



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 1990-026**

**AN ORDINANCE IMPOSING A THIRTY PERCENT (30%) TAX ON EVERY SALE, LEASE OR DISPOSITION OF A VIDEOGAME CONTAINING A REPRODUCTION OF ANY MOTION PICTURE OR AUDIO VISUAL PROGRAM IN ACCORDANCE WITH SECTION 10 OF PD 1987: -**

Motioned by: Hon. Jose L. Grageda  
Hon. Noe B. Botor  
Hon. Alfredo A. Cabral  
Hon. Romeo S. Tayo  
Seconded by: Hon. Rodolfo Z. Fortuno

Be it ordained by the Sangguniang Panlungsod of the City of Naga, that:

**SECTION 1.** - A thirty percent (30%) tax is hereby imposed on every sale, lease or disposition of a video gram containing a reproduction of any motion pictures or audio visual room program in accordance with Section 10 of PD 1987;

**SECTION 2.** - The tax herein imposed shall be due and payable within the first twenty (20) days of the next month following that for which it is due, by the proprietor, seller or lessor concerned and such tax shall be determined on the basis for a true and complete return of the amount of gross receipts derived during the preceding month;

In case of willful neglect to file the return and pay the tax within the time required, or in case a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due in addition to the interest and penalties provided by the Local Tax Code;

**SECTION 3.** - All video gram establishments in the City of Naga are hereby given a period of forty-five (45) days after the effectivity of this ordinance within which to register all their inventories of video grams including videotapes, discs, cassettes or other technical improvements thereof before they could be sold, leased, or otherwise disposed of. A Mayor's Permit to engage in the video gram business shall be a pre-requisite to the registration herein required.

Thereafter, any video gram found in the possession of any person engaged in the video gram business without the required proof of registration shall be prima-facie evidence of violation of this ordinance, whether the possession of such video gram be for private showing and/or for public exhibition.

**SECTION 4.** - In the implementation of this ordinance, the City shall solicit the direct assistance of the other agencies and units of government.

**SECTION 5.** - In case any provision of this ordinance, part or parts thereof, shall be held or declared invalid or unconstitutional, the validity of the other provision shall not be affected thereby.

**SECTION 6.** - Any ordinance, rules and regulations or part thereof inconsistent with the provision of this ordinance are hereby repealed, amended and/or modified accordingly.

**SECTION 7.** - This ordinance shall take effect upon its approval.

**ENACTED:** May 9, 1990.

**WE HEREBY CERTIFY** to the correctness of the foregoing ordinance.

**J. ANTONIO A. AMPARADO**  
City Secretary

**LOURDES V. ASENCE**  
Vice Mayor & Presiding Officer

APPROVED:

**JESSE M. ROBREDO**  
City Mayor

ATTESTED:

**J. ANTONIO A. AMPARADO**  
City Secretary