



Republic of the Philippines
Province of La Union
Municipality of Tubao
OFFICE OF THE SANGGUNIANG BAYAN

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OFFICE OF THE SANGGUNIANG BAYAN

BY: SHIRLEY
DATE: 8-25-21 TIME: 9:39

August 19, 2021

TO : THE HONORABLE MEMBERS
SANGGUNIANG PANLALAWIGAN
Office of the Sangguniang Panlalawigan
Provincial Capitol, City of San Fernando,
La Union

THRU: THE SECRETARY TO THE SANGGUNIANG PANLALAWIGAN
Provincial Capitol, City of San Fernando,
La Union

FROM: SECRETARY TO THE SANGGUNIANG BAYAN
Municipality of Tubao, La Union

May I respectfully submit the **Municipal Ordinance No. 06 Series 2021 "AN ORDINANCE UPDATING THE MUNICIPALITY OF TUBAO LOCAL INVESTMENTS AND INCENTIVES CODE."**

Hoping for your appropriate legislative action.

MODESTO D. LAROYA
Secretary to the Sangguniang Bayan

Republic of the Philippines
PROVINCE OF LA UNION
City of San Fernando

TANGGAPAN NG SANGGUNIANG PANLALAWIGAN

EXCERPT FROM THE JOURNAL OF THE 116th REGULAR SESSION OF THE 22nd SANGGUNIANG PANLALAWIGAN OF LA UNION HELD AT THE SPEAKER PRO-TEMPORE FRANCISCO I. ORTEGA PROVINCIAL LEGISLATIVE BUILDING AND SESSION HALL, PROVINCIAL CAPITOL, CITY OF SAN FERNANDO, PROVINCE OF LA UNION ON SEPTEMBER 14, 2021

Hon. Mario Eduardo C. Ortega Vice-Governor / Presiding Officer

PRESENT:

Hon. Francisco Paolo P. Ortega V	Member
Hon. Jonathan Justo A. Orros	Member
Hon. Gary N. Pinzon	Member
Hon. Jennifer C. Mosuela	Member
Hon. Gerard G. Ostrea	Member
Hon. Nancy Corazon M. Bacurnay	Member
Hon. Maria Annabelle S. de Guzman	Member
Hon. Christian I. Rivera	Member
Hon. Frank O. Sibuma	Member
Hon. Abraham P. Rimando	Member
Hon. Maria Rosario Eufrosina P. Nisce	Member
Hon. Geraldine R. Ortega	Member
Hon. Alyssa Kristine B. Sibuma	Member

ABSENT:

NONE

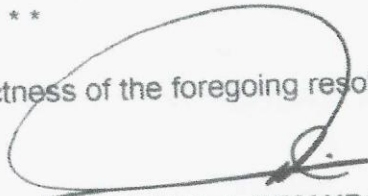
RESOLUTION NO. 1300-2021

On motion of Hon. Jonathan Justo A. Orros, unanimously seconded, be it;

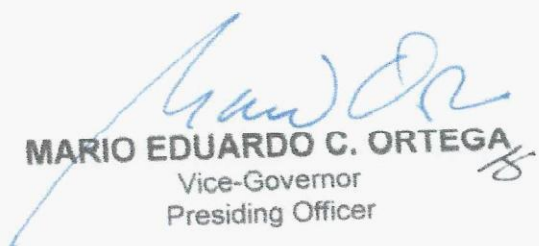
RESOLVED, as it is hereby resolved, to declare as valid, for purposes of review, Municipal Ordinance No. 06, Series of 2021, of the Sangguniang Bayan of Tubao, La Union, entitled: "An Ordinance Updating the Municipality of Tubao Local Investments and Incentives Code," as it is within the legal competence of the Sangguniang Bayan to enact, and that said ordinance is consistent with the provision under Section 16 of the Local Government Code of 1991. Attention being invited to the opinion of the Provincial Legal Officer (PLO), for information, guidance and reference.

APPROVED.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


DONATO A. RIMANDO
Secretary to the Sanggunian

ATTESTED:


MARIO EDUARDO C. ORTEGA
Vice-Governor
Presiding Officer



Republic of the Philippines
PROVINCE OF LA UNION

"The Heart of Agri-Tourism in Northern Luzon by 2025"

OFFICE OF THE PROVINCIAL LEGAL OFFICER

August 31, 2021

RECEIVED BY
JIRAH 8/31/2021
RECEIVED BY: JERRY
8/31/2021

MR. DONATO A. RIMANDO
Secretary to the Sanggunian
Province of La Union

SUBJECT: Review in re: Municipal Ordinance No. 06 Series of 2021, entitled: "AN ORDINANCE UPDATING THE MUNICIPALITY OF TUBAO LOCAL INVESTMENTS AND INCENTIVES CODE."

