



Republika ng Pilipinas
LALAWIGAN NG SURIGAO DEL NORTE
Siyudad ng Surigao

SANGGUNIANG PANLALAWIGAN

EXCERPT FROM THE MINUTES OF THE 7th REGULAR SESSION

August 13, 2019 at 2:00 P.M., Legislative Session Hall, Capitol Compound, Surigao City

PRESENT:

HON. EDDIE D. GOKIANGKEE, JR./Vice Governor

Presiding Officer

DISTRICT I

HON. CONSTANTINO B. NAVARRO IV
HON. NATHANIEL A. PLAZA
HON. EDGAR T. ANDANAR
HON. GUILLERMO D. BONCAROS
HON. JULECS C. SUNICO

DISTRICT II

HON. MYRNA M. ROMARATE
HON. JUAN FERNANDO J. LARONG
HON. MELVA P. GARCIA
HON. CAYETANO L. RECABO
HON. ELVIRA A. EGAY

EX OFFICIO

HON. JAMES N. MASUHAY, PCL
HON. ROGER M. POMOY, LNB
HON. ANGELOU JESS Y. LAGUS, FSK

ABSENT:

NONE

RESOLUTION NO. 159

Series of 2019

RESOLUTION DECLARING VALID MUNICIPAL ORDINANCE NO. OF ALEGRIA, PROVINCE OF SURIGAO DEL NORTE, ENTITLED, "AN ORDINANCE GRANTING TAX AND OTHER INCENTIVES TO INVESTORS THAT WILL ESTABLISH AND SET-UP BUSINESS WITHIN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF ALEGRIA", EXCEPT SECTION 9

Sponsor: Board Member Melva P. Garcia

WHEREAS, Section 17 (a) of RA 7160 mandates among others, that local government units shall endeavor to be self-reliant and shall continue exercising the powers and discharging the duties and functions currently vested upon them;

WHEREAS, the passage of Municipal Ordinance No. 06, series of 2019 of Alegria, this province is geared towards enticing and encouraging influx of investments in its efforts to accelerate and sustain progress and development in the municipality;

WHEREAS, further, its passage is in consonance with Section 447 (a) (2) (xii) of RA 7160, stating that "With the concurrence of at least two-thirds (2/3) of all the members of the Sangguniang Bayan, grant tax exemptions, incentives or reliefs to entities engaged in community growth-inducing industries, subject to the provisions of Chapter 5, Title One, Book II of this Code".

WHEREAS, Section 9 thereof, however, cannot be allowed for being vague, hence, it needs further study;

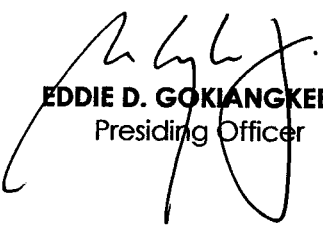
WHEREFORE, on motion of Board Member Melva P. Garcia duly seconded by Board Member Myrna M. Romarate;

BE IT RESOLVED AS IT IS HEREBY RESOLVED to declare valid Municipal Ordinance No. 06, series of 2019 of Alegria, Surigao del Norte, except, Section 9 thereof for further study;


RESOLVED FURTHER to furnish copies of this Resolution to the Sanggunian concerned for information and guidance;

PASSED AND APPROVED.

I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING RESOLUTION.


EDDIE D. GOKIANGKEE, JR.
Presiding Officer

ATTESTED:


RODULF V. A. SERING
Sanggunian Secretary



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SANGGUNIANG BAYAN OF ALEGRIA

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF ALEGRIA, SURIGAO DEL NORTE, HELD AT THE SANGGUNIANG BAYAN SESSION HALL ON JUNE 24, 2019.

PRESENT:

- | | | |
|------------------------------|---|------------------------------------|
| Hon. Dominador G. Esma, Jr. | - | Mun. Vice Mayor, Presiding Officer |
| Hon. Nimfa N. Sagaral | - | SB Member |
| Hon. Gerry Z. Bacud | - | SB Member |
| Hon. Arnold L. Dagcuta | - | SB Member |
| Hon. Ernesto C. Odjinar, Sr. | - | SB Member |
| Hon. Ryan T. Abarico | - | SB Member |
| Hon. Eldy S. Gabeligno | - | SB Member |
| Hon. Erlinda B. Silvosa | - | SB Membe |
| Hon. Emalyn S. Micompal | - | SB Member |
| Hon. Almasur G. Opalia | - | LNMB President |

ABSENT:

- | | | |
|------------------------|---|-------------------|
| Hon. Reil John A. Esma | - | SK Fed. President |
|------------------------|---|-------------------|

**MUNICIPAL ORDINANCE # 06
SERIES OF 2019**

AN ORDINANCE GRANTING TAX AND OTHER INCENTIVES TO INVESTORS THAT WILL ESTABLISH AND SET-UP BUSINESS WITHIN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF ALEGRIA, SURIGAO DEL NORTE AS THEIR INVESTMENT SITE AND FOR OTHER PURPOSES

BE IT ORDAINED BY THE SANGGUNIANG BAYAN IN SESSION ASSEMBLED, THAT:

**CHAPTER I
TITLE AND DECLARATION OF POLICY**

SECTION 1 – TITLE. This ordinance shall be known as the Revised Municipal Investment and Incentive Code of the Municipality of Alegria, Surigao del Norte.

