

RECEIVED OFFICE OF THE SAUGGUNIANC

OFFICE OF THE SANGGUNIANG BAYAN PANLALAW IGAN

Municipal Ordinance Nop007 Series of 2022

AN ORDINANCE UPDATING AND ENHANCING THE 2018 LOCAL INVESTMENT INCENTIVE CODE OF THE MUNICIPALITY OF CABA, PROVINCE OF LA UNION

WHEREAS, Republic Act 7160 otherwise known as the Local Government Code of 1991 encourage Local Government Units to provide incentives to individuals or corporations who want to invest in their respective jurisdiction;

WHEREAS, Section 192 of Republic Philippines clearly empowers the Local Government incentives or reliefs;

WHEREAS, granting incentives will significantly enhance the economic prospects of Caba, La Union to gain sustainable growth and become a preferred investment area in the Province and in the region;

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WHEREAS, the Local Investment Incentive Code of Caba was passed last 2018. As a responsive government, to update the said ordinance is necessary to conform with the present need of the municipality.



Article I Title and Scope

Section 1. Title. This ordinance shall be known as the "2022 CABA INVESTMENT **INCENTIVE CODE**".

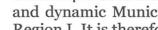
Section 2. **Scope.** This Code shall apply to all persons, entities or enterprises, government and non-government organizations and instrumentalities that would like to invest or engage in the expansion/diversification of any business activity in the Municipality of Caba.

Article II Policy Application

Section 3. Purpose. The Investment Incentive Code of the Municipality of Caba, La Union is promulgated to encourage domestic and foreign capital to establish se enterprises that would utilize a substantial amount of labor raw materials and natural resources of the Municipality.

Section 4. **Declaration of Policy.** The Municipality of Caba is envisioned to be a radiant

and dynamic Municipality of the North being the springboard of industrial activity in Region I. It is therefore the policy of the Municipality to achieve broad-based and





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sustained economic growth within ten (10) years by encouraging investment and by providing a conducive climate where business and industry will prosper thereby generating employment particularly for the constituents of the Municipality.

Section 5. **Rules of Interpretation.** Any conflict or controversy arising under this Code shall be resolved on the basis of applicable legal provisions or jurisprudence. In the absence thereof, customs and traditions, in so far as they are applicable to the conflict or controversy, may be resorted to.

Article III Definition of Terms

Section 6. Terms used in this Code shall be defined as:

- A. **BOARD** refer to the Caba Investment Incentive Board (CIIB) created in this Code which shall serve as the implementing arm of the Code.
- B. CAPITALIZATION OR CAPITAL refer to the total project cost.
- C. CAPITALIZATION OF EXISTING ENTERPRISE refer to the additional cost of investment or "fresh capital" injected into the business.
- D. CAPITALIZATION OF NEW ENTERPRISE refer to the paid-up capital or actual capital contributions of the enterprise.
- E. CENTER the Caba Investment Promotion and Assistance Center (CIPAC) which shall be the institution that will serve as the technical arm and Secretariat of the Board.
- F. CODE the Investment Incentive Code of the Municipality of Caba, La Union.
- G. EXISTING ESTABLISHMENT/ENTERPRISE an existing business entity presently registered with the Securities and Exchange Commission (SEC) and/or Department of Trade and Industry (DTI) which intends to undertake an expansion/relocation of its operation upon effectivity of this Code.
- H. INVESTMENT PRIORITY AREAS (IPA) refer to a list of activities eligible for incentives under the Code.
- I. NEW ENTERPRISE the newly-organized business entity duly registered with SEC and/or DTI which intend to venture into new projects in the Municipality with the interest of establishing their operation or production within the territorial jurisdiction of the Municipality of Caba.
- J. REGISTERED ENTERPRISE any individual, partnership, corporation and other entity incorporated and/or organized and existing under Philippine Laws, and registered with the Investment Incentive Board in accordance with the provisions of this Code, provided, however that the term registered enterprise shall not include banks, associations, trust companies, finance companies, brokers and dealers in securities lending investors, consumer cooperatives and credit unions and such other business organizations whose principal purpose or principal source of income is to receive deposits, lend or borrow money, buy and sell or otherwise deal, trade and invest in common or preferred stocks, debentures bonds or other marketable instruments generally recognized as securities or discharge other similar intermediary trust or fiduciary functions.
- K. NEW PROJECTS refer 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 contiguous to the premises of its existing project and with the new investment.

