



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
OFFICE OF THE SANGGUNIANG 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 SANGGUNIANG PANLALAWIGAN OF NEGROS OCCIDENTAL HELD IN THE CITY OF BACOLOD, NEGROS OCCIDENTAL ON THE 23RD DAY OF JULY 2024.

Present:

Hon. Araceli T. Somosa	Temporary Presiding Officer
Hon. Rommel T. Debulgado	Member - 1 st District
Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Manuel Frederick O. Ko	Member - 3 rd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Valentino Miguel J. Alonso	Member - 6 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Mayvelyn L. Madrid	Member - SK
Hon. Richard Julius L. Sablan	Member - ABC

Absent:

Hon. Jose Benito A. Alonso	(On Leave)	Member - 4 th District
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On Official Business:

Hon. Jeffrey P. Ferrer	Vice Governor
Hon. Samson C. Mirhan	Member - 2 nd District
Hon. Andrew Martin Y. Torres	Member - 4 th District
Hon. Anthony Dennis J. Occeño	Member - 5 th District
Hon. Julius Martin D. Asistio	Member-PCL

ORDINANCE NO. 013
Series of 2024

**AN ORDINANCE ENACTING THE PROVINCE OF NEGROS OCCIDENTAL
LOCAL INVESTMENT AND INCENTIVES CODE OF 2023**

TITLE I
TITLE, DECLARATION OF POLICY, AND OBJECTIVES

SECTION 1. This Ordinance shall be known as the “The Province of Negros Occidental Local Investments and Incentives Code of 2023.”

SECTION 2. DECLARATION OF POLICY. It is the declared policy of this Province to actively encourage the participation of the private sector in the promotion of economic growth and prosperity. For this purpose, it shall grant fiscal and non-fiscal incentives to investors, both local and foreign, particularly in identified Investment Priority Areas (IPAs), in order to attract new investors, retain existing investments, and encourage the expansion and diversification of investments. In addition, generally creating and maintaining a business-friendly environment that will accelerate economic progress, generate employment opportunities, increase revenues and income, reduce poverty, and improve the overall quality of life for the people of the Province of Negros Occidental.

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SECTION 3. PURPOSES AND OBJECTIVES. The purposes and objectives of “The Province of Negros Occidental Local Investments and Incentives Code of 2023” (**Code**) are as follows:

- a. To provide guidelines, standards, and procedures for the grant, administration, and availment of local incentives;
- b. To define the scope and breadth of incentives that the Province 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 that can pave the way to an improved utilization of local resources, develop markets for local products, and ignite the ingenuity of the entrepreneurs and other stakeholders;
- c. To provide guidelines and criteria for the identification of Investment Priority Areas (**IPAs**);
- d. To provide for the promotion of the IPAs of the Province;
- e. To establish the Provincial Investment and Incentive Board (**Board**) and the Provincial Economic Development and Investment Center (PEDIC) to implement this Code and all the investment promotion programs of the Province for business attraction, retention, and expansion/modernization;
- 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;
- g. To establish diplomatic ties with foreign cities or territories through sisterhood twinning to promote investment campaign cooperation; and
- h. To develop local industries and enterprises.

SECTION 4. STATEMENT OF POLICIES ON THE IDENTIFICATION OF PRIORITY AREAS AND APPROVAL OF INCENTIVES APPLICATIONS. In line with the foregoing declared policy, the Province of Negros Occidental hereby adopts the following policies:

1. **Grant of incentives** – The grant of incentives shall be based on categorical/clear criteria, time-bound, and consistent with national and regional laws, rules, and regulations. The incentives shall be fairly administered to ensure a level playing field for investors in the locality. The incentives shall be extended only to business activities that support and promote the development vision of the Province, as expressed in its Provincial Development and Physical Framework Plan (PDPFP) and those that are included in the investment, thrust of the region and national government.



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The Province shall not consider an economic activity an IPA unless it is shown to be economically, technically, and financially sound after thorough deliberation by the Board based on the recommendation of the PEDIC Office. The determination of areas of investment to be included in the list of IPAs (**IPA List**) shall be based on long-term comparative advantage, taking into account the value of social objectives and employing economic criteria along with market, technical, and financial analysis.

2. Policy in the Identification of IPAs – Business activities shall be considered for inclusion in the IPA List on the basis of the following criteria:

- a. The Investment Priority Areas (IPAs) must be aligned with the BOI Investment Priorities Plan (IPP) until such time that the Strategic Investment Priorities Plan (SIPP) is approved, particularly the Mandatory List of Investment Priority Areas (MLIPAs)
- b. The business activity must also be aligned with the development vision of the Province;
- c. Capacity to generate employment, whether direct or indirect, particularly for those within the Province;
- d. Use of locally available materials and resources;
- e. New technology to be employed in the business;
- f. Ability to promote the dispersal of business/commercial activities to less developed areas within the Province;
- g. Ability to improve environmental conditions within the Province including biodiversity, or involves activities that promote sustainability of existing natural resources of the Province;
- h. Contribution to the infrastructure in the Province through a Public-Private Partnership (PPP); and/or
- i. Significant potential contribution to the growth of a sizable number of existing businesses or to a vital industry in the Province;

Provided, that in the case of existing businesses as defined in Section 5 hereof, in the interest of maintaining the current revenue sources of the Province, they shall only be qualified to avail of incentives in case they undertake an Expansion or Modernization of their Project.

