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[G.R. No. 203754. November 3, 2020]

FILM DEVELOPMENT COUNCIL OF THE PHILIPPINES, *Petitioner*, *v.* **COLON HERITAGE REALTY CORPORATION, operator of Oriente Group of Theaters, represented by ISIDORO A. CANIZARES,** *Respondent*.

[G.R. No. 204418. November 3, 2020]

FILM DEVELOPMENT COUNCIL OF THE PHILIPPINES, *Petitioner*, *v.* **CITY OF CEBU and SM PRIME HOLDINGS, INC.,** *Respondents*.

SYLLABUS

POLITICAL LAW; STATUTES; OPERATIVE FACT DOCTRINE; THE COURT'S RULING IN *FDCP V. CHRC*, CLARIFIED.— In fine, the Court hereby clarifies that pursuant to the operative fact doctrine, FDCP's right to claim **all taxes withheld by proprietors, operators or lessees of theatres or cinemas, which may otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of RA 7160 during the period the graded film is exhibited**, is only recognized from **the date of effectivity of RA 9167 up until October 15, 2019 (finality of this case)**. x x x In this regard, it is fitting to elucidate that per the explicit wordings of Section 14 of RA 9167, the right of FDCP to the amusement taxes is only with respect to the amusement taxes withheld **during the period the graded film is exhibited** x x x This means that if the graded film is not exhibited, FDCP has no right to claim the withheld taxes.

APPEARANCES OF COUNSEL

The Solicitor General for petitioner.

Tequillo Suson Manuales & Associates for respondent Colon Heritage Realty Corp. in G.R. No. 203754.

Josefina Wan-Remollo for respondent.

City Legal Office for respondent City of Cebu.

R E S O L U T I O N

PERLAS-BERNABE, *J.*:

Before the Court is the Urgent Motion for Clarification (Urgent Motion)[1] dated January 8, 2020 filed by respondent SM Prime Holdings, Inc. (SMPHI) with respect to the Court's **Resolution**[2] **dated October 15, 2019** (October 15, 2019 Resolution) which **denied with finality** the motion for reconsideration[3] filed by petitioner Film Development Council of the Philippines (FDCP) and the motion for partial reconsideration[4] filed by respondent City of Cebu, while partially granting the manifestation[5] filed by respondent Colon Heritage Realty Corporation (CHRC), all relative to the Court's Decision dated June 16, 2015[6] (June 16, 2015 Decision) on the main.

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[1] *Rollo* (G.R. No. 204418), pp. 612-615.

[2] Id. at 600-611.

[3] *Rollo* (G.R. No. 203754), pp. 287-299.

[4] Captioned as "Motion for Partial Reconsideration (To the Decision of this Honorable Court promulgated on June 16, 2015) for Respondent City of Cebu" dated September 16, 2015; id. at 314-334.

[5] ([W]ith a Motion for Partial Reconsideration or Motion to Remand Trial Proceedings to determine Respondent's Full Payment and Compliance with the Decision); id. at 300-306.

[6] *Rollo* (G.R. No. 204418), p. 610. See also *FDCP v. CHRC*, 760 Phil. 519, 541-548 (2015).

Supreme Court E-Library

The Facts

To recount, on June 7, 2002, Congress passed Republic Act No. (RA) 9167,[7] creating the FDCP. Sections 13 and 14 thereof provide that the **amusement tax on certain graded films which would otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of RA 7160**[8] **(or the Local Government Code [LGC]) during the period the graded film is exhibited**, should be deducted and withheld by the proprietors, operators or lessees of theaters or cinemas and remitted to the FDCP, which shall reward the same to the producers of the graded films.[9]

