



ORDINANCE NO. SP-894, S-2000-7

AN ORDINANCE IMPOSING TAX ON THE SALE, LEASE AND/OR DISPOSITION OF VIDEOGRAMS IN QUEZON CITY

Introduced by Councilors GODOFREDO T. LIBAN II and GEORGE M. CANSECO

Co-Introduced by Councilors Wilma Alcaranto-Sarino, Vincent P. Cansolongo, Rommel R. Abesamis, Ma. Fiesca M. Biglangawa, Godofredo T. Liban II, Marciano P. Medalla, Eric Z. Medina, Enrique C. Lagumbay, Julian M. B. Coseteng, Fernando V. Avanzado and Almarino E. Francisco

WHEREAS, pursuant to the provisions of Presidential Decree No. 1987, otherwise known as the Act creating the Videogram Regulatory Board, and in conformity with the provision of R.A. 7160, also known as the Local Government Code of 1991 (LGC), the City shall continue to impose a tax on the sale, lease and/or disposition of videograms, including among others, videotapes, discs, cassettes or any technical improvement or variation thereof, as well as publicity materials or advertisements related thereto;

WHEREAS, the power of taxation delegated to the city can be optimized to increase revenue collections to finance urgent public needs through the explicit imposition of the above mentioned tax.

NOW, THEREFORE

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

SECTION 1. Tax on Sale, Lease, or Disposition of Videograms. - Notwithstanding any provision of law or ordinance to the contrary, the city shall collect a tax of thirty percent (30%) of the purchase price or rental rate, as the case may be, for every sale, lease, or disposition of a videogram containing a reproduction of any motion picture or audio-visual program. One hundred percent (100%) of the proceeds of the tax shall accrue entirely to the city.

SECTION 2. Time of Payment. - The tax herein imposed shall be due to the City Treasurer within the first twenty (20) days of the month next following that for which it is due by the proprietor, seller or lessor concerned, and such tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.

SECTION 3. Penalty and Surcharge. - If the tax is not paid within the time fixed herein above, the taxpayer shall be subject to a surcharge of twenty-five percent (25%) of the amount of the tax not paid on time and an interest of two percent (2%) per month of unpaid taxes including surcharges, until such amount is fully paid but in

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no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months. In case of willfull neglect to file the return and pay the tax within the time required, or in case a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due in addition to the interest and penalties provided by this Ordinance

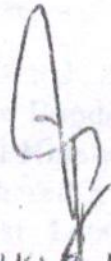
SECTION 4. Separability Clause In case any provision of the Ordinance shall be held or declared invalid or unconstitutional, the validity of the other provisions shall not be affected thereby.


SECTION 5. Repealing Clause Any provision of law, executive order, other rules and regulation inconsistent with the provision of this ordinance is hereby repealed, amended or modified accordingly.

SECTION 6. Effectivity This Ordinance shall take effect after 15 days following its publication in any newspaper of general circulation in Quezoes City.

ENACTED. April 25, 2000.


GEORGE L. BANAL
President Pro-Tempore
Acting Presiding Officer

ATTESTED: 
EUGENIO A. JURILLA
City Council Secretary

APPROVED MAY 26 2000

ISMAEL A. MATBAY, JR.
City Mayor

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