



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 2000-072

AN ORDINANCE GRANTING TAX RELIEF TO DELINQUENT BUSINESS TAXPAYERS OF THE CITY OF NAGA WITH RESPECT TO INTEREST, PENALTIES AND SURCHARGES, EFFECTIVE NOVEMBER 16, 2000 UNTIL DECEMBER 31, 2000: -

Be it ordained by the Sangguniang Panlungsod of the City of Naga, that:

SECTION 1. - A tax relief of One Hundred Percent (100%) is hereby granted on interests, penalties and surcharges to delinquent business taxpayers effective November 16, 2000 until December 31, 2000, to wit:

- a. Those which are registered but are delinquent in the payment of taxes;
- b. Those which are unregistered but are already operating;

SECTION 2. - To avail of the tax relief herein granted, the amount of business tax on delinquent business establishment shall be paid until December 31, 2000. Should the taxpayer fail to pay his tax delinquencies within the period, his total delinquency, with the corresponding surcharges, penalties and interest, shall become automatically due and demandable.

SECTION 3. - This tax relief shall not apply to:

- a. Unpaid quarterly business tax for the Current Year 2000.

SECTION 4. - The application for the business tax relief on interest, penalties and surcharges, shall be prescribed in a form prescribed for the purpose by the City Treasurer and approved by the City Mayor.

SECTION 5. - All ordinances, resolutions, orders, issuances, regulations or parts thereof inconsistent with this Ordinance are repealed and/or modified accordingly.

SECTION 6. - This Ordinance shall take effect upon its approval.

ENACTED: November 15, 2000

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

J ANTONIO A. AMPARADO
Secretary to the
Sangguniang Panlungsod

ESTEBAN R. ABONAL
City Vice Mayor & Presiding Officer

APPROVED:

SULPICIO S. ROCO, JR.
City Mayor