- 3. Identification of Investment Priority Areas** – The business activities entitled to incentives should be limited to those included in the Mandatory List of Investment Priority Areas (**MLIPAs**) or the List of Local Investment Priority Areas (**LIPAs List**). The local incentives of those in the MLIPAs shall generally be limited to those granted and subject to the terms and conditions under the relevant Incentive Law, as hereinafter defined.
- 4. On Continuing Conditions of the Grant of Incentives** – The Board may impose any of the following minimum continuing conditions on Registered Enterprises as to their continued entitlement to the incentives granted at the time of their registration.



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- a. Efficient use of natural resources to conserve and protect those indigenous to the Province;
 - b. Minimal adverse impact on the environment or enhance the positive effect of their operation on the environment by undertaking business practices that adhere to the country's environmental laws, such as efficient solid waste pollution management, adopting technologies that reduce greenhouse gas emissions, and implementing climate change adaptation measures and disaster risk reduction and management, among others;
 - c. Compliance with all applicable labor laws and standards, including those relating to occupational health and safety; and
 - d. In the case of Registered Enterprises enjoying fiscal incentives beyond 6 years, they shall adopt a corporate social responsibility (CSR) program commensurate with the number of years of their entitlement to incentives.
5. **On the Procedure for the Grant of Incentives** – The procedure for the application, processing, and grant of applications for incentives shall be transparent and reasonable, to be completed within a reasonable period not exceeding 20 working days from the date of Official Acceptance as defined below, and must be in accordance with the provisions of RA 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018. No requirement shall be imposed unless there is a categorical and ample basis, reason, or purpose for imposing the same. Where the applicant for registration anchors its application on its status as an entity registered under an Incentive Law, as defined in this Code, the procedure for its registration under this Code shall be simplified and shall be made mainly dependent on the fact of its registration with the Registering Agency.

TITLE II
DEFINITION OF TERMS

SECTION 5. DEFINITIONS. – For purposes of this Code, the following terms shall mean or refer as:

- a. ***"Barangay Micro Business Enterprise" / "BMBE"*** shall be as defined under the Barangay Micro Business Enterprises (BMBEs) Act of 2002 (Republic Act No. 9178), *i.e.*, any business entity or enterprise engaged in the production, processing, or manufacturing of products or commodities, including agro-processing, trading, and services, whose total assets, including those arising from loans but exclusive of the land on which the particular business entity's office, plant, and equipment are situated, shall not be more than Three Million Pesos (P3,000,000.00).



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- b. **"Board"** shall mean the Provincial Local Investment and Incentives Board created under this Code, the powers and composition of which shall be as provided under Section 7.
- c. **"Board of Investments"/"BOI"** shall refer to the implementing agency for Books One (I) to Five (V) of the Omnibus Investments Code under **Executive Order (EO) No. 226** dated February 27, 1987.
- d. **"Total Project Cost"** refers to the cost of land, building, machinery, equipment, and working capital, except where it pertains to a BMBE, in which case the same shall be exclusive of the cost of the land; provided that in the case of corporations, capitalization shall refer to its paid-up capital.
- e. **"Province"** shall mean the Province of Negros Occidental covering all the areas within its territorial jurisdiction as provided for by law and its charter.
- f. **"Code"** shall refer to The Province of Negros Occidental Local Investments and Incentives Code of 2023 promulgated pursuant to this Ordinance.
- g. **"Date of Official Acceptance"** refers to the date the application for registration was received by the receiving personnel of PEDIC and recorded in a logbook for the purpose.
- h. **"Date of Registration"** refers to the date when the Certificate of Registration is issued by the Board, where information shall be recorded in a Registration Logbook to be maintained by the Board.
- i. **"Special Economic Zone" or "Ecozone"** refers to a selected area, operated and managed as a separate customs territory to ensure free flow or movement of goods, except those expressly prohibited by law, that is highly developed or has the potential for development into an agro-industrial, industrial, or information technology industry, among others.
- j. **"Existing Businesses"** are businesses engaged in activities included in the LIPA List but are already engaged in operating in the Province and are intending to rehabilitate, expand, and/or modernize their current operations.
- k. **"Qualified Expansion Project"** refers to a project of an existing enterprise that would involve the installation of additional facilities or equipment or infusion of additional investment that will result in increase in capacity of the same or similar activity within the same existing plant or facilities of the enterprise and additional benefits to the economy. It shall include modernization and rehabilitation resulting in the upgrade of the registered product or service. The resulting increase in capacity or upgrade of the registered product or service shall be determined by the guidelines of the mandatory or local priority projects.



