

Republic of the Philippines
Quezon City
CITY COUNCIL

ORDINANCE Numbered 21

AN ORDINANCE AMENDING SECTIONS 1 AND 2 OF ORDINANCE NO. 19,
QUEZON CITY, REGARDING AMUSEMENT TAX ON COCKPITS.

SECTION 1. - Section 1 of Ordinance No. 19 is hereby
amended to read as follows:

"SEC. 1. - There shall be collected from the prop-
rietor, promoter, leasee or operator of cockpits in
Quezon City an amusement tax equivalent to ten per cen-
tum (10%) of his gross receipts, irrespective of whether
or not any amount is charged or paid for admission."

SECTION 2. - Section 2 of Ordinance No. 19 is hereby amend-
ed to read as follows:

*Amended
by Ord. #45
of Apr. 1, 1947*

"SEC. 2. - The taxes imposed under Section 1 hereof
shall be payable weekly, not later than Tuesday, immedi-
ately following the previous week, and it shall be the duty
of the proprietor, promoter, leasee or operator concerned
to make a true and complete return of the amount of gross
receipts derived during the preceding week and pay the
taxes due thereon."

"In case of willful neglect to file the return with-
in the period prescribed herein, or in case of a false
or fraudulent return is willfully made, there shall be
added to the tax or to the deficiency tax, in case any
payment has been made on the basis of such return before
the discovery of the falsity or fraud, a surcharge of
fifty per centum (50%) of its amount. The amount so add-
ed to any tax shall be collected at the same time and in
the same manner and as part of the tax unless the tax has
been paid before the discovery of the falsity or fraud in
which case the amount so added shall be collected in the
same manner as the tax."

SECTION 3. - This ordinance shall take effect upon its
approval.

Unanimously passed, April 7, 1947.

P. A. Bernardo

P. A. BERNARDO
City Mayor

ATTESTED:

Jose Padilla
JOSE PADILLA

Acting City Secretary

1-7-2

Copy furnished:

City Treasurer -

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