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REPUBLIC OF THE PHILIPPINES
CITY OF TACLOBAN

TANGGAPAN NG SANGGUNIANG PANLUNGSOD

12th REGULAR SESSION OF THE 14TH SANGGUNIANG PANLUNGSOD, HELD AT THE SESSION HALL, LEGISLATIVE BUILDING, CITY HALL, TACLOBAN CITY, ON OCTOBER 09, 2019

PRESENT:

Jerry T. Yaokasin	City Vice-Mayor & Presiding Officer
Hon. Eden C. Pineda,	ABC President/Presiding Officer Pro Tempore
Hon. Maria Elvira G. Casal,	Floor Leader
Hon. Evangeline L. Esperas,	Asst. Floor Leader
Hon. Edmund Edward I. Chua,	Sangguniang Panlungsod Member
Hon. Nikki C. Chua,	Sangguniang Panlungsod Member
Hon. Leo O. Bahin,	Sangguniang Panlungsod Member
Hon. Aurora Aimee D. Grafil,	Sangguniang Panlungsod Member
Hon. Dalisay T. Erpe,	Sangguniang Panlungsod Member
Hon. Brian Steve G. Granado,	Sangguniang Panlungsod Member
Hon. Rachele Erica C. Pineda,	Sangguniang Panlungsod Member
Hon. Thomas John M. Diaz,	Sangguniang Panlungsod Member

ABSENT:

Hon. Jose Mario S. Bagulaya, Sangguniang Panlungsod Member (Excused)

ORDINANCE NO. 2019-14-05

AN ORDINANCE ENACTING THE REVISED TACLOBAN CITY INVESTMENT AND INCENTIVES CODE OF 2019

Sponsor: Hon. Evangeline L. Esperas
Co-Sponsors: Hon. Leo O. Bahin
Hon. Brian Steve G. Granados

WHEREAS, Sec.20, Article II of the 1987 Philippine Constitution provides that “the State recognizes the indispensable role of the private sector, encourages private enterprise, and provides incentives to the needed investments;

WHEREAS, Section 109 of Republic Act (RA) 7160, otherwise known as the “Local Government Code of 1991,” states that one of the functions of Local Development Councils is to formulate local investment incentives to promote the inflow and direction of private investment capital;

WHEREAS, Sec. 192 of R.A. 7160, provides that “local government unit may, through ordinances duly approve grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, the DILG and DTI Joint Memorandum Circular (JMC) 2011-01, on the formulation of the Local Investment Code, seeks to enhance the interest of local and foreign investors to set up their businesses in the regions and hasten the business development and competitiveness of our local economics;

WHEREAS, in order to attract new investments, encourage investment expansion and modernization projects of environmentally safe industries, it is important and imperative that the



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Local Government of Tacloban City revise its Investment and Incentives Code of 1997 to make it consistent with the National Investment Priorities Plan, the LGUs Comprehensive Land Use Plan (CLUP) and Zoning Ordinance and Comprehensive Development Plan;

NOW THEREFORE, be it ORDAINED by the Sangguniang Panlungsod of the City of Tacloban, that:

CHAPTER 1

TITLE, DECLARATION OF POLICY, PURPOSES AND OBJECTIVES

SECTION 1. SHORT TITLE - This Ordinance shall be known as the 'REVISED TACLOBAN CITY INVESTMENT AND INCENTIVES CODE OF 2019.'

SECTION 2. DECLARATION OF POLICY - It is hereby declared to be the policy of the City Government to attract, promote and encourage investments from local and foreign entities in activities which will significantly provide employment opportunities for its residents, support agricultural production in the area and/or process agricultural and other raw materials produced in the city/region, and transfer relevant technologies in manufacturing processes that can meet international competitiveness, resulting in more volume and value of exports for the region's economy. Towards this end the City Government shall:

- a) Promote Tacloban City as the Regional Growth Center which shall serve as prime market and service center to nearby localities;
- b) Position Tacloban as a Tourism and MICE (Meetings, Incentives, Conventions, and Exhibitions) destination within the Philippines by setting up Tourism Infrastructure and Enterprise zones and developing tourist sites within Tacloban City.
- c) Promote the creation of new service-oriented business in the City by creating an efficient Investments & Promotions Office and Business Centre;
- d) Provide better job opportunities for newly trained individuals through improved private-public partnership and employer-trainer-trainee coordination;
- e) Generate more diversified and inclusive employment and livelihood opportunities for the internally displaced persons in Tacloban City;
- f) Enhance the City's economy through diverse investments in energy generation, information technology and business process outsourcing;
- g) Promote agro-industrial and light industry processing/manufacturing and establish the Northern part of the City as a hub for agro-industry in the region, taking advantage of the raw aqua-culture/agricultural outputs and natural resources of the City and neighboring localities;
- h) Improve productivity and income through small scale technology transfer, crop promotion and insurance coverage;
- i) Expand product, market and area coverage through coaching and capacity building interventions for most promising groups;
- j) Strengthen capacity of producers and sustain links to markets by developing groups as consolidators and positioning Tacloban City as an export hub;

SECTION 3. PURPOSES AND OBJECTIVES - The purposes and objectives of this Code are the following:



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- a) To provide the guidelines, standards, Procedures, terms and conditions for the grant, administration, and availment of local incentives;
- b) To define the scope and breadth of incentives that the City may grant in its efforts to attract investments consistent with the policies of this Code;
- c) To provide the guidelines and criteria for the identification and promotion of Investment Priority Areas (IPAs), and
- d) To establish the Tacloban City Investment and Incentives Board, and the Tacloban Economic and Investment Promotion Center that would implement this Code and all the investment promotion programs of the City for business attraction, retention, expansion and/or diversification.

CHAPTER II
DEFINITION OF TERMS

SECTION 4. DEFINITION OF TERMS - For purposes of this Code, the following definition of terms shall apply:

- a) Biodiversity (BD)-Friendly Business – refers to those investments that either directly or indirectly support the protection of the flora and fauna species and other natural resources conservation initiatives and activities. These types of businesses should incorporate biodiversity relevant knowledge and technical resources management and development processes and practices that enhance BD resource conservation to include those businesses that directly or indirectly support BD (i.e. use of indigenous species, protection of flora and fauna and the like).
- b) Board – shall mean the Tacloban City Investment and Incentives Board created under this Code.
- c) Board of Investments (BOI) – shall refer to the implementing agency for Books One to Five of the Omnibus Investment Code (EO No. 226 dated 27 February 1987).
- d) Business Process Outsourcing (BPO) – is the contracting of non-primary business activities and functions to a third-party provider BPO services include payroll, human resources (HR), accounting and customer/call center relations.
- e) Capitalization – refers to the total project cost which includes land, building, machineries, equipment and working capital except where it pertains to a Barangay Micro Business Enterprises, 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.
- f) Center- shall refer to the Tacloban City Economic and Investment Promotion Center with the responsibilities and functions provided under Chapter IV of this Code.

