

Republika ng Pilipinas  
Lungsod Quezon  
SANGGUNIANG PANLUNGSOD  
(City Council)

PO2001-294

18th Regular Session

ORDINANCE NO. SP-1-088-2001

AN ORDINANCE GRANTING EXEMPTION TO BUSINESS TAXPAYERS WHO DECLARE AN ADDITIONAL THIRTY PERCENT (30%) OF THEIR TAX BASE FOR THE TAXABLE YEAR 2002, AND WHO PAY THEIR BUSINESS TAXES ACCORDINGLY, FROM INSPECTION BY THE CITY GOVERNMENT OF THEIR BUSINESS RECORDS, BOOKS AND OTHER SIMILAR DOCUMENTS.

Introduced by Councilor VICTOR V. FERRER, JR.

Co-Introduced by Councilors Vincent P. Crisologo, Bernadette R. Cruz-Herrera, Rommel R. Abesamis, Voltaire Godofredo L. Liban III, Aiko M. Yllana, Ramon P. Medalla, Mary Ann L. Susano, Jorge L. Banal, Julian M.L. Coseteng, Wencerom Benedict C. Lagumbay, Dante M. De Guzman, Jesus "Bong" C. Suntay, Antonio E. Inton, Jr., Janet M. Malaya and Restituto B. Malangen.

WHEREAS, Section 192 of Republic Act No. 7160, otherwise known as the Local Government Code of the Philippines, expressly authorizes the City Council to grant tax exemptions, incentives and other reliefs to all those who are required to pay business taxes, viz:

"Section 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, the grant of exemption from inspection of business records, books and other similar documents to persons required to pay business taxes is a form of relief that has the effect of encouraging them to declare a bigger tax base and, consequently, a bigger tax collection for the City government;

WHEREAS, this grant of relief shall lessen the workload of the city personnel at the Office of the City Treasurer whose time and energy thus saved may be utilized for some other purpose beneficial to their respective departments, and to the City government in general;

WHEREAS, this ordinance has the double effect of easing the burden on the part of business taxpayers in respect of inspection of their business records, books and other similar documents and, raising additional revenue on the part of the City government.

NOW, THEREFORE,

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

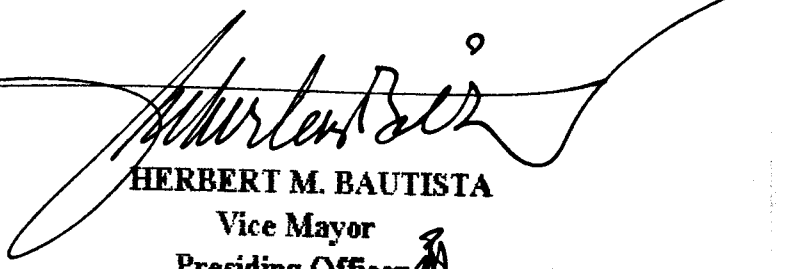
Section 1. Grant of Relief - All persons required to pay business taxes, whether individual, partnership or other associations, or corporation who shall declare an additional thirty percent (30%) of their tax base for the taxable year 2002, and who pay their business taxes accordingly, shall be exempted from inspection by the City government of their business records, books and other similar documents.

Section 2. Automatic Exemption - Any individual, partnership or other associations, or corporation, upon presentment of proof of payment of business taxes for the present and immediately preceding taxable years, shall be automatically exempted from inspection by the City government of the documents enumerated in Section 1 hereof.

Section 3. Exception - The exemption granted in this Ordinance shall not inure to the benefit of any individual, partnership or other associations, or corporation who has a pending case in a Court of law in relation to their business records, books and other similar documents, or who has been previously found guilty thereof within five years immediately prior to the availment of the exemption granted by this Ordinance.

Section 4. Effectivity - This Ordinance shall take effect immediately upon its approval.


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 18, 2001*

CERTIFICATION

This is to certify that this Ordinance which was APPROVED on Second Reading on December 13, 2001, was finally PASSED by the City Council on December 18, 2001.

EUGENIO V. JURILLA  
City Council Secretary