

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

13th Congress
First Regular Session

HOUSE BILL NO. 802



Introduced by Representative Abayon

EXPLANATORY NOTE

Boxing in the Philippines is on the decline. Gone are the days when the Philippines won world-wide publicity of its premiership in the manly art of boxing. Then, in every nook and corner of the country you could see boys and young men living clean lives and preparing themselves by constant practice to win laurels not only for themselves but also for their country in the field of pugilism.

The reason why the boxing profession has declined as well as for the death of champions in the Philippines in this field of amusement is that the business of boxing promotion is unprofitable. There is a vital need to promote boxing in the Philippines, if for other reason than to develop a virile Filipino race. Furthermore, revival of this manly art will give our independent country the publicity that it used to have in this respect. We can only do so by offering inducements so that enterprising men may once more engage in boxing promotion.

This bill proposes to exempt boxing contests for a recognized world title from the amusement tax. The enactment of this measure will, we hope, boost boxing in the Philippines and place the Philippines once more in the enviable position which it occupied in the golden age of the ring in this country.


HARLIN CAST. ABAYON

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AN ACT EXEMPTING FROM THE AMUSEMENT TAX AS PROVIDED UNDER PARAGRAPH THREE OF SECTION ONE HUNDRED TWENTY-THREE OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, BOXING CONTESTS FOR A RECOGNIZED WORLD TITLE.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Boxing contests for a recognized world title shall be exempted from the amusement tax as provided in paragraph three, Section one hundred twenty three of the National Internal Revenue code, as amended.

SECTION 2. All laws, presidential decrees and other executive issuances, rules and regulations or parts thereof which are inconsistent with the provisions of this Act are hereby repealed, amended or modified accordingly.

SECTION 3. This Act shall take effect fifteen (15) days after its publication in two (2) newspapers of general circulation.

Approved,