Dear **MR. RIMANDO:**

Before going through the discussions, kindly be guided with the principles in the Sangguniang Panlalawigan's review of an Ordinance enacted by any component Local Government Unit (LGU) of La Union, that its validity relies on the following: "It must —

1. "Be within the corporate powers of the LGU to enact;
2. "Be passed in accordance with the procedure prescribed by law;
3. "Not contravene the Constitution or any statute;
4. "Not be unfair or oppressive;
5. "Not be partial or discriminatory;
6. "Not prohibit, but may regulate trade;
7. "Be general and consistent with public policy; and
8. "Not be unreasonable."¹

To further ensure enjoyment of local autonomy², the Constitution guarantees the power of the local government units (LGUs) to create their own sources of revenues and to levy taxes, fees and charges.³ Corollarily, the power to tax may be exercised through police power and that, by virtue of Section 16⁴ of the Local Government Code (Code) which serves as the statutory police power of the LGUs, they have the authority to enact laws for the ultimate end of promoting the welfare of the people within their respective territorial jurisdictions.

Necessary to the promotion of the general welfare, LGUs are likewise mandated to exercise such other powers and discharge such other functions and

¹ City of Batangas vs. Philippine Shell Petroleum Corporation & Shell Philippines Exploration B.V. (G.R. No. 195003, June 7, 2017) citing Social Justice Society vs. Atienza, Jr. (568 Phil 658, 699-700 [2008])

² Section 2, Article X of the 1987 Constitution

³ Section 5, Ibid.

⁴ "General Welfare. — Every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare. Within their respective territorial jurisdictions, local government units shall ensure and support, among other things, the preservation and enrichment of culture, promote health and safety, enhance the right of the people to a balanced ecology, encourage and support the development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice, promote full employment among their residents, maintain peace and order, and preserve the comfort and convenience of their inhabitants."

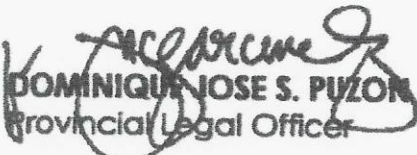
responsibilities as are necessary, appropriate or incidental to efficient and effective provisions of the basic services and facilities which include among others, **information services which include investments and job placement information systems, and tax and marketing information systems.**⁵

In upholding the validity of an ordinance, the exercise of the police power must be within the ambit of the authority of the sanggunian concerned. It must therefore comply with the requirements of: (1) **lawful subject** or that the interests of the public generally, as distinguished from those of a particular class, require the interference of the State; and (2) **lawful method** or that the means employed are reasonably necessary for the attainment of the object sought to be accomplished and not unduly oppressive.⁶

PREMISED ON THE FOREGOING, this Office respectfully opines that the Sangguniang Bayan of Tubao, La Union, in enacting this Ordinance is exercising its power and authority consistent with the pertinent provisions of the Local Government Code and applicable jurisprudence.

This review shall be without prejudice to the wisdom and discretion of the Sangguniang Panlalawigan of La Union in the exercise of its review power.

For your review.


DOMINIQUE JOSE S. PUZON
Provincial Legal Officer

⁵ Section 17 (b)(2)(v) of RA 7160 or the Local Government Code of 1991.

⁶ *Lucena Grand Central Terminal, Inc. vs. JAC Liner*, G.R. No. 148339, 23 February 2005.



Republic of the Philippines
Province of La Union
Municipality of Tubao

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE JOURNAL OF THE REGULAR SESSION OF THE
SANGGUNIANG BAYAN OF TUBAO, LA UNION, HELD AT THE SANGGUNIANG
BAYAN SESSION HALL ON THE 16TH DAY OF AUGUST, 2021.

