



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGGSOD
(City Council)

PO96-180

63rd Regular Session

ORDINANCE NO. SP-435 S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE PHILIPPINE NATIONAL RED CROSS (PNRC), NATIONAL CHAPTER, FOR THE CONCERT ENTITLED "ONE ON ONE" HELD LAST AUGUST 17, 1996 AT THE ARANETA COLISEUM.

Introduced by Councilors FRANZ S. PUMAREN, BONIFACIO M. RILLON and MOISES S. SAMSON.

Co-Introduced by Councilors Eufemio C. Lagumbay, Cesar A. Dario, Jr., Joseph Peter S. Sison, Nanette Castelo Daza and Bayani V. Hipol.

WHEREAS, Section 192 of the Local Government Code provides that "local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary";

WHEREAS, pursuant to Section 4 (b) of PD 1643, the Philippine National Red Cross (PNRC) "shall be exempt from payment of all duties, taxes, fees and other charges of all kinds on all importations and purchases for its exclusive use, on donations for its disaster relief works and other Red Cross services, and in its benefits and fund-raising drives, all provisions of laws to the contrary notwithstanding";

WHEREAS, the Philippine National Red Cross is a non-governmental organization that helps our countrymen in times of distress, calamities and the like;

WHEREAS, the Philippine National Red Cross needs to raise funds to implement this noble cause;

WHEREAS, the grant of exemption from the payment of amusement taxes constitutes Quezon City's financial contribution to the PNRC;