



Republic of the Philippines
Region IV-A (CALABARZON)
Province of Cavite
CITY OF GENERAL TRIAS
OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. 22-48 (SPECIAL)

Author : SP Member Alfredo S. Ching
Chair, Committee on Commerce,
Trade and Industry

Sponsors : SP Member Jesse Raphael R. Grepo
SP Member Isagani L. Culanding
SP Member Richard R. Parin
SP Member Jowie S. Carampot
SP Member Hernando M. Granados
SP Member Felix A. Grepo
SP Member Clarissel J. Campaña-Moral
SP Member Kyle Jassel J. Salazar
SP Member J-M Vergel M. Columna
SP Member Kristine Jane M. Perdito-Barison
SP Member Vivencio Q. Lozares, Jr.
SP Member Ireneo C. Hatid
SP Member Reienel R. Ferrer

ENACTING THE REVISED LOCAL INVESTMENT INCENTIVE CODE (LIIC) OF THE CITY OF GENERAL TRIAS OF 2022, REORGANIZING THE LOCAL ECONOMIC DEVELOPMENT AND INVESTMENT PROMOTIONS OFFICE, AND APPROPRIATING FUNDS FOR THE PURPOSE.

WHEREAS, pursuant to Section 192 of the Republic Act No. 7160 otherwise known as the Local Government Code of 1991, local government units may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, Section 454 (c) of the aforesaid Code states that the Sangguniang Panlungsod may create such other offices as may be necessary to carry out the purposes of the city government;

WHEREAS, Section 7 (f) of the Republic Act No. 11292 otherwise known as The Seal of Good Local Governance Act of 2019 states that local government units shall among other things, designate a local economic investment promotion officer or its equivalent; and adopt and maintain an updated Local Investment Incentive Code (LIIC);

WHEREAS, in line with its Local Development Plan, the City of General Trias aims to hasten economic development and recovery from the COVID-19 pandemic; through the promotion and development of agriculture, commerce and industries in the community in order to provide employment and livelihood opportunities, and further improve the quality of life and standard of living of Gentriseños;

WHEREAS, fiscal and non-fiscal incentives are effective solutions to attract new investments and retain existing investors. Thus, creating a friendly and favorable business climate in the City;

WHEREAS, the then Sangguniang Bayan enacted Municipal Ordinance No. 14-10, otherwise known as the Local Investments Incentive Code of the Municipality of General Trias of 2014, which

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SP Member/SKF President

Certified True and Correct:

WENCESLAO P. CAMINGAY
Secretary to the Sanggunian

Attested:

JONAS GLYNP. LABUGUEN
City Vice Mayor/Presiding Officer

Approved:

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Continuation...page 2 of City Ordinance No. 22-48 (Special):

provides for, among other things, the guidelines and procedure for the registration and availment of local incentives, the organization of a body composed of local government officials and representatives from the private sectors to analyze and formulate solutions to the problems encountered by the investors, and creation of an office tasked to spearhead local economic programs of the City;

WHEREAS, through the aforesaid Ordinance, the City was able to generate a total of Php13 355 993 052.16 worth of investments to date, highlighting its importance in achieving local economic development;

WHEREAS, there is a need to revisit and update the existing LIIC to make it more effective in achieving the socioeconomic goals of the City Government;

WHEREFORE, on motion of SP Member Alfredo S. Ching duly seconded by SP Member Jesse Raphael R. Grepo, be it

ENACTED, AS IT IS HEREBY ENACTED by the Sangguniang Panlungsod of the City of General Trias in Session assembled, that:

I. TITLE

SECTION 1. Title - This Ordinance shall be known as "The Revised City of General Trias Local Investment Incentive Code of 2022".

II. DECLARATION OF INVESTMENT POLICIES

SECTION 2. Declaration of Policies - It is the declared policy of the City of General Trias to actively encourage the participation of the private sectors in the promotion of economic growth, prosperity, and local economic development in the City. For this purpose, it shall create an environment conducive to business that shall encourage and attract new investors and promote retention and expansion of existing businesses. It shall enjoin the participation of all stakeholders to support endeavors to accelerate economic progress, generate employment opportunities, increase local revenues and income, reduce poverty, and improve the overall quality of life for the people of the City of General Trias.

SECTION 3. Objectives - This Code has the following objectives:

- a. To harmonize national and local investment policies;
- b. To establish organizational structures to guide the efficient and effective implementation of this Code;
- c. To set the guidelines, procedures and standards for identifying Investment Priority Areas (IPAs);
- d. To identify the medium term Investment Priority Areas (IPAs) of the City;
- e. To provide the guidelines and procedures for the registration and availment of local incentives;

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Continuation...page 3 of City Ordinance No. 22-48 (Special):

- f. To define the scope of incentives that the LGU may grant to attract and retain investments;
- g. To detail the conditions and rules for the grant and continued enjoyment of incentives;
- h. To promote the development and utilization of local products and market for local products and ignite the ingenuity of the entrepreneurs and other stakeholders; and
- i. To encourage the participation of all Filipinos including OFWs, Balikbayan and other community stakeholders in investment undertakings.

III. DEFINITION OF TERMS SECTION

SECTION 4. Definitions of Terms - For purposes of this Code:

- a. **Barangay Micro Business Enterprise (BMBE)** - defined under the Barangay Micro Business Enterprises (BMBEs) Act of 2002 (Republic Act No. 9178), i.e., any business entity or enterprise engaged in the production, processing or manufacturing of products or commodities, including agro-processing, trading and services, whose total assets including those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, shall not be more than Three Million Pesos (Php3 000 000.00);
- b. **Board** - refers to the City's Local Investment Incentive Board created under this Code, the powers and composition of which shall be as provided under Section 8;
- c. **Board of Investments (BOI)** - refers to the implementing agency for Books One to Five of the Omnibus Investments Code (EO No. 226 dated 27 February 1987) as created under the latter;
- d. **Capitalization** - refers to the total project cost which includes land, building, machineries, equipment, and working capital except where it pertains to a BMBE, in which case, the same shall be exclusive of the cost of the land; provided that in the case of corporations, capitalization shall refer to its paid-up capital;
- e. **City** - means the City of General Trias covering all the areas within its territorial jurisdiction as provided for by law and its charter.
- f. **Code** - refers to General Trias Investments and Incentive Code of 2014 promulgated pursuant to this Ordinance;
- g. **Date of Official Acceptance** - refers to the date the application for registration was received by the receiving personnel of the LEDIP and recorded in a logbook for the purpose;
- h. **Date of Registration** - refers to the date when the Certificate of Registration is issued by the Board,