Present:

Hon. MARY MURIEL M. VERCELES
Hon. DOMINGO S. ESTOESTA
Hon. DOMINGA R. CABURIAN
Hon. MICHAEL M. MAPALO
Hon. ESTELA M. GAYO
Hon. JOSEPH G. QUIMADO
Hon. WILLIAM F. MARINAS
Atty. JUDYLYN O. GARCIA
Hon. GERALYN G. BULAO
Hon. LOLITA S. GARCIA
Hon. HIPOLITO F. SAOYAO JR.
Hon. ABEGAIL G. GARCIA

Vice-Mayor/Presiding Officer
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
Liga ng mga Barangay President
IPMR
SK Federation President

MUNICIPAL ORDINANCE NO. 06, SERIES 2021

AN ORDINANCE UPDATING THE MUNICIPALITY OF TUBAO LOCAL
INVESTMENTS AND INCENTIVES CODE.

INTRODUCED BY: HON. DOMINGO S. ESTOESTA

Committee Chairman on Ways and Means, Appropriation, Budget and Finance

CHAPTER I
TITLE AND SCOPE

Section 1. **TITLE.** This Ordinance shall be known as the Municipality of Tubao Local Investments and Incentives Code.

Section 2. **SCOPE.** This Code shall apply to all persons, entities of 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 Tubao.

CHAPTER II
POLICY APPLICATION

Section 3. **DECLARATION OF POLICY.** It is hereby declared to be the policy of the Municipality of Tubao, La Union to encourage the active participation of the private sector in the promotion of economic growth of the Municipality and for the purpose, it shall grant fiscal and non-fiscal incentives to investors, both local and foreign, to attract new and keep retain existing investments and encourage their expansion, in addition to generally creating and maintaining a business-friendly environment that will accelerate economic progress, generate employment

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opportunities, increase revenues and income, reduce poverty, and improve the over-all quality of life for the people of the Municipality of Tubao, La Union.

Section 4. PURPOSE AND OBJECTIVES. The purpose and objectives of the Municipality of Tubao Local Investments and Incentives Code of 2021 are as follows:

- a. To provide guidelines, standards and procedures for the awarding of grant and administration of local incentives;
- b. To define the scope and breadth of incentives that the Municipality of Tubao may grant in its effort to attract investments consistent with the policy of this Code, as well as promote and support micro-small medium enterprises (MSMEs) and create business opportunities to maximize utilization of local resources, generate markets for local products, ignite the ingenuity of the entrepreneurs and other stakeholders;
- c. To provide the guidelines and criteria for the identification of Investment Priority Areas (IPAs);
- d. To provide the promotion of IPAs of the Municipality;
- e. To establish the Local Investments and Incentive Board and the Local Economic and Investment Promotion Center this Code and all the investments promotion programs of the Municipality for business attraction, retention, expansion and/or diversification; and
- f. To identify the conditions for the grant of incentives to investors and their continued enjoyment of the same, subject to the maximum term of the incentives granted them.

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, maybe resorted to.

CHAPTER III DEFINITION OF TERMS

Section 6. DEFINITIONS. For the purpose of this Code, the following words and phrases shall mean as herein defined unless their context provide otherwise, to wit:

- a. Board – refers to the Local Investments and Incentives Board of the Municipality of Tubao, La Union.
- b. BOI – refers to the Board of Investments.
- c. Capitalization or Capital – shall mean the total project cost excluding the cost of land.
- d. Code – refers to the Investment Code of the Municipality of Tubao, La Union.

Hon. Domingo S. Estoesta
SB Member

Hon. Dominga R. Caburian
SB Member

Hon. Michael M. Mapalo
SB Member

Hon. Estela M. Gayo
SB Member

Hon. Joseph G. Quimado
SB Member

Hon. William F. Marinas
SB Member

Atty. Jocelyn O. Garcia
SB Member

Hon. Gerelyn G. Bulao
SB Member

Hon. Hipolito E. Saoyao Jr.
Municipal IPMR

Hon. Lolita S. Garcia
ABC President

Hon. Abigail G. Garcia
Municipal SB Fed. President



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Municipality of Tubao
OFFICE OF THE SANGGUNIANG BAYAN

