



Republic of the Philippines
Tanggapan ng Sangguniang Panlungsod
City of Naga



ORDINANCE NO. 96-024

AN ORDINANCE AMENDING SECTION 9 OF ORDINANCE NO. 93-060 ON AMUSEMENT TAX:-

Author: Joint & Collective

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

SECTION 1. - SECTION 9 of Ordinance No. 93-060 is hereby amended to read as follows:

“SECTION 9. - AMUSEMENT TAX. -

There is hereby levied an amusement tax of fifteen (15%) percent of the gross receipts from admission fees to theaters, cinemas, cockpits, concert halls, carnivals, boxing stadia and other sports gymnasias or arenas, and other places of amusement and entertainment, or places temporarily or intermittently used for any form of amusement or entertainment activities where admission fees are charged and collected which tax shall be payable by the proprietors, lessees or operators of said places; Provided, that -

- a. The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical programs, literary, oratorical and cultural presentations shall be exempted from payment of the amusement tax, subject to the guidelines issued by the Department of Finance.
- b. Pop, rock or similar concerts shall not be exempted from the amusement tax, unless at least half of the individual or group performers are Bikol-speaking residents of the Bicol Region or at least half of the number of musical renditions therein promote the Bikol language, culture and heritage.
- c. In case of theaters or cinemas, cockpits and amusement centers, the amusement tax shall be payable within the first five (5) days of the month next following that for which is due. The tax shall first be deducted and withheld by the proprietors, lessees or operators of the theaters or cinemas, and amusement centers and paid to the City Treasurer before the gross receipts are divided between said proprietors, lessees or operators and the owners or distributors of the cinematographic films or the amusement facilities, machines or equipments.
- d. In case of concerts, fashion shows, beauty pageants, sports events, circuses and other forms of amusement and entertainment herein subject to amusement tax but not regularly held, conducted or presented in any particular place, fifty (50) percent of the amusement tax due on the estimated gross receipts from admission fees base on the number of shows or performance and the seating capacities of the intended venue shall be

deposited and/or paid in advance to the City Treasurer at least three (3) days before the date of the first show or performance and before any business or mayor's permit is issued, the balance being payable before the start of the last show or performance or within twenty four (24) hours after the show or performance, in case of single shows and performances.

- e. The proprietors, lessees, or operators of the places where amusement and entertainment activities herein subject to amusement tax are held shall file a true and complete return within the first five (5) days of every month next following that for which the tax is due, or within twenty four (24) hours from the last show or performance, as the case maybe, showing the gross receipts from the admission fees to such activities, including the opening and closing numbers of the tickets sold.
- f. A surcharge of twenty-five (25) percent of the tax due shall be imposed for the failure to file the return or to pay the tax on time as herein provided.

Legal interest and a surcharge of thirty (30) percent of the tax due shall be imposed for the failure to file any return as herein required.

- g. The City Treasurer may, in addition to its powers, implement such measures and assign such number of checkers as may be necessary to determine the true and correct gross receipts upon which the amusement tax herein imposed is based. In the hiring and/or assignment of said checkers, preference shall be given to differently-abled persons."

SECTION 2. - This ordinance shall take effect upon approval and publication hereof in accordance with law.

ENACTED: May 29, 1996.

WE HEREBY CERTIFY to the correctness of the foregoing resolution.

J. ANTONIO A. AMPARADO
City Secretary

FIEL L. ROSALES
City Councilor/Acting Vice Mayor
& Presiding Officer

APPROVED:

JESSE M. ROBREDO
City Mayor