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Continuation...page 4 of City Ordinance No. 22-48 (Special):

- which information shall be recorded in a Registration Logbook to be maintained by the Board;
- i. **Diversification** - refers to the introduction and production of a distinct line of products or services by an existing business. Whether it is Registered Enterprise or not, provided that, to be considered distinct, it should require new investment in terms of machinery or equipment, or would involve the use of new skills set not currently used in the existing product or service. Provided further, that a new service or product may constitute a diversification even if such service or product is already within the scope of its original or existing business purposes;
 - j. **Ecozone** - as defined under the Special Economic Zone Act of 1995 (PEZA Law, Republic Act No. 7916), i.e., selected areas with highly developed or which have the potential to be developed into agro-industrial, industrial, tourist/recreational, commercial, banking, investment and financial centers;
 - k. **Existing Businesses** - businesses engaged in activities included in the IPA List and are already engaged in operating in the City and are intending to expand and/or diversify to other business ventures falling within the IPAs as defined herein;
 - l. **Expansion** - installation of additional facilities/equipment that will result in the increase in the production capacity of an existing business. It may include modernization and rehabilitation. No expansion for additional capacity shall be allowed unless applicant has attained, in general, 85% utilization of its existing capacity;
 - m. **Incentive Law** - refers to a law, such as the Omnibus Investments Code, granting incentives to specific businesses at both the national and local levels, by virtue of the nature of their business activity pursued or the location where such business is going to be pursued or undertaken, as administered by a designated government agency or office (Registering Agency) such as the BOI;
 - n. **Investment Priorities Plan (IPP)** - refers to the annual listing of specific activities that have been identified as priority investment areas and thus encouraged by granting those engaging in the activities in the list the incentives under the Omnibus Investments Code, approved by the President of the Philippines, subject to the recommendation of the BOI;
 - o. **Investment Priority Areas (IPA)** - refers to the business activities which are entitled to incentives granted by the City, which investment area or business activity is specifically included in the Mandatory Investment Priority Areas (MIPAs) or

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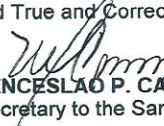

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Continuation...page 5 of City Ordinance No. 22-48 (Special):

- Local Investment Priority Areas (LIPAs), and summarized in an Investment Priority Areas List (IPAs) List which shall be amended, as necessary, once every two (2) years;**
- p. **Large Investments - refer to businesses with capital investment infusion in the City amounting atleast One Billion Pesos (Php 1 000 000 000.00);**
- q. **Local Economic Development and Investments Promotion Office (LEDIPO) - the lead office responsible in implementing local economic development programs, with responsibilities and functions provided under Title V of this Code;**
- r. **Local Investment Priority Areas (LIPAs) - are investment areas/business activities identified by the Board to be priority investment areas specifically in the City which are not yet among the Mandatory Investment Priority Areas (MIPAs) and are encouraged to be pursued within the City by granting to them incentives in accordance with the policy on the grant of incentives provided under this Ordinance;**
- s. **Local Applicants - refer to applicants for incentives under this Code which have no outstanding registration with a Registering Agency under an Incentive Law, provided that its' proposed business is under the IPA List;**
- t. **Local Staff - refers to a worker or personnel who is a bonafide resident of the City for at least six (6) months where proof of residency consists of the presentation of voter's ID/Registration and a Barangay Clearance from the barangay where he resides. Where the eligibility of an applicant to avail of incentives is anchored on its ability to generate employment, it should meet the minimum ratio of Local Staff to non-Local Staff, as the Board may prescribe;**
- u. **Mandatory Investment Priority Areas (MIPAs) - investment areas/business activities identified by the national government as priority areas of investment and thus encouraged through the extension of incentives not only at the national but also at the local level pursuant to applicable Incentive Law, such as those included in the annual Investment Priorities Plan;**
- v. **Micro, Small, and Medium Enterprises (MSMEs) - for purposes of granting incentives under this Code shall refer to businesses that meet the criteria below and which are to engage in a business activity included in the IPA List:**

By Capital Investment:

Micro Enterprise: Up to Php 3 000 000.00
Small Enterprise: Php 3 000 001.00 to
Php 15 000 000.00


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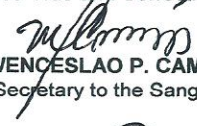

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Continuation...page 6 of City Ordinance No. 22-48 (Special):

**Medium Enterprise: Php 15 000 001.00 to
 Php 100 000 000.00**

Provided, that, in the case of Micro Enterprises, including BMBEs, land which is not officially contributed into the business as capital or purchased by the business shall not form part of the assets of the business for purposes of determining the asset size above.

Provided further, that, for purposes of securing incentives, in lieu of meeting the foregoing criteria, an enterprise may qualify as an MSME using the following criteria:

By Number of Employees:

**Micro Enterprise: 1-9 employees
Small Enterprise: 10-50 employees
Medium Enterprise: 51-199 employees**

In the event that an enterprise falls under different classifications foregoing categories, the classification that will entitle it to more incentives shall be controlling.

The foregoing categories may be amended, from time to time, to render the definitions consistent with national laws and other issuances pertaining to MSMEs;

w. **Modernization or Rehabilitation Projects - refer to projects of Existing Businesses or Registered Enterprises, which projects are registrable and thus, eligible to incentives if any of the following conditions are met:**

1. at least twenty percent (20%) reduction in production cost, which if sold in the Philippines should result in the reduction of the selling price of the product;
2. significant increase in productive efficiency including de-bottlenecking;
3. meaningful upgrading or product quality; or
4. upgrade in the technology used in production to bring it at par with the technology used by leading manufacturers of the product manufactured by the Registered Enterprise.

The modernization or rehabilitation contemplated may or may not result in increase in the operating capacity/actual production output to be eligible for registration.

