Republic of the Philippines Quezon City 13TH CITY COUNCIL

31st Regular Session

Ordinance No. SP-367, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE BRAIN FOUNDATION INCORPORATED, FOR ITS CONCERT ENTITLED "ANG 4 MEETS ANG MADZ" WHICH WAS HELD DECEMBER 3, 1995.

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Introduced by Councilors FRANZ S. PUMAREN and BONIFACIO M. RILLON.

Sponsored by Councilors Moises S. Samson,
Winston "Winnie" T. Castelo, Ma. Fresca M.
Biglang-Awa, Godofredo T. Liban II,
Marciano P. Medalla, Connie S. Angeles,
Jorge L. Banal, Cesar A. Dario, Jr.,
Nanette Castelo-Daza, Guillermo C. Altuna
and Bayani V. Hipol.

WHEREAS, Section 192 of the Local Government Code provides that "Local Government units may through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary.";

WHEREAS, the term "as they may deem necessary" is limited by a specific provision of law allowing grants of tax exemptions which is the Quezon City Revenue Code of 1993;

WHEREAS, Article 40 of the Quezon City Revenue Code provides that:

"The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical, programs, literary and oratorical presentations except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed (highlighted where relevant)."

WHEREAS, the said concert entitled "Ang 4 meets and Madz" held last December 3, 1995 falls within the allowable activities exempted by the aforementioned created with

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31st Regular Session and detting and to oldogen Ord. No. SP-367, S-96 VIIO NO. SP-367, S-96 Page - 2 - P096-11, ALMARON VIIO HTG1

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BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN SESSION ASSEMBLED: A MAT THEM AND AND THE SOUTH AND SOUTH ASSEMBLED:

BIATH FOUNDATION INCORPORATED, FOR ITS CONCERT BUTITLE SECTION 1. Amusement Tax exemption is hereby granted to the Brain Foundation Incorporated for its concert entitled "Ang 4 Meets ang Madz" which was held last December 3, 1995. bas Nagamus . . SMARS rescribenced by benuboring

SORTEACID, M. RILLOH. His on Foreign SECTION 2. This Ordinance shall take effect upon its approval. Table . M. . olevesa . T. Teloniw . norentw Bediang-Awa. Sodoffedd T. Liben 111. Mardiang F. Medalla, Connie S. Augeless

Enacted January 30, 1996. Janu

acod Lineary (SGD.) JOSEPH PETER S. SISON Acting Presiding Officer es esolibace bas imischabas ispes eleiler so movidance

ATTESTED: WHEREASS, the term "as they may deem necessary" is

(SGD.) EUGENIO V. JURILLA
City Secretary

by the scorementioned

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shows, musical, programs, literally and retailed presentations arrange populations similar denserts shall be easupt from Fig.

(SGD.) ISMAEL A. MATHAY. JR City Mayor

WHEREART the said concort entitled "And 4 weets and mind-w alles ever a Created with

