

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%

b.) On wholesalers, distributors, in any article of commerce of whatever kind or nature, in accordance with the following schedule:

X X X

2,000,000.00 or more 15,000.00 plus 75% of 1%

X X X

d.) On retailers:

400,000.00 or less 3%  
in excess of 400,000.00 the rate should be 30% plus 1.5%

X X X

f.) On contractors and other independent contractors, as defined in the Local Government Code, business establishments rendering or offering services such as:

1. hospitals
  2. barbershops
  3. battery charging shops
  4. beauty parlors
  5. bookbinders
  6. business agents, private detective or watchman agencies
  7. cinematographic film owners, lessors and distributors
  8. commercial and/or immigration brokers
  9. demolition and/or filling and salvage contractors
  10. electric light or gas system installers, installers of building (general)
  11. engineering (general), building (general), ad specialty contractors
  12. engraving establishments
  13. funeral parlors
  14. furniture shops and establishments for planning or surfacing or recutting of lumber
  15. heat or power system installer
  16. hotels, motels, inns, pension houses, boarding and other lodging houses
  17. house and/or sign printing shops
  18. laundry shops including dry cleaning, dyeing establishments, steam laundries and laundries using washing machines
  19. lithographers
  20. lots or establishments for parking purposes
  21. massage clinics, sauna, Turkish and Swedish baths, slandering and building saloons, and other similar establishments
  22. mine drilling establishments
  23. photographic studios
  24. plastic lamination establishments
  25. plumbing installers
  26. repair of any kind of furniture and shoe repairing by machine or any mechanical contrivance
  27. repairing, repainting, upholstering of vehicles and / or heavy equipment
  28. sawmills under contract to saw or cut logs belonging to others
  29. smelting plants
  30. smith shops
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31. tailoring and/or dress shops
32. vulcanizing and recapping shops
33. warehousing or forwarding establishments
34. washing and greasing of vehicles and/or heavy equipment
35. water system installers

X X X

g.) Banks and other financial institutions which include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange shall be taxed at the rate of 20% of 1% in the case of banks and 75% of 1% in the case of other financial institutions, of the gross receipts of the preceding calendar year derived from interests, commissions, and discounts, from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property.

h.) On any other business, not otherwise specified in the preceding paragraphs, shall be taxed at the rate of 3% of the gross sales or receipts of the preceding calendar year, such as but not limited to the following:

1. dealers, distributors and retailers of fermented liquors, distilled spirits, wines, tuba and the like; dealers, distributors and retailers of imported wines; and dealers, wholesalers and retailers of tobacco leaf
2. operators/owners of private cemeteries and memorial parks
3. real estate lessors (land, building, commercial/office residential spaces)
4. sellers, dealers, agents, developers of real estates (land, subdivision, building and other taxable real properties)
5. eating places or establishments such as, but not limited to restaurants, cafes, cafeterias, ice cream or refreshment parlors, carinderias, soda fountains, food caterers, fast food centers and snack counters
6. amusement places/establishments such as but not limited to bars, beer gardens, cocktail lounges, pub-houses, resorts and the like, billiard or pool halls, bowling establishments, cabarets or dance halls and similar establishments, circuses, carnivals, fun houses and the like, concert halls, day and/or night clubs, super clubs, golf and driving ranges, skating rinks, coliseums, theaters, cinema houses, tennis courts, gymnasiums, pelota/squash courts, off pronton and betting stations
7. amusement devises or machines, merry-go-rounds, roller coasters, ferris wheels, side shows, swings, shooting galleries, and the like
8. others

SECTION 2. Paragraphs (i), (j), (k) and (l) of Section 19 are hereby deleted. Accordingly, paragraph (m) of Section 19 shall constitute a new paragraph (i) of the same section.

SECTION 3. Chapter Four of the Code is hereby amended, to read as follows:

Section 25. *Imposition of Tax.* - There is hereby imposed a tax at the rate of seventy-five percent (75%) of one percent (1%) on the sale, donation, barter, or any code of transferring ownership of title to real property within the territorial jurisdiction of Quezon City based on the total consideration involved in the sale of the property or of the fair market value and/or zonal ~~value~~ *value* of the property, whichever is higher.

Section 31. *Imposition of Tax.* - Any provision of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Quezon City, shall pay a franchise tax at the rate of seventy-five percent (75%) of one percent (1%) of the gross receipts and sales derived from the operation of the business in Quezon City during the preceding calendar year.

X X X

Section 39. *Imposition of Tax.* - There shall be collected from the proprietors, lessees, or operators of theaters, cinemas and concert halls, a tax at the rate of thirty percent (30%) for foreign films, fifteen percent (15%) for local films, ten percent (10%) for live concerts with foreign artists as performers, and eight percent (8%) for live concerts with local artists as performers, of the gross receipt from admission fees; and from the proprietors, lessees, or operators of circuses, boxing stadia, and other places of amusement, a tax at the rate of thirty percent (30%) of the gross receipt from admission fees.

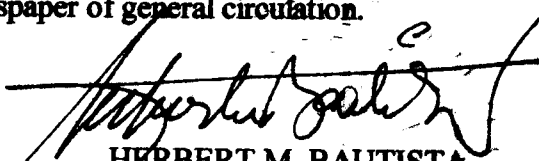
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Section 43. *Imposition of Tax.* - There is hereby imposed on any person engaged in the exercise or practice of profession requiring government examination, conducted by the Supreme Court or the Professional Regulation Commission, within Quezon City, an annual professional tax of three hundred pesos (P300.00).

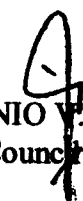
SECTION 4. *Separability Clause.* - Should any part of this ordinance be declared invalid or unconstitutional for whatever reason by a competent court, the portions hereof not affected by the declaration shall remain effective and enforceable.

SECTION 5. *Effectivity.* - This Ordinance shall take effect after fifteen days following the completion of its publication in a newspaper of general circulation.


ENACTED: December 13, 2001.

  
HERBERT M. BAUTISTA  
Vice Mayor  
Presiding Officer

ATTESTED:

  
EUGENIO V. JURILLA  
City Council Secretary

APPROVED:

  
FELICIANO R. BELMONTE, JR.  
City Mayor

*Dec. 21, 2001*

CERTIFICATION

This is to certify that this Ordinances which was originally approved on Second Reading on December 13, 2001 was reverted back on December 18, 2001, was APPROVED by the City Council on Second Reading and third Reading on the same date. *2*

  
EUGENIO V. JURILLA  
City Council Secretary