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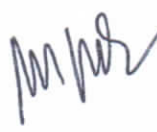

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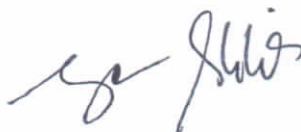
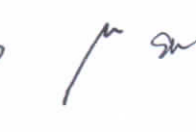

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- g) City- shall mean the City of Tacloban covering all the areas within its territorial jurisdiction as provided for by law and its charter as a Local Government Unit.
- h) Code- shall refer to the TACLOBAN CITY INVESTMENT AND INCENTIVES CODE OF 2019 promulgated pursuant to this Ordinance.
- i) Date of Official Acceptance – refers to the date the application for registration was received by the receiving personnel of the Center and recorded in a logbook for the purpose.
- j) Date of Registration – refer to the date when the Certificate of Registration is issued by the Board, which information shall be recorded in a Registration Logbook to be maintained by the Board.
- k) Diversification – refers to the introduction and production of a distinct line of products or services of an Existing Business, whether or not a Registered Enterprise; 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 services and Provided further, that a new service or product may constitute a diversification even if such services or product is already within the scope of its original or existing business purposes.
- l) Existing Enterprise – shall mean any individual, partnership, corporation or cooperative who already engaged and operating a business in the City of Tacloban and is intending to expand, modernized and/or diversify to other business ventures falling within the IPAs as defined herein.
- m) Existing Projects – Projects of an existing enterprise that has started commercial operation at the time of application with the Board that does not qualify as new expansion or modernization project.
- n) Expansion Projects – shall mean installation of additional facilities/equipment that will result in increase in production capacity of the same product line within the same existing plant/facilities of the enterprise. For service-type activities, the same principle applies.
- o) Investment Priority Area (IPA) – shall refer to the investment areas/business activities identified by the Board which are encouraged to be pursued within the City entitled to incentives as provided in this Code.
- p) Information Technology (IT) – is the application of computers to store, study, retrieve, transmit and manipulate data, or information, often in the context of a



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business or other enterprise. IT is considered a subset of information and communications technology (ICT).

- q) Local Employees – refer to workers or personnel who are bona fide residents of the City for at least six (6) months as certified to by the barangay of residence.
- r) Micro, Small and Medium Enterprise (MSME) – shall be defined as any business activity or enterprise engaged in industry, agri-business and/or services, whether single proprietorship, cooperative, partnership or corporation whose total assets, inclusive of those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, must have falling under the following categories:

By Asset Size:

Micro Enterprise	Below Php 3,000,000.00
Small Enterprise	Php 3,000,001- Php 15,000,000
Medium Enterprise	Php 15,000,001 – Php 100,000,000

- s) Modernization Projects – refer to any replacement or installation of additional facilities/equipment that will result in any of the following: 1) At least 25% substantial reduction of production cost/cost of provision of the service; or 2) Upgrading of product/service quality or classification of the facility (e.g. hospitals, hotels, resorts) to a higher class.
- t) New Projects – refers to a project/activity listed in the IPAs that has not started commercial operation undertaken by 1) A newly organized/formed enterprise; or 2) An existing enterprise that shall engage in an entirely distinct and different activity from its existing business operations; or the same activity provided it shall establish a new facility in an area not continuous to the premises of its existing project and with new investments.
- u) Project Briefer – refers to a project profile of the applicant which presents, among others, highlights of the projected financial and socio-economic impact of the proposed project.
- v) Registered Enterprise – refers to any individual, partnership, cooperative, or corporation, whether a domestic or foreign corporation licensed to do business in the Philippines that has been issued a Certificate of Registration by the Board pursuant to this Code.

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CHAPTER III
TACLOBAN CITY INVESTMENT AND INCENTIVES BOARD

SECTION 5. CREATION – The Tacloban City Investment and Incentives Board is hereby created to implement the provisions of this Code and to oversee the operation of the Center.

SECTION 6. COMPOSITION OF THE BOARD – The Board shall be composed of the following:

Chairperson	City Mayor
Vice-Chairperson	President or Authorized Representative of SP accredited Business Sector chosen from among Themselves

Regular members:

- City Economic and Investments Promotion Officer (CEIPO)
- City Treasurer
- City Assessor
- City Planning and Development Office
- City Tourism Officer
- Head of the Business Permits and Licensing Office
- Chairperson, Sangguniang Panlungsod Committee on Business, Trade and Industry and Consumer Protection
- Chairperson, Sangguniang Panlungsod Committee on Livelihood and Cooperative Development
- Chairperson, Sangguniang Panlungsod Committee on Ways and Means
- Three (3) Representatives from SP- accredited Business Sectors (preferably one each from the industry/manufacturing, agriculture/forestry/fisheries; and trade/services sectors) to be appointed by the Mayor, whose term of office is co-terminus with the appointing authority.
- One (1) representative from community based micro-enterprise or livelihood groups in the locality to be appointed by the Mayor, whose term of office is co-terminus with the appointing authority.

The four (4) private sector representatives and their alternatives shall be recommended by the sectors and organizations they represent.

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), and other relevant stakeholders or advice or consultation in their areas of expertise.

SECTION 7. MEETINGS AND QUORUM OF THE BOARD – The Board shall meet at least once every quarter or as often as may be necessary, on such a day and time as it may fix, upon the call of the Chairperson. Notice of meetings shall be given to all members of the Board. The presence of at least a majority of the members of the Board shall constitute a quorum and the affirmative vote of a majority of the quorum shall be necessary for the exercise of its powers and the performance of its duties, including the approval of all decision and policies issued by the Board.



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SECTION 8. DUTIES AND FUNCTIONS OF THE BOARD – The PRIMARY FUNCTION of the Board shall be to establish a sustaining and favorable policy encouraging and supporting private sector investment consistent with the development needs of the City.

Pursuant to this, the Board shall be vested with the following SECONDARY FUNCTIONS:

- a) To formulate and promulgate the governing rules and regulations in the implementation of the provisions of this Code, subject to the concurrence of the Sangguniang Panlungsod;
- b) To review, preferably every two years, the Investment Priority Areas eligible for incentives and the Incentives Program;
- c) To adopt an Investment Promotion Program;
- d) To act an application for registration of projects and availment of incentives upon recommendation of the Tacloban City Economic and Investment Promotion Center (TCEIPC);
- e) To resolve controversies concerning the implementation of this Code;\
- f) To propose and to recommend to the Sangguniang Panlungsod any amendments to the Code;
- g) To oversee the TCEIPC specifically in the implementation of the provisions of this Code and its implementing rules and regulations;
- h) To establish cooperative undertakings with other local government units, National Agencies and Private Sector Organizations, as may be necessary for the effective and efficient implementation of this Ordinance;
- i) To commission an independent study group to conduct an economic and technical research for the purpose of identifying new and emerging priority investment areas other than those identified in this Ordinance, the National Investment Priority Plan, CLUP and Comprehensive Development Plan.
- j) To perform such other tasks necessary and incidental to the performance of its functions.

