Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
17th City Council

PO2009-173

79th Regular Session

ORDINANCE NO. SP-1994 S-2010

AN ORDINANCE AMENDING SECTION 39 (A) OF ORDINANCE NO. SP-91, S-93, OTHERWISE KNOWN AS THE "THE QUEZON CITY REVENUE CODE", AS AMENDED.

Introduced by Councilors ANTONIO E. INTON, JR., RAMON P. MEDALLA, BERNADETTE HERRERA-DY, RESTITUTO B. MALAÑGEN and JAIME F. BORRES.
Co-Introduced by Councilors Dorothy A. Delarmente, Allan Butch T. Francisco, Voltaire Godofredo L. Liban III, Franz S. Pumaren, Dante M. De Guzman, Diorella Maria G. Sotto, Edcel B. Lagman, Jr. and Vincent DG. Belmonte.

WHEREAS, the Congress of the Philippines enacted Republic Act No. 9640, otherwise known as "An Act Amending Section 140 (A) of Republic Act No. 7160, otherwise known as the Local Government Code of 1991;

WHEREAS, Republic Act No. 9640 reduces the maximum amusement tax rate imposable by province from thirty (30%) percent to ten (10%) percent of the gross receipts from admission fees;

WHEREAS, Section 151 of the Local Government Code grants the city the power to levy taxes, fees and charges which the province or municipality may impose.

NOW, THEREFORE,

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

SECTION 1. Section 39 (a) of the "Quezon City Revenue Code", as amended, is hereby amended to read as follow;

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"SECTION 39. Imposition of Tax for Amusement Places and Amusement Activities.

a). Amusement Places - There shall be collected from the proprietors, lessees, or operators of amusement places, a tax with the corresponding rate or percentage of the gross receipts from admission fees;

	Amusement Place	Rate
i.)	Movie Theater or Cinema	10% from the showing of foreign films 0% from the showing of local films
ii).	Concert Hall, Comedy Bar, KTV Club, Cocktail Lounges and other Nights spots	10%
iii).	Carnivals, Theme Parks, Video and Game Arcades, Mechanical Rides and other Fun Houses	10%
iv).	Cockpits, Sports Stadia and Multi-Purpose Coliseums	10%
v.)	All other Amusement Places not specifically falling under the above enumeration	10%

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

ENACTED: February 8, 2010.

JORGE B. BANAL, JR.,
President Pro-Tempore
Acting Presiding Officer

ATTESTED:

DOROTHY D. LAGRADA, DPA
City Secretary

APPROVED: March 15, 2010

FELICIANO R. BELMONTE, JR.
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on February 8, 2010 and was finally PASSED on Third/Final Reading on February 15, 2010.

DOROTHY D. LAGRADA, DPA
City Secretary