCH THAT THE TAXES DUE FOR THE YEAR 1994 MAY BE COLLECTED BY THE CITY TREASURER.

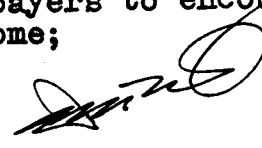
Introduced by Councilors VICTOR V. FERRER, JR., GUILLERMO C. ALTUNA and GODOFREDO T. LIBAN II.

Co-Introduced by Councilors Reynaldo A. Calalay, Alberto M. Galarpe, Emilio G. Tamayo, Moises S. Samson, Antonio L. Sioson, Melencio M. Castelo, Ma. Fresca M. Biglang-awa, Reynaldo N. Medina, Antonio V. Hernandez (Anthony Alonzo), Marciano P. Medalla, Connie S. Angeles, Herbert M. Bautista, Michael T. Defensor, Franz S. Pumaren, Cesar A. Dario, Jr., Rufemio C. Lagumbay, Joseph Peter S. Sison, Bayani V. Hipol, Alfredo A. Francisco (Fred Montilla), Ramon G. Mathay, Herminio "Butch" C. Bautista, Roberto A. Miguel and Wencerom C. Lagumbay.

WHEREAS, Section 192 of R.A. No. 7160 otherwise known as the Local Government Code of 1991, expressly authorizes the City Council to grant tax incentives to all those required to pay business taxes, to wit:

"Sec. 192. Authority to Grant Tax Exemption Privileges. - 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, granting to all those required to pay business taxes an exemption from inspection of business records, books, and other similar documents is one form of incentive to said taxpayers to encourage them to declare more taxable income;

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Ans. 94-13-1

WHEREAS, the grant of exemption from inspection shall lessen the task of the employees of the Quezon City Treasury whose time and energy thus saved could be utilized in easing the burden of the said office;

NOW, THEREFORE,

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

SECTION 1. All those required to pay business taxes, whether individual, partnership, or corporation, who shall declare business taxes of more than THIRTY PERCENT (30%) of the same taxes actually paid in 1993 to the Quezon City Government shall be exempt from the inspection of business records, books and other similar documents, such that the taxes due for the year 1994 may be collected by the City Treasurer.

SECTION 2. Any individual, partnership, or corporation upon presentment of proof of payment of business taxes of the present year and that of the immediately preceding year shall be automatically exempted from inspection of the documents enumerated in Section 1 hereof.

SECTION 3. Any individual, partnership, or corporation who has a pending case in the courts of law in relation to their business records, books and other similar documents shall not enjoy the exemption provided for under Section 1 hereof.

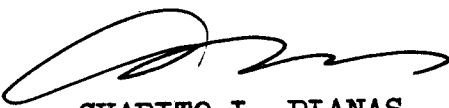
SECTION 4. This Ordinance shall take effect immediately upon its approval.

ENACTED


January 18, 1994.

ATTESTED:

EUGENIO V. JURILLA  
City Secretary

  
CHARITO L. PLANAS  
Vice Mayor  
Presiding Officer

APPROVED: 3-2-94

  
ISMAEL A. MATHAY, JR.  
City Mayor