



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PR95-08

176th Regular Session

ORDINANCE NO. SP-264, S-95

AN ORDINANCE EXTENDING THE PERIOD FOR PAYMENT OF BUSINESS TAXES, FEES AND CHARGES, AND RENEWAL OF BUSINESS PERMITS AND LICENSES FROM JANUARY 20, 1995 TO JANUARY 31, 1995 WITHOUT SURCHARGES AND PENALTIES.

Introduced by Councilor MOISES S. SAMSON.
Sponsored by Councilors Guillermo C. Altuna,
Alberto M. Galarpe, Herbert M. Bautista,
Cesar A. Dario, Jr., Eufemio C. Lagumbay,
Joseph Peter S. Sison, Michael T. Defensor
Alfredo A. Francisco (Fred Montilla),
Bonifacio M. Rillon and Wencerom C.
Lagumbay.

WHEREAS, a good number of taxpayers are still unable to pay for their business taxes, fees and charges, the last day for payment of which is January 20, 1995 because of sudden and vital changes in the procedure for the payment of taxes, fees and charges, and renewal of business permits and licenses which make the process more tedious and protracted;

WHEREAS, these taxpayers need more time to pay their said taxes without penalty;

WHEREAS, as a matter of consideration and assistance to the taxpayers concerned, it is necessary to extend the period for payment of business taxes, fees and charges up to January 31, 1995;

WHEREAS, Section 167 of the Local Government Code of 1991 provides that:

"Section 167. Time of Payment. - Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months."

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