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- l. **"Export Enterprise"** refers to any individual, partnership, corporation, Philippine branch of a foreign corporation, or other entity organized and existing under Philippine laws and registered with an IPA to engage in manufacturing, assembling or processing activity and services such as information technology (IT) activities and business process outsourcing (BPO), resulting in the direct exportation and/or sale of its manufactured, assembled or processed product or IT/BPO services to another registered export enterprise that will form part of the final export product or export service of the latter, of at least seventy percent (70%) of its total production or output;
 - m. **"Incentive Law"** shall refer to a law, such as the Corporate Recovery and Tax Incentives for Enterprises Act, or **CREATE** Act, and the Local Investments and Incentives Code (LIIC) which grants incentives to specific businesses at both the national and local levels. This is by virtue of the nature of their business activity pursued or the location where such business is going to be undertaken, as administered by a designated government agency or office (Registering Agency), such as the BOI and other Investment Promotion Areas (IPAs) and the Provincial Local Investments and Incentives Board (PIIB).
 - n. **"Investment Priorities Plan" (IPP)/ Strategic Investments Priorities Plan (SIPP)** shall refer to the annual list of specific activities that have been identified as priority investment areas, encouraged by granting incentives under the CREATE Act, the IPP/SIPP as approved by the President of the Philippines, subject to the recommendation of the BOI.
 - o. **"Investment Priority Areas" / "IPAs"** shall refer to the business activities that are entitled to incentives granted by the Province, which investment area or business activity is specifically included in the Mandatory Investment Priority Areas (**MIPAs**) or Local Investment Priority Areas (**LIPAs**), which shall be amended at least once a year or whenever necessary.
 - p. **"PEDIC"** refers to the Provincial Economic Development and Investment Center of the province in charge of the facilitation, preparation, coordination, and execution of local economic development and investment promotion laws, policies, programs, projects, and activities.
 - q. **"Local Investment Priority Areas" / "LIPAs"** are investment areas/business activities identified/recommended by PEDIC and approved by the PIIB to be priority investment areas specifically in the Province that are not yet among the Mandatory Investment Priority Areas (MIPA) and are encouraged to be pursued within the Province by granting incentives in accordance with the policy on the grant of incentives provided under subparagraph (1) of Section 4 above.
 - r. **"Local Applicants"** refers to applicants for incentives under this Code who have no outstanding registration with a Registering Agency under an Incentive Law, provided that the proposed business is on the MIPA/ LIPA List.
 - s. **"Local Staff"** refers to a worker or personnel who is a *bona fide* resident of the Province for at least 6 months, where proof of residency consists of the presentation of a voter's ID/ Registration and/or a Barangay Clearance from the barangay where he resides. Where the eligibility of an applicant for registration to avail of incentives is anchored on its ability to generate employment, it should meet the minimum ratio of Local Staff to non-Local Staff, as the Board may prescribe.
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- t. ***“Mandatory Investment Priority Areas”/ “MIPA”*** are investment areas/business activities identified by the National Government as priority areas of investment and thus encouraged through the granting of incentives not only at the national but also at the local level pursuant to applicable Incentive Laws, such as those included in the Strategic Investment Priorities Plan.
- u. ***“Micro, Small, and Medium Enterprises”/ “MSME”***, for purposes of this Code, shall refer to businesses that meet the criteria below and which are to engage in a business activity included in the MIPA/LIPA List:

By Asset Size:

Micro Enterprise:	Up to Php3,000,000.00
Small Enterprise:	Php3,000,001 – Php15,000,000
Medium Enterprise:	Php15,000,001 – Php100,000,000

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

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

By Number of Employees:

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

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

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

- v. ***“New Projects”*** refer to projects or activities in the IPA List that have not started commercial operation and are undertaken by (1) a newly organized/formed enterprise or (2) an Existing Business that proposes to engage in an entirely distinct activity from its existing business, which would qualify as a Diversification.
- w. ***“PEZA”*** shall refer to the Philippine Economic Zone Authority, as created under the PEZA Law.

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- x. **"Project Study"** refers to a project profile that presents, among others, highlights of the projected financial viability and environmental and socio-economic impact of the proposed business.
- y. **"Registered Enterprise"** refers to any individual, partnership, or corporation, whether domestic or foreign, licensed to do business in the Philippines and issued with a Certificate of Registration by the PIIB pursuant to this Code.
- z. **"Registering Agency"** refers to government entities created by law, executive order, decree, or other issuance in charge of promoting investments, granting and administering tax and non-tax incentives, and overseeing the operations of the different economic zones and freeports in accordance with their respective special laws.

TITLE III
PROVINCIAL INVESTMENTS AND INCENTIVES BOARD

SECTION 6. THE PROVINCIAL INVESTMENTS AND INCENTIVES BOARD; CREATION. The Board is hereby created to implement the provisions of this Code and to supervise and manage the operation of PEDIC.

SECTION 7. COMPOSITION OF THE BOARD. The Board shall be composed of the following members:

- a. Provincial Governor as Chairperson;
- b. Local Official [of permanent position] as Vice-Chairperson or the President of the Chamber of Commerce and Industry or Business Association; -
PROPOSED OFFICE: PPDO
- c. The Local Economic Development and Investment Promotions (**LEDIP**) Officer;
- d. President, Association of Chief Executives;
- e. Sanggunian Chairperson of the Committee on Trade, Commerce, and Industry/ Ways and Means/ or Appropriations;
- f. One (1) Private Sector Representative from significant business/industry sectors in the locality; and
- g. One (1) Representative of the NGO constituting not less than $\frac{1}{4}$ of the fully organized Council (*Accredited by the Sanggunian and elected in accordance with the procedures stipulated in the rules and regulations implementing the Local Government Code (LGC)*)
- h. One (1) Representative from the chosen Academe
- i. Provincial Offices within the Economic Cluster (Office of the Provincial Agriculturist, Provincial Tourism Office, Provincial Veterinarian Office, Public Employment Service Office)
- j. Provincial Environment Management Office

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

SECTION 8. MEETINGS AND QUORUM OF THE BOARD. The Board shall meet quarterly and upon the call of the Chairperson whenever he deems it necessary, on such a day and time as the Board may fix. 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 decisions and policies issued by the Board.

