



Republic of the Philippines  
Tanggapan ng Sangguniang Panlungsod  
City of Naga



**ORDINANCE NO. 94-084**

**AN ORDINANCE FIXING THE AMUSEMENT TAX AT THE RATE OF FIVE PERCENT (5%) OF THE EXPECTED GROSS SALE AND REQUIRING THAT THREE PERCENT (3%) OF THE SUCH SALE BE IMMEDIATELY DEPOSITED WITH THE CITY TREASURE'S OFFICE IN THE CITY OF NAGA: -**

Author: Hon. Esteban Abonal

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

**SECTION 1.** - The amusement tax for the conduct of concerts and the like for a fee in the City of Naga is hereby fixed at the rate of Five Percent (5%) of the expected gross sale with the City Treasure's Office.

**SECTION 2.** - The remaining Two Percent (2%) of the Amusement Tax shall be settled with the City Treasurer's Office within ten (10) days period after the conduct of such concert.

**SECTION 3.** - PENALTY. - Failure of the sponsor to settle its obligation within ten (10) days period after the conduct of such concert, a surcharge of 25% of what is due shall be imposed and/or appropriate charges shall be filed.

**SECTION 4.** - All other previous ordinances or provisions therein contrary to or inconsistent with this ordinance are hereby repealed, superseded and modified accordingly.

**SECTION 5.** - This ordinance shall take effect upon its approval and after its publication in a newspaper of local circulation.

**ENACTED:** September 7, 1994

**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