In the June 16, 2015 Decision, the Court struck down as invalid and unconstitutional Sections 13 and 14 of RA 9167, essentially holding that these provisions violated the principle of local fiscal autonomy because they authorized FDCP to earmark, and hence, effectively confiscate the amusement taxes which should have otherwise inured to the benefit of the local government units (LGUs).[10] However, recognizing the existence of these statutory provisions and the reliance of the public thereto prior to their being declared unconstitutional, the Court applied the doctrine of operative fact and held, among others, that: **(1)** FDCP and the producers of graded films need not return the amounts already received from the LGUs because they merely complied with the provisions of RA 9167 which were in effect at that time; and **(2)** any amounts retained by cinema proprietors and operators due to FDCP at that time should be remitted to

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[7] Entitled "AN ACT CREATING THE FILM DEVELOPMENT COUNCIL OF THE PHILIPPINES, DEFINING ITS POWERS AND FUNCTIONS, APPROPRIATING FUNDS THEREFOR, AND FOR OTHER PURPOSES, REPUBLIC ACT NO. 9167," approved on June 7, 2002.

[8] Entitled "AN ACT PROVIDING FOR A LOCAL GOVERNMENT CODE OF 1991" (January 1, 1992).

[9] See *FDCP v. CHRC*, G.R. Nos. 203754 and 204418 (Resolution), October 15, 2019.

[10] See id. See also *FDCP v. CHRC* (2015), supra note 6.

the latter since Sections 13 and 14 of RA 9167 produced legal effects prior to their being declared unconstitutional.[11]

In the October 15, 2019 Resolution, the Court **denied with finality** the motion for reconsideration of FDCP,[12] which hence, rendered the issue anent the unconstitutionality of Sections 13 and 14 of RA 9167 final and executory. In fact, FDCP has not further contested this issue.

This notwithstanding, SMPHI, in the present Urgent Motion, has drawn the Court's attention to the fact that it received a Memorandum dated December 11, 2019 (Memorandum), wherein FDCP's Chairperson and CEO, Mary Liza B. Dino, directed all theater owners to process all amusement tax remittances accorded to films graded before **December 10, 2019**, *i.e.*, the date it received the Court's October 15, 2019 Resolution,[13] with a further warning that non-compliance therewith will result in legal action.[14] Notably, FDCP, in its Comment to SMPHI's Urgent Motion, stated that "**[f]or FDCP, the reckoning point of the finality of [the Court's June 16, 2015 Decision and October 15, 2019 Resolution] is December 10, 2019**,"[15] since it received the latter resolution on said date.

In the foregoing regard, SMPHI, in its Urgent Motion, avers that the amusement taxes collected from the exhibition of the graded films during the Metro Manila Film Festival were not yet due to FDCP. **It claims that the screening of the films started on December 25, 2019 and most of them stopped on January 7, 2020**. Thus, the amusement taxes would have been due for remittance to FDCP thirty (30) days after or on February 6, 2020 by virtue of Section 14 of RA 9167.[16]

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[11] See id.

[12] Id.

[13] *Rollo* (G.R. No. 204418), p. 621.

[14] Id. at 614.

[15] Id.; emphasis supplied.

[16] Id. at 614.

Supreme Court E-Library

Accordingly, SMPHI seeks clarification from the Court as follows:

> WHEREFORE, it is respectfully prayed of the Honorable Court to clarify its Decision dated June 16, 2015 and the Resolution dated October 15, 2019 with regard to the effectivity of the application of the Operative Fact Doctrine to films graded before December 10, 2019 where the amusement taxes withheld are or were due for remittance to Petitioner FDCP after December 10, 2019, specifically those graded films, exhibited during the Metro Manila Film Festival, which were graded prior to [the] Finality of the Honorable Court's Decision dated June 16, but were exhibited after the Finality of the Honorable court's Decision.[17]