Page 3 of Municipal Ordinance No. 06 Series 2021

- e. Date of Acceptance – refers to the date the application for registration was received by the receiving personnel of the LEIPC and recorded in a logbook to be maintained by the Board.
- f. Date of registration – refers to the date when the Certificate of Registration was issued by the Board, which information shall be recorded in a registration logbook to be maintained by the Board.
- g. Existing Enterprises – refers to those enterprises whose places of operations or productions are located within the municipality.
- h. Expanding Enterprises – refers to existing enterprises that had been already in the business and planning to expand by increasing their size, quantity, or scope or operation.
- i. Government Land – refers to the land owned by the municipality.
- j. Investment - refers to which money is invested or expenditures for future benefits.
- k. Investors – refers to one who commit economic resources to a commercial venture for purposes of gain or profit.
- l. Incentives – shall refer to the benefits or privileges granted by the Municipality of Tubao to encourage investment.
- m. LEIPC – refers to the Local Economic and Investment Promotion Center.
- n. Local Labor/Workers – refers to those workers or personnel who are residents of the municipality for at least six (6) months, as evidenced by a Barangay Clearance issued by the Punong Barangay or his authorized representatives.
- o. New Enterprise/Investment – refers to new investments which are within the Preferred Areas of Investment or existing enterprises with plans for expansion/diversification to other ventures.
- p. Preferred Areas of Investment – refers to those areas of investment identified by the Board, in consultation with other sectors to be given preference or where investors can pour their investment.

CHAPTER IV
LOCAL INVESTMENTS AND INCENTIVES BOARD

SECTION 7. LOCAL INVESTMENTS AND INCENTIVES BOARD – There is hereby created a Local Investments and Incentives Board of Tubao, La Union, hereinafter referred to as the Board, to oversee/implement the provisions of this Code;

SECTION 8. COMPOSITION OF THE BOARD – The Board shall be composed of the following:

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Hon. Domingo S. Estoesta
SB Member

Hon. Dominga R. Caburian
SB Member

Hon. Michael M. Mapalo
SB Member

Hon. Estela M. Gayo
SB Member

Hon. Joseph G. Quimado
SB Member

Hon. Wilfredo T. Medina
SB Member

Atty. Judylyn O. Garcia
SB Member

Hon. Geraldyn G. Bulao
SB Member

Hon. Hipolito Saoyao Jr.
Municipal IPMR

Hon. Lilita S. Garcia
ABO President

Hon. Abigail G. Garcia
Municipal SA/Fed. President



Hon. Domingo S. Estoesta
SB Member

Chairman
Vice Chairman
Members

Municipal Mayor
Economic Enterprise Officer (Private Sector)
Chairman of the SB Committee on Finance
Chairman of SB Committee on Trade and Industry
Municipal Planning and Development Coordinator
Municipal Treasurer
Sangguniang Bayan Secretary
Municipal Agriculturist

Hon. William F. Macias
SB Member

Hon. Domingo R. Caburian
SB Member

SECTION 9. MEETING AND QUORUM OF THE BOARD – the Board shall meet at least once every quarter or as often as maybe necessary at the call of the chairman or on such date and time as the Board may fix. The presence of at least majority of the members shall constitute a quorum and the affirmative vote of a majority of the quorum shall be necessary for the exercise its powers and the performance of its duties and functions including the approval of all decisions and policies issued by the Board. The meeting venue is the Municipal Session Hall or any venue designated by the Board.

Atty. Judylyn O. Garcia
SB Member

Hon. Michael M. Mapalo
SB Member

SECTION 10. POWERS, DUTIES AND FUNCTIONS OF THE BOARD – the Board shall be responsible for the promotion and regulation of investments, more particularly, the establishment of a favorable and stable business climate consistent with the development thrust and priorities of the municipality towards this, Board shall:

Hon. Gerardo G. Bulao
SB Member

- To formulate the Implementing Rules and Regulations (IRR) of this code sixty (60) days after its approval.
- 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 attract targeted investors and to identify preferred development areas in consonance with the approved Comprehensive Land Use Plan (CLUP) of the municipality.
- Establish a one-stop documentation and action system and to supervise the operation and implementation of the same.
- To establish promotional and marketing strategies/activities to generate new investments in the municipality.
- To act all applications submitted to the Board within ten (10) days from receipt of application.
- Cancel or suspend the enjoyment of incentive benefits granted to investors by the Code and/or require refund of incentives enjoyed by such investors for violation any of the provisions of this code.
- Coordinate with other government agencies and/or private sector organization for the purpose of simplifying systems, procedures and requirements in establishing new and

Hon. Hipolito F. Saoyao Jr.
Municipal IPMR

Hon. Estela M. Gayo
SB Member

Hon. Lolita S. Garcia
ABC President

Hon. Joseph G. Quimado
SB Member

Hon. Adelail G. Garcia
Municipal SK Fed. President



expanded investments and business operation in the Municipality and support services for the Investment Promotions programs of the municipality.