SECTION 9. DUTIES AND FUNCTIONS OF THE CHAIRPERSON - The Chairperson of the Board shall have the following duties and functions:

- a) To preside over the regular and special meetings of the Board;
- b) To sign the Certificate of Registration in accordance with the rules and regulations of the Code;
- c) Together with the majority of the Board, to approve applications for registration and the grant of incentives to eligible applicants in accordance with the policies set by the Board.
- d) To exercise such other powers and perform such other duties as may be necessary to carry out the objectives of the Code;

SECTION 10. DUTIES AND FUNCTIONS OF THE VICE-CHAIRPERSON – The Vice-Chairperson shall have the following duties and functions:

- a) Act as liaison between the business sector and government for the simplification of systems and procedures they are involved in;
- b) To preside over the meetings of the Board in the absence of the Chairperson;



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- c) To perform the other duties of the Chairperson in the absence of the latter and such other duties as may be assigned to him by the Board;

SECTION 11. VISITORIAL POWER OF THE BOARD – The Board or any duly authorized representative thereof, shall be empowered and authorized to conduct an ocular inspection of the premises or examination of the business activity of any enterprise, including the records and books of any enterprise, registered or applying for registration, at any reasonable time of the day, during office hours, for verification or ascertaining the enterprises compliance with the provisions of the Code, or when the Board deems it necessary or incidental to the effective exercise and performance of their respective powers and functions.

Without prejudice to the regulatory powers of the City over businesses within its jurisdiction, as provided under the Local Government Code, the visitorial power of the Board shall be exercised solely for the purpose of ensuring that the Registered Enterprise continue to satisfy the basis or criteria that rendered them eligible for registration.

CHAPTER IV

TACLOBAN CITY ECONOMIC INVESTMENT PROMOTION CENTER (TCEIPC)

SECTION 12. CREATION - The Tacloban City Economic and Investment Promotion Center is created as the lead office on investments promotion and shall assist the Board in carrying out the objectives of the Code.

SECTION 13. COMPOSITION OF THE CENTER – The Tacloban City Economic and Investment Promotion Center shall be headed by a City Economic and Investment Promotion Officer and Assistant City Economic and Investment Promotion Officer as Assistant Head of the Center. They shall be complemented by the following staff:

- a) One (1) Investment Development Specialist as Planning Officer IV;
- b) One (1) Economic III;
- c) Two (2) Administrative Aide IV (Clerk); and
- d) One (1) Administrative Aide III (Driver);

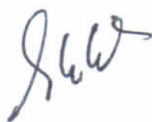
The Center shall be created as a regular department of the City Government;

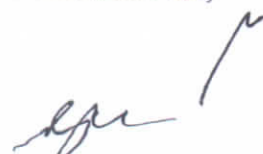
SECTION 14. DUTIES AND FUNCTIONS OF THE CENTER – The Center shall act as a one-stop-shop for investors and the technical secretariat of the Board, which shall implement its policies and guidelines and shall specifically perform the following duties:

- a) Develop a medium-term and long-term Investment Promotion and Retention Plan;
- b) Receive, process and evaluate applications for registration and grant of local incentives for the approval of the Board;
- c) Provide the necessary support and after-care services to investors as guaranteed under this Code;
- d) Represent the City in trade and investments meetings, conferences, for conventions and other similar gatherings in both domestic and foreign venues as directed by the Board;
- e) Prepare and submit to the Board an Annual Investment Promotion Plan;



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- f) Assist the Board in the promotional aspect of the Code such as, establishing business linkages and networking, conducting and coordinate investment missions, preparing investment and trade promotion collateral, conducting/coordinate investment of economic briefing;
- g) Collate, analyse and compile pertinent data and information and conduct studies concerning areas that have been or may be declared as Investment Priority Areas by the Board;
- h) Prepare agenda for meetings of the Board and submit for the latter's consideration and approval the policies and measures which are deemed necessary to carry out the provisions of this Code;
- i) Submit quarterly reports to the Board and to the Sangguniang Panlungsod about its activities relative to the implementation of this Code;
- j) Have custody and responsibility for filing and safekeeping of all records and documents;
- k) Monitor and supervise compliance of Registered Enterprises with their undertakings and the terms of their Certificate of Registration, as well as properly administer the grant of incentives to investors;
- l) When appropriate, as when a Registered Enterprise has violated the Code, recommend the cancellation or revocation of the Certificate of Eligibility and withdrawal of all incentives granted;
- m) Perform such other functions that are necessary and incidental for the effective implementation of this Code;

SECTION 15. THE TECHNICAL FUNCTIONS OF THE CENTER – Pursuant to its duties and functions, the Center shall provide the following services, in coordination with concerned government agencies/entities, among others;

- a) Investor Assistance and Servicing. Assist prospective investors in the following areas of concern:
 - i. One stop shop for documentation, licenses and permits;
 - ii. Investment counselling;
 - iii. Business matching;
 - iv. Identifying business or joint venture partners, raw materials suppliers and possible business sites;
 - v. Sourcing skilled manpower and service providers; and
 - vi. Facilitating the resolution of issues and concerns, encountered by business enterprise, among others;
- b) Investment or Trade Promotion and Generation. Handle promotional activities that will directly influence infusion of investments and influx of trade and tourism, such as:
 - i. Trade and investment missions;
 - ii. Investment summits;
 - iii. Direct investment marketing;
 - iv. Trade fairs and exhibits;
 - v. Preparation and dissemination of investment promotional materials;
- c) Information Management and Development. In the area of information and development, shall:



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- i. Handle data generation, processing and packaging;
- ii. Handle data storage and retrieval;
- iii. Support direct investor servicing through an information assistance desk;
- iv. Review existing incentives and prepare recommendation and/or policy papers for its improvement; and
- v. Prepare project profiles, pre-investment studies, viability and feasibility, industry profiles and situational analysis;

SECTION 16. REPORTING – The City Economic and Investment Promotion Officer, as Head of the Center, shall report to the Board and to the Sangguniang Panlungsod matters affecting the plans, programs and performance of the Center quarterly or as deemed necessary.

CHAPTER V
INVESTMENT PRIORITY AREAS

SECTION 17. INVESTMENT PRIORITY AREAS – A list of priority areas and activities to be promoted to target investors shall be drawn up by the Board, based on the criteria herein set forth and in consultation with other government and private sector leaders in the City of Tacloban. The priority areas shall be in line with that of the Board of Investments as well as with the National Investment Priorities Plan. The Board shall adopt the list of the preferred areas of investment upon the concurrence of the Sangguniang Panlungsod.

SECTION 18. CRITERIA IN DETERMINING THE INVESTMENT PRIORITY AREAS – Business activities shall be considered Investment Priority Area based on the following criteria:

- a) Significant potential contribution to the growth of a sizable number of existing business or to a vital industry in the City;
- b) The business activity is aligned with the development vision of the City;
- c) Capacity to generate employment, whether direct or indirect, particularly for those within the City;
- d) Use of locally available materials and resources;
- e) Amount of additional capital investment within the City;
- f) Pioneering nature of technology to be employed in the business;
- g) Ability to promote the distribution of business/commercial activities to less developed areas within the City;
- h) Ability to improve environmental conditions within the City including biodiversity, or involves activities that promote sustainability of existing natural resources of the City; and/or
- i) Contribute to the infrastructure in the City through Public Private Partnership (PPP).

However, business enterprise that are already existing prior to the effectivity of this Code but intend to expand, modernize or diversify may avail of the incentives provided by this Code.

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SECTION 19. PREFERRED INVESTMENT PRIORITY AREAS – Incentives will be provided to new businesses, expansion, modernization and/or diversification projects for the following investments areas

a) Tourism – related businesses such as but not limited to:

- Hotels and Resorts
- Convention and Exhibition Centers
- Retirement Town Houses Villages
- Theme Parks
- Medical Tourism Facilities
- Tourist Transport
- Entertainment and Recreational Facilities
- Agri-Tourism and Eco-Tourism Parks, Nature Sports Facilities
- Historical-Cultural Heritage Projects:
 - Shrines, Monuments, and Landmarks
 - Local Historical Sites Properties
 - Cultural Properties and Cultural Treasures
 - Museums and Art Galleries

b) Agriculture and Fisheries such as but not limited to

- Agriculture Food Terminals
- Production of High Value Commercial Crops
- Livestock Development Program
- Manufacturing of Agri-based Products such as but not limited to canned food products, dried food processing, winery, sweets, candies and condiments
- Production of Naturally-Grown Agri-Fisheries Products
- Maximize (Aqua Culture) Resources using natural technology
- Small Scale Forestry Nurseries and Plantations
- Agro-Aqua Production and Bottling Facilities
- Agriculture support industries (seedbank, fertilizers)
- Local trade and consolidation hub in support of light agricultural processing zone
- Commercial scale natural organic farm
- Infrastructure for agricultural support industries (irrigation, modern post-harvest facilities, cold storage, blast freezing facilities)
- Comprehensive Natural Catastrophe Insurance (Life and Asset) to climate vulnerable sectors
- Productivity activities and integrated ad diversified farming system
- Natural Health Products

c) Information and Communication Technology such as but not limited to

- Business Process Outsourcing (BPO)
- Knowledge Process Outsourcing (KPO)
- Contact Call Centers
- Computer Software Programs and Application Development
- Internet Enabled Services
- Creative and Services Industries
- Talent Development through Scholarship, Training and Opportunity Building

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- Enables Services, and Film and Performing Arts Production
 - International Gateway Facilities
 - Telecommunications Projects involving Satellites
- d) Industry, Manufacturing and Processing such as but not limited to:
- Development and Expansion of Light Agro-Industrial Technology Zone, in support of Inter-regional full processing and export centers (LIDE, Cebu, Manila, Davao)
 - New Light Agro-Industrial Technology Zone in Tacloban North
 - Expansion of the Leyte Ecological Industrial Zone in LIDE by establishing downstream light industries in the Copper Industry Development Plan
 - Development Operations and Management of Economic Zones
 - Light industries (e.g. appliances electronics vehicle parts assembly, garments, furniture making etc.)
 - Export-oriented industries
 - Industrial Packaging and Cold Packaging
 - Agro-industries (e.g. food and beverage processing)
- e) Health and Wellness Services such as but not limited to:
- Natural, Medical, Health and Wellness Services
 - Establishment of Primary, Secondary or Specialized Hospitals and Medical Centers
- f) Property Development, but not limited to:
- Mass Housing covering the development of low cost socialized housing that will benefit the city's homeless residents
 - Residential Commercial Condominium Buildings
 - Malls and Commercial Shopping Centers
 - Business Parks and Industrial Estates classified as Special Economic Zones and IT Parks, Buildings and Centers
- g) Transportation and Infrastructures, but not limited to:
- Mass Transportation and Facilities (e.g. multi-level parking)
 - Port Facilities, including RORO, container yard
 - Transshipment of cargoes (land, sea and air)
 - Development of Tacloban North Basic Infrastructure and Utilities (e.g. water, electricity, communications)
 - Water Supply and Distribution
- h) Environmental Protection or Green Projects, but not limited to:
- Comprehensive Solid Waste Management (collection, segregation, recycling, processing, by products of solid and liquid waste)
 - Establishment of Toxic and Hazardous Waste Management Facilities
 - Industrial Waste Management

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- Water Treatment Plant
 - Manufacture of goods, the utilization of which would lead to either the efficient use of energy, natural resources or raw materials, minimize prevent pollution, reduce greenhouse emissions
 - Waste Water and Septage Treatment
- i) Generation of Renewable Energy New Sources of Energy
- Biomass, Biogas
 - Coco Biodiesel
 - Ethanol
 - Hydroelectricity Plants
 - Solar
 - Wind
- j) Disaster Prevention, Mitigation and Rehabilitation Projects such as but not limited to:
- Installation of Flood Control Systems and Dikes
 - Installation of Early Warning System for typhoon, storm surge, earthquake occurrences, tsunami, volcanic eruptions, etc.
 - Rebuilding of Roads and Bridges after earthquake, flooding, volcanic eruptions, oil spill clean-up, etc.
 - Training for disaster preparedness, mitigation, recovery, rehabilitation and/or Reconstruction
- k) Research and Development, including but not limited to:
- Research and Development Activities
 - Establishment of Testing Laboratories
 - Center of Excellence (COE)
 - Educational and/or Training/Learning Institutions
- l) Public-Private Partnership (PPP) Properties
- Solicited Projects as contained in the inclusive list made by the City Government of Tacloban for Public-Private Partnership (PPP) Program of the Government

SECTION 20. PERIODIC REVIEW OF THE INVESTMENT PRIORITY AREAS – The Board shall undertake periodic review of the Investment Priority Areas taking into consideration the socioeconomic development plan and public investment plans formulated by the Local Development Council of the City and the preferred areas of investments as provided under pertinent national law and may amend the same from time to time based on the results of such periodic review, subject to approval by the Sangguniang Panlungsod.

SECTION 21. DETERMINATION OF ADDITIONAL INVESTMENT AREA – Based on a result of a study conducted by an independent economic and technical research group commissioned to review the provisions of the Code, and in consultation with the Board, the Center may recommend new and emerging investment areas for inclusion in the list or priority investment areas which upon due deliberation and approval to the Board in a meeting validly

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held shall then be adopted for implementation under this Code subject to the approval of the Sangguniang Panlungsod. Basis for inclusion of investment areas are set forth in Section 18 of this Code.

