



REPUBLIC OF THE PHILIPPINES
SANGGUNIANG PANLUNGSOD
CITY OF MANDALUYONG



ORDINANCE NO. 965, S-2024

AN ORDINANCE SUSPENDING THE ASSESSMENT, COLLECTION, AND PAYMENT OF 10% AMUSEMENT TAX FOR THE EXHIBITION OF LOCALLY PRODUCED MOVIES AND FILMS FOR A PERIOD OF THREE (3) YEARS, SUBJECT TO ALL LAWS AND EXISTING LEGAL RULES AND REGULATIONS

WHEREAS, the Filipino entertainment culture thrives on the proliferation of world-class and renowned Filipino movies made, produced, and developed within the Filipino soil by Filipino artists, directors, and producers, thus allowing the country to achieve an innate identity while showcasing the caliber of our locally produced movies and films to the rest of the world;

WHEREAS, the development of Philippine cinema has been evident through top-grossing, box office movies which are generally shown in local cinemas, theatres, and movie houses, thus establishing a collective for and uniform medium catering movie enthusiasts;

WHEREAS, despite its promising leaps in the past, the Philippine movie industry has faced immense difficulties, thus halting its potential to be a strong and firm foundation of the tourism development of the country, including the drawbacks and losses brought about by piracy which stakeholders had to deal with on top of the relevant costs and expenses incurred in the production of films;

WHEREAS, as part of the growing list of hardships that the Philippine movie industry has been subjected to, the effects of the COVID-19 pandemic affecting all industries and aspects of development are still being felt up to this time, which essentially includes the movie industry, particularly the rise of online movie platforms which conversely affected theatres, movie houses, and more importantly, the industry as a whole;

WHEREAS, the City of Mandaluyong, housing several of the biggest shopping malls and theatres in the country, has been committed to fully support the efforts of local Filipino artists, directors, and producers and all its allied industry stakeholders in reviving the Filipino film industry and putting forth the welfare of their beneficiaries, while allowing them to thrive and reap the benefits of the films that they create and produce;

WHEREAS, at the present time, the City has been assessing and collecting, by virtue of Ordinance No. 169, Series of 1997, as amended by Ordinance No. 413, Series of 2008, ten percent (10%) amusement tax on admission to theatres within its jurisdiction;

WHEREAS, notwithstanding this imposition, the City, as a form of support to the local film industry, has reduced or temporarily waived amusement taxes imposed upon particular film and movie producers and theatre operators within the City for numerous instances and on a case-to-case basis, evidencing its genuine intent to aid, assist, and provide means to the Philippine movie industry in achieving its highest artistic and financial potentials;

WHEREAS, Section 192 of the Local Government Code (Republic Act 7160) states 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, in view of the City's commitment to fully support the efforts of the Philippine movie industry, the City, through its Sangguniang Panlungsod, intends to temporarily suspend the assessment, collection, and payment of the corresponding amusement taxes for the exhibition of locally produced films in all cinemas, theatres, and movie houses within the City of Mandaluyong for a period of three (3) years;

NOW, THEREFORE, BE IT ENACTED, AS IT IS HEREBY ENACTED, BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG CITY, METRO MANILA, BY VIRTUE OF THE POWERS VESTED IN IT BY LAW, IN SESSION ASSEMBLED, that:

SECTION 1. The assessment, collection, and payment of the 10% amusement tax for the exhibition of all locally produced films and movies is hereby suspended for a period of three (3) years commencing on the date of this Ordinance's effectivity, subject to all laws and existing legal rules and regulations. For the purpose of this Ordinance, "locally produced movies and films" are movies and films which are produced by a local production company registered under Philippine laws and shall not include all kinds of movies and films which are merely distributed by any local production company.

SECTION 2. The suspension shall cover the exhibition of locally produced movies in cinemas, theatres, and movie houses within the City of Mandaluyong. This shall likewise include the exhibition of locally produced movies and films in open spaces within the jurisdiction of the City.

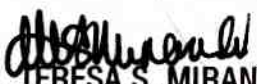
SECTION 3. At the expiry of the three (3) – year period stated in Section 1 of this Ordinance, the imposition of the 10% amusement tax shall automatically be reverted and this Ordinance automatically repealed without need of any enabling instrument stating the same.

SECTION 4. Let copy of this Ordinance be furnished to all cinemas, theatres, and movie houses located within the City of Mandaluyong and all departments, offices, and agencies concerned for their information, guidance, and reference.

SECTION 5. This Ordinance shall take effect immediately upon its approval.

ENACTED on this 29th day of January 2024, in the City of Mandaluyong.

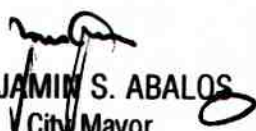
I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE
WAS ENACTED BY THE SANGGUNIANG PANLUNGSOD
OF MANDALUYONG IN A REGULAR SESSION HELD ON
THE DATE AND PLACE FIRST ABOVE GIVEN.


MA. TERESA S. MIRANDA
Sanggunian Secretary

ATTESTED BY:


CARMELITA A. ABALOS
City Vice Mayor
& Presiding Officer

APPROVED BY:


BENJAMIN S. ABALOS
City Mayor

Date: JAN 29 2024

DISTRICT I


ANTONIO DLS. SUVA, JR.
Councilor

ABSENT
ANJELO ELTON P. YAP
Councilor


DANILO L. DE GUZMAN
Councilor


RODOLFO M. POSADAS
Councilor


CARISSA MARIZ S. MANALO
Councilor

ABSENT
ESTANISLAO V. ALIM III
Councilor

DISTRICT II


BENJAMIN A. ABALOS III
Councilor

ABSENT
ALEXANDER C. STA. MARIA
Councilor


REGINALD S. ANTIOJO
Councilor


LESLIE F. CRUZ
Councilor


MICHAEL R. OCAMPO
Councilor


MICHAEL ERIC G. CUEJILO
Councilor

ABSENT
DARWIN A. FERNANDEZ
LnB President


CHERYL V. MINA
SK Federation President