- h. Source out additional funding from the Municipal Government and other sources, both public and private, to support its operation or in the pursuit of the intent and purpose of this code.
- i. Identify all possible incentives to attract or encourage investments in the municipality.
- j. Issue certificate of Registrations to qualified applicants.
- k. Render annual reports on the accomplishments and activities of the Board as may be requested.
- l. Exercise such other powers, duties and functions, as maybe necessary or incidental to the attainment of the intent and purposes of this Code

SECTION 11. POWERS AND FUNCTIONS OF THE CHAIRMAN –the chairman of the Board shall have the following powers and functions:

- a. Preside over the regular and special meetings of the Board.
- b. Render annual reports and such other reports as may be requested.
- c. Exercise such other functions and perform such other duties as the Board may direct it to perform to carry out the objectives of this Code.

SECTION 12. POWERS AND FUNCTIONS OF THE VICE CHAIRMAN the Vice Chairman of the Board shall have the following powers and functions:

- a. Preside over the regular and special meetings of the Board, in the absence of the Chairman.
- b. Perform the duties of the Chairman in the capacity of the latter and such other duties as may be assigned to him, by the Board.
- c. Exercise such other powers and perform such other duties as the Board may direct it to perform to carry out the objectives of this Code.

CHAPTER V.

LOCAL ECONOMIC AND INVESTMENTS PROMOTION CENTER (LEIPC)

Hon. Domingo S. Estoesta
SB Member

Hon. Dominga R. Caburian
SB Member

Hon. Michael M. Mapalo
SB Member

Hon. Estela M. Gayo
SB Member

Hon. Joseph G. Quimado
SB Member

Hon. William A. Mariñas
SB Member

Atty. Judylyn O. Garcia
SB Member

Hon. Gerardo G. Buñao
SB Member

Hon. Hipolito F. Saoyao Jr.
Municipal IPMR

Hon. Wilma S. Garcia
ABP President

Hon. Adelail G. Garcia
Municipal SK Fed. President



SECTION 13. LOCAL ECONOMIC AND INVESTMENTS PROMOTION CENTER

- A. To serve as the lead office in carrying out the objectives of the Code.

SECTION 14. FUNCTIONS – The center shall serve as the technical arm and secretariat of the board and shall implement its policies and guidelines. Among its duties are:

- Accept process and evaluates all applications for registrations for the availment of the local incentives and submit recommendation to the Board within ten (10) days from the receipt of application.
- Provide the necessary support services to the investors.
- Establish and maintain networking relation with other offices and agencies whenever appropriate and necessary.
- Collate, analyze and compile pertinent data, information and studies concerning areas that have been or maybe declared as “priority / preferred areas of investment” by the Board.
- Prepare the agenda for the meetings of the Board and submit for its considerations and approval the policies and measures which are deemed necessary to carry out the provision of this Code.
- Submit annual reports on the activities of the Center through the Chairman of the Board within sixty (60) days after the close of the calendar.
- May recommend to the Board any modification/amendments to existing legislation and procedures on local investments.
- Perform such other functions as may be necessary to implement the intent of the Code

**CHAPTER VI
INVESTMENT PRIORITY AREAS**

SECTION 15. INVESTMENT PRIORITY AREAS

The Board shall draw up a list of Investment Priority Areas that would be established in the Municipality. The list shall be made after a thorough consultation with the appropriate government agencies and the private sector and be printed and published at the beginning of each calendar year.

SECTION 16. INCLUSION/EXCLUSION OF INVESTMENT PRIORITY AREAS

They shall review the package of appropriate incentives and support measures and list areas of investments every year, and recommend the inclusion or exclusion of an area. The determination of the IPA shall be based on long term comparative advantage.

Hon. Domingo S. Estoesta
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SB Member

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SB Member

Hon. Estela M. Gayo
SB Member

Hon. Joseph G. Quimado
SB Member

Hon. Wilfredo Mariñas
SB Member

Atty. Judylyn O. Garcia
SB Member

Hon. Gerilyn G. Bulao
SB Member

Hon. Hipolito P. Saoyao Jr.
Municipal IPMR

Hon. Lolita S. Garcia
ABO President

Hon. Abigail G. Garcia
Municipal SM Fed. President



The Board may remove an area of activity from the list of preferred investment priority areas based on the following:

- Sufficient investment in the areas has been attained as determined by the Board.
- The continued extension of investment or support measures for the specific investment area or activity cannot attract investors within reasonable time and cost or may result in unfavorable business climate.
- When new areas of investment arise causing other areas or activities to become obsolete or outdated.

