98th Regular Session

ORDINANCE NO. SP- 539, S-96

AN ORDINANCE GRANTING AMUSEMENT TAX EXEMPTION TO THE PHILIPPINE NATIONAL RED CROSS, QUEZON CITY CHAPTER, FOR THE FILM SHOWING OF “BATMAN AND ROBIN”, FOR A ONE DAY SHOWING ONLY AT ONE SM CINEMA IN QUEZON CITY.

Introduced by Councilors FRANZ S. PUMAREN, ALMARIO E. FRANCISCO and ALBERTO M. GALARPE.

WHEREAS, Section 192 of the Local Government Code provides that “Local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary.”;

WHEREAS, the Philippine National Red Cross or PNRC is a non-governmental organization that helps our countrymen in times of distress, calamities and the like;

WHEREAS, the PNRC needs to raise funds for this noble cause;

WHEREAS, pursuant to Section 4 (b) of PD 1643, the PNRC “shall be exempt from payment of all duties, taxes, fees and other charges of all kinds on all importations and purchases for its exclusive use, on donations for its disaster relief work and other Red Cross services, and in its benefits and fund raising drives, all provisions of laws to the contrary notwithstanding”;

WHEREAS, the Quezon City Chapter of PNRC is raising funds through the film showing of “Batman and Robin”;

WHEREAS, the grant of exemption from the payment of amusement taxes constitutes Quezon City’s financial contribution to the PNRC.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN SESSION ASSEMBLED: