



Republika ng Pilipinas
Lungsod Quezon
SANGGUNIANG PANLUNGSOD
(City Council)

PR98-322

12th Regular Session

RESOLUTION NO. SP-1032, S-98

A RESOLUTION GRANTING EXEMPTION FROM PAYMENT OF TAX FROM THE GROSS RECEIPTS ON ADMISSION FEES FOR THE SHOWING OF THE MOVIE "THE TRUMAN SHOW" IN ALL SM CINEMAS IN QUEZON CITY, FROM THE FIRST DAY TO THE LAST DAY OF ITS SHOWING, AS REQUESTED, SPONSORED BY AND FOR THE BENEFIT OF THE PHILIPPINE NATIONAL RED CROSS.

Introduced by Councilor ROMMEL R. ABESAMIS.

Co-Introduced by Councilors Wilma Amoranto-Sarino, Antonio L. Sioson, 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, Julian M.L. Coseteng, Anthony C. Castelo, Jesus C. Suntay, Ramon G. Mathay and Bayani V. Hipol.

WHEREAS, Section 39 of Ordinance No. SP-91, Series of 1992, otherwise known as the "Quezon City Revenue Code of 1993", as amended, provides that "xxx there shall be collected from proprietors, lessors, 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";

WHEREAS, Section 39-A of the same Ordinance No. SP-91, Series of 1992 further states that "xxx proprietors, lessors, operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement shall pay a tax at the rate of 10% regardless of the sponsoring entity as long as they are one time show only whenever the shows sponsoring entity is a corporation, partnership or association which has a valid charitable institution as beneficiary xxx. Provided, that said income generating activity is not held more than twice a year by the sponsoring entity in the course of its business whose taxes shall be governed by the next preceding article xxx;"

WHEREAS, the Philippine National Red Cross is requesting tax exemption from payment of amusement tax on admission fees for its sponsorship of the movie "The Truman Show" beginning on October 21, 1998 to October 31, 1998 at all SM Cinemas, from the first day up to the last day of showing, the proceeds of which shall be used to promote its various health and welfare services;

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WHEREAS, Section 4-D of Presidential Decree No. 1643 provides that "The Philippine National Red Cross (PNRC) shall be exempt from the payment of all duties, taxes, fees and other charges... and its benefits and fund raising drives all provisions of law to the contrary notwithstanding."

WHEREAS, the City Council finds merit and significance in the said request considering the impeccable and unblemished track record and credibility of the sponsoring entity to fund its priority programs and projects and sustain the delivery of basic services in the country;



NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF QUEZON CITY IN SESSION ASSEMBLED, to grant, as it does hereby grant, exemption from payment of tax from the gross receipts on admission fees for the showing of the movie "The Truman Show" in all SM cinemas in Quezon City from the first day to the last day of its showing, as requested, sponsored by and for the benefit of the Philippine National Red Cross.

ADOPTED : October 20, 1998.


NANETTE CASTELO DAZA
Acting Presiding Officer

ATTESTED:


EUGENIO V. JURILLA
Secretary to the Sanggunian
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