CHAPTER VII REQUIREMENTS AND REGISTRATION PROCEDURES

SECTION 17. REGISTRATION. An enterprise which intends to avail of the incentives provided in this Code must meet the following qualifications:

- Must have complied with all the requirements mandated under existing local and national laws and the Constitution by and through presentation of Certificate of Registration issued by the Securities and Exchange Commission (SEC), Department of Trade and Industry (DTI) or the Cooperative Development Authority (CDA) and other national government accrediting agencies, as the case may be;
- The prospective investor's place of operation or production must be located with the Municipality of Tubao, La Union.
- The investment must be among the approved priority/preferred Areas of Investment.
- The investment must provide employment among qualified residents of the municipality which shall be 50% of the labor component.
- The new enterprise must have a capitalization of at least Five Million Pesos (P5,000,000.00).

SECTION 18. REGISTRATION PROCEDURES. The procedure for the processing of registration under this code is as follows:

- All applications for the awarding of incentives provided in this Code shall be filed with LEIPC and prior to the acceptance of the application; the Center shall already evaluate the completeness of the application for and other requirements so that the applicant can be advised immediately for any erroneous or missing documentary requirement. It is only the determination of completeness of the application may be logged in the Registration Application Book and the application form is stamped

Hon. Domingo S. Estoesta
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Hon. Getalyn G. Bulao
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ABC President

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Municipal SK Fed. President



Page 8 of Municipal Ordinance No. 06 Series 2021

“Received”. The date stamped on the application and entered in the Registration Book shall be considered as the Date of Official Acceptance of the application.

- b. Simultaneous with the official acceptance of the application, the LEIPC shall issue an Order of Payment for the applicant to already pay a non-refundable filing fee of Two Thousand Pesos (Php2,000.00), or such fee as the Board may thereafter deem reasonable.
- c. Application for incentives shall be acted upon by the Center within ten (10) working days from the official acceptance thereof and, if found qualified, forward to the Board for approval. If found to be unqualified the Center shall inform the applicant in writing.
- d. The Board shall act on application within thirty days upon receipt of the Board of the application from the Center. If the application is not acted upon within thirty days, said application is deemed approved.
- e. Once approved by the Board, the Center shall inform the applicant in writing and deliver the Certificate of Registration. The issuance of the Certificate of Registration under this Code shall be recorded in the Registration Book.
- f. The Center shall then inform all concerned agencies and/or entities of such approval for their information, guidance and appropriate action.

SECTION 19. REQUIRED SUPPORTING DOCUMENT

- a. Four (4) copies of the project study/business plan indicating the financial socio-economic impact of the project.
- b. Four (4) copies of the Articles and By-Laws as registered in the Securities and Exchange Commission (SEC) for partnership and corporation or Certificate of Business Name Registration with Department of Trade and Industry for single proprietorship.
- c. Resolution of the applicant's authorizing the filling of application or Letter of Intent by the owner for single proprietorship.
- d. Authority to file the application of the partners for partnership or the Board of Directors for Corporation.
- 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.

Hon. Domingo S. Estoesta
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Hon. Gerelyn G. Buiao
SB Member

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Municipal IPMR

Hon. Dilita S. Garcia
ABC President

Hon. Abigail G. Garcia
Municipal SK/Fed. President



SECTION 20. CERTIFICATE OF REGISTRATION A Certificate of Registration duly signed by the Chairman and the Vice Chairman of the Board and such other officers as the Board may empower or designate for the purpose, shall be issued to all qualified applicants. This Certificate shall be in such form and style as the Board may determine and shall estate among others, the following;

- The name of registered business enterprise.
- The preferred/priority area of investment in which the registered enterprise will engage in.
- The terms and conditions to be observed by the registered enterprise by virtue of its registration.

CHAPTER VIII RIGHTS, GUARANTEES AND INCENTIVES OF REGISTERED ENTERPRISES

SECTION 21. RIGHTS AND GUARANTEES. The Municipal Government of Tubao, through the Investment Incentive Board, guarantees to provide all investors and registered enterprises of this municipality the following rights and guarantees provided by law and constitution.

- 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.
- To take the fullest possible account of the need of investors for stability, growth and profit in their operations in the formulation or modification of policies and ordinances that affects investments.
- 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.
- To avoid undue distortion of competition between or among enterprises operating within its territorial jurisdiction.
- In accordance with the 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.