HOC DOWNA R. CRISPINO Municipal Mayor HON. CHARLE SB Member

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PROJECTS - refer to an installation of additional L. EXPANSION facilities/equipment that will result in increase in production capacity of the same product line within the same existing plant/facilities of the enterprise.

M. MODERNIZATION PROJECTS - in general, modernization must result in any of the following 1). At least 25% substantial reduction of production cost/costs of provision of the service. 2). Upgrading of product/service quality or classification of the facility (e.g. Hospitals, Hotels, Resorts) to a higher class.

N. EXISTING PROJECTS - a project 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.

O. **BIODIVERSITY-FRIENDLY BUSINESSES** – refer to those investment that either directly or indirectly support the protection of the second of t 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 biodiversity resources conservation to include those businesses that directly or indirectly support biodiversity (i.e. use of indigenous species, protection of flora and fauna and the like).

P. AGRI-BUSINESS ENTERPRISE – an industry engaged in the processing peration of a farm, the manufacture and distribution of farm equipment and supplies, and the processing, storage, and distribution of farm commodities.

Q. AGRO/ECO-TOURISM ORIENTED ENTERPRISE -being proposed as a strategic economic activity that could engage rural communities in a mix of activities that provide food related products and leisure within the productive agriculture property.

R. WATER AND POWER RESOURCES DEVELOPMENT ENETRPRISE are natural resources of water that are potentially useful. Uses of water... To supply such a power plant with water.

CHAPTER 2 CABA INVESTMENT INCENTIVE BOARD AND CABA INVESTMENT PROMOTION AND ASSISTANCE CENTER

Caba Investment Incentive Board

Section 7. Composition of the Board. There shall be created a Caba Investment Incentive Board (CIIB) to implement the provisions of this Code composed of the following:

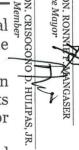
Chairperson......Municipal Mayor Members.....

Chairperson, Committee on Tourism

Chairperson, Committee on Finance, Budget and Appropriation
Chairperson, Committee on Ways & Means
Chairperson, Committee on Agriculture
Chairperson, Committee on Natural Resources & Environmental Protection

Chairperson, Committee on Land Use and Urban Planning

Chairperson, Committee on Rules, Laws and Ordinances







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Chairperson, Committee on Legal Affairs

PPSK President

Local Economic Development and Investment Promotion Officer (LEDIPO)

Liga ng mga Barangay President

Municipal Tourism Officer

Municipal Budget Officer

Municipal Treasurer

Municipal Health Officer

Permits and License Officer

Municipal Planning and Development Coordinator

Municipal Environment and Natural Resources Officer

Municipal Zoning Officer

Municipal Engineer

Municipal Local Government Operations Officer/DILG

Municipal Agriculturist

President, Market Vendors Association

2 Presidents from Accredited Cooperatives/Associations to be appointed by the Municipal Mayor

Section 8. Meetings and Quorum of the Board. The Board shall meet at least once every quarter or as often as may be necessary, on such day and time as it may fix. The presence of at least a majority of its members shall constitute a quorum for the Board to exercise its powers and functions.

Section 9. Powers, Duties and Functions of the Board. It is the primary duty of the Caba Investment Incentive Board (CIIB) to establish policies for a favorable and stable business-climate that will encourage investment and generate employment for the people & of the Municipality It shall have the following powers, duties and functions.

- A. To formulate the Implementing Rules and Regulations (IRR) of this Code sixty (60) days after its approval and to promulgate the implementing provisions of the same;
- B. To adopt short and medium term investment promotion programs which shall specify the list of investment priority areas and activities and the corresponding incentives and support measures to be used to attract targeted investors and to identify preferred development areas in consonance with the approved
- Comprehensive Land Use Plan (CLUP) of the Municipality;

 C. To establish promotional and marketing strategies/activities to generate new investments in the Municipality;

 D. To act on all applications submitted to the Board within thirty (30) days from receipt hereof;

 E. To issue a Certificate of Registration to qualified applicants,

 F. To decide an issues concerning the implementation of this Code.
- F. To decide on issues concerning the implementation of this Code
- G. To supervise the operation of the Caba Investment Promotion and Assistance Center (CIPAC);
- H. To exercise all other functions and powers necessary or incidental to the attainment of the objective of the Code; and
- I. To secure additional funding and other resources to supplement budgetary support provided by the Municipal Government for the implementation of this Code.



HON. IMELDA D. SB Member

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Section 10. Powers and Functions of the Chairperson of the Board. The Chairperson of the Board shall have the following powers and functions:

- A. To preside over the regular and special meetings of the Board,
- B. To render annual reports and such other special reports as may be requested:
- C. To recommend to the Board such policies and measures deemed necessary to carry out the objectives of this Code; and
- D. Generally, to exercise such other functions and perform such other duties as may be directed by the Board from time to time.

Section 11. Powers and Duties of the Vice Chairperson. The Vice Chairperson of the Board shall have the following powers and functions:

- A. To preside over the meetings of the Board in the absence of the Chairperson;
- B. To perform the duties of the Chairperson in the absence of the latter and such other duties as may be assigned to him by the Board.

Section 12. **Visitorial Power of the Board** – The Board or any duly authorized member 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 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 functions and powers.

Article V Caba Investment Promotion and Assistance Center

Section 13. The Caba Investment Promotion and Assistance Center. The Caba Investment Promotion and Assistance Center (CIPAC) is hereby created to carry out the objectives of the Local Investment Incentive Code (LIIC). The Caba Investment Promotion and Assistance Center (CIPAC) is a generic name of the lead office on investment promotions. The CIPAC may either be stand-alone office or subsumed under the relevant existing office.

Section 14. Working Force of the CIPAC. The Board appoints the head of the CIPAC who may be the Local Economic Development and Investments Promotion Officer (LEDIPO) in accordance with DILG Memorandum Circular (MC) 2010-113 on the designation of Local Economic Development and Investments Promotion Officers (LEDIPO) ((LEDIPOs/Investment Promotion Officer (IPO)/PPDO.

Section 15. Functions of the CIPAC. The CIPAC as One-Stop Processing Center shall serve as the Technical Secretariat of the Board and shall take an action role in implementing the Code. In addition, it shall have the following duties and functions:

- A. Prepare and implement the annual investment promotion plan as approved by the
- Board.

 B. Accept, process and evaluate all applications for registration for the availment of the local incentives and submit recommendations to the Board within ten (10) days from the receipt of the application.

 C. Assist in 1.) Securing Licenses and Permits, 2.) Identifying business or joint
 - venture partners raw materials suppliers and possible sites, 3.) Sourcing out skilled



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manpower and services providers, 4.) Facilitate in resolving issues and concerns encountered by investors among others.

D. Provide the necessary support services to the investors.

E. Establish and maintain networking relations with other offices and agencies whenever appropriate and necessary.

F. Prepare and disseminate investment promotion collaterals, e,i. brochures,

- industry and project profile as well as the cost of domestry.

 Collate, analyze and compile pertinent data, information and studies concerning the preferred/priority investment areas provided by this Code or as may be have been appropriately by the Board. G. Collate, analyze and compile pertinent data, information and studies concerning
- H. Monitor and evaluate project implementation of registered enterprise.

I. Conduct briefing to investors.

- J. Prepare the agenda for the meetings of the Board and submit for its consideration and approval the policies and measures which are deemed necessary to carry out the provisions of this Code.
- K. Represent the LGU in trade and investment meetings, conferences, for a conventions and other gatherings in both domestic and foreign venues whenever so directed by the Board.

L. Recommend to the Board any modification/amendments to existing legislation and procedures on Local Investments.

M. Perform such other functions as may be necessary to implement the intent of the Code.

Section 16. LIIC Secretariat. A secretariat shall assist the CIIB to be composed of a qualified staff from the Offices of the LEDIPO, Sanggunian Bayan, Treasury and MPDC.

Article VI Funding and Appropriation

Section 17. Funding and Appropriation. The Municipal Government shall appropriate the sum of Three Hundred Thousand Pesos (P300,000.00) as initial subsidy from its Annual Budget and provide an annual subsidy of not less than One Hundred Thousand Pesos (Php 100,000.00) thereafter as support fund to the Caba investment Promotion and Assistance Center to defray its expenses subject to the usual accounting and auditing rules and regulations.

CHAPTER 3 INVESTMENT PRIORITY AREAS

Article VII Investment Priority Areas

Section 18. Investment Priority Areas (IPA). The Business enterprises having the following type of nature of business shall be promoted and given priority under this Code.

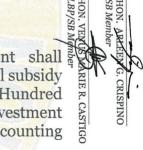
a. Agri-Business Enterprise

b. Water and Power Resources Development Enterprise

c. Agro/Eco-Tourism Oriented Enterprise

- d. Manufacturing or Processing Enterprise using raw materials available locally
 e. Telecommunication Development Enterprise
 f. Biodiversity-Friendly Businesses

- g. Motor Vehicle Enterprise
- h. Housing Project



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HON. VANZSSA S. CARBONELL PPSK President/SB Member



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- i. Hotel/Accomodation and/or Resort Enterprise
- j. Restaurant Enterprise
- k. Hardware Enterprise
- l. Educational Institution
- m. Banks and Financial Institution
- n. Funeral Mortuary Services and Memorial Parks
- o. Gas/Fuel Enterprise
- p. other priority areas as determined by the Board

CHAPTER 4

QUALIFICATION, APPLICATION AND REGISTRATION PROCEDURES

Article VIII Qualification of Enterprises

Section 19. Qualification of New Enterprise. Any person, partnership, corporation, association, cooperative or enterprise may apply for the incentives provided in this Code if they meet the following qualifications:

- A. The new enterprise must have complied with all the requirements mandated under existing local and national laws and the Constitution.
- B. The new enterprise engaged in must be listed in the Investment Priority Area(IPA).
- C. The new enterprise must be duly registered with appropriate government agencies such as but not limited to the Department of Trade and Industry and Securities and Exchange Commission.
- D. The place of operation or production be located within the territorial jurisdiction of Caba, La Union.
- E. Preference shall be given to residents of the Municipality for the labor requirements of the new business.
- F. The new enterprise must have a capitalization of at least Ten Million Pesos (PhP10M) in the case of corporation or partnership or Two Million (2M) in the case of single Proprietorship.
- G. Project must have safeguard against pollution or resource use if necessary.

Section 20. Qualifications of Existing Enterprise. Existing enterprises may avail of the incentives provided in this Code if they meet the following qualifications;

- A. Compliance to the requirements mandated by existing local and national laws and the Constitution.

 B. The business falls under the list of Investment Priority Areas.

 C. The principal office of the business enterprise must be located within the territorial invitability of the National laws and appropriate the principal office of the business enterprise must be located within the territorial invitability of the National laws and appropriate priority and appropriate priority areas.
- jurisdiction of the Municipality otherwise the enterprise must relocate its principal office to the Municipality.
- D. The enterprise shall expand its existing production capability or construct new § buildings and other civil works for the installation of new machineries and equipment or improvement thereof in the minimum amount of Two Million Five Hundred Thousand Pesos (PhP2,500,000.00) which will result in an increased production capability or for diversification project.





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Section 21. Types of Projects for Registration

- a. New projects
- b. Expansion projects
- c. Modernization projects
- d. Diversification projects

Article IX Registration Procedures

Section 22. General Provisions.

- A. All applications for the availment of the incentives provided in this Code must be filed with the Caba Investment Promotion and Assistance Center (CIPAC).
- B. Applications must be recorded in the registration book of the Center.
- C. The date of official acceptance shall appear in the registration as well as the stamped date of the application.
- D. Applications shall only be deemed officially accepted upon payment of a non-refundable filing fee of One Thousand Five Hundred Pesos (Php 1,500.00) which shall be accrued as funds for the Center, and upon the submission of the complete requirements to the Center.
- E. Application for incentives shall be acted upon by the Center within ten (10) working days from the official acceptance thereof and, if found qualified, forwarded to the Board for approval. If found to be unqualified, the Center shall inform the applicant in writing.
- F. The Board shall act on the application within thirty (30) days upon receipt of the application from the Center. If the application is not acted upon within thirty (30) days said application is deemed approved.
- G. Once approved by the Board, the Center shall inform the applicant in writing and deliver the Certificate of Registration.
- H. The Center shall then inform all concerned agencies and/or entities of such approval for their information, guidance and appropriate action.

Section 23. ACQUISITION. No double acquisition of incentives/benefits under different laws/or programs is allowed. (whichever is higher)

Section 24. Support to Micro, Small and Medium Sized Enterprise (MSMEs).

The Board of Investors (BOI) promotes the unfolding of the MSMEs on account of their contribution to the employment generation, countryside development and cultivation of the Filipino entrepreneurial spirit. The following assistance given to the BOI registered MSMEs may be considered by the Local Government Unit.

- a. Preparation of simplified project application;
- b. Identification of MSMEs support companies;
- c. Exemption from payment of application and registration fees;
- d. Seventy-five reduction in the application and registration fees for small enterprises;
- e. Exemption from the 25% equity requirement;
- f. Reduction of application fee for incentives;
 g. Posting of notice of filing of application in the Province, City, Municipal or barangay hall in lieu of the publication in newspaper of general significant circulation. circulation;

HON. CRISOGONO D. HULIPAS, JR. SB Member





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h. Simplified documentary reportorial requirements and application for incentives.

Section 25. Appropriate Incentive and Support Measures. The Board shall identify and recommend for the approval of the Sangguniang Bayan appropriate incentives and support measures which shall be extended to targeted investors to promote priority investment areas and activities.

Section 26. **Effectivity of Appropriate Incentives and Support Measures**. The Board shall review the package of appropriate incentives and support measures every two Board shall review the package of appropriate incentives and support measures every two (2) years, provided that the Board may remove an area or activity from the list, at any point when it deems that sufficient investments in the area or activity have been attained and where continued extension of incentives or support measures for expansion of said area or activity may place the interest of the municipality in adverse position. The Board may also remove an investment area from the list where it is convinced that the investments in such area or activity in the municipality cannot be attracted within reasonable cost or may result in unfavorable business climate.

Section 27. Required Supporting Documents.

A. Four (4) copies of the project study/business plan indicating the financial and socio-economic impact of the project;

B. Four (4) copies of the Articles of Incorporation and By-Laws as registered in the Securities and Exchange Commission (SEC) for partnerships and corporations, or Certificate of Business Name Registration with the Department of Trade and Industry (DTI) for single proprietorship

Industry (DTI) for single proprietorship

C. Resolution of the applicant's Board of Directors authorizing the filing of application or Letter of Intent by the owner for single proprietorship;

D. Authority to file the application of the partners for partnerships or the Board of § Directors for corporations; and

E. List of Directors and other principal officers and their respective nationalities and addresses certified by the Corporate Secretary or list of officers certified by the owner-applicant for single proprietorship.

Section 28. Certificate of Registration. A Certificate of Registration shall be issued to all qualified applicants signed by the Chairperson and the Vice Chairperson of the Board and such other officers as the Board may empower or designate for the purpose. 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 preferred/priority area of investment in which the registered enterprise

will engage in; and

C. The other terms and conditions to be observed by the registered enterprise by virtue of its registration.



HON. CRISOG∳N∳ D. HULIPAS, JR.





