



Republic of the Philippines  
**QUEZON CITY COUNCIL**  
Quezon City  
17<sup>th</sup> City Council

PO2009-94

68<sup>th</sup> Regular Session

ORDINANCE NO. SP-**1982**-S-2009

**AN ORDINANCE AMENDING ORDINANCE NO. SP-1718, S-2006, AS TO EXTEND THE TAX HOLIDAY FOR THE SHOWING OF LOCAL FILMS IMPOSED UNDER SECTION 39 (A) (1) OF THE QUEZON CITY REVENUE CODE, AS AMENDED, FOR PURPOSES THEREOF.**

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Introduced by Councilors ANTONIO E. INTON, JR., FRANCISCO A. CALALAY, JR., BERNADETTE HERRERA-DY, DOROTHY A. DELARMENTE, VICTOR V. FERRER, JR., JOSEPH P. JUICO, RICARDO T. BELMONTE, JR., WINSTON "Winnie" T. CASTELO, RAMON P. MEDALLA, ALLAN BUTCH T. FRANCISCO, VOLTAIRE GODOFREDO L. LIBAN III, EDEN "Candy" A. MEDINA, AIKO S. MELENDEZ, JORGE B. BANAL, JR., FRANZ S. PUMAREN, WENCEROM BENEDICT C. LAGUMBAY, DANTE M. DE GUZMAN, DIORELLA MARLA G. SOTTO, JAIME F. BORRES, JESUS MANUEL C. SUNTAY, JANET M. MALAYA, EDCEL B. LAGMAN, JR., VINCENT DG. BELMONTE, BAYANI V. HIPOL, CONCEPCION S. MALAÑGEN and ALEXIS GRACE R. MATIAS.

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*WHEREAS, the Philippine film and movie industry has experienced a substantial decrease in the number of locally produced motion pictures from over 200 films in the 1970's to the 1980's to an average of only 82 films from 2000 to 2003, only 56 films in 2004 and continuously decreasing its number;*

*WHEREAS, such a decline in the number of motion picture productions may be directly attributed to onerous taxation by both the national and local government, and film and other intellectual property piracy, thereby limiting its potential profitability;*

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WHEREAS, Section 192 of R.A. No. 7160, otherwise known as the Local Government Code of 1991, vests in the Sangguniang Panlungsod the power, through an ordinance duly approved, to grant tax exemptions, incentives or relief under such terms and conditions as they may deem necessary;

WHEREAS, there is a need to extend for another five (5) years the tax holiday imposed to Movie Theater or Cinema from showing of local films in order to encourage more local film productions and breathe life to a financially challenged industry.

NOW, THEREFORE,

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

SECTION 1. Section 1 of Ordinance No. SP-1718, S-2006, is hereby amended as follow;

“SECTION 1. AMENDMENTS. Section 39 (a) (i) of Ordinance No. SP-91, S-1993 (the “Quezon City Revenue Code”) as amended, is hereby further amended to read;

“SECTION 39. Imposition of Tax for amusement Places and Amusement Activities.”

a). Amusement Places – There shall be collected from the proprietors, lessees, or operators of amusement places, a tax with the corresponding rate or percentage of the gross receipts from admission fees.

<u>Amusement Place</u>	<u>Rate</u>
i). Movie Theater or Cinema	30% from the showing of foreign films
	0% from the showing of local films”

SECTION 2. The tax holiday herein granted in Section 2 of Ordinance No. SP-1718, S-2006 shall be extended for another five (5) years only.

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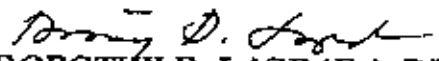
**SECTION 3. REPEALING CLAUSES.** All Ordinances, Rules and Regulations or parts thereof, which are in conflict with the provisions in this ordinance are hereby deemed repealed or modified accordingly.

**SECTION 4.** This Ordinance shall take effect upon its approval.

ENACTED: August 24, 2009

  
JORGE B. BANAL, JR.  
President Pro-Tempore  
Acting Presiding Officer

ATTESTED:

  
DOROTHY D. LAGRADA, DPA  
City Secretary

APPROVED: Oct. 22, 2009

  
FELICIANO R. BELMONTE, JR.  
City Mayor

**CERTIFICATION**

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on August 24, 2009 and was finally PASSED on Third/Final Reading on September 14, 2009.

  
DOROTHY D. LAGRADA, DPA  
City Secretary