

Quezon City
CITY COUNCIL

ORDINANCE Numbered 147

AN ORDINANCE IMPOSING AN AMUSEMENT TAX EQUIVALENT TO FIVE PER CENTUM (5%) OF THE GROSS RECEIPTS OF ALL NIGHT CLUBS IN QUEZON CITY.

Be it ordained by the Council of Quezon City, that:

SECTION 1. In addition to taxes now imposed by existing laws and ordinances, an amusement tax equivalent to five per centum (5%) of the gross receipts, is hereby imposed to the owner, manager, administrator, lessee, or operator of night clubs in Quezon City.

For the purpose of this Ordinance, "Night Club" shall be construed to mean any place or establishment selling to the public food or drinks where customers are allowed to dance.

SEC. 2. The taxes imposed in Section 1 hereof shall be payable quarterly, not later than ten (10) days immediately following the end of the previous quarter, and it shall be the duty of the owner, manager, administrator, lessee or operator concerned to make a true and complete return of the amount of gross receipts derived during the preceding quarter and pay the taxes due thereon.

In case of willful neglect to file the return within the period prescribed herein, or in case of a false or fraudulent return is willfully made, there shall be added to the tax or to the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, a surcharge of fifty per centum (50%) of its amount. The amount so added to any tax shall be collected at the same time and in the same manner and as part of the tax unless the tax has been paid before the discovery of the falsity or fraud in which case the amount so added shall be collected in the same manner as the tax.

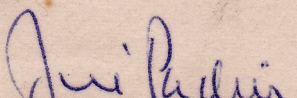
SEC. 3. Any violation of the provisions of this Ordinance shall be punished by a fine of not less than fifty pesos (₱50.00) nor more than two hundred pesos (₱200.00) or by imprisonment of not less than twenty (20) days nor more than three (3) months, or by both such fine and imprisonment in the discretion of the court. If the violation is committed by a club, firm, corporation, or a juridical person, the manager, managing director or person charged with the management of the business of such club, firm, corporation or juridical person, shall be held criminally responsible therefor.

SEC. 4. This Ordinance shall take effect upon its approval.

Unanimously passed, September 19, 1947.

P. A. BERNARDO
City Mayor

ATTESTED:


JOSE PADILLA
City Secretary

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