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SB Member

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SB Member

Hon. Estela M. Gayo
SB Member

Hon. Joseph G. Quimado
SB Member

Hon. William F. Mariano
SB Member

Atty. Judith O. Garcia
SB Member

Hon. Gerilyn G. Bulao
SB Member

Hon. Hipolito F. Saoyao Jr.
Municipal IPMR

Hon. Lita S. Garcia
ABE President

Hon. Abegail G. Garcia
Municipal SB Fed. President



CHAPTER IX
INCENTIVES PROVIDED TO REGISTERED ENTERPRISES

SECTION 22 . FISCAL INCENTIVES. Qualified enterprises under this Code shall be exempted from paying business taxes for the period provided herein. The period of exemption shall be based on the paid up capital or actual capital contribution for new enterprise and additional cost of investment or “fresh capital” of existing enterprises.

	Capitalization	Period of Exemption
For Single Proprietorship	PHP 10-15 M	1 Year
	Above PHP 15 M	2 Years
For Partnership	PHP 15-30 M	1 Year
	Above 25 M	2 Years
For Corporation	PHP 25-30 M	1 Year
	Above 60 M	2 Years

SECTION 23. PENALTIES. The cancellation or revocation of the Certificate of Registration shall mean withdrawal of all incentives granted under this Code.

In case of cancellation or revocation of its Certificate of Registrations due to fraudulent misrepresentation relating to a matter that would have otherwise rendered ineligible for registration under this Code, the Board shall require the refund of all incentives availed of. The effect of the cancellation or revocation of the Certificate of Registration of a Registered Enterprise shall retroact the day when the continuing condition for registration under the Code, as provided under the terms and conditions of the Certificate of Registration is proven to have been violated/had ceased to exist.

The Board shall adopt a table of fines and penalties for violations that maybe committed by Registered Enterprises of a less serious nature that do not justify the imposition of the penalty or cancellation of the Certificate of Registration. The Board is likewise authorized to give registered grace period within which they have to remedy any violation committed, whenever such grace period is justified or the violation is of a nature that can be remedied.

Nothing under this code prevents the imposition of other penalties that are properly imposable under applicable law depending on the nature of violation committed by registered enterprise, as determined by the appropriate regulatory authority.

Hon. William F. Merillas
SB Member

Atty. Judylyn O. Garcia
SB Member

Hon. Geraldyn G. Bulao
SB Member

Hon. Hipolito F. Saoyao Jr.
Municipal IPMR

Hon. Yolita S. Garcia
ABC President

Hon. Abegail G. Garcia
Municipal SK Fed. President

Hon. Domingo S. Estoesta
SB Member

Hon. Dominga R. Caburian
SB Member

Hon. Michael M. Mapalo
SB Member

Hon. Estela M. Gayo
SB Member

Hon. Joseph G. Quimado
SB Member



Page 11 of Municipal Ordinance No. 06 Series 2021

SECTION 24. GROUNDS FOR CANCELLATION OF CERTIFICATE OF REGISTRATION

The grounds for cancellation of Certificate of Registration are as follows:

- 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.
- Violation of material term/condition specified in the Certificate of Registration issued under this Code; or
- Material fraudulent misrepresentation by an enterprise in relation to its application for the grant of incentives under this code or in any document required to be submitted pursuant to this Code.

The Board may impose a lesser penalty of temporary suspension of the incentives granted to the registered enterprise if the gravity of violation, act or omission committed is not of a serious nature, or the subsequent conduct or other relevant circumstances would justify the imposition of a less grave penalty than revocation of the Certificate of Registration of the registered enterprise.

CHAPTER X BUDGET APPROPRIATIONS

SECTION 25. APPROPRIATIONS – The expenditures to operationalize the Board and LEIPC shall be provided through the regular or supplemental budget. The Municipality shall appropriate the funds necessary for the implementation of the provision of this Code based on a budget that may be presented by the Board to include Personal Services, Maintenance and other Operating Expenses (MOOE), Capital Outlay, and Contingency.

SECTION 26. REVENUES FROM THE OPERATION OF THE CODE – Income derived from the operation of this Code shall go to a special account “Local Economic and Investment Promotion Fund (LEIP Fund) which shall be used solely for the operation and maintenance and other operation expenses of the Board, LEIPC, including investments promotion expenses of the Municipality.

SECTION 27. IMMEDIATE RELEASE OF FUND – For purposes of expediting the operations of the LEIPC, its allocation for the Local Economic and Investment Promotion Fund shall be released, subject to the usual government accounting and auditing rules and regulations.