SECTION 22. REMOVAL/DELETION OF A PREFERRED INVESTMENT PRIORITY AREA – Upon the recommendation of the Center, the Board may, through a resolution, remove an area or activity from the list of preferred priority areas for investments subject to the approval of the Sangguniang Panlungsod. Bases for the removal of Preferred Investment Area are as follows:

- a) Sufficient investments in the area or activity have been attained;
- b) The continued extension of incentives or support measures for the specific investment area is no longer to the interest of locality; and

In no case, however, shall any amendment, addition, removal or deletion of the Preferred Investment Priority Areas impair whatever rights may have already been legally vested in registered business enterprises, which shall continue to enjoy such right to the full extent allowed under this Code. The Board shall not accept applications in an area of preferred investment prior to the approval of the same nor after the approval of the same nor after the approval of the deletion as a preferred area of investment.

**CHAPTER VI
REGISTRATION**

SECTION 23. QUALIFICATIONS OF NEW ENTERPRISES – To avail of the incentives provided for preferred investments in this Code, a new enterprise should meet the following criteria:

- a) As to capitalization:

Micro	Not more than Php 3,000,000.00
Small	Php 3,000,001.00 to Php 15,000,000.00
Medium	Php 15,000,001.00 to Php 100,000,000.00
Large Enterprises	Php 100,000,001 and above
- b) Compliance with the requirements of the Constitution and laws of the land
- c) Location of business and its operations shall be within the territorial jurisdiction of the City of Tacloban and in conformity with its Comprehensive Land Use Plan.
- d) Employing preferably qualified bona fide residents of Tacloban City.
- e) Line of business is within the list of the Investment Priority Areas.

SECTION 24. QUALIFICATIONS OF EXISTING ENTERPRISES – Existing enterprises shall qualify under this Code upon compliance of the following criteria:

- a) Compliance with the requirements of the Constitution and laws of the land,
- b) Established or located within the territorial jurisdiction of the City of Tacloban and has only been in operation during the last three (3) years prior to the filing of the application for the herein incentives,
- c) Expansion, modernization and/or diversification of business is/are within the Investment Priority Areas.

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- d) Such expansion, modernization and/or diversification shall involve construction of new buildings or other civil works and acquisition of new equipment and machineries geared towards increased production and or employment of additional workers who are bona fide residents of Tacloban City.
- e) Expansion Project refers to a project of an existing plant facilities of the enterprise. Project that do not qualify as new shall be considered as expansion

SECTION 25 REGISTRATION REQUIREMENTS

- a) Venue of the Filing of Application - All application shall be filed with the Board through the Tacloban City Economic and Investment Promotion Center
- b) Date of Official Acceptance of Application - Date of filing of the application with the Board properly stamped thereon and recorded in the Registration Book shall be deemed as the Date of Official Acceptance of the Application.
No application shall be accepted without all the required documents attached to it.
- c) Filing Fee - Upon the filing of the application, a non refundable Filing Fee shall be collected based on the following schedule:

Filing Fee	Capitalization (Project Cost)
Exempt from Payment	For enterprises with a capitalization of at least Three Million Pesos (Php 3 Million) up to Five Million Pesos (Php 5-Million)
Php 5,000.00	For enterprises with a capitalization of more than Five Million Pesos (Php 5-Million) up to Ten Million Pesos (Php 10-Million)
Php 10,000.00	For enterprises with a capitalization of more than Ten Million Pesos (Php 10-Million) up to One Hundred Million Pesos (Php 100-Million)
Php 25,000.00	For enterprises with a capitalization of more than One Hundred Million Pesos (Php 100-Million) up to One Billion Pesos (Php 1-Billion), and
Php 50,000.00	For enterprises with a capitalization of more than One Billion Pesos (Php 1-Billion)

- d) Documentary Requirements for Registration

For Single Proprietorship

- 1 Three (3) copies of the duly accomplished and notarized application form, copies of which can be secured from the Center or from the City Government web portal
- 2 Certified true copy of the DTI Certificate of Registration
- 3 Project Briefer of the Proposed Investment, indicating the financial and socio-economic impact of the project

For Partnership and Corporation

- 1 Three (3) copies of the duly accomplished and notarized application form, copies of which can be secured from the Center or from the City Government web portal

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2. Certified true copy of the Articles of Partnership or Article of Incorporation and By-Laws
3. Secretary's Certificate or Board Resolution authorizing the Partners or Board of Directors, or any of their authorized representative as the case may be, to file the application
4. Project Briefer of the proposed investment, indicating the financial and socio-economic impact of the project

For cooperatives

1. Three (3) copies of the duly accomplished and notarized application form, copies of which can be secured from the Center or from the City Government web portal
2. Certified true copy of the Certificate of Registration with the Cooperative Development Authority
3. Secretary's Certificate or Board Resolution authorizing the Board of Directors, or any of their authorized representative as the case may be, to file the application
4. Project Briefer of the proposed investment, indicating the financial and socio-economic impact of the project

For Expansion, Modernization or Diversification Projects

In addition to the above applicable documentary requirements, the applicant shall file:

1. Copy of the enterprise annual sales performance gross sales with corresponding tax due from the City Treasurer's Office for the last three (3) years.
2. Copy of the enterprise annual real property tax assessment or tax due from the City Treasurer's Office.

SECTION 26. REGISTRATION AND APPROVAL PROCEDURE - The following criteria shall be used in the evaluation of the Application for Registration under this Code:

a) Evaluation Criteria

1. Capitalization for new enterprise or expanding/modernization or diversifying existing business enterprise shall be as follows:

Micro	Below Php3,000,000.00
Small	Php 3,000,001 to Php 15,000,000.00
Medium	Php 15,000,001.00 to Php 100,000,000.00
Large Enterprises	Php 100,000,001 and above

2. Direct employment generated for new enterprise or additional investments for expansion or diversification
3. Plant location and business address of either new or expanding, modernizing or diversifying enterprise must be within the territorial jurisdiction of Tacloban City
4. The line of business is within the list of preferred Investment Priority Areas

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b) Registration Procedure -

1. All applications shall be filed with the Center together with all the documentary requirements listed above
2. The applicant pays the non-refundable filing fee stated in Section 25 (c) of this Code
3. Once all the required documents are submitted, the application will be evaluated by the Center
4. If found qualified, the Center forwards the application to the Board for approval
5. Once approved by the Board, the Center informs the applicant in writing and awards the Certificate of Registration
6. The Center, then, informs all concerned local government offices and other entities of such approval for their information, guidance and appropriate action.
7. If found unqualified, the Center informs the applicant in writing

SECTION 27. CERTIFICATE OF REGISTRATION - A Registered Enterprise under this Code shall be issued a Certificate of Registration with the signature of the Chairman of the Board of the Center

