

ORDINANCE NO. 8033

AN ORDINANCE AMENDING PARAGRAPH a), SECTION 12, ARTICLE 4 OF ORDINANCE NO. 7988, SERIES OF 1993, OTHERWISE KNOWN AS THE AMENDED REVENUE CODE OF THE CITY OF MANILA, BY PROVIDING A REDUCED TAX RATE ON THE SHOWING OF FILIPINO MOVIES IN ALL THEATERS IN THE CITY OF MANILA, FROM THIRTY PERCENT (30%) TO FIFTEEN PERCENT (15%).

Be it ordained by the City Council of Manila, THAT:

SECTION 1. Paragraph a), Section 12, Article 4 of Ordinance No. 7988, Series of 1993, otherwise known as the Amended Revenue Code of the City of Manila, is hereby amended by inserting another sentence after the end of the Section, to read as follows:

“Section 12. Amusement Tax. – a.) The City imposes an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, music lounges, sing-along, restaurants, circuses, boxing stadia, basque pelota (“jai-alai”) courts, race tracks and other places of amusement at the rate of thirty percent (30%) of the gross receipts from admission fees; PROVIDED, That on the showing of Filipino movies a tax at the rate of fifteen percent (15%) of the gross receipts shall be imposed; PROVIDED, FURTHER, That the tax exemption of fifteen percent (15%) given by the City shall be divided as follows: 80% of 15% to movie producer and 20% of 15% to the theater owners.”

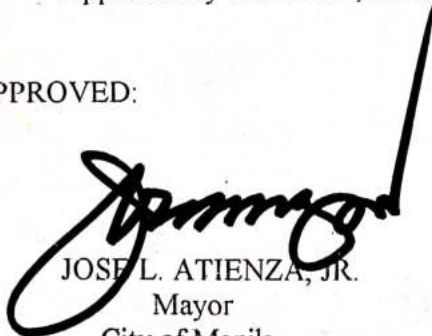
SEC. 2. *Separability Clause.* – If for any reason or reasons, any part or provision of this Ordinance shall be held unconstitutional or invalid, other parts or provisions which are not affected thereby shall continue to be in full force and effect.

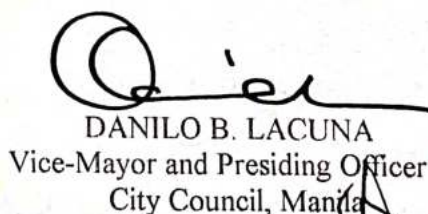
SEC. 3. *Effectivity Clause.* – This Ordinance shall take upon its approval.

Enacted by the City Council of Manila at its regular session today, May 7, 2002.

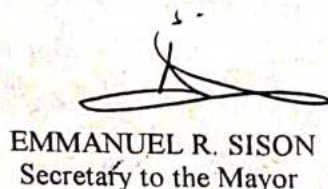
Approved by His Honor, the Mayor, on May 22, 2002.

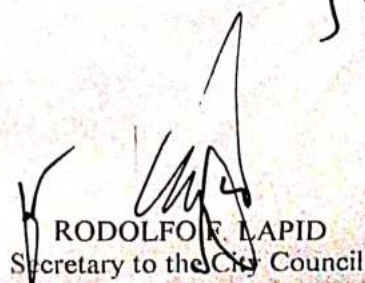
APPROVED:


JOSE L. ATIENZA, JR.
Mayor
City of Manila


DANILO B. LACUNA
Vice-Mayor and Presiding Officer
City Council, Manila

ATTESTED:


EMMANUEL R. SISON
Secretary to the Mayor


RODOLFO R. LAPID
Secretary to the City Council

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