Commenting[18] to the Urgent Motion, FDCP avers that the amusement taxes based on the sales completed prior to the finality of the Court's Decision (which it claims to be on December 10, 2019, or the date of its receipt of the October 15, 2019 Resolution) already accrued to FDCP. According to FDCP, the accrual of the amusement tax is distinct from the obligation to pay the same. Citing Section 140 of RA 7160, the tax is on the gross receipt or the amount paid by the film patron to the theater owner. The time, manner, and terms and conditions for the payment of tax is different from the accrual of tax upon point of sale generating a gross receipt. Thus, at the point of sale, the theater owner is duty bound to collect this tax and hold it for the government, and pursuant to Section 14 of RA 9167, concomitantly bound to remit to FDCP.[19]

The Issue Before the Court

The issue for clarification is whether or not SMPHI should remit to FDCP amusement taxes withheld or which were due for remittance after December 10, 2019, specifically for the graded films exhibited during the Metro Manila Film Festival.

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[17] Id.

[18] Dated August 28, 2020. Id. at 619-625.

[19] Id. at 622-623.

Supreme Court E-Library

The Court's Ruling

At the onset, it is apt to note that the propriety to clarify the Court's own decision or resolution in a given case rests on its sole prerogative, in line with its inherent power to "amend and control its process and orders so as to make them conformable to law and justice."[20] As held in one case, "[t]he inherent power of the court carries with it the right to determine every question of fact and law which may be involved in the execution."[21]

While the Court observes that its resolution in this case had already attained finality on October 15, 2019, the Court deems it apt to entertain SMPHI's motion for clarification concerning the above issue due to the misguided interpretation of the FDCP in the higher interest of justice.

Primarily, it should be borne in mind that per the Court's procedure, when motion for reconsideration of a decision/ resolution on the main is denied with finality, it means that there is no more recourse by the losing party to contest the same. Unless the Court grants leave upon further motion of a party, a denial with finality necessarily signifies that no further pleadings, motions, or papers concerning the issue disposed of shall be entertained. This therefore signifies that, regardless of the date of receipt of the judgment, this Court's disposition contained in the decision or resolution should already be deemed effective. Since there is no further recourse by the losing party, the date of its receipt thereof would be of no practical consequence.

In this case, the Court, in the October 15, 2019 Resolution, had already denied with finality, among others, FDCP's motion for reconsideration of the June 16, 2015 Decision on the main:

WHEREFORE, the motion for reconsideration dated August 5, 2015 of petitioner Film Development Council of the Philippines and the motion for partial reconsideration dated September 16, 2015 of

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[20] Section 5 (g), Rule 135, RULES OF COURT.

[21] *Mejia v. Gabayan*, 495 Phil. 459, 471-472 (2005).

Supreme Court E-Library

respondent City of Cebu are **DENIED with FINALITY** for lack of merit.

On the other hand, the Manifestation (with a Motion for Partial Reconsideration or Motion to Remand Trial Proceedings to determine Respondent's Full Payment and Compliance with the Decision) dated August 24, 2015 of respondent Colon Heritage Realty Corporation (CHRC) is **PARTLY GRANTED**. Accordingly, Civil Case No. CEB-35601 is hereby **REMANDED** to the Regional Trial Court of Cebu City, Branch 5 to determine whether the amusement taxes for the covered period have been paid by CHRC in accordance with this Resolution.

SO ORDERED.[22]

The Court's denial with finality of FDCP's motion for reconsideration had already put to rest any issue anent the constitutionality of Sections 13 and 14 of RA 9167. As abovementioned, the Court held that these provisions violated the principle of local fiscal autonomy because they authorized FDCP to earmark, and hence, effectively confiscate the amusement taxes which should have otherwise inured to the benefit of the LGUs. For reference, these provisions read:

Section 13. *Privileges of Graded Films*. — Films which have obtained an "A" or "B" grading from the Council pursuant to Sections 11 and 12 of this Act shall be entitled to the following privileges:

a. Amusement tax reward. — A grade "A" or "B" film shall entitle its producer to an incentive equivalent to the amusement tax imposed and collected on the graded films by cities and municipalities in Metro Manila and other highly urbanized and independent component cities in the Philippines pursuant to Sections 140 and 151 of Republic Act No. 7160 at the following rates:

    1. For grade "A" films — 100% of the amusement tax collected on such films; and

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[22] *FDCP v. CHRC*, G.R. Nos. 203754 and 204418 (Resolution), October 15, 2019, supra note 9.