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Continuation...page 7 of City Ordinance No. 22-48 (Special):

- x. **New Projects** - refer to projects or activities in the IPA List that have not started commercial operations, undertaken by (1) a newly organized/formed enterprise; or (2) an Existing Business that proposes to engage in an entirely distinct activity from its existing business as would qualify as a Diversification;
- y. **PEZA** - refers to the Philippine Economic Zone Authority, as create under the PEZA Law; and
- z. **Project Study** - refers to a project profile which presents, among others highlights of the projected financial viability and environmental and socioeconomic impact of the proposed business:
 - 1. **Registered Enterprise** - refers to any individual, partnership, cooperative, or corporation, whether a domestic or resident foreign corporation licensed to do business in the Philippines that has been issued a Certificate of Registration by the Board pursuant to this Code, and
 - 2. **Registering Agency** - refers to any other government agency/office/instrumentality that is authorized to administer incentives under an Incentives Law and register and regulate corporations that are enjoying incentives at the national level pursuant to an applicable Incentive Law such as but not limited to the BOI and the PEZA.

IV. LOCAL INVESTMENT AND INCENTIVES BOARD (LIIB)

SECTION 5. Creation of the LIIB - The Local Investment and Incentives Board (LIIB) is hereby created to implement the provisions of this Code and to provide policy and operational directions of the LEDIPO.

SECTION 6. Composition of the LIIB - The Board shall be composed of fifteen (15) members as follows:

- a. **Chairperson - City Mayor**
- b. **Vice Chairperson - Representative of Business Sector**
- c. **Members:**
 - 1. **SP Member Chair on Committee on Commerce, Trade and Industry**
 - 2. **City Administrator**
 - 3. **City Engineer**
 - 4. **City Planning and Development Officer**
 - 5. **City Treasurer**
 - 6. **Local Economic Development and Investment Promotions Officer**
 - 7. **Business Permit and Licensing Officer or Representative**
 - 8. **Public Employment Service Officer**
 - 9. **Representative from the MSME Sector**

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Continuation...page 8 of City Ordinance No. 22-48 (Special):

10. Four (4) representatives from any of the following business sector:
- i. Real Estate Development Group
 - ii. Manufacturing Group
 - iii. Educational Business Group
 - iv. Recreational and Tourism Business Group
 - v. Micro-Small-Medium Business Group
 - vi. Food Services or Utilities related Business Group
 - vii. Agricultural Production Group.

The Board may likewise invite, from time to time, representatives from pertinent national government agencies (NGAs), including but not limited to Regional Officers of the BOI/Department of Trade and Industry (DTI), PCCI Chapter, CEPZA Administrator and other relevant stakeholders for advice or consultation in their areas of expertise.

The Members of the Board shall be immediately appointed by the incumbent City Mayor for a specified period not exceeding three (3) years. In case of vacancies, the City Mayor will appoint for the vacant position with consideration on balance/equal representation of the business group. The appointed member fills the vacant position and serves for the remaining period of the term.

SECTION 7. Meeting and Quorum of the Board - The Board shall meet at least once every semester or as may be deemed necessary. The presence of at least a majority of the members of the Board shall constitute a quorum. All decisions and policies must be approved by at least a majority of the members present during the meeting.

SECTION 8. Powers and Functions of the Board - The primary functions of the Board are to establish a favorable and stable policy for business, encourage and support private sector investment, and encourage business retention and expansion. Pursuant to this, the Board shall be vested with the following powers:

- a. Promulgate the rules and regulations to implement the intent and provisions of the Local Investment Incentive Code (LIIC);
- b. Periodically review the Investment Priority Areas (IPAs) eligible for incentives after considering the City development needs, economic and technical conditions, available resources and prospects of an industry;
- c. Adopt an investment promotion program;
- d. Act on applications for registration of projects and availment of incentives;
- e. Decide on issues and controversies concerning the implementation of this Code;
- f. Recommend to the Sanggunian any amendments to the Code;
- g. Supervise the operations of the LEDIP;

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Continuation...page 9 of City Ordinance No. 22-48 (Special):

- h. Establish cooperative undertakings with other local government units (LGUs), private sectors, nongovernmental organizations (NGOs) or other institutions as may be necessary;
- i. Coordinate and consult with the Local Development Councils (LDCs) in the identification of LIPAs and the formulation of local incentives; and
- j. Perform such other tasks necessary and incidental to the performance of its functions.

SECTION 9. Duties of the LIIB Chairperson - The Chairperson of the Board shall have the following powers and duties:

- a. Preside over the regular and special meetings of the Board;
- b. Sign the Certificate of Registration in accordance with the rules and regulations of the Code;
- c. Submit a semiannual report to the City Mayor and the Sanggunian on the accomplishments of the LEDIP and the Board and its impact to the local investment environment; and
- d. Exercise such other powers and perform such other duties as the Board may direct it to perform to carry out the objectives of this Code.

SECTION 10. Powers and Functions of the LIIB Vice Chairperson - The Vice Chairperson shall have the following powers and duties:

- a. Preside over the regular and special meetings of the Board in the absence of the Chairperson; and
- b. Perform such other duties and functions as may be delegated by the Chairperson or by the Board.

SECTION 11. Visitorial Powers of the Board - The Board, or any of his duly authorized representatives shall be empowered to conduct ocular inspection of the premises or examination of the business activity of any enterprise, registered and applying for registration, at any reasonable time of the day, during office hours, for verification or ascertaining the enterprise's compliance with the provisions of this Code, or when the Board deems it necessary or incidental to the effective exercise and performance of their respective powers and functions.

V. LOCAL ECONOMIC DEVELOPMENT AND INVESTMENT PROMOTIONS (LEDIP)

SECTION 12. Creation of the LEDIP - Working under policy guidance from the Local Chief Executive and the LIIB, the Local Economic Development and Investment Promotions (LEDIP) is hereby created to be the lead office on investments promotions and in carrying out the objectives of the Code.

The LEDIP shall be attached as a Division under the Office of the Mayor.