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CHAPTER 5

RIGHTS, GUARANTEES AND INCENTIVES OF REGISTERED **ENTERPRISES**

Article X **Rights and Privileges**

Section 29. **Rights and Guarantees.** The Municipal Government, through the Caba Investment Incentive Board, guarantees to provide all investors and registered enterprises of this Municipality the following rights and guarantees provided in the Constitution: the Constitution:

- A. To provide a concise and comprehensive information to prospective investors on the economic priorities of the Municipal Government, including target investment areas and general conditions applicable to incoming direct private investments,
- B. To take the fullest possible account of the need of the investors for stability, growth and profit in their operations, in the formulation or modification of policies and ordinances that affect investments,

 C. Not to interfere or modify arrangements with the investors after details of the implementation of an investment project has been accepted and approved and the
- management structure of the enterprise has been established;
- D. To avoid undue distortion of competition between or among enterprises operating within its territorial jurisdiction:
- E. In accordance with law and where no local personnel or worker is qualified or capable and available, allow the employment of qualified foreign personnel where this is necessary for the efficient operation of incentives granted of the enterprise or for technology transfer; and
- F. Resolve all doubts concerning the benefits and incentives granted under this Code.

Article XI **Incentives to Registered Enterprises**

Section 30. Incentives. Qualified registered enterprises under this Code shall enjoy the following incentives:

- I. Gradual tax incentives of Three (3) years after its operation will be as follows:
- Gradual tax incentives of Three (3) years after its operation will be as follows:

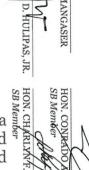
 a. First year of operation will be TAX FREE;
 b. Second year of operation, a tax rate of 25% of the gross receipt based on the Local Revenue Code of 2023 shall be imposed; and
 c. Third year of operation, a tax rate of 50% based on gross receipts shall be
 - imposed.

Section 31. Termination of the Tax Incentives. The tax incentive shall terminate after the third year of operation of the business and the Local Revenue Code of the Municipality shall automatically take effect.

CHAPTER 6
FINAL PROVISIONS

Section 32. Penal Clause. Any violation of the provisions of this Code, existing laws, ordinances, rules and regulations shall be ground for cancellation or revocation of the registration of the business and the withdrawal of all incentives granted under this Code.











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Section 33. **Separability Clause**. The provisions of this Code are hereby declared to be separable. In the event that one or more of the other provisions are held illegal or unconstitutional, the validity of the other provisions shall not be affected.

Section 34. **Repealing Clause**. All ordinances, executive orders and rules and regulations inconsistent or in conflict with the provisions of this Code are hereby repealed, amended or modified accordingly.

Section 35. **Effectivity.** This Code shall take effect after the review of the Sangguniang Panlalawigan and its prescribed posting and publication as required by the Local Government Code of 1991 (RA7160).

Government Code of 1991 (RA7160).

ENACTED. December 13, 2022.

ENACTED. December 13, 2022.

SB Member HON, IMPLIAND, VALITATION AND THE MARKET G. CRISTINO SEE Member HON, WEST MARKET CASTIGO

LEPYSD MARKET



HON. VANDSSA S. CARBONELI PPSK President/SB Member

HON. CRISOGONO SB Member



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CERTIFICATION

I hereby certify to the correctness of the foregoing Ordinance which was duly enacted by the Sangguniang Bayan during its regular session held on December 13, 2022.

Certified to be duly adopted:

BERNADETTE L. MANGASER

Secretary to the Sanggunian

ATTESTED:

RONNIE F. MANGASER Vice Mayor Presiding Officer

CONRADO A. VITO, M.D.

SB Member

IGMEDIO L. DUGEÑA

SB Member

ARLEEN G. CRISPINO

SB Member

DON MAR DUGENIA

SB Member

MARIBEL B. RUNES

SB Member

CRISOGONO D. HULIPAS, JR.

SB Member

CHARLYN F. REYES

SB Member

IMELDA D. VALLEJO

SB Member

VENUS MARIE R. CASTIGO

LBP/SB Member

VANESSA S. CARBONELL

PPSK President/SB Member

APPROVED:

DONNAR. CRISPINO
Municipal Mayor

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