



58<sup>th</sup> Regular Session

ORDINANCE NO. ~~SP-888~~ <sup>896</sup> S-2000

AN ORDINANCE AMENDING SECTIONS 87 AND 88, ARTICLE 23 OF ORDINANCE NO. SP-91, S-93, OTHERWISE KNOWN AS THE QUEZON CITY REVENUE CODE OF 1993, BY INCREASING THE FEES FOR THE FILING AND ISSUANCE OF PERMIT TO SELL OR PRODUCE LIQUOR.

Introduced by Councilor GEORGE M. CANSECO.  
Co-Introduced by Councilors Wilma Amoranto-Sarino, Vincent P. Crisologo, Rommel R. Abesamis, Ma. Fresca M. Biglang-awa, Godofredo T. Liban II, Marciano P. Medalla, Eric Z. Medina, Eufemio C. Lagumbay, Julian M.L. Coseteng, Fernando V. Avanzado, Marcel C. Rillo and Almario E. Francisco.

WHEREAS, Ordinance No. NC-85, S-89, was enacted by the Quezon City Council, consolidating the provisions of existing tax ordinances and incorporating the same into a common regulatory measure for the purpose of regulating the sale, serving/dispensing and consumption of intoxicating liquor or alcoholic beverages, beer and wine;

WHEREAS, Ordinance No. NC-85, S-89, aside from its purposes and objectives, merely adopted the rates of liquor taxes and fees provided for under the Metro Manila Commission Revenue Code of 1983, MMC Ordinance No. 82-03, under Section 5 thereof;

A. KIND OF LIQUOR

TAX PER ANNUM

	(Wholesale)	(Retail)
Imported Liquor	P2,000.00	P500.00
Domestic Liquor	750.00	250.00
Fermented Liquor	400.00	200.00
Vino	200.00	150.00
Tuba, Basi, Tapuy	150.00	100.00

B. FILING FEE

Retailer	P10.00
Wholesaler	20.00
Serving/Dispensing	50.00
Manufacturer, Distiller and Producer	100.00

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WHEREAS, the rates of taxes and fees on liquor as provided for under MMC Ordinance No. 82-03, which were adopted by Quezon City Ordinance No. NC-85, S-89, were rates prevailing in 1982 and during the previous years are no longer reasonable and realistic taking into account the spiraling rates of goods and commodities at the present time such that the conditions prevailing in 1982 are no longer prevailing today;

WHEREAS, under Quezon City Ordinance No. NC-85, S-89, the rates of taxes and fees on liquor apply uniformly on all business establishments regardless of their nature and category, like sari-sari stores and other small businesses, and amusement places like night clubs, bars and cocktail lounges, disco pubs/houses, beerhouses, supper clubs and other related amusement places, such that a delineation of rates on the said business establishments has to be equated in accordance with the nature and category of the business;

WHEREAS, under Sections 11 and 12 of Quezon City Ordinance No. NC-85, S-89, a Special Permit may be issued to qualified business establishments, upon payment of an annual permit fee in the amount of Two Thousand Pesos (P2,000.00) to be able to sell, serve/dispense liquor after 10:00 P.M. but not beyond 2:00 A.M.

WHEREAS, said provisions of Ordinance No. NC-85, S-89 were incorporated in Ordinance No. SP-91, S-93, particularly Sections 87 and 88.

NOW, THEREFORE,

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

SECTION 1. The rates provided in Section 87 of Article 23 of Ordinance No. SP-91, S-93 otherwise known as the Quezon City Revenue Code of 1993, is hereby amended as follows:

"Section 87 Application/Filing Fee. Any operator desiring to produce/sell/serve liquor, shall file an application therefor in a prescribed form with the LIRB upon payment of a filing fee as follows:

Retailer	P 20.00
Wholesaler	40.00
Serving/Dispensing	100.00
Manufacturer, Distiller and Producer	200.00"

SECTION 2. The application or filing fee imposed in Section 88 of the same Code is hereby amended as follows:

"Section 88. Special Permit Fee for Selling/Serving Liquor during prohibited Time. - No licensed liquor dealers shall sell or serve liquor before 8:00 a.m. to past 10:00 p.m. However, special permit may be issued upon payment of annual permit fee in the amount of two thousand pesos (P2,000.00) for a qualified establishment to be allowed to sell liquor from 10:00 p.m. but not beyond 2:00 a.m.

<u>A. Kind of Liquor</u>	<u>Tax/Almora</u> (Wholesale) & Retail	
Imported Liquor	P4,000.00	2,000.00
Domestic Liquor	1,500.00	500.00
Fermented Liquor	800.00	400.00
Vino	100.00	300.00
Tuba, Basi, Tapuy	100.00	200.00

SECTION 3. An additional provision in Article 23 of the same Code is hereby provided to be known as Section 88-A, providing for the rates of taxes and fees on liquor in amusement places like night clubs, bars and cocktail lounges, disco pubs/houses, supper clubs and other related amusement places, as follows:

"Section 88-A. Amusement Places, special permit fee and tax on. - There is hereby imposed taxes and fees per annum on amusement places serving or dispensing liquor, as follows:

<u>Kind of Liquor</u>	<u>Rates of Taxes and Fees</u>	
Imported Liquor	P5,000.00	p.a.
Domestic Liquor	3,000.00	p.a.
Fermented Liquor (beer, etc)	4,000.00	p.a.
Vino	1,000.00	p.a.
Tuba, Basi, Tapuy	1,000.00	p.a.

A special permit may be issued to qualified amusement places to serve/dispense liquor beyond 10:00 p.m. but not beyond 3:00 a.m. upon payment of an annual permit fee of Four Thousand Pesos (P4,000.00)

A filing fee of Five Hundred Pesos (P500.00) is hereby imposed for the issuance of the special permit as provided in this section.

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58<sup>th</sup> Regular Session

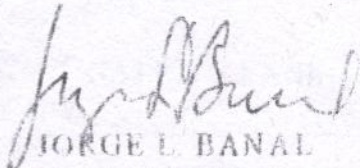
Ord. No. SP- 8916 - S-2000

Page - 4 - PO98-233


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SECTION 4. This Ordinance shall take effect upon its approval.

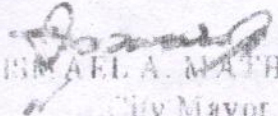
ENACTED : April 25, 2000

  
JORGE L. BANAL  
President Pro Tempore  
Acting Presiding Officer

ATTESTED:

  
EUGENIO V. JURILLA  
City Council Secretary

APPROVED MAY 19 2000

  
ISMAEL A. MATHAY, JR.  
City Mayor

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