SECTION 9. POWERS AND FUNCTIONS OF THE BOARD. The primary functions of the Board are to establish a favorable and stable policy for business, encourage and support private sector investment, and encourage business retention, expansion, and/or diversification. Pursuant to this, the Board is generally vested with the following powers:

- a. Every three (3) years, review LIPAs eligible for incentives, taking into consideration the developmental needs of the Province, relevant economic and technical factors of the Province, available resources, and prospects of the industry, among other relevant considerations;
- b. Decide controversies concerning the implementation of this Code;
- c. Adopt an investment promotions program;
- d. Act on applications for registration of projects and availment of local incentives, as well as suspend or cancel, as appropriate and consistent with this Code, the enjoyment of incentives so granted after hearing and with due notice to the Registered Entity;
- e. Recommend to the Sanggunian any amendments to the Code;
- f. Supervise the operations of the PEDIC, including appointment /hiring, discipline, or removal of its employees in accordance with applicable laws, rules and regulations;
- g. Establish/Strengthen cooperative undertakings/collaboration with other local government units (LGUs), the private sector, non-governmental organizations (NGOs) or other institutions as may be necessary;
- h. Establish trade and investment satellite offices in such other places as may be necessary to effectively carry out its mandate;
- i. Decide controversies concerning the implementation of this Code that may arise between the Registered Enterprise and the Provincial government agencies or other governmental agencies within sixty (60) days after the controversy has been submitted for decision;
- j. Perform additional tasks as required and incidental to the execution of its functions.



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SECTION 10. POWERS AND FUNCTIONS OF THE CHAIRPERSON. The Chairperson of the Board shall have the following powers and duties:

- a. Preside over the regular and special meetings of the Board;
- b. Sign the Certificate of Registration in accordance with the rules and regulations of the Code; and
- c. Exercise such other powers and perform such other duties as the Board may direct him/her to perform to carry out the objectives of this Code.

SECTION 11. POWERS AND FUNCTIONS OF THE VICE-CHAIRPERSON. The Vice Chairperson shall have the following powers and duties:

- a. To preside over the regular and special meetings of the Board in the absence of the Chairperson;
- b. To perform such other duties and functions as may be necessary for and in behalf of the Chairperson; and
- c. To exercise such other powers and perform such other duties as the Board may direct him/her to carry out the objectives of this Code.

TITLE IV
PROVINCIAL ECONOMIC DEVELOPMENT AND INVESTMENT PROMOTION
CENTER (PEDIC)

SECTION 12. CREATION. PEDIC is created as the lead office on local economic development and investment promotions and shall assist the Board in carrying out the objectives of the Code.

SECTION 13. COMPOSITION OF PEDIC. PEDIC shall be headed by the Local Economic Development and Investments Promotion Officer (**LEDIPO**) in accordance with the Department of Interior and Local Government (**DILG**) Memorandum Circular No. 2010-113.

SECTION 14. FUNCTIONS OF PEDIC. The Center shall serve as secretariat of the Board and shall have the following functions:

- a. To accept, evaluate and process all applications for registration of qualified investors and their availment of local incentives pursuant to this Code and submit its recommendations for action by the Board within twenty (20) working days from receipt of the application and/or completion of requirements by the applicant;
- b. To provide the necessary services to investors, as provided for under this Code;
- c. To establish and maintain networking relations with Local Government Units, including Bacolod City, and other offices and agencies relevant to its prescribed mandate;

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- d. To collate, analyze and compile pertinent data, information and studies concerning areas that have been or may be declared as preferred/priority Areas of Investment by the Board;
- e. To prepare investment promotions and collateral materials and disseminate the same to appropriate target markets;
- f. To recommend to the Board any modification/amendment of existing legislation or procedures/requirements affecting local investments;
- g. To prepare the agenda and minutes of meetings of the Provincial Investment and Incentives Board, and submit for its consideration and approval the policies and measures which are deemed necessary to carry out the provisions of this Code;
- h. To submit a Quarterly Status Report and Annual Accomplishment Report to the Board;
- i. To formulate and implement, upon approval by the Board, appropriate investments promotion plans and marketing strategies attuned to prevailing market conditions; and
- j. To undertake the day-to-day implementation/execution of the Investment Priorities and Promotion Plan.

TITLE V
INVESTMENT PRIORITY AREAS (IPA)

SECTION 15. THE IPA LIST. – The IPA List, which shall consist of two parts, the MIPA List and the LIPA List, as consolidated by the PEDIC and posted on the website of the Province and in a newspaper of general circulation in the Province as may be necessary. The initial IPA List is as provided under Annex “A”.

The MIPA List shall be automatically amended upon the issuance of the revised annual IPP/SIPP and/or the issuance of any other law granting incentives, fiscal or otherwise, at the national as well as local level. Business activities on the MIPA List shall be dropped in accordance with applicable provisions of national law or the repeal of the law that granted local incentives to a particular business activity. No addition or deletion from the MIPA List shall be made in the absence of a corresponding statutory or other basis issued by the national government. The entitlement to incentives of applicants for registration whose business activities belong to the MIPA List shall be mainly governed by the national law or other issuance pursuant to such law.

The LIPA List shall be determined in accordance with the policies and criteria for the identification of the investment priority areas and the grant of incentives provided under Section 4 of this Code and shall be subject to approval by the concerned Sanggunian.

