



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 542, S-2014

AN ORDINANCE AMENDING CITY ORDINANCE NO. 318, S-2005, OTHERWISE KNOWN AS AN ORDINANCE REQUIRING ALL OWNERS AND/OR OPERATORS OF MOVIE HOUSES AND COCKPITS, INCLUDING PROMOTERS OF ENTERTAINMENT AND AMUSEMENT SHOWS, TO REGISTER THEIR ADMISSION TICKETS WITH THE CITY GOVERNMENT AND FOR OTHER PURPOSES

WHEREAS, the Commission on Audit, in its Management Letter on the interim audit of Mandaluyong City covering the period January 1 to June 30, 2013, reveals a disturbing observation that Sections 1, 2 and 3 of Ordinance No. 318, S-2005 enacted on December 5, 2005 were not implemented for a long period of time;

WHEREAS, in the same Management Letter on the interim audit of Mandaluyong City covering the period January 1 to June 30, 2013, the Commission on Audit observed the failure of the License Treasury Division of the City Treasurer's Office to institute the requisite internal control measures on amusement tax collections;

WHEREAS, it was also observed by the Commission on Audit that there was no diligent scrutiny and evaluation made by the assigned personnel of License Treasury Division of the City Treasurer's Office to assess or validate the correctness of the gross receipts declared by the owners and/or operators of movie houses and cockpits;

WHEREAS, with the use of computers and modern technology, movie owners now issue admission tickets through a computerized ticketing system which is accredited by and registered with the Bureau of Internal Revenue.

NOW, THEREFORE, pursuant to the recommendation of the Commission on Audit, the advent of computerized ticketing system and the need to validate correctness of the amusement tax being paid by owners and/or operators of movie houses and cockpits, including promoters of entertainment and amusement shows, BE IT ORDAINED by the Sangguniang Panlungsod of Mandaluyong City in session duly assembled, that:

SECTION 1 of Ordinance No. 318, S-2005 be amended, thereby incorporating the obligation of all owners and/or operators of movie houses and cockpits, including promoters of entertainment and amusement shows, to submit a report and submission or presentation of the other half of the tickets sold including the voided and complimentary tickets issued, and as such should be read as follows:

SECTION 1. REGISTRATION OF ADMISSION TICKETS AND REPORTORIAL REQUIREMENTS. All owners and/or operators of movie houses and cockpits, including promoters of entertainment and amusement shows in the City of Mandaluyong, Metro Manila, shall, upon the effectivity of this Ordinance, register their admission tickets with the Office of the City Treasurer.

Within thirty (30) days, after the showing of a film, holding of cockfights or holding of entertainment and amusement shows, or such other time as the License Treasury Division of the City Treasurer's Office may prescribe, a report shall be made by owners and/or operators of movie houses and cockpits including promoters of entertainment and amusement shows which shall include, among others, the number of tickets sold, voided and complimentary tickets issued including the submission or presentation of the other half of the tickets sold.

In the case of admission tickets issued through a computerized ticketing system, all owners and/or operators of movie houses and cockpits, including promoters of entertainment and amusement shows, shall submit the duplicate copy of the ticket sold which is registered with the Bureau of Internal Revenue.

SECTION 4 of Ordinance No. 318, S-2005 be amended, to include penal clause for non-compliance of submission of report including the submission or presentation of the other half of the tickets sold, and should be read as follows:


SECTION 4. The owner and/or operator of a movie house and cockpit, including promoters of entertainment and amusement shows, who shall allow the issuance of unregistered admission tickets to their patrons and who fail to comply with Section 1 hereof shall, upon conviction, be punished with a fine of not less than Three Thousand Pesos (Php3,000.00) but not more than Five Thousand Pesos (Php5,000.00) or imprisonment of not less than three (3) months but not more than six (6) months, or both, at the discretion of the court.

ENACTED on this 24th day of March, 2014 in the City of Mandaluyong.

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


JIMMY D. LACEBAL
Sanggunian Secretary

PRESIDED BY:


EDWARD G. BARTOLOME
Vice Mayor &
Presiding Officer

APPROVED:


BENJAMIN D.C. ABALOS, JR.
City Mayor

Date: APR 01 2014