CHAPTER XI FINAL PROVISIONS

SECTION 28. APPROVAL AND PUBLICATION. Upon approval and publication of this Code, the Board shall subject to the approval of the Sangguniang Bayan, formulate an implementing rules and regulations for the implementation of this Code.

Quality Legislation is our Commitment

Hon. Domingo S. Estoesta
SB Member

Hon. Dominga R. Caburian
SB Member

Hon. Michael M. Mapalo
SB Member

Hon. Estela W. Gayo
SB Member

Hon. Joseph G. Quimado
SB Member

Hon. William F. Manias
SB Member

Atty. Judylyn O. Garcia
SB Member

Hon. Gerelyn G. Bulao
SB Member

Hon. Hipolito K. Saoyao Jr.
Municipal IPMR

Hon. Lolita S. Garcia
ABC President

Hon. Abigail G. Garcia
Municipal SK Fed. President



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OFFICE OF THE SANGGUNIANG BAYAN

Page 12 of Municipal Ordinance No. 06 Series 2021

SECTION 29. FINAL CLAUSE. Any violations of the provision of this Code, its implementing rules and regulations and other pertinent laws shall be ground for the cancellation. Withdrawal of all incentives granted under this Code as well as the refund of all fiscal incentives granted therewith, depending upon the determination of the Board.

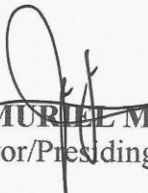
SECTION 30. SEPARABILITY CLAUSE. – The provision of this Code is hereby declared to be separable. In the event that one or more of the provisions are held illegal or unconstitutional, the validity of the other provision shall not be affected.

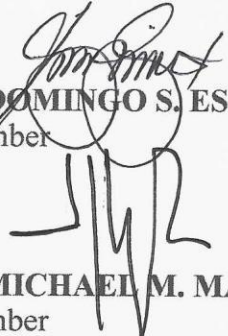
SECTION 31. REPEALING CLAUSE. All ordinances, executive orders and rules and regulations inconsistent or in conflict with the provision of this Code are hereby repealed, amended or modified accordingly.

SECTION 32. EFFECTIVITY. This ordinance shall take effect in accordance with law.

APPROVED this 16th day of August 2021.

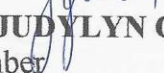
CONCURRING:


HON. MARY MURIEL M. VERCELES
Vice-Mayor/Presiding Officer

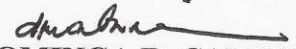

HON. DOMINGO S. ESTOESTA
SB Member



HON. MICHAEL M. MAPALO
SB Member

HON. JOSEPH G. QUIMADO
SB Member


ATTY. JUDYLYN O. GARCIA
SB Member

HON. HIPOLITO F. SAOYAO JR.
IPMR


HON. DOMINGA R. CABURIAN
SB Member


HON. ESTELA M. GAYO
SB Member


HON. WILLIAM F. MARIÑAS
SB Member

HON. GERALYN G. BULAO
SB Member

HON. LOLITA S. GARCIA
Liga ng mga Barangay President

Hon. William F. Mariñas
SB Member

Atty. Judylyn O. Garcia
SB Member

Hon. Geraldyn G. Bulao
SB Member

Hon. Hipolito F. Saoyao Jr.
Municipal IPMR

Hon. Lolita S. Garcia
ABC President

Hon. Abegail G. Garcia
Municipal SA Fed. President



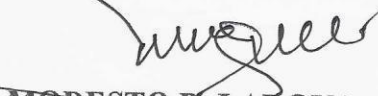
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Page 13 of Municipal Ordinance No. 06 Series 2021


Hon. Domingo S. Estoesta
SB Member

HON. ABEGAIL G. GARCIA
Mun. SK Federation President

Attested:


MODESTO D. LAROYA
Secretary to the Sangguniang Bayan

Approved:


ATTY. JONALYN G. FONTANILLA-PIAYAS
Municipal Mayor

Hon. Joseph G. Quimado
SB Member

Hon. Estela M. Gayo
SB Member

Hon. Michael M. Mapalo
SB Member


Hon. Dominga R. Caburian
SB Member


Hon. William F. Marinas
SB Member


Atty. Judelyn O. Garcia
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Hon. Geraldyn G. Bulao
SB Member


Hon. Hilario F. Saoyao Jr.
Municipal PMR


Hon. Edita S. Garcia
ABP President


Hon. Abegail G. Garcia
Municipal SK Fed. President