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SANGGUNIANG PANLUNGSOD
(City Council)
81st Regular Session

SECRETARY TO THE MAYOR
QUEZON CITY

DATE: 5-11-01

BY: [Signature] PO2000-141

ORDINANCE NO. SP- 1057, S-2001

AN ORDINANCE AMENDING SECTION 39, ARTICLE 15 OF THE QUEZON CITY REVENUE CODE OF 1993 BY PROVIDING A REDUCED RATE OF TAXES ON THE SHOWING OF FILIPINO FILMS IN ALL AMUSEMENT PLACES IN QUEZON CITY FROM THIRTY PERCENT (30%) TO FIFTEEN PERCENT (15%)

Introduced by Councilors RAMON G. MATHAY, ROMMEL R. ABESAMIS, GOERGE L. CANSECO, MARCEL C. RILLO, ANTHONY C. CASTELO, VINCENT P. CRISOLOGO, ELIZABETH A. DELARMENTE, MA. FRESCA M. BIGLANG-AWA, GODOFREDO T. LIBAN II, MARCIANO P. MEDALLA, ERIC Z. MEDINA, JORGE L. BANAL, EUFEMIO C. LAGUMBAY, FERNANDO V. AVANZADO, JESUS C. SUNTAY, BAYANI V. HPOL and ALMA F. MONTILLA.

WHEREAS, under Section 39 of the Quezon City Revenue Code of 1993, a tax at the rate of thirty percent (30%) of the gross receipts from admission is imposed on all film showings, including Filipino films, in all amusement places;

WHEREAS, there is a need to promote the production and showing of Filipino films and to give the Filipino film industry a competitive chance against similar foreign industries;

WHEREAS, one way of providing the Filipino film industry a competitive chance is to extend to said industry certain incentives one of which is the imposition of lower amusement taxes on all Filipino film showing in Quezon City.

NOW, THEREFORE,

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

SECTION 1. Section 39, Article 15 of the Quezon City Revenue Code of 1992 is hereby amended by inserting another sentence after the end of said Section, to read as follows:

“Section 39, Imposition of Tax - There shall be collected from the proprietors, lessees, or operators of theaters, cinemas, concert hall, 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 on the showing of Filipino films a tax at the rate of fifteen (15%) of the gross receipt shall be imposed.”

[Signature]

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