

Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO97-05/PO97-06

4th Special Session

ORDINANCE NO. SP- 185, S-97

AN ORDINANCE EXEMPTING BUSINESSMEN WHO DECLARE THEIR GROSS SALES OR RECEIPTS MORE THAN THIRTY PERCENT (30%) OF THE SAME DECLARED IN 1996, FROM INSPECTION AND EXAMINATION OF THEIR BUSINESS RECORDS, BOOKS, AND OTHER SIMILAR DOCUMENTS BY THE QUEZON CITY GOVERNMENT SUCH THAT THE TAXES DUE FOR THE YEAR 1997 MAY BE COLLECTED BY THE CITY TREASURER.

Introduced by Councilors VICTOR V. FERRER, JR., MOISES S. SAMSON, WILMA AMORANTO-SARINO, ALBERTO M. GALARPE, ANTONIO L. SIOSON, EMILIO G. TAMAYO, WINSTON "Winnie" T. CASTELO, MA. FRESCA M. BIGLANG-AWA, GODOFREDO T. LIBAN II, MARCIANO P. MEDALLA, ANTONIO V. HERNANDEZ (Anthony Alonzo), ENRICO S. SERRANO, CONNIE S. ANGELES, FRANZ S. PUMAREN, JORGE L. BANAL, MICHAEL F. PLANAS, EUFEMIO C. LAGUMBAY, CESAR A. DARIO, JR., JOSEPH PETER S. SISON, NANETTE CASTELO DAZA, BAYANI V. HIPOL, ALFREDO A. FRANCISCO (Fred Montilla), RAMON G. MATHAY, BONIFACIO M. RILLON and MARVIN C. RILLO.

WHEREAS, Section 171 of R.A. No. 7160, otherwise known as the "Local Government Code of 1991", expressly provides, as follows:

"Sec 171. Examination of Books of Accounts and Pertinent Records of Businessmen by Local Treasurer. - The provincial, city, municipal or barangay treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to local taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee, or charge. x x x":

WHEREAS, the City Treasurer and/or his deputized representatives have the authority to inspect and examine the books of accounts and pertinent records relating to business conducted in Quezon City;

WHEREAS, one way of encouraging businessmen to pay their taxes, fees and other charges is to exempt their book of accounts or business records from being examined;

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WHEREAS, to grant an exemption from the requirement of inspection of business records, books and other similar documents to said taxpayers will encourage them to declare actual gross sales receipts;

WHEREAS, the grant of exemption from inspection will lessen the task of the employees of the Quezon City Treasury thus, saving time and efforts, including incidental expenses chargeable to the city government.

NOW, THEREFORE,

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

SECTION 1. All persons, natural or juridical, required to pay business taxes, who shall declare their gross sales or receipts more than thirty percent (30%) of the same declared in 1996 to the Quezon City government shall be exempted from the inspection of their business records, books and other similar documents, such that the taxes due for the year 1997 may be collected by the City Treasurer.

SECTION 2. Any person, natural or juridical, upon presentation of proof of his or its declared gross sales or receipts as well as the official receipt of payment of business taxes and fees in 1996 shall be automatically exempted from inspection and examination of the documents enumerated in Section 1 hereof.

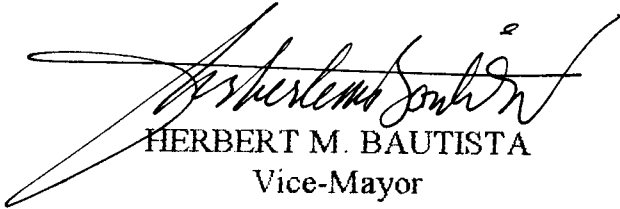

SECTION 3. Any person, natural or juridical, who has a pending case in the courts of law in relation to their business records, books and other similar documents shall not enjoy the exemption provided for under Section 1 hereof.

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


ENACTED: January 20, 1997.

ATTESTED:


EUGENIO V. JURILLA
City Secretary


HERBERT M. BAUTISTA
Vice-Mayor
Presiding Officer 

APPROVED: Jan. 20, 1997


ISMAEL A. MATHAY, JR.
City Mayor

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