

**[ REPUBLIC ACT NO. 9342, November 14, 2006 ]**

**AN ACT AMENDING REPUBLIC ACT NO. 8996, ENTITLED "AN ACT GRANTING THE END TIME MISSION BROADCASTING SERVICE, INC. FRANCHISE TO CONSTRUCT, INSTALL, ESTABLISHED, OPERATE AND MAINTAIN FOR RELIGIOUS, EDUCATIONAL AND NON-COMMERCIAL PURPOSES RADIO AND TELEVISION BROADCASTING STATIONS ANYWHERE IN LUZON"**

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

SECTION 1. Section 1 of Republic Act No. 8996 is hereby amended to read as follows:

"SECTION 1. *Nature and Scope of Franchise.* – Subject to the provisions of the Constitution and applicable laws, rules and regulations, there is hereby granted to End Time Mission Broadcasting Service, Inc., hereunder referred to as the grantee, its successor or assigns, a franchise to construct, install, establish, operate and maintain for religious, educational and commercial purposes and in the public interest, radio and television broadcasting stations in the Philippines, where frequencies and channels are still available for radio and television broadcasting, through microwave, satellite or whatever means, including the use of any new technologies in television and radio systems with the corresponding technological auxiliaries and facilities, special broadcast and other program and distribution services and relay stations."

SEC. 2. A new section is hereby inserted after Section 8 of Republic Act No. 8996, to read as follows:

"SEC. 9. *Tax Provisions.* – The grantee, its successors or assigns, shall be subject to the payment of all taxes, duties, fees of charges and other impositions under the National Internal Revenue Code (NIRC) of 1997, as amended and other applicable laws" Provided, That nothing herein shall be construed as repealing any specific tax exemptions incentives or privileges granted under any relevant law: Provided, further, That all rights, privileges, benefits and exemptions accorded to existing and future broadcasting stations shall likewise be extended to the grantee.

"The grantee shall file the return with the city or municipality where its principal place of business is located and pay the taxes due thereon to the Commissioner of Internal Revenue or his duly authorized representative in accordance with the NIRC and the return shall be subject to audit by the Bureau of Internal Revenue.