



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIAN PANLALAWIGAN
South Wing, Provincial Capitol Building
South Capitol Road, Bacolod City, Negros Occidental 6100
Tel. Nos. 435-7698 * 447-5657 * 707-8075

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIAN PANLALAWIGAN OF NEGROS OCCIDENTAL HELD IN THE
CITY OF BACOLOD, NEGROS OCCIDENTAL ON THE 2ND DAY OF JULY 2024.**

PRESENT:

Hon. Valentino Miguel J. Alonso	Temporary Presiding Officer
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Rommel T. Debulgado	Member - 1 st District
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL
Hon. Richard Julius L. Sablan	Member - ABC

ON OFFICIAL BUSINESS:

Hon. Jeffrey P. Ferrer	Vice Governor/Presiding Officer
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Jose Benito A. Alonso	Member - 4 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SK

RESOLUTION NO. 0791
Series of 2024

**RESOLUTION DECLARING ORDINANCE NO. 2024-123 OF VICTORIAS CITY,
NEGROS OCCIDENTAL, ENTITLED: "AN ORDINANCE ADOPTING THE
GUIDELINES SET BY THE DEPARTMENT OF FINANCE-DEPARTMENT ORDER
NO. 033-2023 ON THE IMPOSITION OF LOCAL TAXES, FEES, AND CHARGES
ON REGISTERED BUSINESS ENTERPRISES (RBES) AVAILING OF TAX
INCENTIVES PRIOR TO THE EFFECTIVITY OF THE CORPORATE
RECOVERY AND TAX INCENTIVES FOR ENTERPRISE (CREATE) ACT" AS A
VALID ENACTED ORDINANCE**

WHEREAS, Section 56 of the Local Government Code of 1991 expresses the reviewing power of the Sangguniang Panlalawigan on Component City and Municipal Ordinances and Resolutions declaring the Ordinance or Resolution valid if it is consistent with the law or invalid in whole or in part if the Sangguniang Panlalawigan finds the Ordinance or Resolution to be beyond the power conferred upon the Sangguniang Panlungsod or Sangguniang Bayan concerned;

WHEREAS, Ordinance No. 2024-123 of Victorias City, Negros Occidental, entitled: "AN ORDINANCE ADOPTING THE GUIDELINES SET BY THE DEPARTMENT OF FINANCE-DEPARTMENT ORDER NO. 033-2023 ON THE IMPOSITION OF LOCAL TAXES, FEES, AND CHARGES ON REGISTERED BUSINESS ENTERPRISES (RBEs)



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AVAILING OF TAX INCENTIVES PRIOR TO THE EFFECTIVITY OF THE CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISE (CREATE) ACT" was submitted for review by the City of Victorias to the Sangguniang Panlalawigan of Negros Occidental;

WHEREAS, after prompt examination by the Provincial Legal Office, it is the recommendation of the said Office that the subject Ordinance is within the conferred power of the Sangguniang Panlungsod of Victorias to enact, thus, the same may be given due course by the Sangguniang Panlalawigan;

WHEREAS, the subject ordinances have embraced the intent of the Local Finance Circular No. 001-2022 and DOF Order No. 033-2023, respectively.

"The said DOF Circular provides, among others, that all sales or transactions made by a service contractor in an LGU where there is no branch or sales office must be recorded in its principal office, and the LBT due thereon must be paid to the LGU where its principal office is located. On the other hand, the cited DOF Order aims to clarify the rules for transitioning RBEs insofar as local taxes, fees and charges are concerned consistent Section 311 of the Tax Code which provides for the transitory provisions applicable to enterprises that were granted incentives prior to the effectivity of the CREATE Act."

"In view thereof, the subject ordinances, being enacted for the purpose of adopting the said DOF Circular and Order, which were issued pursuant to the provision(s) of R.A. 7160 and its IRR, are deemed as valid enactments."*

WHEREAS, the reviewing authority of the Sangguniang Panlalawigan finds no irregularity that follow thereto as a result of the thorough scrutiny of the Provincial Legal Officer;

WHEREAS, the SP Committee on Laws favorably endorsed the passing of the same;

NOW THEREFORE, on motion of Hon. Sixto Teofilo Roxas V. Guanzon, Jr., unanimously seconded by all the members present;

THE SANGGUNIANG PANLALAWIGAN RESOLVED, as it hereby resolves, to declare Ordinance No. 2024-123 of Victorias City, Negros Occidental, entitled: "AN ORDINANCE ADOPTING THE GUIDELINES SET BY THE DEPARTMENT OF FINANCE-DEPARTMENT ORDER NO. 033-2023 ON THE IMPOSITION OF LOCAL TAXES, FEES, AND CHARGES ON REGISTERED BUSINESS ENTERPRISES (RBEs) AVAILING OF TAX INCENTIVES PRIOR TO THE EFFECTIVITY OF THE CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISE (CREATE) ACT" as a valid enacted ordinance.



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ADOPTED UNANIMOUSLY.

This resolution shall take effect immediately upon approval.

CERTIFIED CORRECT:


HON. VALENTINO MIGUEL J. ALONSO
Temporary Presiding Officer

ATTESTED:


JESSICA E. ALOVERA
Legislative Staff Officer V
OIC-Legislative Division



Copy for: all concerned
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