



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 2001 –049

AN ORDINANCE GRANTING TAX RELIEF TO DELINQUENT BUSINESS TAXPAYERS OF THE CITY OF NAGA, WITH RESPECT TO INTEREST AND SURCHARGES EFFECTIVE UPON APPROVAL UNTIL OCTOBER 31, 2001 AND FOR THIS PURPOSE AMENDING ORDINANCE NO. 2001-045:-

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 interest and surcharges of delinquent business taxpayers effective upon approval until October 31, 2001, to wit:

- a. Those which are registered but are delinquent in the payment of taxes from year 2000 and previous years;
- b. Those which are unregistered but found operating without the necessary permits;
- c. Those included in public auction conducted by the City Treasurer's Office but were not purchased by private persons or entities;
- d. Those with existing compromise agreement with respect to the unpaid balance of the delinquencies.

SECTION 2. - To avail of the tax relief herein granted, the following are the conditions, to wit:

1. The total amount of business tax delinquency should be paid until October 31, 2001. Should the taxpayer fail to pay said tax delinquency within the period above stated, his total delinquency, together with the corresponding surcharges and interest, shall automatically be due and demandable.
2. The current year business tax/permit fees should be paid.

SECTION 3. - The application for business tax relief on interest and surcharges, shall be in a form prescribed for that purpose by the City Treasurer and approved by the City Mayor.

SECTION 4. - All ordinances, resolutions, orders, rules and regulations or parts thereof which are inconsistent with any provision of this Ordinance, are hereby amended, repealed and/or modified accordingly;

SECTION 5. - This ordinance shall take effect upon its approval.

ENACTED: August 1, 2001

WE HEREBY CERTIFY to the correctness of the foregoing ordinance.

GIL A. DE LA TORRE
Board Secretary II
& SP Secretary-Designate

JOHN G. BONGAT
City Councilor/Acting City Vice Mayor &
Presiding Officer

APPROVED:

JOSE C. RAÑOLA, M.D.
City Councilor & Acting City Mayor

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