



COLLECTION OF AMUSEMENT TAX

The Quezon City may levy an amusement tax to be collected from the proprietors, lessees or operators of theatres, cinemas, concert halls, circuses, boxing stadia and other places of amusement. (Sec.140 (a), LGC)

Office or Division:		Amusement Tax Evaluation, Assessment & Monitoring (TEAM) Unit		
Classification:		Simple		
Type of Transaction:		G2C- Government to Citizen		
Who may avail:		All Quezon City Business operators/ Proprietor of Amusement establishments or places		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1.Amusement Registration Form		Amusement TEAM Unit		
2.Special Business Permit/Current Business Permit		BPLD		
3.Printers invoice ticket and sample tickets		Amusement operators/owners		
4.SEC Registration (Corporation)		Securities and Exchange Commission		
5.Secretary's Certificate (Corporation)		Company owner		
6.DTI Registration (Single Proprietor)		Department of Trade and Industry		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
REGISTRATION OF TICKETS Concerts and Theaters 1.Present accomplished registration form with photocopy of special business permits, official receipts(OR), photocopy of cash bond receipts, printers invoice ticket and sample ticket	1.Evaluate the submitted documentary requirements with accuracy of the specified no. of registered tickets sold and total gross sales amount 1.1 Issue printed tax bill	Local Artist (concert) 5% Local Films (exempted) Foreign Artist (concert) 10% Foreign Films 10% Cockfight 10% Other amusement places/ activities 10%	20 minutes	Amusement TEAM Unit personnel
	2.Receive tax bill and pay the required amount 2.1 Receive the official receipt and registered tickets	2.Accept tax bill and payment 2.1 Issue official receipt	30 minutes	Collector
Total			50 minutes	
ISSUANCE OF CASHBOND for new promoters/new production agency 1. Secure Special Permit from BPLD for the event/concerts 2. Issue Order of Payment	1 Evaluate the documents		15 minutes	Amusement TEAM Unit personnel
	2. pay the required amount and issue official receipts		30 minutes	Collector
REGISTRATION OF TICKETS for regular	1.Evaluate the completeness of the submitted		1 day	Amusement TEAM Unit personnel



Amusement establishment (cinema, night clubs) 1. Present accomplished registration form, current business permit and official receipts (OR) sample tickets and printers invoice ticket	documentary requirements with accuracy of the accomplished registration form			
Total			1 day and 45 minutes	
ISSUANCE OF AMUSEMENT TAX EXEMPTION 1. Submit endorsement letter from Mayor's Office, request letter indicating the purpose and beneficiary <u>For Corporation:</u> -Secretary's Certificate -SEC Registration <u>For Single Proprietorship</u> -DTI Registration -Proof of existence, programs and activities of the organization	1. Prepare tax exemption letter for approval of the City Mayor (subject for evaluation and completeness of the submitted requirements) 1.1 Evaluate the authenticity of declared beneficiaries and the purpose for which the proceeds should be utilized		3 days	Amusement TEAM Unit personnel City Mayor
Total			3 days	
AMUSEMENT TAX RETURN *If special screening (one time transaction) Unsold tickets shall be surrendered to Amusement TEAM Unit	1. Assessment of amusement tax Compute and prepare tax bill for approval and for payment of amusement tax		20 minutes	Amusement TEAM Unit personnel
2. Receive tax bill and pay the required amount 2.1 Receive the official receipt	2. Accept tax bill and payment 2.1 Issue official receipt		30 minutes	Collector
Total			50 minutes	
INSPECTION OF AMUSEMENT PLACES 1. Present the latest business permit, official receipt and receipt of paid monthly amusement tax	1. Present notice of inspection and mission order 1.1 Check the presented business permit and official receipts		Depends on the area/location of establishment to be inspected and availability of the documents to be presented	Inspectors Amusement TEAM Unit