SECTION 16. PERIODIC REVIEW OF THE LIPA LIST. The Board shall undertake a periodic review of the IPAs, taking into consideration the socioeconomic development plan and investment plan of the Province and the preferred areas of investments as provided under pertinent national laws, and may amend the same from time to time based on the results of such a periodic review. The policies laid down in Section 4 shall likewise govern each and every subsequent amendment of the LIPA List.

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The Board may recommend the removal of a business activity from the LIPA List (a) as soon as sufficient investments in the area have been attained and (b) the continued extension of incentives is no longer to the interest and benefit of the locality.

TITLE VI
REGISTRATION

SECTION 17. REGISTRATION PREREQUISITE TO AVAILMENT OF INCENTIVES. In the interest of orderly administration of local incentives, in all cases, prior registration with the Board is required in order to avail of local incentives. Those entitled to local incentives under Incentive Laws shall complete their registration with the Board at the soonest time possible after they have secured their Certificate of Registration under the applicable Incentive Law to avoid any inconvenience and disallowance of their claims for local incentives within the period of their entitlement to local incentives.

SECTION 18. TYPES OF PROJECTS FOR REGISTRATION. The following are the types of projects eligible for registration, provided they involve business activities included in the IPA List:

- a. New Projects;
- b. Expansion Projects;
- c. Modernization Projects.

SECTION 19. REGISTRATION REQUIREMENTS. The procedure and requirements for application for local incentives shall vary depending on whether or not the applicant has a Certificate of Registration by a Registering Agency pursuant to an Incentive Law.

1. General Requirements

- a. Duly accomplished and notarized application form;
- b. Certified true copy of the primary registration of the applicant to do business in the Philippines as issued by the DTI, SEC, or CDA, as applicable;
- c. If the applicant has already commenced operation, its latest available comparative audited financial statements acknowledged received by the BIR and the SEC (in the case of corporations); and
- d. Proof of proposed place of business, which shall show that the main operating facility, whether a services/manufacturing/production facility or plantation, and not just the warehouse or the administrative office of the applicant, is located within the territorial jurisdiction of the Province.

2. Additional Requirements for Those Registered Under an Incentive Law:

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In general, no additional requirements or conditions shall be imposed on those whose activities are under the MIPA List and have subsisting registration with a Registering Agency under an Incentive Law, as this would diminish their right to the local incentives granted them by virtue of their registration under said Incentive Law. Nonetheless, in addition to the general requirements in the immediately preceding provision, the following requirements are required to be submitted:

- a. Certified true copy of its Certificate of Registration with the appropriate Registering Agency pursuant to the applicable Incentive Law granting applicant's business, investment incentives, including the terms and conditions of the same;
- b. Proof of commencement of commercial operation, if commercial operation has commenced; and
- c. Copy of the Project Profile submitted to the Registering Agency.

3. Additional Requirements for Local Registrants

- a. Project Study;
- b. Proof that the applicant meets the criteria pursuant to which it is claiming eligibility to avail of incentives; and
- c. Other specific permits applicable to the business of the applicant by virtue of its location or the nature of its activity, e.g., environmental clearance certificate (ECC).

SECTION 20. REGISTRATION PROCEDURE. The procedure for the processing of registration under this Code is as follows:

1. Filing of Applications

All applications shall be filed with the PEDIC together with all the documentary requirements listed above. Prior to acceptance of the application, PEDIC shall already have evaluated the completeness of the application form and the other requirements so that the applicant can be advised immediately of any erroneous or missing documentary requirements. It is only upon the determination of the completeness of the application form and the supporting documents that the application may be logged in the Registration Application Logbook and the application form stamped "Received". The date stamped on the application and entered in the Registration Application Logbook shall be considered the Date of Official Acceptance of the application.

2. Assessment

Simultaneous with the official acceptance of the application, the PEDIC 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**, provided Micro Enterprises shall be exempt from the payment of said Filing Fee.

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3. Publication

Except for micro enterprises, the application shall be published once in a newspaper of general circulation in the province at the applicant's own expense, in a format indicating the name of the applicant, the area of investment, the capacity applied for and the plant site. Micro Enterprises shall, in lieu of publication, post the fact of application and the same information required to be published in the provincial hall and in the city/municipal hall where the registered place of business is located.

4. Evaluation/Approval of Application

Once an application is officially accepted, the technical staff of PEDIC shall evaluate the proposed project. An ocular inspection may be conducted at the premises of the business, if necessary. The results of the evaluation and the recommendation of PEDIC shall be submitted to the Board and included in the agenda for the immediately succeeding meeting of the Board. PEDIC shall inform the applicant in writing of the Board's action on its application, together with the terms and conditions of the approval/registration, whenever applicable.

The Board and PEDIC shall approve or disapprove the application within twenty (20) working days from the Date of Official Acceptance for all applicants. If no approval or disapproval is issued within the periods indicated, at no fault attributable to the applicant, the Board is deemed to have approved the application, and thus the Board shall nonetheless issue a Certificate of Registration with the usual terms and conditions.

5. Issuance of the Certificate of Registration

Upon approval, an enterprise shall be issued a Certificate of Registration by the Board, which shall state, among others, the following:

- a. Name of the Registered Enterprise;
- b. The IPA in which the registered enterprise will engage;
- c. The incentives granted and the respective terms of each incentive; and
- d. Such other terms and conditions to be observed by virtue of its registration.
- e. The Certificate of Registration shall be issued not later than five (5) working days from the date of approval of the application by the Board or the lapse of the prescribed processing period. The fact of the issuance of the Certificate of Registration under this Code shall be recorded in the Registration Book.