Supreme Court E-Library

2. For grade "B" films — 65% of the amusement tax collected on such films. The remaining thirty-five (35%) shall accrue to the funds of the Council.

Section 14. *Amusement Tax Deduction and Remittances*. — All revenue from the amusement tax on the graded film which may otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of Republic Act No. 7160 during the period the graded film is exhibited, shall be deducted and withheld by the proprietors, operators or lessees of theatres or cinemas and remitted within thirty (30) days from the termination of the exhibition to the Council which shall reward the corresponding amusement tax to the producers of the graded film within fifteen (15) days from receipt thereof.

Proprietors, operators and lessees of theaters or cinemas who fail to remit the amusement tax proceeds within the prescribed period shall be liable to a surcharge equivalent to five percent (5%) of the amount due for each month of delinquency which shall be paid to the Council. (Emphases and underscoring supplied)

With the unconstitutionality of these provisions, proprietors, operators or lessees of theatres or cinemas are no longer under any obligation to remit to FDCP the amusement taxes on graded films, which should have accrued to the LGUs. Conversely, FDCP no longer had any legal right to receive or demand the same.

However, in light of the operative fact doctrine, the Court gave these provisions limited application in that FDCP was authorized to retain the aforesaid amusement taxes already received from proprietors, operators or lessees of theatres or cinemas during the provisions' effectivity. With the Court's final denial of FDCP's motion for reconsideration on October 15, 2019, FDCP had lost its right to retain, nay, collect or demand, any amusement tax from proprietors, operators or lessees of theatres or cinemas pursuant to the stricken down Sections 13 and 14 of RA 9167. The limited recognition of FDCP's right to these taxes, although coming from unconstitutional and hence, void provisions, is only based on the operative fact doctrine, which is in turn, premised on the public reliance thereto at the

Supreme Court E-Library

time of their existence. Thus, since Sections 13 and 14 of RA 9167 had already been declared unconstitutional with finality on October 15, 2019, no one can validly claim reliance on these provisions anymore from that point on, much less be a source of any right or entitlement in favor of FDCP.

To reiterate, the fact that FDCP received the October 15, 2019 Resolution on December 10, 2019 is of no moment. While the finality of decisions or resolutions of this Court is, per the Internal Rules of the Supreme Court,[23] counted fifteen (15) days from the party's receipt,[24] this reglementary period pertains to decisions or resolutions on the main. FDCP had already received the main decision in this case declaring Sections 13 and 14 as unconstitutional and had in fact, duly filed a motion for reconsideration within the fifteen (15)-day period. At the risk of belaboring the point, FDCP's motion for reconsideration had already been denied with finality, which therefore means that it had no further recourse under the Rules. In fact, from

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[23] A.M. No. 10-4-20-SC, August 29, 2017, as amended.

[24] RULE 15
FINALITY OF DECISION AND RESOLUTIONS

Section 1. *Finality of decisions and resolutions.* — A decision or resolution of the Court may be deemed final after the lapse of fifteen days from receipt by the parties of a copy of the same subject to the following:

(a) the date of receipt indicated on the registry return card signed by the party — or, in case he or she is represented by counsel, by such counselor his or her representative — shall be the reckoning date for counting the fifteen-day period; and

(b) if the Judgement Division is unable to retrieve the registry return card within thirty (30) days from mailing, it shall immediately inquire from the receiving post office on (i) the date when the addressee received the mailed decision or resolution; and (ii) who received the same, with the information provided by authorized personnel of the said post office serving as the basis for the computation of the fifteen-day period. [As amended on August 3, 2010]

Section 2. Motion for reconsideration. — A motion for reconsideration filed within the fifteen-day period from receipt of a copy of the decision or resolution shall stay the execution of such decision or resolution unless, for good reasons shown, the Court directs otherwise.

