Republic of the Philippines
Quezon City
CITY COUNCIL

ORDINANCE Numbered 84

AN ORDINANCE IMPOSING A FEE ON THE PRICE OF EVERY ADMISSION TICKET SOLD BY CINEMATOGRAPHS, THEATERS, VAUDEVILLE COMPANIES, THEATRICAL SHOWS AND BOXING EXHIBITIONS, AND PROVIDING PENALTIES FOR VIOLATION THEREOF.

WHEREAS, when Quezon City was part of Manila all ordinances of the City of Manila were made applicable to Quezon City;

WHEREAS, even when Quezon City was reconstituted on January 1, 1947, all ordinances of the City of Manila fixing the rate of fees and taxes on business, trade, occupations, professions or calling which were applied to Quezon City when it was part of the City of Manila were adopted and allowed to remain in full force and effect in Quezon City by virtue of Resolution No. 2, current series;

WHEREAS, in order to maintain uniformity in the rate of amusement fees from January 1, 1947, up to the present on admission tickets sold by cinematographs, theaters, vaudeville companies, theatrical shows and boxing exhibitions, it is necessary that an ordinance fixing them be enacted;

Now, therefore, be it ordained by the City Council of Quezon City, that:

SECTION 1. There shall be collected from the places of amusement which are specifically mentioned above, the following fees based on the face value of every admission ticket sold by such enterprises:

(a) For every ticket sold the price of which is not more than ₱0.89	₱0.05
(b) For every ticket sold the price of which is from ₱0.90 to ₱2.00	0.10
(c) For every ticket sold the price of which is from ₱2.01 to ₱3.50	0.15
(d) For every ticket sold the price of which is from ₱3.51 to ₱4.00	0.20
(e) For every ticket sold the price of which is from ₱4.01 to ₱8.89	0.25
(f) For every ticket sold the price of which is from ₱8.90 to ₱12.89	0.35
(g) For every ticket sold the price of which is from ₱12.90 or more	0.50

No. 2653

SEC. 2. Tickets wherein the Bureau of Internal Revenue based on the collection on amusement taxes will be used by Quezon City as the same basis of the fee on the price of every admission ticket sold by cinematographs, theaters, vaudeville companies, theatrical shows and boxing exhibitions, it being understood that the inspectors and the deputies of the City Treasurers may inspect from time to time, the books and records of the said cinematographs, theaters, vaudeville companies, theatrical shows and boxing exhibitions.

It shall be duty of every proprietor, lessee, promoter or operator of such cinematographs, theaters, vaudeville companies and boxing exhibitions to provide himself with tickets which are serially numbered, indicating therein the name of the amusement place and the fee charged for admission. Before such tickets are sold, the

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same shall be presented to the office of the City Treasurer for registration. Tickets once issued and presented to the gate or entrance shall be cut by the gate-keeper into halves, the first half to be returned to the customer and the second half to be retained by the management for accounting purposes and fixing the value of each ticket issued on their face value.

It shall also be the duty of said proprietor, lessee, promoter or operator to deliver to the office of the City Treasur the total fees corresponding to each ticket sold based on the face value on each ticket sold by him weekly not later than T day, immediately following the previous week, accompanied b daily abstract of sales of tickets showing the number of ti sold, classified according to their admission prices and th collected, PROVIDED, That whenever the operator of any cin graphs, theaters, vaudeville companies, theatrical shows a exhibitions change the present rate of admission fee, a no that effect be immediately sent to the City Treasurer and a notice should be posted in a conspicuous place, in the plac business, for the information of the public; PROVIDED FURTHER, that failure of proprietors, lessees, or operators of amusement places to file a return and to pay the tax due from them within the period required shall be presumed to be willful, unless they show to the satisfaction of this Office that such failure was not willful, in which case the compromise to be collected for such violation shall not be less than ten per cent (10%) of the delinquent tax due and unpaid.

SEC. 3. The fees herein prescribed shall not be paid where the admission fees or charge are collected for and in behalf of any charitable, educational or religious institution or association.

All places of amusement which are operated by U. S. Army and Navy with funds belonging to the U. S. Government are hereby exempted from the fees herein imposed.

SEC. 4. Any person violating any of the provisions of th Ordinance shall, upon conviction thereof, be punished by a fi of not less than fifty pesos (₱50.00) nor more than two hund pesos (₱200.00) or by imprisonment of not less than Ten (10) nor more than six (6) months, or by both such fine and impri ment in the discretion of the Court. If the violation is co ted by the club, firm, corporation, the manager, the managin rector or person charged with the management of the business such club, firm or corporation, shall be criminally responsi therefor.

SEC. 5. This Ordinance shall take effect upon its passage.

Unanimously passed, June 6, 1947.

P. A. BERNARDO
City Mayor

ATTESTED:

JOSE PADILLA
City Secretary

Copy furnished: The Treasurer
The City Auditor
The Chief of Police
The City Fiscal
The Mun. Judge

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