TITLE VII
INCENTIVES

SECTION 21. LOCAL FISCAL INCENTIVES UNDER INCENTIVE LAWS. –

Registered Enterprises enjoying incentives under an Incentive Law pursuant to a subsisting Certificate of Registration with a Registering Agency shall only enjoy the fiscal and non-fiscal incentives at the local level that are expressly granted under the Incentive Law under which it is registered.

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

SECTION 22. ADMINISTRATION OF LOCAL INCENTIVES GRANTED UNDER INCENTIVE LAWS. – The local incentives of Registered Enterprises pursuant to Incentive Laws shall be subject to the following general policies.

1. Local incentives mandated under national laws shall not be diminished and shall be valid for such periods as are allowed under the relevant Incentive Law or as provided under the pertinent Certificate of Registration, provided that prior registration is made with the Board-in accordance with the following:
 - a. The term and extent of local incentives as provided under Section 133(g) of the Local Government Code (LGC) shall be observed, unless the registration of the Registered Enterprise with the BOI is earlier revoked.
 - b. Unless otherwise amended, duly registered Regional or Area Headquarters or Regional Operating Headquarters of multinational companies shall be exempt from all kinds of local taxes, fees, or charges imposed by the Province except real property tax on land improvements.
 - c. Article 61 of the Cooperative Code, as amended, provides tax exemptions on the transactions of cooperatives with their members. Unless otherwise amended, cooperatives with accumulated reserves and undivided net savings of not more than Ten Million Pesos (Php10,000,000.00) shall be exempt from all local taxes of whatever name and nature.
 - d. The pertinent provisions of The Corporate Recovery and Tax Incentives for Enterprises Law (“**CREATE Law**”) provides for exemption from all taxes, including local taxes, of Export Oriented Enterprises but in lieu thereof, the registered enterprises shall pay a special tax rate of five percent (5%) Special Corporate Income Tax on gross income earned.
2. The withdrawal of incentives for violation of the conditions for the grant of the same under the relevant Incentive Law or the pertinent Certificate of Registration shall automatically result in the withdrawal of local incentives granted pursuant to such Incentive Law or by virtue of the issuance of the Certificate of Registration by a Registering Agency.

SECTION 23. GENERAL POLICIES IN THE ADMINISTRATION OF INCENTIVES. – Unless specifically provided under an applicable Incentive Law or RA 7160 or the LGC, the grant of incentives shall be governed by the following general policies:

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1. The grant of local tax exemptions shall not extend to fees and charges imposed for services rendered by the Province, such as garbage fees, sanitary inspection fees, electrical inspection fees and other similar fees, as well as rental for use of public utilities owned and operated by the local government such as charges for actual consumption of water, electric power and toll fees for use of public roads and bridges and the like, and those levied for the use of government facilities and properties and such other regulatory fees identified by the Bureau of Local Government finance (BLGF).
2. Incentives granted shall take effect as follows:
 - (a) The Date of Registration until the lapse of the term of such incentive, unless another reckoning date is approved by the Board on justifiable grounds, but in no case beyond six (6) months from the Date of Registration; or
 - (b) Such other reckoning as may be prescribed under an applicable Incentive Law, provided, that in the case of BOI-registered enterprises, their local incentives shall be reckoned from the date of their registration with the BOI, as provided under Section 133(g) of the LGC.
3. In case of change of ownership of the enterprise, the local incentives which it is enjoying shall continue to be enjoyed by the enterprise provided that the terms and conditions of the registration of the project are assumed by the new owner/s. Provided further, that if a Registered Enterprise is enjoying local incentives pursuant to an Incentive Law, the Certificate of Registration issued by the Registering Agency remains valid despite the change of ownership. Any untoward change in the controlling shareholders of a Registered Enterprise shall be reported to the Board.
4. The local incentives to which a Registered Enterprise is entitled shall be limited to those specified under its Certificate of Registration issued by the Board.

SECTION 24. FISCAL INCENTIVES. The Board may grant the following incentives to registered firms, subject to the applicable criteria in granting the fiscal incentives hereof:

- a. From the date of approval of registration by the Board up to the start of commercial operations, an enterprise registered under this Code shall be fully exempt from the following charges imposed under the existing Provincial Revenue Code, specifically but not limited to Articles 224, 225 and 229 of the Rules and Regulations

Implementing the Local Government Code of 1991 (RA 7160), and in no case shall said period exceed one (1) year;

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- i. Tax on Transfer of Real Property Ownership
 - ii. Tax on Business of Printing and Publication
 - iii. Amusement Tax
- b. A registered enterprise qualified under the Code shall within six (6) years from start of its commercial operation, be further exempt from the aforesaid provincial impositions under the conditions and manner herein prescribed.
- i. For qualified enterprises:
 - 100% exempt - 1st and 2nd year
 - 80% - 3rd year
 - 60% - 4th year
 - 20% - 5th year
 - 10% - 6th year
 - 0% - 7th year
 - ii. A tax holiday from payment of one hundred per cent (100%) of the Provincial share of Real Property tax is 35% of the 1% Basic Tax shall be enjoyed by the abovementioned firms for one (1) year from approval and three (3) years from the start of operations, which should not be later than one (1) year from the approval dates. Cities and municipalities are encouraged to provide the same or similar incentives.
 - iii. Special Education Fund of the province shall be specifically excluded from the list of tax exemptions and privileges granted in this Code.
- c. This exemption shall not apply to regulatory fees which are levied under the police power of the Provincial Government. Tax exemptions shall be conferred through the issuance of a tax exemption certificate, which shall be non-transferrable. The grant of these exemptions and incentives shall be governed further by the following:
- i. Tax exemptions:
 - a. The grant to a type or kind of business shall apply to all businesses similarly situated subject to the pertinent provisions of this Code.
 - b. The exemptions granted herein are extended only to the Provincial Government which grants such exemption or relief on its 'shared revenues', unless the local government unit where a qualified business is located shall extend the same privilege to such enterprise qualified under the Code or that of the LGU's own LIIC.