Supreme Court E-Library

that time on, FDCP did not any more contest the Court's disposition through any subsequent motion. This notwithstanding, FDCP, through the alleged Memorandum dated December 11, 2019, still sought all theater owners to process all amusement tax remittances accorded to films graded before December 10, 2019. This FDCP can no longer do. Notwithstanding FDCP's receipt of the Court's October 15, 2019 Resolution on December 10, 2019, it has simply no more right, under the law or equity, to the amusement taxes accruing in favor of the LGUs. Beginning October 15, 2019, its limited refuge under the operative fact doctrine had already ended.

In fine, the Court hereby clarifies that pursuant to the operative fact doctrine, FDCP's right to claim **all taxes withheld by proprietors, operators or lessees of theatres or cinemas, which may otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of RA 7160 during the period the graded film is exhibited**, is only recognized from **the date of effectivity of RA 9167 up until October 15, 2019 (finality of this case)**.

Hence, in response to the query in the Urgent Motion, SMPHI should no longer remit to FDCP amusement taxes withheld or which were due for remittance after December 10, 2019, specifically for the graded films exhibited during the Metro Manila Film Festival.

In this regard, it is fitting to elucidate that per the explicit wordings of Section 14 of RA 9167, the right of FDCP to the amusement taxes is only with respect to the amusement taxes withheld **during the period the graded film is exhibited**:

> Section 14. *Amusement Tax Deduction and Remittances.* — All revenue from the amusement tax on the graded film which may otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of Republic Act No. 7160 **during the period the graded film is exhibited**, shall be deducted and withheld by the proprietors, operators or lessees of theatres or cinemas and remitted within thirty (30) days from the termination of the

Supreme Court E-Library

exhibition to the Council which shall reward the corresponding amusement tax to the producers of the graded film within fifteen (15) days from receipt thereof.

x x x x

This means that if the graded film is not exhibited, FDCP has no right to claim the withheld taxes.

To be sure, Section 14 should be read in conjunction with the other provisions of RA 9167 pursuant to the rule that "[e]very part of the statute must be interpreted with reference to the context, *i.e.*, that every part of the statute must be considered together with the other parts, and kept subservient to the general intent of the whole enactment."[25] While amusement taxes under Section 140 of the LGC, from a taxation law perspective, accrues from the point of sale where gross receipts are generated,[26] the authority of FDCP under Section 14 of RA 9167 is not exactly a taxing authority similar to what has been conferred by Congress to the LGUs. As explained in the June 16, 2015 Decision on the main:

RA 9167, Sec. 14 states:

Section 14. *Amusement Tax Deduction and Remittance*. — All revenue from the amusement tax on the graded film which may otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of Republic Act No. 7160 during the period the graded film is exhibited, shall be deducted and withheld by the proprietors, operators or lessees of theaters or cinemas and remitted within thirty (30) days from the termination of the exhibition

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[25] *Tan v. Crisologo*, G.R. No. 193993, November 8, 2017, 844 SCRA 365, 383.

[26] Section 140. *Amusement Tax*. — (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 thirty percent (30%) of **the gross receipts from admission fees**.

x x x x (Emphasis supplied)

to the Council which shall reward the corresponding amusement tax to the producers of the graded film within fifteen (15) days from receipt thereof.