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SP Member/LNB President

REIENEL R. FERRER
SP Member/SKF President

Certified True and Correct:

WENCESLAO P. CAMINGAY
Secretary to the Sanggunian

Attested:

JONAS GLYN F. LABUGUEN
City Vice Mayor/Presiding Officer

Approved:

LUIS "JON-JON" A. FERRER IV
City Mayor

Date Signed:




Republic of the Philippines
Region IV-A (CALABARZON)
Province of Cavite
CITY OF GENERAL TRIAS
OFFICE OF THE SANGGUNIANG PANLUNGSOD

Continuation...page 10 of City Ordinance No. 22-48 (Special):

SECTION 13. Functions of the LEDIP - The Office shall take charge of all activities related to LGU investment facilitation and promotion activities, local enterprise development, establishment of support mechanisms for the growth of Micro, Small and Medium Enterprises (MSMEs), provide mechanisms for business retention and expansion, and other business and economic activities to attract investments and generate employment. The LEDIP shall serve as the secretariat to the Board. It shall have the following specific duties and responsibilities:

- a. **Serve as member of the advisory group that will guide the LGU for investment promotion;**
- b. **Steer the creation of a business enabling environment to attract, retain or expand investments;**
- c. **Advocate and promote policies and practices that will encourage local investments such as:**
 1. **Preparation of LGU Economic Development Plan aligned with the Comprehensive Land Use Plan (CLUP), Comprehensive Development Plan (CDP) and Local Investments and Incentive Code as may be applicable,**
 2. **Assist in the formulation and implementation of Local Investment Incentive Code (LIIC), and**
 3. **Formulation and implementation of marketing and promotion strategies of the LGU;**
- d. **In close coordination with the City Planning and Development Coordinator, identify revenue generating and enterprise development projects of the LGU which may be implemented by the private sector through Public-Private Partnership (PPP) arrangements;**
- e. **Provide support and facilitation assistance for prospective and new investors;**
- f. **Establish and maintain a local economic database containing relevant facts and figures on the local economy to be able to provide information about business potentials of the LGU including its services to prospective investors to attract more investment to flow in the locality;**
- g. **Conduct mission trips in relation to promotion and marketing activities of the LGU to attract investments;**
- h. **Assist and support local councils whose undertakings are related to economic development;**
- i. **Assist in the promotion and development of MSMEs in the locality, as well as all other potential investors, particularly in (1) securing licenses and permits, (2) identifying business or joint venture partners, raw materials suppliers and possible business sites, (3) sourcing skilled manpower and service providers, and (4) facilitating the resolution of issues and concerns encountered by business entities;**
- j. **Establish and maintain partnership with the Regional Office of National Economic Development Authority (NEDA), Public-Private Partnership (PPP) Center, Department of Trade and Industry (DTI), DTI-Board of Investments (DTI-BOI), National Competitiveness Council (NCC), Department of Science and Technology**


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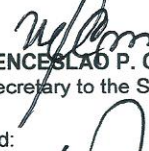

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Continuation...page 11 of City Ordinance No. 22-48 (Special):

(DOST), Department of Finance (DOF), bureaus and attached agencies such as Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), Securities and Exchange Commission (SEC), and Bureau of Local Government Finance (BLGF), along with other national government regulatory agencies and with the private sector, NGOs/CSOs, academe and other stakeholders in the implementation of programs, projects and activities that will promote the business-friendliness and competitiveness of the LGU;

- k. Represent the City in trade and investment meetings, conferences and other similar activities in both domestic and foreign venues;
- l. Prepare and disseminate investment promotion collaterals (e.g., brochures) and website of the LGU for the purpose of information dissemination, including issuing reminders to registered enterprises and providing information relevant to investors, among other information generally relevant to doing business;
- m. Receive, process and evaluate applications for registration and grant of local incentives for approval of the Board;
- n. Recommend to the Board any modifications/amendments to existing legislation and procedures on local investments for its appropriate action;
- o. Monitor and supervise project implementation of registered enterprises; and
- p. Perform such other functions as may be necessary to implement the intent of this Code.

SECTION 14. Local Economic Development and Investment Promotions Officer (LEDIPO) - The LEDIPO shall be headed by a LEDIPO who shall be appointed by the Local Chief Executive. The LEDIPO must at least be holder of a degree in law, accountancy, business, economics and other relevant disciplines. Experience in marketing, business development, and management of business is desirable.

VI. INVESTMENT PRIORITY AREAS

SECTION 15. Policies in the Identification of Investment Priority Areas (IPAs) - The Board through the LEDIPO shall formulate the IPAs, consistent with the IPP, CDP, CLUP, Zoning Regulations and such other criteria that will ensure sustainable and equitable economic and social development. The following criteria may be considered in determining the IPAs of the City:

- a. Investment activities that are aligned to the national development thrusts and the development vision of the City;
- b. Investments that have significant potential contribution to the growth of a sizable number of existing businesses or to a vital industry in the City;
- c. Investments that have capacity to generate employment, whether direct or indirect, particularly for those within the City and the 6th District of Cavite;

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Continuation...page 12 of City Ordinance No. 22-48 (Special):

- d. Investments that use locally available materials and resources;
- e. Investments that have the ability to promote the dispersal business/commercial activities to less developed areas within the City;
- f. Investments that have the ability to improve environmental conditions within the City including those whose activities promote biodiversity and sustainability of existing natural resources of the City; and
- g. Investments that will contribute to the infrastructure in the City through Public-Private Partnership (PPP).

SECTION 16. Categories of the IPA List - The Investment Priority Areas (IPAs) to be considered by the Board shall consist of the MIPA List which investment areas listed and granted incentives under the IPP and other Incentives Law and the LIPA List which are determined by the Board based on the criteria provided hereof.

SECTION 17. Inclusion in the IPA List the Basis for Grant of Incentives - The investment activities listed in the Mandatory Investment Priority Areas (MIPA) and Local Investment Priority Areas (LIPA) shall be the basis for the grant of incentive. The MIPA list shall be limited to those specifically granted and subject to the term and conditions under the relevant Incentives Law while the LIPA shall be determined by the City and be limited to those industry, project or activity that satisfies the criteria as follows:

a. New Investments

1. The new enterprise shall employ at least 40% of its non-skilled workforce from the City of General Trias who are bonafide residents. The manpower requirements can be hired through the PESO of the City,
2. The environment facility caters to the needs of the residents of the city and complies with the local and national environmental standards,
3. The operators of agricultural support facilities like rice/corn mills, dryers, aquatic ponds and lessors of processing equipment have their business offices in the City of General Trias,
4. The investment, as much as practicable and possible shall utilize local materials for production,
5. The investment can create linkages with local industries such as joint ventures with local investors, and
6. Projects of historical or cultural value such as restoration of historical buildings, cultural revivals, among others, in accordance with the program for historical or cultural revival of the locality;

b. Existing Investments

Existing investments which will undertake expansion, modernization or diversification activities falling under priority investment areas shall likewise be entitled to incentives under this Code provided that the expansion, modernization or diversification shall employ at least forty

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Continuation...page 13 of City Ordinance No. 22-48 (Special):

percent (40%) of its non-skilled workforce shall come from the City of General Trias who are bonafide residents, and the production uses locally available materials if possible.