The Certificate shall be in such form and style as the Board may determine and shall state, among others, the following:

- a) The name of the Registered Enterprise;
- b) The investment priority areas in which the registered enterprise will engage in;
- c) The terms and conditions to be observed by the registered enterprise by virtue of its registration;

SECTION 28. RIGHTS AND OBLIGATIONS OF THE CITY GOVERNMENT

- a) Provide concise and comprehensive information to prospective investors on the economic priorities of the City Government, including target investment areas and the general conditions applicable to incoming direct private investments;
- b) Communicate investment evaluation criteria and procedures through various publications to enhance transparency in the process of granting local government incentives;
- c) Take the fullest possible account of the need of the investors for stability, growth and profit on their operations, in the formulation or modification of policies and ordinances that affect investments;
- d) Not interfere or modify arrangements with the investors after the details of the implementation of an investment project has been approved and accepted, and the ownership and management structure of the enterprise has been established, unless the law provides otherwise;

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- e) Avoid undue distortion of competition between or among enterprise operating with its territorial jurisdiction whether domestic or foreign, when granting any special exemptions or incentives aimed at encouraging investment in the identified target areas.
- f) Where no local personnel or worker is qualified or capable and available in accordance with the law and employment of qualified foreign personnel where this is necessary shall be allowed for the efficient operation of the enterprise or for technology transfer, and
- g) Resolve all doubts concerning the benefits and incentives granted under the ordinances enacted for the purpose of encouraging investments, in favor of the investor

SECTION 29. RIGHTS AND OBLIGATIONS OF INVESTORS AND REGISTERED ENTERPRISE – Every Registered Enterprise shall submit to the Center the following reports and/or documents within the time prescribed by this Code.

- a) Amendment of Articles of Incorporation or By-Laws or Articles of Partnership, or Articles of Cooperative, within thirty (30) calendar days from the date of submission of the said amendments with the Securities and Exchange Commission or Cooperative Development Authority;
- b) Change of directors within thirty (3) calendar days from the change.
- c) Report on alien officers or employees within thirty (30) calendar days from date of employment. Provided that such aliens are registered with the Bureau of Immigration and Deportation, and with the Department of Labor and Employment.
- d) Quarterly report on employment of bona fide Tacloban City residents including regular, contractual, temporary or hired through an agency within thirty (30) calendar days from the end of each quarter.
- e) Quarterly report on the Registered enterprise's gross sales or receipts, within thirty (30) calendar days from the end of each quarter.
- f) Audited Financial Statement duly stamped received by the Bureau of Internal Revenue, within thirty (30) calendar days after its submission to the Bureau of Internal Revenue.

CHAPTER VII
FISCAL INCENTIVES

SECTION 30. FISCAL INCENTIVES – In addition to those incentives granted by the national government under existing laws, a new enterprise or existing enterprise registered with the Board shall enjoy the following tax incentives

- a) Exemption from Business Tax on Gross Sales Receipts (Local Business Tax Holiday)

1. For New Enterprise:



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A new enterprise shall be granted exemptions from payment of business tax on gross sales receipts starting from January of the following year after commercial operations as enumerated below:

Type of Enterprise	Capitalization	Years of Exemption	Employment requirement
Micro Enterprise	Below Php 3-Million	Two (2) years	Minimum of five (5) employees and at least 60% of the total labor force are local employees residing in Tacloban City
Small Enterprise	Php 3-Million to Php 15-Million	Three (3) years	Minimum of ten (10) employees and at least 60% of the total labor force are local employees residing in Tacloban City
Medium Enterprise	Php 15-Million to Php 100-Million	Four (4) years	Minimum of twenty (20) employees and at least 60% of the total labor force are local employees residing in Tacloban City
Large Enterprise	Over Php 100 Million	Five (5) years	Minimum of fifty (50) employees and at least 60% of the total labor force are local employees residing in Tacloban City

2. For Existing Enterprise

An existing registered enterprise shall be granted exemption from payment of business tax on gross sales receipts for a period of two (2) years starting from January of the following year after commercial operations. The fiscal incentives shall apply to existing enterprises with respect only to their additional capital investment of at least Two Million Pesos (Php 2,000,000.00)

b) Exemption from Real Property Tax - Real Property includes commercial and industrial land and buildings, machineries and equipment without limit on the value or acquisition price thereof, actually, directly and exclusively used in the registered activity and owned by the Registered Enterprise or for which it has legal interest.

1. For New Enterprise:

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A new enterprise shall be granted exemption from payment of the basic real property tax, excluding barangay share (30%) and the Special Education Fund (SEF), as imposed under the Revenue Code of the City of Tacloban from the date of approval of the registration as enumerated below.

Type of Enterprise	Capitalization	Years of Exemption	Employment Requirement
Micro Enterprise	Not more than Php 3 Million	Two (2) years	Minimum of five (5) employees and at least 60% of the total labor force are local employees residing in Tacloban City
Small Enterprise	Php 3-Million to Php100-Million	Three (3) years	Minimum of ten (10) employees and at least 60% of the total labor force are local employees residing in Tacloban City
Medium Enterprise	Php 15-Million to Php100 Million	Four (4) years	Minimum of twenty (20) employees and at least 60% of the total labor force are local employees residing in Tacloban City
Large Enterprise	Php 100-Million and over	Five (5) years	Minimum of fifty (50) employees and at least 60% of the total labor force are local employees residing in Tacloban City

2. For Existing Enterprise:

An existing enterprise shall be granted exemption from payment of the basic real property tax, **excluding barangay share (30%) and the Special Education Fund (SEF)**, for a period of two (2) years, as imposed under the Revenue Code of the City of Tacloban. This incentives shall apply to existing enterprises with respect only to their additional capital investment of at least Two Million Pesos (Php 2,000,000.00) because of the expansion, modernization or diversification

c) Exemption from Permit Fees

1. For New Enterprise

A new enterprise shall, for the duration of the Local Business Tax Holiday, be exempt from payment of permit fees collected by and the proceeds of which accrue solely to the benefit of the City. Accordingly, fees due to or partially allocated to other



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Medium Enterprise	Php 15-Million to Php100 Million	Four (4) years	Minimum of twenty (20) employees and at least 60% of the total labor force are local employees residing in Tacloban City
Large Enterprise	Php 100-Million and over	Five (5) years	Minimum of fifty (50) employees and at least 60% of the total labor force are local employees residing in Tacloban City

2. For Existing Enterprise

An existing enterprise shall be granted exemption from payment of the basic real property tax, **excluding barangay share (30%) and the Special Education Fund (SEF)**, for a period of two (2) years, as imposed under the Revenue Code of the City of Tacloban. This incentives shall apply to existing enterprises with respect only to their additional capital investment of at least Two Million Pesos (Php 2,000,000.00) because of the expansion, modernization or diversification.

