



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PO98-161

58th Regular Session

ORDINANCE NO. SP-894, S-2000

AN ORDINANCE IMPOSING TAX ON THE SALE, LEASE AND/OR DISPOSITION OF VIDEOGRAMS IN QUEZON CITY.

Introduced by Councilors GODOFREDO T. LIBAN II and GEORGE M. CANSECO.

Co-Introduced by Councilors Wilma Amoranto-Sarino, Vincent P. Crisologo, Rommel R. Abesamis, Ma. Fresca M. Biglang-awa, Godofredo T. Liban II, Marciano P. Medalla, Eric Z. Medina, Eufemio C. Lagumbay, Julian M.L. Coseteng, Fernando V. Avanzado and Almario E. Francisco.

WHEREAS, pursuant to the provisions of Presidential Decree No. 1987, otherwise known as the Act creating the Videogram Regulatory Board, and in conformity with the provision of R.A. 7160, also known as the Local Government Code of 1991 (LGC), the City shall continue to impose a tax on the sale, lease and/or disposition of videograms, including, among others, videotapes, discs, cassettes or any technical improvement or variation thereof, as well as publicity materials or advertisements related thereto;

WHEREAS, the power of taxation delegated to the city can be optimized to increase revenue collections to finance urgent public needs through the explicit imposition of the above mentioned tax.

NOW, THEREFORE,

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

SECTION 1. Tax on Sale, Lease, or Disposition of Videograms. - Notwithstanding any provision of law or ordinance to the contrary, the city shall collect a tax of thirty percent (30%) of the purchase price or rental rate, as the case may be, for every sale, lease, or disposition of a videogram containing a reproduction of any motion picture or audio-visual program. One hundred percent (100%) of the proceeds of the tax shall accrue entirely to the city.

SECTION 2. Time of Payment. - The tax herein imposed shall be due to the City Treasurer within the first twenty (20) days of the month next following that for which it is due by the proprietor, seller or lessor concerned, and such tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.

SECTION 3. Penalty and Surcharge. - If the tax is not paid within the time fixed herein above, the taxpayer shall be subject to a surcharge of twenty-five percent (25%) of the amount of the tax not paid on time and an interest of two percent (2%) per month of unpaid taxes including surcharges, until such amount is fully paid but in