SECTION 18. Periodic Review of the IPA List - The MIPA List shall be automatically amended upon the issuance of the revised Investment Priorities Plan (IPP) and/or the issuance of any other law granting incentives, fiscal or otherwise, at the national level. Investment activities in the MIPA List shall be dropped in accordance with applicable provisions of national law or the repeal of the law that granted local incentives to a particular business activity. No addition or deletion from the MIPA List shall be made in the absence of a corresponding statutory or other basis issued by the national government. The entitlement to incentives of applicants for registration whose business activity belong to the MIPA List shall be mainly governed by the national law or other issuance pursuant to such law.

The Board shall undertake review of the LIPA List at least once every three (3) years taking into consideration the socioeconomic development plan and public investment plans formulated by the LDC of the City and the preferred areas of investments as provided under pertinent national laws.

SECTION 19. Amendment of the LIPA List. - The Board may recommend the amendment/removal of an investment activity from the LIPA List; (a) as soon as sufficient investments in the area has been attained; (b) continue extension incentives is no longer to the interest and benefit of the locality and (c) the investment area or activity cannot attracted within a reasonable time and the cost may result in unfavorable business climate.

SECTION 20. LIPA List for the Period 2023-2025 - Subject to the confirmation of the Board and the Sangguniang Panlungsod, the LIPA List shall include the following:

- a. Development and sales of industrial subdivisions/ economic zones, Information and Communications Technology (ICT) parks;
- b. Manufacturing companies involved in the production of semiconductors, electronics, garments, processed foods, automotive, health, home, personal care, hygiene and similar products, beverages and/or bottling operations, vitamins and medicine, personal protective equipment, medical/hospital equipment, and pollution eliminating devices and equipment;
- c. Business Process Outsourcing (BPO) and companies engaged in the development and leasing of BPO facilities and buildings;
- d. Engineering, information and communication technology, medical and allied medical tertiary educational institutions recognized by the Commission on Higher Education;

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Continuation...page 14 of City Ordinance No. 22-48 (Special):

- e. Shopping, community or lifestyle malls, supermarkets, hotels, condotels, recreational or adventure parks, and eco-themed parks;
- f. MSMEs producing and selling the City's One Town, One Product (OTOP), engaged in organic commercial farming, and production of local handicrafts reflecting the City's culture and heritage;
- g. Companies engaged in renewable energy, waste to energy, recycling, and operation of materials recovery facilities (MRFs);
- h. Development of high-end residential subdivisions, high-rise condominiums and office buildings, and business/commercial districts/hubs, with centralized water treatment for sewage disposal and operational waste segregation facilities; and
- i. Retirement villages with contingent facilities (e.g., hospitals and recreational facilities).

VII. REGISTRATION

SECTION 21. Registration Requirement - For the purpose of effective management, all enterprises listed in the IPAs and wanting to avail of local incentives shall be registered. Prior to registration, the following requirements shall be complied:

- a. Those mandated under existing laws, rules and regulations for business in the Philippines;
- b. The activity engaged in by the enterprise must be listed in the IPAs of the LGU;
- c. The place of operation or production must be located within the territorial jurisdiction of the City of General Trias;
- d. Specified percentage of its workforce must be bonafide residents of the City of General Trias, giving equal opportunities for men, women, the poor, the indigenous people and the physically handicap;
- e. The activity engaged in must have safeguards against pollution and other environmental and health hazards; and
- f. In case business enterprise will locate within the ancestral domain of indigenous people, the enterprise must secure from the Office of the National Commission on Indigenous Peoples a Free and Prior Informed Consent (FPIC).

SECTION 22. Types of Projects for Registration - The following are the types of investment projects eligible for registration, provided they involve business activities included in the IPA List:

- a. New Projects;
- b. Expansion Projects;
- c. Modernization Projects; and
- d. Diversification Projects.

SECTION 23. Documentary Requirements - The following documents shall be submitted to the Board through the LEDIP for evaluation:

CONTINUED ON NEXT PAGE.

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Republic of the Philippines
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Continuation...page 15 of City Ordinance No. 22-48 (Special):

- a. **Single Proprietorship**
 1. **Copy of Business Name Registration issued by the Department of Trade and Industry (DTI),**
 2. **Copy of Audited Financial Statements,**
 3. **Copy of completed application form for registration under the LIIC,**
 4. **Project Feasibility Study, and**
 5. **Such other documents that may be required by the LGU;**
- b. **Partnership/Corporation**
 1. **Copy of the Articles of Partnership or Incorporation and Bylaws,**
 2. **Certified true copy of its Certificate of Registration issued by Securities and Exchange Commission (SEC), for Corporation /Partnership,**
 3. **Certificate of Good Standing from SEC, if the business already exists,**
 4. **Resolution authorizing the filing of application by the applicant's Board of Directors or their duly authorized representatives,**
 5. **Copy of Audited Financial Statements (if existing business),**
 6. **Environmental Compliance Certificate (ECC) or Non-Compliance Certificate (NCC), if applicable,**
 7. **Copy of completed application form for registration under the LIIC,**
 8. **Project Study, and**
 9. **Such other documents, as may be required by the LGU;**
- c. **Enterprises registered under an existing incentives law:**
 1. **Certified true copy of the BOI Certificate of Registration, and**
 2. **Copy of documents submitted to the appropriate registration agency pertaining to their registration.**

SECTION 24. Registration Procedures - The procedures for the processing of registration under this Code are as follows:

- a. **Filing of Application - All applications shall be filed with the LEDIP together with all documents required above. The form for the purpose shall be issued by the same office;**
- b. **Check Listing and Assessment of Documents - The LEDIP shall evaluate completeness and consistency of information and other document. The applicant must be immediately advised for any errors, inconsistencies and missing documents in the submission;**
- c. **Date of Official Acceptance - Only complete application shall be officially accepted. The date stamped on the application shall be considered as the date of official acceptance of the application;**
- d. **Notice of filing of application shall be posted by the LEDIP in three (3) conspicuous places within the City;**

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Continuation...page 16 of City Ordinance No. 22-48 (Special):

- e. The LEDIP shall charge a nonrefundable filing fee to be paid at the Office of the City Treasurer, in the amount as follows:

Business Classification	Rate
Micro	Php 1 000.00
Small	Php 2 000.00
Medium	Php 3 000.00
Large	Php 5 000.00

- f. Evaluation and Approval of Application - Once an application is officially accepted, the project will be evaluated by the LEDIP. Whenever necessary, the LEDIP may conduct an ocular inspection of the business premises together with the Office of the City Engineer, City Planning and Development Office, City Environment and Natural Resources Office, and Business Permit and Licensing Office.