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1. For New Enterprise

A new enterprise shall, for the duration of the Local Business Tax Holiday, be exempt from payment of permit fees collected by and the proceeds of which accrue solely to the benefit of the City. Accordingly, fees due to or partially allocated to other

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agencies such as the Bureau of Fire Protection shall remain due and payable, in adherence to the Fire Code of the Philippines.

2. For Existing Enterprise

An existing enterprise shall, for a period of two (2) years, also be exempt from payment of permit fees collected by and the proceeds of which accrue solely to the benefit of the City. Accordingly, fees due to or partially allocated to other agencies such as the Bureau of Fire Protection shall remain due and payable, in adherence to the Fire Code of the Philippines.

SECTION 31. Additional Incentives to Investments located in Preferred Barangays - The following barangays shall be considered as Preferred Barangays: Barangays GE Palanog, Palanog Resettlement, Bagacay, Tigbao, Basper, Cabalawan, Camansihay, Diti, San Roque, New Kawayan, Old Kawayan, Palanog Proper, Paglaum, Salvacion, San Isidro, Sto. Niño, Sta. Elena and Tagpuro. Investments situated in these areas shall enjoy additional two (2) years of Fiscal and Non-Fiscal Incentives as provided for in this Code.

SECTION 32. CHANGE OF OWNERSHIP OF REGISTERED ENTERPRISE - 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.

SECTION 33. LIMITATION OF FISCAL INCENTIVE - There shall be no double availment of incentives/benefits under different laws and/or programs, and the grant of fiscal incentives shall not extend to fees and charges intended to specifically defray certain services rendered by the City such as garbage collection fee and the like.

CHAPTER VIII
NON-FISCAL INCENTIVES

SECTION 34. NON-FISCAL INCENTIVES - The Board, through the Center, shall provide the following non-fiscal incentives to Registered Enterprises:

- a) One stop shop documentation for simplified registration procedure with assistance from the Center;
- b) Assistance in resolving issues and concerns with National Government Agencies, NGOs and other service providers;
- c) Facilitation in the processing of their business permits, locational clearance, building permits and other local licenses permits;
- d) Assistance in identifying business location and site selection, including negotiation for right of way;
- e) Access to business and investment information;
- f) Assistance in identifying and sourcing of human resources;
- g) Provide academic programs in learning institutions within the City as may be required by registered enterprise for their human resource requirements;
- h) Facilitate the provision of security measures and facilities such as hotlines with the local fire and police department;

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- i) Networking with concerned and other similar institutions for training of workers to enhance skills of manpower of the enterprise.
- j) Support for industrial peace through conciliation and mediation.
- k) Networking with concerned national agencies such as Technical Education Skills and Development Authority (TESDA) and other similar institutions for training of workers to enhance manpower skills of the enterprise and assistance in identifying and sourcing of skilled human resources.
- l) Assistance in security water, electric power, communications and other public utilities.
- m) Coordination in the negotiation of special rates for utilities for industrial with a certain minimum load, if feasible.
- n) Facilitation of outbound and inbound missions of investors.
- o) Such other aftercare services that may be accorded to investors.

CHAPTER IX
ENTITLEMENT OF INCENTIVES ON OCCASION OF CALAMITY

SECTION 35. ENTITLEMENT OF INCENTIVES ON OCCASION OF CALAMITY – An enterprise duly registered under this Code that has suffered damage, either partially or totally, by reason of a calamity, whether natural or man-made, which has resulted in either partial or total stoppage or cessation of commercial operations, must make a written report to the Board within one month from the occurrence of such calamity, detailing the extent of the damage. Such enterprise may request the Board for the suspension of the reckoning period within which the enterprise may avail of the incentives granted unto it in the Certificate of Registration. The Board shall determine and declare whether the damage suffered by an enterprise is partial or total.

SECTION 36. PARTIAL DAMAGE TO AN ENTERPRISE CAUSED BY A CALAMITY – An enterprise that suffered partial damage resulting in partial stoppage of commercial operations shall be granted a period of one year, counted from the date of the calamity, within which to rehabilitate and recover its operations. Reckoning date for the remaining period of entitlement of incentives shall commence immediately after a period of one year or upon resumption of commercial operations, whichever comes first.

SECTION 37. TOTAL DAMAGE TO AN ENTERPRISE CAUSED BY A CALAMITY – An enterprise that has suffered total damage resulting in total stoppage or cessation of commercial operations shall be granted a period of three years, counted from the date of the calamity within which to rehabilitate and recover its operations. Reckoning date for the remaining period of entitlement of incentives shall commence immediately after a period of three years upon resumption of commercial operations whichever comes first.

CHAPTER X
CORPORATE SOCIAL RESPONSIBILITY

SECTION 38. CSR REQUIREMENT – BOI-registered enterprises with projects under pioneer status must undertake CSR activities which shall be monitored starting on the second 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.

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Registered enterprises, on the other hand, 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 Enterprises to pursue CSR projects starting on their fourth year of operation if they enjoy local incentives for a term of five (5) years and more.

SECTION 39. ELIGIBLE CSR PROJECTS – CSR projects which a Registered Enterprise may undertake include but shall not be limited to the following:

- a) Urban Renewal, Greening or re-greening
 - i. Rehabilitation and restoration of buildings or other structures in accordance with the urban renewal or restoration plan of the City.
 - ii. Reforestation, rehabilitation and urban greening or landscaping of major road sides, areas with historical or tourism value, areas in bio-geographic zones, especially key biodiversity areas, eroded slopes are 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 demandable should the trees and plants die due to poor maintenance.
- b) Social Projects
 - i. Housing for employees
 - ii. Educational projects;
 - iii. Cultural revivals,
 - iv. Programs for women, children, elderly, disabled, out of school youth and indigenous people;
 - v. Community infrastructure projects aligned with the development plan of the City; and
 - vi. 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).

CHAPTER XI
ENVIRONMENTAL PROTECTION

SECTION 40. ENVIRONMENTAL PROTECTION ENVIRONMENTAL IMPACT ASSESSMENT – Environmentally critical projects or enterprise 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).

Furthermore, the City being highly vulnerable to natural disaster, shall adopt the guidelines for activities set forth in the Joint DENR-DILG-DPWH-DOST Memorandum Circular No. 2014-5-2014.

SECTION 41. HAZARDOUS SUBSTANCES – In addition to the above, projects involving the handling, transport, processing and storage of toxic, hazardous substances and/or

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nuclear waste shall be subject to strict regulations as provided under applicable local issuances and national laws. The Sangguniang Panlungsod shall have the option to exclude such projects from being entitled to local incentives except to the extent that they fall under the IPA list.

SECTION 42. SPECIFIC PROHIBITIONS.

- a) No industrial or manufacturing facility shall be operated without proper air pollution devices, wastewater treatment facilities, and solid waste management facilities.
- b) 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.
- c) All industrial and manufacturing establishments shall subject their operation and premises, facilities and systems to periodic environmental compliance monitoring, which shall be conducted by the City Government in coordination with the Department of Environment and Natural Resources. 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.

