



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

168th Regular Session

PO2000-135

ORDINANCE NO. SP-938-S-2000

AN ORDINANCE AMENDING SECTION 39 (IMPOSITION OF TAX) OF ARTICLE 15 (AMUSEMENT TAX ON ADMISSION FEES) OF QUEZON CITY ORDINANCE NO. SP-91, S-93 OTHERWISE KNOWN AS, "THE QUEZON CITY REVENUE CODE OF 1993" IN ORDER TO REDUCE THE AMUSEMENT TAX BEING IMPOSED ON LIVE SHOWS.

Introduced by Councilors GODOFREDO T. LIBAN II,
ROMMEL R. ABESAMIS, RAMON G. MATHAY,
GEORGE M. CANSECO and JORGE L. BANAL.
Co-Introduced by Councilors Vincent P. Grisologo, Marciano P.
Medalla, Eric Z. Medina, Almaro E. Francisco.


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

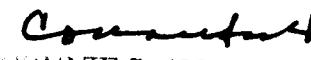
SECTION 1. Section 39 (Imposition of Tax) of Article 15 (Amusement Tax On Admission Fees) of Quezon City Ordinance No. SP-91, S-93, otherwise known as, "The Quezon City Revenue Code of 1993", is hereby amended to read as follows:

"Section 39. Imposition of Tax – There shall be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement a tax at the rate of thirty percent (30%) of the gross receipts from admission fees. PROVIDED, that in cases of live shows, or performances including sports events and other similar activities, a tax rate of ten percent (10%) of the gross receipts from admission fees shall be collected, except those being promoted and performed by Filipino citizens which shall be taxed at eight percent (8%) of the gross receipts from admission fees."


SECTION 2. This Ordinance shall take effect upon its approval.

ENACTED: September 12, 2000


JORGE L. BANAL
President Pro Tempore
Acting Presiding Officer


CONNIE S. ANGELES
Acting City Mayor

ATTESTED:


EUGENIO V. JURILLA
City Council Secretary