The inspection shall be conducted during office hours at a time convenient for both the applicant and the LEDIP which should not be later than ten (10) working days after the official acceptance of the application. The evaluation of the application shall be submitted to the Board for action.

If the application is approved, the LEDIP shall notify applicant and inform the Office of the City Treasurer and the Business Permit and Licensing Office of such approval for their guidance and appropriate action.

If the application is denied, the LEDIP shall inform the applicant in writing. In both cases, a Board Resolution shall be entered in the minutes of the meeting of the Board.

Failure of the Board to approve or disapprove an application within thirty (30) calendar days shall be construed as an approval of the application.

- g. Certificate of Registration - Upon approval, an enterprise shall be issued a Certificate of Registration which shall state among others, the following:

1. Name of the Registered Enterprise,
2. Investments Priority Area (IPA) in which the registered enterprise will engage,
3. Incentives granted and period of its availment, and
4. Such other terms and conditions to be observed by virtue of its registration.

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Continuation...page 17 of City Ordinance No. 22-48 (Special):

The Certificate of Registration shall be issued within thirty (30) days from the date of approval of the Board or the lapse of the processing period.

VIII. INCENTIVES (FISCAL AND NON-FISCAL)

SECTION 25. General Policies in the Administration of Local Incentives - Unless specifically provided under an applicable Incentive Law or the Local Government Code of 1991 (RA 7160), the grant of incentives shall be governed by the following general policies:

- a. Incentives shall be extended only to investments and investment activities specifically enumerated in the IPA List that support and promote the development vision of the City of General Trias, as expressed in its Local Development Plan and Comprehensive Land Use Plan and those which are included in the investment thrusts of the local, regional and national government;
- b. Incentives to be established shall be fair, clear, time-bounded and ensure the level playing field for investors in the locality;
- c. The incentives shall not extend to regulatory fees levied under the police power of the LGU and on fees and charges imposed for services rendered by the City such as garbage fees, sanitary inspection fees, electrical inspection fees and other similar fees, as well as rental for use of public utilities owned and operated by the local government such as charges for actual consumption of water, electric power and toll fees for use of public roads and bridges and the like, and those levied for the use of government facilities and properties;
- d. The grant shall apply to all businesses similarly situated subject to the pertinent provisions of this Code;
- e. The exemption granted shall take effect only during the next calendar year for a specified number of years or as stated in the Implementing Rules and Regulations of this Code;
- f. No double availment of incentives/benefits under different laws programs;
- g. Amendments of IPAs resulting to changes in the incentives granted to registered enterprise shall be take effect prospectively and shall not impair the incentives being enjoyed by registered enterprises pursuant to the Certificate of Registration; and
- h. The violation of the conditions for the grant of incentives under the relevant Incentive Law or the pertinent Certificate of Registration shall automatically result in the withdrawal of local incentives granted pursuant to sue Incentive Law.

SECTION 26. Local Incentives Granted to Investments Under MIPA List - Enterprises registered under the MIPA List shall enjoy incentives under an Incentive Law pursuant to its subsisting

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Continuation...page 18 of City Ordinance No. 22-48 (Special):

Certificate of Registration with a Registering Agency shall only enjoy the fiscal and non-fiscal incentives at the local level that are expressly granted under the Incentive Law under which it is registered and specifically included among the incentives in its Certificate of Registration with the Registering Agency.

Incentives granted shall take effect from:

- a. **Succeeding year after the date of registration until the lapse of the term of such incentive, unless another reckoning date is approved by the Board on justifiable grounds; or**
- b. **Such other reckoning date as may be prescribed under an applicable Incentive Law, provided that in the case of BOI-registered enterprises, their local incentives shall be reckoned from the date of their registration with the BOI as provided under Section 133(g) of the Local Government Code of 1991 (RA 7160).**

In case of change of ownership of the enterprise, the local incentives which it is enjoying shall continue to be enjoyed by the enterprise, provided that the terms and conditions of the registration of the project are assumed by the new owner/s provided further, that if a Registered Enterprise is enjoying local incentives pursuant to an Incentive Law, the Certificate of Registration issued by the Registering Agency remains valid despite the change of ownership. Any change in the controlling shareholders of a Registered Enterprise shall be reported to the Board within three (3) months.

A Registered Enterprise which ceases to be registered with a Registering Agency or wishes to avail of local incentives other than those provided under the Incentive Law under which it is registered, may apply for incentives under this Code, subject to the registration procedure applicable to local applicants.

SECTION 27. Regular Update of Certificate of Registration - Those enjoying incentives by virtue of their registration with a Registering Agency and pursuit of a business activity in the MIPA List shall submit annually to the LEDIP an original copy of a certification from the Registering Agency that it continues to be registered with the said Registering Agency and that it remains in good standing as such and thus fully entitled to all the incentives granted under its Certificate of Registration. Failure to submit such certificate to LEDIP on or before every anniversary date of the Registered Enterprise's registration with the Registering Agency shall authorize the Board to exercise its authority under this Code.

SECTION 28. Local Fiscal Incentives - The following fiscal incentives be given to enterprises consistent with the Local Revenue Code and Book II of the Local Government Code of 1991 (RA 7160):

1. Policies on the Grant of Local Fiscal Incentives

- a. **The incentive shall be granted only to new, expanding, diversifying and/or modernizing projects located in the City,**

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Republic of the Philippines
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OFFICE OF THE SANGGUNIANG PANLUNGSOD

Continuation...page 19 of City Ordinance No. 22-48 (Special):