SECTION 43. REGULATION - The Board shall ensure that the green and socially responsible projects undertaken by enterprise on public property shall be in harmony with the overall environmental management program of the City Government, as determined by the City Environment and Natural Resources Office.

**CHAPTER XII
BUDGET APPROPRIATIONS**

SECTION 44. APPROPRIATIONS - The expenditures to operationalize the Board and the Center shall be provided through regular or supplemental budget. The City shall appropriate the funds in the amount of at least Five Million Pesos (Php 5,000,000.00) necessary for the implementation of the provisions of this Code based on a budget presented by the Board to include Personal Services, Maintenance and Other Operating Expenses (MOOE) Capital Outlay and Contingency.

SECTION 45. REVENUES FROM THE OPERATION OF THE CODE - Income derived from the operation of this Code shall accrue to a special account captioned as "Local Investment and Incentive Fund". Said fund shall be used solely for the maintenance operations and other expenses of the Center and for investment promotion expenditures of the City.

**CHAPTER XIII
PENALTIES**

SECTION 46. SANCTIONS FOR LATE SUBMISSION OR REPORTORIAL REQUIREMENTS - For late submission of the reportorial requirements as provided in Section 29 hereof, every Registered Enterprise shall be fined in accordance with the following:

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- a) First Violation – One Hundred Pesos (Php 100.00) Pesos per day until the requirement has been fully complied with, but not to exceed Five Thousand (Php 5,000.00) Pesos.
- b) Second Violation – Two Hundred Pesos (Php 200.00) per day until the requirement has been fully complied with, but not to exceed Five Thousand (Php 5,000.00) Pesos.
- c) Third and Subsequent Violation – Three Hundred Pesos (Php 300.00) per day until the requirement has been fully complied with, but not to exceed Five Thousand (Php 5,000.00) Pesos.

SECTION 47. GROUND FOR CANCELLATION OF CERTIFICATE OF REGISTRATION - The grounds for cancellation of Certificate of Registration are as follows:

- a) Violation of the provisions of the Code and such other violation of the relevant laws, rules and regulations or ordinances issued pursuant to or in relation to this Code;
- b) Violation of material terms and condition specified in the Certificate of Registration issued under this Code; or
- c) Material fraudulent misrepresentation by an enterprise in relation to its application for the grant of incentives under this Code; or
- d) Failure to commence actual project development within one (1) year from approval of registration.

SECTION 48. PROCEDURE FOR CANCELLATION OR REVOCATION OR CERTIFICATE OF REGISTRATION - The Board, upon a written complaint filed by any interested party or motu proprio, may commence proceedings for the cancellation or revocation of the Certificate of Registration issued to an enterprise under this Code. Within ten (10) working days from receipt of a written complaint, the Board shall assess whether there is a prima facie case for cancellation or revocation based on such complaint. Should it find that there is a prima facie case for cancellation or revocation, the Board shall issue a show cause notice indicating the ground for cancellation or revocation and the specific circumstances constituting such ground, and directing the enterprise within ten (10) working days from receipt of the notice why its Certificate of Registration should not be revoked. A copy of the written complaint shall be attached to the show cause notice. Within ten (10) working days from receipt of explanation of the enterprise together with its supporting documents, if any, the Board shall schedule a hearing and notify the enterprise of such hearing. Within five (5) days from the conduct of such hearing, the Board shall decide whether or not to cancel or revoke the enterprise's Certificate of Registration based on evidence on record. The enterprise concerned shall be notified in writing of the decision of the Board.

SECTION 49. APPEAL - Within fifteen (15) days from receipt of the Board's decision, the applicant or business enterprise adversely affected by any decision of the Board may appeal the same to the Sangguniang Panlungsod whose decision shall become final and executory.

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SECTION 50. PENAL CLAUSE - Any violation of the provisions of this Code shall be a ground for the cancellation or revocation of the Certificate of Registration of business and the withdrawal of all the incentives granted under the Code, and all fees and charges previously granted shall become due and demandable.

**CHAPTER XIV
FINAL PROVISIONS**

SECTION 51. IMPLEMENTING RULES AND REGULATIONS - The Board, in consultation with the appropriate local, regional and national government agencies and the private sector, shall promulgate rules and regulations to implement the intent and provisions of this Code. The implementing Rules and Regulations is subject to the concurrence of the Sangguniang Panlungsod.

SECTION 52. SUPPLEMENTARY CLAUSE - All applicable national laws, rules and regulations, order and ordinances consistent with this Code shall be an integral part of this Ordinance.

SECTION 53. SEPARABILITY CLAUSE - If, for any reason, any portion or provision, section or part of the Code is declared not valid by a Court of competent jurisdiction or suspended or revoked by the Sanggunian, such judgment shall not affect or impair the remaining portions, provisions, sections, or parts hereof which shall remain or continue to be in full force and effect.

SECTION 54. CONSTRUCTION OF THIS CODE - The provisions of this Code shall be construed liberally in favor of the Registered Enterprise or investor, and in case of doubt, any question thereon shall be resolved in favor of giving life to the provisions of this Code and other existing laws such as but not limited to the Omnibus Investment Code, the PEZA Law, and the Foreign Investments Act of 1991 (Republic Act No. 7042, as amended).

SECTION 55. REPEALING CLAUSE - Ordinance No. 2000-05 and all other ordinances, rules and regulations or parts thereof which are in conflict or inconsistent with the provisions of this Code are hereby considered repealed, amended or modified, accordingly.

SECTION 56. EFFECTIVITY CLAUSE - This Code shall take effect fifteen (15) days following its publication in a local newspaper of general circulation.

ENACTED, October 09, 2019.

I HEREBY CERTIFY to the correctness of the above-mentioned Ordinance No. 2019-14-05


MAIKA N. ANDRADE
Secretary













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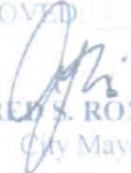
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ATTESTED:


JERRY T. YAKASIN
City Vice-Mayor & Presiding Officer

APPROVED:

ALFRED S. ROMUALDEZ
City Mayor


HON. MARIA ELVIRA G. CASAL
Floor Leader



HON. EDEN C. PINEDA
Presiding Officer Pro Tempore


HON. EVANGELINE L. ESPERAS
Asst. Floor Leader


HON. EDMUND EDWARD I. CHUA
Member


HON. NIKKI C. CHUA
Member


HON. LEO O. BAHIN
Member


HON. AURORA AIMEE D. GRAFIL
Member

HON. DALISAY T. ERPE
Member


HON. BRIAN STEVE G. GRANADOS
Member


HON. RACHELLE ERICA C. PINEDA
Member

HON. JOSE MARIO S. BAGULAYA
Member

HON. THOMAS JOHN M. DIAZ
Member

