



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