- b. Exemption under Section 133 (g) of the Local Government Code of 1991 (RA 7160) shall be for a period of six (6) years for pioneer and four (4) years for non-pioneer from the date of registration. Exemptions under the LIIC shall be in addition to the incentives provided under Executive Order No. 226 or the "Omnibus Investments Code of 1987",
- c. Incentives to Regional or Area Headquarters (RHQ) or Regional Operating Headquarters under Article 66 Chapter IV of RA 8756 (Amending Book III of EO 226). Regional or area headquarters and regional operating headquarters of multinational companies shall be exempt from all kinds of local taxes, fees or charges imposed by a local government unit except real property tax on land improvements and equipment,
- d. The exemption should not extend to regulatory fees which levied under the police power of the LGU as well as fees and charges imposed for services rendered by the LGU such as garbage fees, sanitary inspection fees, electrical inspection fees and other similar fees, as well as rental for use of public utilities owned and operated by the local government such as charges for actual consumption of water, electric power, and toll fees for use of public roads and bridges and the like, and those levied for the use of government facilities and properties,
- e. The grant shall apply to all businesses similarly situated subject to the pertinent provisions of this Code,
- f. The exemption granted shall take effect only during the next calendar year from the date of registration for a specified number of years,
- g. Article 61 of Republic Act 9520 otherwise known as "The Philippine Cooperative Code of 2008" and Republic Act 7916 otherwise known as "The Special Economic Zone Act of 1995" provides for the tax incentives of cooperatives and locators of ecozones, respectively,
- h. In case of a change of ownership of the enterprise, the incentives shall continue to be enjoyed by the enterprise provided that the terms and conditions of the registration of the project are assumed by the new owner/s, and
- i. No double availment of incentives/benefits under different laws and/or programs;

2. Local Business Tax Incentive

Enterprises registered under the LIPAs shall enjoy local business tax incentives as follows:

Business Size	Micro Investments	Small Investments	Medium Investments	Large Investments
1 st year	Exemption from business tax	Exemption from business tax	Exemption from business tax	Exemption from business tax

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Continuation...page 20 of City Ordinance No. 22-48 (Special):

2 nd year	Payment of 100% business tax	Payment of 30% business tax	Payment of 25% business tax	Payment of 10% business tax
3 rd year	-	Payment of 75% business tax	Payment of 55% business tax	Payment of 20% business tax
4 th year	-	Payment of 100% business tax	Payment of 75% business tax	Payment of 30% business tax
5 th year	-	-	Payment of 100% business tax	Payment of 40% business tax
6 th year	-	-	-	Payment of 50% business tax
7 th year	-	-	-	Payment of 65% business tax
8 th year	-	-	-	Payment of 75% business tax
9 th year	-	-	-	Payment of 100% business tax

SECTION 29. Non-fiscal Incentives - The Board through the LEDIP shall provide non-fiscal incentives to Registered Enterprises as follows:

- a. **One-Stop Shop** for simplified registration procedure;
- b. **Assistance** in resolving issues and concerns with NGAs, NGOs and other service providers;
- c. **Assistance** in securing electric power and water supply connection;
- d. **Coordination** in the negotiation of special rates for utilities for industries with a certain minimum load, if feasible;
- e. **Networking** with concerned national government agencies such as Technical Education Skills and Development Authority (TESDA) and other similar institutions for trainings of workers to enhance skills of manpower of the enterprise;
- f. **Referral** to existing technical and financial assistance programs such as product labeling and packaging, product development, trainings, capital assistance through short term loans available through government and nongovernment organizations;

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OFFICE OF THE SANGGUNIANG PANLUNGSOD

Continuation...page 21 of City Ordinance No. 22-48 (Special):

- g. Facilitation of outbound and inbound missions of investors;
- h. Assist potential and existing investors in:
 - 1. Securing of business, construction, and other regulatory permits and licenses,
 - 2. Identifying business and joint venture partners raw and material suppliers, and
 - 3. Sourcing of skilled manpower and service providers;
- i. Such other aftercare services that may be afforded to investors;
- j. Technical support to business enterprises in land use conversion process validation of site development plan to fast track approvals and review of specific details to facilitate permits;
- k. Facilitation of requests for zoning revisions in sites zoned as areas in transition;
- l. Joint venture development with the City for prospective public infrastructure features within the private enterprise's project area;
- m. Facilitation of negotiations for site resettlement requirements;
- n. Facilitation of negotiations with concerned parties for specific development trade-off proposals and right-of-way;
- o. Technical support in negotiations for land consolidation and/or adjustment requirements;
- p. Identification of joint venture partner upon request by the investment;
- q. Provide opportunities for micro and small enterprises to participate trade fairs and exhibits, entrepreneur development and training, and inclusion in business matching; and
- r. Such other non-fiscal incentives as may be approved by the Board.

SECTION 30. Continuing Eligibility for Registration - A registered enterprise must continue to satisfy all criteria which rendered it eligible for registration under this Code. If a local applicant qualified for registration on account of the quantity of manpower, nature of technology, or local raw materials that it represented will be used in its production, the Board through the LEDIP shall have authority to inspect the Registered Enterprise to verify compliance to the required criteria. If the Registered Enterprise ceases to meet the said registration criteria, the Board shall have authority to suspend all or some of the incentives of the Registered Enterprise or to revoke its registration.

SECTION 31. Periodic and Other Compliance Requirements - Nothing under this Code exempts a Registered Enterprise from applicable requirements of the City on businesses, as generally applicable to all businesses or specifically applicable to the business activity or circumstances of the Registered Enterprise. Accordingly, Registered Businesses except those specifically exempt under

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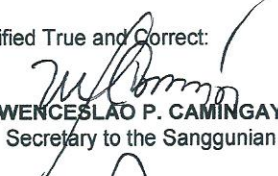

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Continuation...page 22 of City Ordinance No. 22-48 (Special):

applicable law, shall secure and comply with all the requirements to secure a Business Permit and renew the same annually.

Except as expressly provided under this Code or the Incentive Law under which they are likewise registered, enterprises shall comply with all applicable laws as other enterprises engaged in the same business as they are engaged in are required to comply with.

Other than as provided herein, Registered Enterprises shall not be required to comply with any other requirements that businesses not registered under this Code are not required to comply with.

IX. CORPORATE SOCIAL RESPONSIBILITY (CSR) OF REGISTERED ENTERPRISES

SECTION 32. Corporate Social Responsibility (CSR) Requirement - BOI-registered enterprises with projects under pioneer status must undertake CSR activities which shall be monitored starting on the fourth (4th) year of operation of the business enterprise. Those on non-pioneer status are encouraged, in the course of their operations, to undertake CSR activities in accordance with the development plan of the community where the registered project is located.

On the other hand, Registered Local Applicants are encouraged to pursue CSR projects as soon as they can afford to allocate resources for the purposes. However, it shall be mandatory for Registered Local Applicants to pursue CSR projects starting their fourth (4th) year of operation if they enjoy local incentives for a term of more than three (3) years.