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ii. Tax Incentives:

- a. Tax incentives shall be granted only to new investments in the locality qualified under this Code.
- b. Existing enterprises with proposed expansion or diversification may register and qualify for exemptions on the expanded portion of this Code.



SECTION 25. NON-FISCAL INCENTIVES. – The Board, shall provide the following non-fiscal incentives to Registered Enterprises:

1. Provide updated database (JV partners/projects/Ready For Occupancy (RFOs) Location & Project Profiles/Raw Materials & Supplies /Manpower);
2. Assistance in resolving issues and concerns with NGAs, NGOs, Employees and other Service Providers;
3. Coordinate/Facilitate inbound /outbound missions/business to business (B2B) matching (virtual /face to face);
4. 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;
5. Facilitation and/or referral of existing technical and financial assistance programs available through national and local government;
6. Assist Micro Enterprises to participate in LGU/Non-governmental agency/organization-organized trade fairs and exhibits, entrepreneur development and training, and inclusion in business matching; and
7. Such other aftercare services that may be accorded to investors;

TITLE VIII
CONDITIONS FOR AVAILMENT OF INCENTIVES

SECTION 26. GENERAL CONDITIONS. Registered Enterprises shall abide by the provisions of this Code and its implementing rules and regulations as well as the terms and conditions specifically imposed in their respective Certificates of Registration. Compliance with the continuing conditions for the availment of the incentives, shall be subject to verification by the Board, and for which reason it shall have visitorial power. Noncompliance by a Registered Enterprise with the conditions of its registration shall be sufficient basis for the Board to exercise its authority under Title XII of this Code.

SECTION 27. VISITORIAL POWER AND SCOPE OF AUTHORITY. The Province shall have jurisdiction over businesses registered in their area under their Code. As such, they shall exercise-visitorial powers to ensure that the Registered Enterprises continue to satisfy all the terms and conditions of their registration and continue to meet or satisfy the basis or criteria that rendered them eligible for registration.



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SECTION 28. CONTINUING ELIGIBILITY FOR REGISTRATION. A Registered Enterprise shall continue to satisfy whatever criteria rendered it eligible for registration under this Code. The Board, through PEDIC shall have the authority to conduct ocular inspection to verify the use of technology, local raw material and labor in its production. If the Registered Enterprise ceases to meet the said registration criteria that rendered it eligible for registration under this Code, the Board shall have the authority to suspend all or some of the incentives of the Registered Enterprise or to revoke its registration subject to the provisions of Title XII hereof.

SECTION 29. PERIODIC AND OTHER COMPLIANCE REQUIREMENTS. Nothing under this Code exempts a Registered Enterprise from applicable requirements of the Province on businesses, as generally applicable to all businesses or specifically applicable to the business activity or circumstances of the Registered Enterprise. Accordingly, Registered Businesses, except those specifically exempt under applicable laws, shall secure and comply with all the requirements to secure a Business Permit and renew the same annually.

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

Other than as provided under Section 17 hereof, Registered Enterprises are not required to comply with any other requirements that businesses not registered under this Code are not required to be comply with.

SECTION 30. ADDITIONAL CONDITIONS ON REGISTERED ENTERPRISE UNDER THE MIPA LIST. Those enjoying incentives by virtue of their registration with a Registering Agency and in pursuit of a business activity in the MIPA List, shall submit annually to PEDIC an original copy of a Certificate of Good Standing from the Registering Agency. As such, it is fully entitled to all the incentives granted under its Certificate of Registration. Failure to submit such certificate to PEDIC on or before every anniversary date of the Registered Enterprise's registration with the Registering Agency shall authorize the Board to exercise its authority under Title XII of this Code

TITLE IX
CORPORATE SOCIAL RESPONSIBILITY

SECTION 31. CSR REQUIREMENT. – Registered Local Applicants are encouraged to pursue CSR projects as soon as they can afford to allocate resources for the purposes; however, it shall be mandatory for Registered Local Applicants to pursue CSR projects starting on their 5th year of operation if they enjoy local incentives for a term of more than five (5) years.

SECTION 32. ELIGIBLE CSR PROJECTS. The registered enterprise may undertake any of the following CSR:



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1. Urban Renewal, Greening or Re-greening
 - a. Rehabilitation and restoration of buildings or other structures in accordance with the urban renewal or restoration plan of the Province;
 - b. 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 as technically appropriate based on assessment by competent authorities; public open spaces especially in residential and commercial areas including street islands, parks, promenades, parking area peripheries, and the like. The enterprise are encouraged to takes care of the maintenance of the trees and plants. Otherwise, reimbursement of the incentive granted shall be due and demanded should the trees and plants die due to poor maintenance.
2. Social Projects
 - a. Housing for employees;
 - b. Educational projects;
 - c. Cultural revivals;
 - d. Programs for women, children, elderly, disabled, out of school youth and indigenous people;
 - e. Community infrastructure projects aligned with the development plan of the Province; and
 - f. 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).

