

Republic of the Philippines **QUEZON CITY COUNCIL**

Quezon City 21st City Council

PO21CC-396

58th Regular Session

ORDINANCE NO. SP- 3013 , S-2021

AN ORDINANCE AMENDING THE VALIDITY OF BUSINESS PERMIT FROM DECEMBER 31 OF EVERY YEAR TO ONE YEAR FROM DATE OF ISSUANCE OR ANNIVERSARY DATE, AMENDING FURTHER ORDINANCE NO. SP-91, S-93, OTHERWISE KNOWN AS THE QUEZON CITY REVENUE CODE OF 1993.

Introduced by Councilors FRANZ S. PUMAREN, VICTOR V. FERRER, JR., DONATO "Donny" C. MATIAS and ERIC Z. MEDINA.

Co-Introduced by Councilors Bernard R. Herrera, Lena Marie P. Juico, Dorothy A. Delarmente, M.D., Tany Joe "TJ" L. Calalay, Nicole Ella V. Crisologo, Winston "Winnie" T. Castelo, Atty. Bong Liban, Eden Delilah "Candy" A. Medina, Ramon P. Medalla, Mikey F. Belmonte, Estrella C. Valmocina, Kate Galang-Coseteng, Matias John T. Defensor, Wencerom Benedict C. Lagumbay, Jorge L. Banal, Sr., Peachy V. De Leon, Imee A. Rillo, Resty B. Malañgen, Ivy L. Lagman, Hero M. Bautista, Jose A. Visaya, Karl Castelo, Patrick Michael Vargas, Shaira L. Liban, Ram V. Medalla, Allan Butch T. Francisco, Marivic Co Pilar, Melencio "Bobby" T. Castelo, Jr., Rogelio "Roger" P. Juan, Diorella Maria G. Sotto-Antonio and Noe Dela Fuente.

WHEREAS, Section 67 of Ordinance No. SP-91, S-93 otherwise known as the Quezon City Revenue Code of 1993, provides that all person(s) must first secure a Mayor's Permit and pay the corresponding fee prior to operation;

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WHEREAS, Section 70 of the aforecited ordinance provides that "the Mayor's Permit to engage in business shall be duly renewed every year according to schedule from the first working day of January up to the last working day of March of every year";

WHEREAS, in 2020, Sanitary Permit issued by the Quezon City Health Department and Environmental Clearance issued by the Task Force on Solid Waste Management, and Occupational Permit issued by the Business Permits and Licensing Department (BPLD) have already changed its respective validity from December 31 of each year to one year from date of issue or anniversary date;

WHEREAS, Section 11 (e) of Republic Act No. 11032, also known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018, provides that the City may have the option to renew business permits within the first month of the year or on the anniversary date of the issuance of the business permit;

WHEREAS, past experiences dictate that thousands of taxpayers of every kind flock to Quezon City Hall to beat different deadlines one of which is the renewal of business permit to avoid the imposition of penalties and other surcharges;

WHEREAS, new business applications that are granted permits in December are required to renew the permit in January with only a month or even a week of operation;

WHEREAS, the country is still fighting the COVID-19 pandemic, and health and safety protocols are observed that may affect the business permit processing time.

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NOW, THEREFORE,

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

SECTION 1. COVERAGE. - The validity of Business Permit is hereby amended from December 31 of each year to one year from the date of issue or anniversary date, amending Section 70, Article 21 of Ordinance No. SP-91, S-93, otherwise known as the Quezon City Revenue Code of 1993. For this purpose, Business Permits issued in FY 2020 shall remain valid one (1) year from the date of issue reflected in the permit.

Further, for businesses with quarterly tax assessment, the last quarter ended must be paid prior to business permit renewal.

SECTION 2. PENALTY OR LATE RENEWAL. - Failure to renew on or before the anniversary date shall subject the taxpayer to a twenty-five percent (25%) surcharge of the permit fee.

SECTION 3. EXEMPTION. - Nothing in this Ordinance shall change the tax liability of any person or business establishment. All taxes, fees and charges shall remain the same and shall fall due on the same period provided under existing laws and ordinances.

SECTION 4. REPEALING CLAUSE. - All Ordinances, Resolutions, Executive Orders, Memorandum Circulars and Administrative Orders or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 5. SEPARABILITY CLAUSE. - If, for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

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SECTION 6. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately upon approval and shall be applied retroactively to all business permits issued in CY 2020.

ENACTED: March 8, 2021.

GIAN G. SOTTO City Vice Mayor Presiding Officer

ATTESTED:

Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III

APPROVED: MAR 2 9 2021

MA. JOSEFINA G. BELMONTE City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on March 8, 2021, reverted back to Second Reading on March 15, 2021 and was PASSED on Third/Final Reading on the same date under Suspended Rules.

Atty. JOHN THOMAS S. ALFEROS III
City Government Dept. Head III