SECTION 33. Eligible CSR Projects - CSR projects which an enterprise may undertake include but shall not be limited to the following:

a. Urban Renewal, Greening or Regreening:

1. Rehabilitation and restoration of buildings or other structures in accordance with the urban renewal or restoration plan of the City, and
2. Reforestation, rehabilitation, and urban greening or landscaping of major road sides, areas with historical or tourism value, areas in biogeographic zones especially key biodiversity areas, eroded slopes as technically appropriate based on assessment by competent authorities, public open spaces especially in residential and commercial areas including street islands, parks, promenades, parking area peripheries, and the like, provided that the enterprise takes care of the maintenance of the trees and plants. Otherwise, reimbursement of the incentive granted shall be due and demanded should the trees and plants die due to poor maintenance;

b. Social Projects:

1. Housing for employees,
2. Educational projects,
3. Cultural revivals,

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Continuation...page 23 of City Ordinance No. 22-48 (Special):

4. Programs for women, children, elderly, disabled, and out of school youth,
5. Community infrastructure projects aligned with the development plan of the City,
6. Facilities to be used as satellite office of the LGU and other National Government Agencies, and
7. Such other projects or activities based on the development needs of the community where the project is located or as identified by the National Anti-Poverty Commission (NAPC).

X. ENVIRONMENTAL PROTECTION

SECTION 34. Environmental Protection/Environmental Impact Assessment - Environmentally critical projects or enterprises locating their activities or expansion projects in environmentally critical areas must comply with the requirements of Presidential Decree No. 1586 (Philippine Environmental Impact Statement System) and related issuances of the Department of Environment and Natural Resources (DENR).

a. Hazardous Substances

In addition to the above, projects involving the handling, transport, processing and storage of toxic, hazardous substances and/or nuclear waste shall be subject to strict regulations as provided under applicable local issuances and national laws. The Sangguniang Panlungsod of the City of General Trias shall have the option to exclude such projects from being entitled incentives except to the extent that they fall under the MIPA List.

b. Specific Prohibitions

1. No industrial or manufacturing facility shall be operated without proper air pollution devices, wastewater treatment facilities, and solid waste management facilities,
2. No industrial or manufacturing plant shall be operated at level beyond the operating capacity of their respective waste treatment facilities in order to maintain the effluent quality within the standards required by law, and
3. All industrial and manufacturing establishments shall subject their operations and premises, facilities and systems to periodic environmental compliance monitoring which shall be conducted by the LGU in coordination with the Department of Environment and Natural Resources (DENR). Refusal to be subject to such inspection shall be sufficient ground for the forfeiture of any incentive and the revocation of its Certificate of Registration and/or Business Permit;

c. Regulation

The Board shall ensure that the green and socially responsible projects undertaken by enterprises on public


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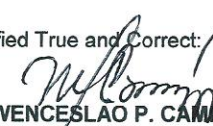

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Republic of the Philippines
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OFFICE OF THE SANGGUNIANG PANLUNGSOD

Continuation...page 24 of City Ordinance No. 22-48 (Special):

property shall be in harmony with the overall environmental management program of the LGU as determined by the appropriate LGU office.

XI. BUDGET APPROPRIATION

SECTION 35. Appropriations - The expenditures to operationalize the Board and the LEDIP shall be provided through regular or supplemental budget. The City shall appropriate the funds necessary for the implementation of the provisions of this Code based on a budget that may be presented by the Board to include Personal Services, Maintenance and Other Operating Expenses (MOOE), Capital Outlay, and Contingency.

SECTION 36. Revenues from the Operation of the Code - Income derived from the operation of this Code shall go to a special account captioned "Local Economic Development and Investment Promotions Fund" which shall be used solely for the operation and maintenance and other operating expenses of the Board, LEDIP, and other investments promotion expenses of the City.

SECTION 37. Immediate Release of Funds - For purposes of expediting operations of the LEDIP, its allocation for the Local Economic Development and Investments Promotions Fund shall be released immediately, subject to the usual government accounting and auditing rules and regulations.

XII. FINAL PROVISIONS

SECTION 38. Revocation and Cancellation of Registration - Any violation of the provisions of this Code shall be ground for the cancellation or revocation of the Certificate of Registration of the project or business. The cancellation or revocation of the Certificate of Registration shall mean the withdrawal of incentives granted and all fees and charges previously exempted shall become due and demandable.

SECTION 39. Grounds for the Cancellation of Certificate of Registration - The following are grounds for the cancellation of Certificate of Registration:

- a. Violation of the provision of this Code and such other violations of laws, rules and regulations or ordinances;
- b. Violation of the terms and conditions specified in the Certificate of Registration; and
- c. Material misrepresentation.

SECTION 40. Appeal from the Decision of the LIIB - Registered enterprise adversely affected by any decision of the Board relative to the cancellation/revocation of registration or the imposition of fines/penalties in accordance with this Code may file a motion for reconsideration within fifteen (15) days from the receipt of the decision, otherwise the decision shall become final and executory.

SECTION 41. Refund and Penalties - In case of the cancellation of the Certificate of Registration, the LIIB shall require the refund of


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Continuation...page 25 of City Ordinance No. 22-48 (Special):

incentives availed of and impose corresponding fines and penalties.

SECTION 42. Existing Incentives - All incentives granted through previous ordinances issued by the City and presently enjoyed by existing investments shall continue to take effect until the period for such incentives expires.

SECTION 43. Coordination among LGUs within a Province - The City Government shall further coordinate or consult with the provincial government for proper guidance on matters of incentives promotions particularly the real property tax.

SECTION 44. Implementing Rules and Regulations - Although the provisions of this Code are self-executory, the Office of the City Mayor may formulate Implementing Rules and Regulations (IRR) as it may deemed necessary.

SECTION 45. Separability Clause - If any portion of this Ordinance is declared invalid, the remaining of this Ordinance shall not be affected and shall remain valid and enforceable.


SECTION 46. Repealing Clause - All ordinances, rules, and regulations or part thereof where provisions are in conflict or contrary to the provisions of this Ordinance are hereby repealed, amended or modified accordingly.

SECTION 47. Effectivity Clause - This Ordinance shall take effect immediately upon posting in three (3) conspicuous places within the City of General Trias.

ENACTED under **THIRD/FINAL READING** on **20 DECEMBER 2022**.

kva/jfa/dga


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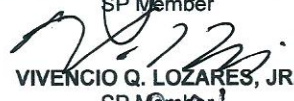

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DEC 27 2022