Republic of the Philippines
CITY GOVERNMENT OF MUNTINLUPA
Sangguniang Panlungsod ng Muntinlupa

OFFICE OF THE SECRETARY TO THE SANGGUNIANG PANLUNGSOD MUNTINLUPA
CERTIFIED TRUE COPY FROM THE ORIGINAL
DATE: 22 APR 2025 Julia Silabot

CONCURRED:

DISTRICT 1:

COUN. ATTY. RAUL R. CORRO

COUN. ALEXSON V. DIAZ

COUN. PATY KATY C. BONCAYAO

COUN. ATTY. RACHEL C. ARCIAGA

COUN. IVEE RHIA ARCIAGA-TADEFA

COUN. ALLAN REY A. CAMILON

COUN. JEDIDIAH R. PRESNEDI, LPT

COUN. TING D. NIEFES

DISTRICT 2:

COUN. MARK LESTER M. BAES

COUN. FRANCIS IAN T. BAGATSING

COUN. ENGR. MAMERTO T. SEVILLA, JR.

COUN. ENGR. MARISSA C. RONGAVILLA

COUN. ENGR. ARLENE D. HILAPO

COUN. CORNELIO M. MARTINEZ

COUN. RODOLFO W. MOLDEZ, JR

COUN. ALLEN F. AMPAYA

COUN. JONAS ANGELO L. ABADILLA

U.P. LAW CENTER
OFFICE of the NATIONAL ADMINISTRATIVE REGISTER
Administrative Rules and Regulations
REGISTERED
APR 25 2025
NAR Registration No. 25-0173
BY:

ORDINANCE NO. 2024-229

AN ORDINANCE DECLARING MORATORIUM ON THE COLLECTION OF AMUSEMENT TAX FOR FILIPINO FILMS IN THE CITY OF MUNTINLUPA FROM JANUARY 08 TO DECEMBER 24 OF EVERY YEAR FOR THE NEXT THREE (3) YEARS

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Sponsored by: *Hon. Coun. Alexson V. Diaz*
Hon. Coun. Atty. Raul R. Corro
Hon. Coun. Paty Katy C. Boncayao
Hon. Coun. Atty. Rachel Katriel Ann C. Arciaga
Hon. Coun. Ivee Rhia Arciaga-Tadefa
Hon. Coun. Allan Rey A. Camilon
Hon. Coun. Jedidiah R. Presnedi, LPT
Hon. Coun. Ting D. Niefes
Hon. Coun. Mark Lester M. Baes
Hon. Coun. Francis Ian T. Bagatsing
Hon. Coun. Engr. Mamerto T. Sevilla, Jr.
Hon. Coun. Engr. Marissa C. Rongavilla
Hon. Coun. Engr. Arlene D. Hilapo
Hon. Coun. Cornelio M. Martinez
Hon. Coun. Rodolfo W. Moldez, Jr.
Hon. Coun. Allen F. Ampaya-LB President
Hon. Coun. Jonas Angelo L. Abadilla – SK Federation President

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WHEREAS, Section 16 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991," provides that *"every local government Unit shall exercise powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare";*

WHEREAS, Section 140 of the Local Government Code, as amended by Republic Act No. 9640, on the *local amusement tax* states that *"(a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from the admissions fees; Xxx (d) The sangguniang panlalawigan may prescribe the time, manner, terms and conditions for the payment of tax. In case of fraud or failure to pay the tax, the Sangguniang Panlalawigan may impose such surcharges, interest and penalties as it may deem appropriate. Xxx;"*

WHEREAS, on **28 February 2024,** the **Metro Manila Council adopted its Metropolitan Manila Development Authority (MMDA) Resolution No. 24-11, Series of 2024—*"Declaring a Moratorium on the Collection of Amusement Tax for Filipino Films in Metro Manila from January 08 to December 24 of Every Year for the Next Three Years;"***

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WHEREAS, the MMDA Resolution No. 24-11, Series of 2024 was adopted to recognize the importance of the local film industry in promoting cultural and economic development and in response to the appeal of the local filmmakers to boost the film industry after the impact of the COVID-19 Pandemic on the production and exhibition of Filipino Films, and the dominance of foreign films;

NOW THEREFORE, BE IT ENACTED, by the **10th Sangguniang Panlungsod** in Session assembled that:

SECTION 1. *Title.* This Ordinance shall be known as the **"Ordinance Declaring Moratorium on the Collection of Amusement Tax for Filipino Films in the City of Muntinlupa from January 08 to December 24 of every year for the next three (3) years."**

SECTION 2. *Coverage* - All cinemas within the jurisdiction of Muntinlupa City shall avail a moratorium on the collection of amusement taxes for Filipino Films in Metro Manila from January 8, to December 24 of every year for the next three (3) years.

SECTION 3. The **City Treasurer of Muntinlupa** is hereby directed to adopt the MMDA Resolution as to **no amusement taxes shall be imposed** on the screening of **Filipino Film** within the jurisdiction of **Muntinlupa City** for the **next three (3) years**.

SECTION 4. *Implementation.* The moratorium on the imposition of amusement taxes shall be from January 08 to December 24 of every year for the next three (3) years. It excludes the period of the Metro Manila Film Festival (MMFF), which is from December 25 of every year to January 07 of the following year.

SECTION 5. *Publication and Dissemination.* The Ordinance shall be published pursuant to the requirements of the Local Government Code and shall be posted in the Official Website of the City Government of Muntinlupa. The **Public Information Office (PIO)** shall disseminate copies of this Ordinance in all available social media platforms.

SECTION 4. *Separability Clause.* If any portion of this Ordinance is declared invalid, the remainder of this Ordinance shall not be affected and shall remain valid and enforceable.

SECTION 5. *Repealing Clause.* All ordinances, rules, and regulations or part thereof where provisions are in conflict or contrary to the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

SECTION 6. *Effectivity.* This Ordinance shall take effect upon its approval and after complying with the publication requirements of the law.

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MUN Muntinlupa Nakakaproud

№25-0473

Republic of the Philippines
CITY GOVERNMENT OF MUNTINLUPA
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OFFICE OF THE SECRETARY TO THE SANGGUNIANG PANLUNGSOD MUNTINLUPA CITY
CERTIFIED TRUE COPY FROM THE ORIGINAL
DATE 22 APR 2025 By: Julia Slaboc

ENACTED, by the **10th Sangguniang Panlungsod of Muntinlupa** this **15th** day of **July, 2024**, on its **104th Regular Session.**

I HEREBY CERTIFY, as to the correctness of the foregoing **Ordinance**.

CECILIA C. LAZARTE
Secretary to the Sanggunian

ATTESTED:

ARTEMIO A. SIMUNDAC
City Vice-Mayor/Presiding Officer

APPROVED:

ROZZANO RUFINO B. BIAZON
City Mayor

Date: 23 JUL 2024

Norie/10th SP

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