TITLE X
ENVIRONMENTAL PROTECTION

SECTION 33. ENVIRONMENTAL POLICY. – Environmentally critical projects or enterprises locating their activities or expansion projects in environmentally critical areas must comply with the requirements of Presidential Decree No. 1586 (Philippine Environmental Impact Statement System) and related issuances of the Department of Environment and Natural Resources (DENR).

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



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TITLE XI
BUDGET APPROPRIATIONS

SECTION 34. APPROPRIATIONS. – The expenditures to operationalize the Board and the PEDIC shall be provided through regular or supplemental budget. The Province shall appropriate the funds necessary for the implementation of the provisions of this Code based on a budget that may be presented by the Board to concerned local office to include Personal Services, Maintenance and Other Operating Expenses (**MOOE**), Capital Outlay, and Contingency.

TITLE XII
PENALTIES

SECTION 35. PENALTIES. – The Certificate of Registration issued under this Code may be cancelled/revoked or the incentives of the Registered Enterprise temporarily suspended upon any of the grounds provided in Section 38 hereof. 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 Registration due to fraudulent misrepresentation relating to a matter that would have otherwise disqualified from or rendered it 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 to the day when the continuing condition for registration under the Code, as provided in the terms and conditions of the Certificate of Registration. The cause of cancellation/revocation/suspension must be proven to have been violated/ceased to exist.

The Board shall adopt a table of fines and penalties for violations that may be committed by Registered Enterprises of a less serious nature that do not justify the imposition of the penalty of cancellation of the Certificate of Registration. The Board is likewise authorized to give Registered Enterprises a 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 laws, rules and regulations depending on the nature of violation committed by a Registered Enterprise, as determined by the appropriate regulatory authority.

SECTION 36. GROUNDS FOR CANCELLATION OF CERTIFICATE OF REGISTRATION. – The grounds for cancellation of Certificate of Registration are as follows:

1. 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;

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2. Violation of material term/condition specified in the Certificate of Registration issued under this Code; or
3. Material fraudulent misrepresentation by an enterprise in relation to its application for the grant of incentives under this Code or in any other 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 the violation, act, or omission committed by a Registered Enterprise is not of a serious nature, or the subsequent conduct or other relevant circumstances of the Registered Enterprise would justify the imposition of a less grave penalty than revocation of the Certificate of Registration of the Registered Enterprise may be temporarily suspended.

SECTION 37. PROCEDURE FOR SUSPENSION OF INCENTIVES, CANCELLATION, OR REVOCATION OF 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. If with 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 to explain within ten (10) working days from receipt of the notice why the 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' Certificate of Registration based on evidence on record. The enterprise concerned shall be notified in writing of the decision of the Board.

SECTION 38. MOTION FOR RECONSIDERATION. - The applicant or business enterprise whose Certificate of Registration has been cancelled or revoked may file a motion for reconsideration with the Board within fifteen (15) days from receipt of the Board's decision, otherwise the decision shall become final and executory.

TITLE XIII
FINAL PROVISIONS

SECTION 39. COORDINATION AMONG LGUs. - The Province shall as much as possible modify its systems and procedures in the issuance of applicable permits and licenses to be consistent with the provisions of the ARTA and of this Code. The Province shall coordinate or consult with the respective Sanggunian or Board of concerned LGUs to align or harmonize their investment policies and incentive regime.



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SECTION 40. 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 41. CONSTRUCTION OF THIS CODE. – The provisions of this Code shall be construed in harmony with the provisions of existing laws such as but not limited to the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Law, EO 226 or the “Omnibus Investments Code of 1987”, as amended, and the RA 7042 or the “Foreign Investments Act of 1991”, as amended.

SECTION 42. REPEALING CLAUSE. All 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 43. IMPLEMENTING RULES AND REGULATIONS. – The Board may issue such implementing rules and regulations, as it deem necessary to aid in the orderly implementation of this Code and administration of incentives under this Code.

SECTION 44. PROSPECTIVE APPLICATION. No ordinance shall be passed removing any incentive that is currently being enjoyed by a Registered Enterprise. All ordinances amending this Code, including the IPA List shall take effect prospectively and shall not be construed to adversely affect or impair the rights granted to Registered Enterprises pursuant to their Certificate of Registration.

SECTION 45. TRANSITORY PROVISION. – All enterprises already enjoying incentives from the Province at the time this Code takes effect shall be required to comply with the requirements of the Code prospectively. In the interest of ensuring uniformity of treatment, registration in accordance with this Code, however, their belated registration shall not result in any impairment or diminution of their incentives or imposition of any penalty. The enterprises covered under this provision shall comply within thirty (30) days with the registration requirement to be submitted and shall provide the latest available version of the documentary requirements listed under Section 19 of this Code.

SECTION 46. EFFECTIVITY CLAUSE. This Code shall take effect upon approval and after its publication in a newspaper of general circulation.


ADOPTED UNANIMOUSLY. July 23, 2024



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CERTIFIED CORRECT:


HON. ARACELI T. SOMOSA
Temporary Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary

APPROVED:


HON. EUGENIO JOSE V. LACSON
Governor

Date: AUG 28 2024