A reading of the challenged provision reveals that the power to impose amusement taxes was NOT removed from the covered LGUs, unlike what Congress did for the taxes enumerated in Sec. 133, Article X of the LGC, which lays down the common limitations on the taxing powers of LGUs. x x x

x x x x x x x x x

From the above, the difference between Sec. 133 and the questioned amendment of Sec. 140 of the LGC by RA 9167 is readily revealed. In Sec. 133, what Congress did was to prohibit the levy by LGUs of the enumerated taxes. **For RA 9167, however, the covered LGUs were deprived of the income which they will otherwise be collecting should they impose amusement taxes**, or, in petitioner's own words, "Section 14 of [RA 9167] can be viewed as an express and real intention on the part of Congress to remove from the LGU's delegated taxing power, all revenues from the amusement taxes on graded films which would otherwise accrue to [them] pursuant to Section 140 of the [LGC]."

In other words, per RA 9167, covered LGUs still have the power to levy amusement taxes, albeit at the end of the day, they will derive no revenue therefrom. The same, however, cannot be said for FDCP and the producers of graded films since the amounts thus levied by the LGUs which should rightfully accrue to them, they being the taxing authority—will be going to their coffers. As a matter of fact, it is only through the exercise by the LGU of said power that the funds to be used for the amusement tax reward can be raised. **Without said imposition, the producers of graded films will receive nothing from the owners, proprietors and lessees of cinemas operating within the territory of the covered LGU.**

Taking the resulting scheme into consideration, it is apparent that what Congress did in this instance was not to exclude the authority to levy amusement taxes from the taxing power of the covered LGUs, but to earmark, if not altogether confiscate, the income to be received by the LGU from the taxpayers in favor of and for transmittal to FDCP, instead of the taxing authority. This, to Our mind, is in clear contravention of the constitutional command that taxes levied by LGUs shall accrue exclusively to said LGU and is repugnant to the

Supreme Court E-Library

power of LGUs to apportion their resources in line with their priorities.[27] (Emphases supplied)

Section 14 of RA 9167 is a peculiar provision which merely diverts or channels the revenue from the amusement tax on the graded film to a different recipient-beneficiary, FDCP. FDCP is not conferred with taxing authority but is only entitled to the remittances which should have accrued in favor of the LGUs pursuant to Section 140 of the LGC. FDCP's right to remittances is, however, capped by the phrase all revenue "**during the period the graded film is exhibited**." This right of FDCP to receive amusement tax remittances during the period the graded film is exhibited aligns with its statutory mandate "[t]o develop and implement an incentive and reward system for the producers based on merit to encourage the production of quality films" and "[t]o develop and promote programs to enhance the skills and expertise of Filipino talents necessary for quality film production"[28] and in relation thereto, gives amusement tax rewards as an incentive and privilege to graded films of superior quality. Section 13 of RA 9167 reads:

> Section 13. *Privileges of Graded Films*. — Films which have obtained an "A" or "B" grading from the Council pursuant to Sections 11 and 12 of this Act shall be entitled to the following privileges:
>
> a. Amusement tax reward. — A grade "A" or "B" film shall entitle its producer to an incentive equivalent to the amusement tax imposed and collected on the graded films by cities and municipalities in Metro Manila and other highly urbanized and independent component cities in the Philippines pursuant to Sections 140 and 151 of Republic Act No. 7160 at the following rates:
>
> 1. For grade "A" films — 100% of the amusement tax collected on such films; and

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[27] Supra note 6.

[28] Section 3 (2) and (5) of RA 9167.

Supreme Court E-Library

> 2. For grade "B" films — 65% of the amusement tax collected on such films. The remaining thirty-five (35%) shall accrue to the funds of the Council.

