Republic of the Philippines Quezon City 13TH CITY COUNCIL

40rdinance No. SP-368, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO MEAD JOHNSON, PHILIPPINES, AS REQUESTED BY BASIC ADVERTISING, FOR THE MOVIE SCREENING OF "SANTA CLAUSE" WHICH WAS HELD LAST NOVEMBER 25-26, 1995.

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 15 of the Quezon City Revenue Code provides that:

"ARTICLE 15 - AMUSEMENT TAX ON ADMISSION FEES.

Section 39. Imposition of Tax - There shall be collected from the proprietors, lessees or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, a tax at the rate of thirty percent (30%) of the grassith receipts from admission fees."

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WHEREAS, the said movie premiere was held without the collection of admission fees, hence, it is not subject to amusement taxes as provided by the aforementioned article;

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NOW, THEREFORE, DARK OF THOUSELY AND THE PARTIES OF THE TOTAL TO HAVE

APPENDED THELLEFTWEE, AS TROUBLED BY BASIS ADVERTISING, BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY LAST NOVEMBER 28-26, 1995 IN SESSION ASSEMBLED:

SECTION 1. Amusement Tax exemption is hereby granted to Mead Johnson Philippines, Inc., as requested by Basic Advertising, for the movie screening of "Santa Clause" held last 25-26 November 1995. 10411M94

SECTION 2. This Ordinance shall take effect upon its approval. The same approval approva Marciano P. Medalia, Connie B. Angeles,

limited by a specific provision of law allowing grants

Enacted January 30, 1996. . Ide th . V isavid boe

(SGD.) JOSEPH PETER S. SISON approximation and a last Asst. Majority Floor Leader of Acting Presiding Officer along president preside

WHEREAS, the term "ad they may naem necessary" is

(SGD.) EUGENIO V. JURILLA City Secretary 10

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