



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 586, S-2014

AN ORDINANCE GRANTING EXEMPTION TO THE METRO MANILA
FILM FESTIVAL ENTRIES FROM ASSESSMENT AND PAYMENT
OF 10% AMUSEMENT TAX FROM DECEMBER 25, 2014
TO JANUARY 4, 2015 ONLY, SUBJECT TO ALL
LAWS AND EXISTING LEGAL RULES AND REGULATIONS

WHEREAS, by virtue of Metro Manila Commission Executive Order No. 86-09, pursuant to Presidential Proclamation Nos. 1459, 1485, 1533, 1533-A and 1647, the Metro Manila Film Festival is held during the Christmas season to recognize the role of the film industry in providing artistic depictions of Philippine history and culture as well as time-honored tradition and values such as love of country, respect for elders, resiliency, courage, honesty and the bayanihan spirit of the Filipino people;

WHEREAS, for the past 39 years, the Metro Manila Film Festival has not only been a showcase of the Filipino talent for art and story-telling through filmmaking but, more importantly, it has served an integral part of the movie industry through its tireless efforts in raising funds for the Movie Workers Welfare Fund, Film Academy of the Philippines, Motion Picture Anti-Film Piracy Council, Film Development Council of the Philippines, and the Optical Media Board;

WHEREAS, this year's film fest marks its 40th year since its conceptualization in 1974. The festival will commence on December 25, 2014 until January 4, 2015. During the festival, no foreign movies are featured in order for Filipinos to support the local movies;

WHEREAS, under Executive Order 86-09, an Executive Committee is organized to assist the Metro Manila Development Authority (MMDA), then Metro Manila Commission, to manage the same, and authorizing the accrual/allocation of amusement taxes and other proceeds derived from the festival. Said Executive Order also directs all City and Municipal Mayors and Treasurers to exempt all theaters from the collection period;

WHEREAS, the MMFF Execom is also mandated to allocate and remit to designated beneficiaries the net proceeds of the amusement taxes after deducting the direct operating expenses enumerated under disbursements chargeable against amusement taxes under Section X.2.b of the Implementing Rules of Executive Order 86-09, to wit:

"All amusement taxes, other non-tax revenue and fees received shall form part of the MMFF fund, and shall be released to designated beneficiaries after deducting all operation and incidental expenses of the MMFF, including honoraria, per diem given to MMFF staff and members of the Festival Committees; Incentives to producers, and prizes given to the Festival awardees".

WHEREAS, the Metro Manila Film Festival requests the City Government of Mandaluyong City through Honorable Mayor BENJAMIN C. ABALOS, JR. for exemption from the payment of 10% amusement tax for the duration of the film festival;

WHEREAS, over the years, the earnings from the amusement tax collections during the festival are donated by the Local Government Units of Metro Manila to the MMFF Philippines beneficiaries;

WHEREAS, Section 192 of the Local Government Code (Republic Act 7160) states:

“SECTION 192. Authority to Grant Tax Exemption Privileges. Local Government Units may, through Ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary”.

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. Exemption from the payment of 10% amusement tax for all the Entries of the Metro Manila Film Festival (MMFF) from December 25, 2014 to January 4, 2015 only is hereby granted, subject to all laws and existing legal rules and regulations. Further, any request for extension or renewal of amusement tax exemption shall still be subject to approval of the Sangguniang Panlungsod.
- SECTION 2. Let copy of this Ordinance be furnished the Metro Manila Film Festival (MMFF) and other departments, offices and agencies concerned for their information, guidance and reference.
- SECTION 3. This Ordinance shall take effect immediately upon its approval.

ENACTED on this 28th day of November, 2014 in the City of Mandaluyong.

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


JIMMY D. LACEBAL
Sanggunian Secretary

APPROVED:


BENJAMIN DC. ABALOS, JR.
City Mayor

PRESIDED BY:


ANTONIO DS. SUVA
Councilor &
Acting Presiding Officer

Date: DEC 10 2014