

AN ORDINANCE AMENDING SECTION 39 (IMPOSITION OF TAX) OF ARTICLE 15 (AMUSEMENT TAX ON ADMISSION FEES) OF QUEZON CITY ORDINANCE NO. SP-91, S-91 OTHERWISE KNOWN AS, "THE QUEZON CITY REVENUE CODE OF 1993" IN ORDER TO REDUCE THE AMUSEMENT TAX BEING IMPOSED ON LIVE SHOWS.

Introduced by Councilors GODOFREDO T. LIBAN II, ROMMEL R. ABESAMIS, RAMON C. MATHAY, GEORGE M. CANSECO and JORGE L. BANAL.

Co-Introduced by Councilors Vincent P. Crisologo, Marcelino P. Medalla, Eric Z. Medina, Almarco E. Francisco.

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

SECTION 1. Section 39 (Imposition of Tax) of Article 15 (Amusement Tax On Admission Fees) of Quezon City Ordinance No. SP-91, S-91, otherwise known as, "The Quezon City Revenue Code of 1993", is hereby amended to read as follows:

"Section 39. Imposition of Tax - There shall be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing studs, and other places of amusement a tax at the rate of thirty percent (30%) of the gross receipts from admission fees. PROVIDED, that in cases of live shows, or performances including sports events and other similar activities, a tax rate of ten percent (10%) of the gross receipts from admission fees shall be collected, except those being promoted and performed by Filipino citizens which shall be taxed at eight percent (8%) of the gross receipts from admission fees."

SECTION 2. This Ordinance shall take effect upon its approval.

ENACTED: September 12, 2000

JORGE L. BANAL  
President Pro Tempore  
Acting Presiding Officer

CONNIE S. ANGELES  
Acting City Mayor

ATTESTED:

EUGENIO V. JURILLA  
City Council Secretary