As expressed in Section 14 of RA 9167, it is the remitted revenue coming from the amusement tax on the graded film which serves as the reward to the producers of the graded film contemplated under Section 13. Therefore, if the film is not graded and later exhibited, no reward entitlement exists. Accordingly, this is the reason why Section 14 limits the FDCP's right only to "[a]ll revenue from the amusement tax on the graded film which may otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of [the LGC] **during the period the graded film is exhibited**."[29] If the graded film for which the revenue to be realized is yet to be exhibited, the taxes deducted/withheld should go to the LGUs. Conversely, once the graded film is exhibited, all revenue from the amusement tax derived during its exhibition should be remitted to FDCP. To opine otherwise would suppose that FDCP was conferred with taxing authority when it was not. FDCP has a dedicated function to develop the film industry by giving rewards to graded films which are intended to be exhibited. This function is not subserved when the graded film is not at all exhibited to the viewing public. In this sense, FDCP's right to receive the revenue from amusement taxes (meant as an incentive to graded film makers) is therefore contingent on the exhibition of the graded film.

Thus:

1. FDCP is not required to return to the LGUs all remittances already received by it from proprietors, operators or lessees of theatres or cinemas pursuant to its implementation of Sections 13 and 14 of RA 9167 from the effectivity of RA 9167 up until October 15, 2019 (finality of this case);

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[29] Emphasis and underscoring supplied.

Supreme Court E-Library

2. Proprietors, operators or lessees of theatres or cinemas are obliged to remit to FDCP all revenue from the amusement tax on the graded film which may otherwise accrue to the cities and municipalities in Metropolitan Manila and highly urbanized and independent component cities in the Philippines pursuant to Section 140 of the LGC during the period the graded film is exhibited, *provided* that, revenue to be remitted to FDCP arises only from graded films already exhibited during the period of the effectivity of RA 9167 up until October 15, 2019 (finality of this case).

As a final point, it must be reiterated that Sections 13 and 14's limited recognition is only premised on the application of the operative fact doctrine. Sections 13 and 14 are void statutory provisions which should not have produced legal effects were it not for the operative fact doctrine. Indeed, to allow FDCP to claim revenue from amusement taxes at the point of sale although the film is to be exhibited post-October 15, 2019 would not only defy the express language of Section 14 which caps FDCP's right to revenues from amusement taxes "during the period the graded film is exhibited," it would also deprive the LGUs of revenue that should have, beginning October 15, 2019, rightfully redounded to their benefit.

With the foregoing clarifications made, the Court will not entertain anymore pleadings, motions, and papers in this case. All further actual and justiciable matters/issues springing from its June 16, 2015 Decision and October 15, 2019 Resolution must be duly brought before the Court in the separate case for the purpose, lest it be bombarded with unlimited queries beyond the auspices of this case.

WHEREFORE, the Court hereby **CLARIFIES** its Decision dated June 16, 2015 and Resolution dated October 15, 2019 in accordance with this Resolution. No further pleadings, motions, and papers will be entertained.

Supreme Court E-Library

Let entry of judgment[30] be **IMMEDIATELY ISSUED** reflecting the finality date of this case on **October 15, 2019**.

SO ORDERED.

Peralta, C.J., Leonen, Caguioa, Gesmundo, Hernando, Carandang, Lazaro-Javier, Inting, Zalameda, Lopez, Delos Santos, Gaerlan, and *Rosario, JJ.*, concur.

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[30] Section 1, Rule 16 of the INTERNAL RULES OF THE SUPREME COURT reads:

RULE 16
ENTRY OF JUDGMENT

Section 1. *Entry of judgment*. — The entry of judgment covering the final decisions and resolutions of the Court shall be made in accordance with the Rules of Court. The date of entry of judgment shall be the date such decision or resolution becomes executory, unless the Court directs its immediate execution.

In turn, Section 2, Rule 36 of the 1997 RULES OF CIVIL PROCEDURE states:

Section 2. *Entry of Judgments and Final Orders*. — If no appeal or motion for new trial or reconsideration is filed within the time provided in these Rules, the judgment or final order shall forthwith be entered by the clerk in the book of entries of judgments. **The date of finality of the judgment or final order shall be deemed to be the date of its entry**. The record shall contain the dispositive part of the judgment or final order and shall be signed by the clerk, with a certificate that such judgment or final order has become final and executory. (Emphasis supplied)