SECTION 2 – DECLARATION OF POLICY. TO accelerate development in the Municipality of Alegria, it is hereby declared as a policy to:

- i. To encourage both local and foreign investment that will result in the mutual benefits of its residents and investors, taking into account the principles of sustainable development, wise utilization of natural resources, equitable distribution of wealth and holistic human resource development. Along this line, the following are the investment policies of the municipality:



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- i. To encourage Filipino and foreign investments as here in after set out, in projects to develop ecotourism, agriculture, processing and manufacturing industries with increase municipal income, bring about economic upliftment, prove more opportunities for employment, and raise the standard of living of the people of Alegria;
- ii. To encourage investment projects that would utilize local labor, substantial amount of indigenous raw materials, and other natural resources of the municipality;
- iii. To promote products of Alegria in order to maximize production, attain self-sufficiency and optimal production;
- iv. To promote the active participation of non-government organization and the private sectors as partners and achieving the development goals of the municipality;
- v. To promote investor-friendly program such as the streamlining of critical procedures of government frontline agencies and initiate transparency in their undertakings with their commitments.
- vi. To welcome and encourage foreign capital to establish pioneer enterprises that are capital and labor intensive and would utilize a substantial amount of domestic materials, in joint venture with substantial Filipino capital whenever available; and
- vii. To accelerate the sound development of the municipal economy, in consonance with the principles and objectives of economy, in consonance with the principle and objectives of economic nationalism, and in pursuance of the planned economically feasible and practicable establishment of industries.

The Municipal government of Alegria acknowledges its lead role in promoting industrial peace and security in establishing infrastructure facilities and as agent in the transformation of the community into a responsive citizenry.

Finally, the Municipality manifests its desire to attract investors through efficient and effective governance, ensuring management continuity of policies, providing fiscal incentives, supportive and facilitative political climate and proving adequate support promoting political stability.

**CHAPTER II
DEFINITION OF TERMS**

SECTION 3. DEFINITION OF TERMS. When used in this ordinance, the following definition of terms shall apply:

1. **MUNICIPALITY** – comprises the territorial jurisdiction of the Municipality of Alegria.
2. **INVESTMENTS** – project based within the Municipality of Alegria, which could generate employment, and contribute to the generation of government revenues.
3. **JURIDICAL PERSON** – refers to any person or entity; who by operation of law has acquired status and rights to operate a legitimate business; can sue and can be sued.
4. **REGISTERED ENTERPRISES** – are establishment which are duly registered with the appropriate government agencies and have acquired rights and privileges to operate business within the jurisdiction of the Municipality of Alegria.



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5. **DULY-AUDITED FINANCIAL STATEMENT** – refers to financial statements of business establishments or enterprises prepared in accordance with standard accounting procedures and checked by an external or third party auditor.
6. **BOARD** – refers to the Alegria Municipal Investment Board.
7. **CODE** – refers to this Investment and Incentive Ordinance.
8. **Existing Enterprises** - shall refer to those establishments or enterprises whose place of operation or productions are physically located within the territorial jurisdiction of Alegria.
9. **Expansion Project** - includes modernization, rehabilitation, increase of existing volume or value of production, upgrading the quality of registered product or utilization of inefficient or idle equipment under such guidelines as the Board may adopt.
10. **Incentives** - shall refer to fiscal and non-fiscal incentives as provided for in this Code.
11. **New Investors/Enterprises**” shall refer to investors that have not or are not currently engaged in any kind or type of business in Alegria but intends to actually establish their place of operation or production in Alegria.
12. **Preferred Areas of Investment** - refer to economic activities or sectors declared as priority investment areas by the Board in accordance with the provisions of this Code.
13. **Registered Enterprises**- refers to enterprises or business registered in accordance with the provisions of this Code.
14. **Processing** - shall mean the conversion of raw materials into marketable form through physical, mechanical, chemical, electrical, biochemical, biological or other means but shall exclude packing and packaging and rice and corn milling.
15. **Re-greening** - refers to the planting of trees on specified locations by an enterprise and ensuring the care and survival of the planted trees.
16. **Restoration/Renovation** - shall mean the repair and/or putting back to its original state any or all buildings, houses and other infrastructure with historical significance.

**CHAPTER III
REGISTRATION OF ENTERPRISES**

SECTION 4 QUALIFICATION OF A REGISTERED ENTERPRISES. To be entitled for registration under this Code, an applicant must satisfy the following:

- a) Applicant shall either be natural or juridical person or persons qualified under the Philippine Laws to do business in the country. Sole proprietorships, partnerships, corporations, cooperative or people’s organization may avail of such incentives under this Code.
- b) Applicants shall be duly registered or accredited with the Securities and Exchange Commission (SEC), the Department of Trade and Industry (DTI), Cooperative Development Authority (CDA), or with any appropriate government agencies;



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c)

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- d) All applicants under this Code must comply with the requirements of all existing applicable laws;
- e) Must have an initial investment of not less than One Million Pesos (Php1,000,000.00).
- f) May deposit an initial amount as an investment commitment fund of not less than twenty five (25) percent of the total project cost, to any local banks of the Province of Surigao del Norte, a show a certificate of bank Deposit duly signed by the Bank Manager;
- g) Any business enterprise stated in this Ordinance, that is granted a Certificate of Registration must employ at least seventy (70) percent of its workforce coming from the Municipality of Alegria in the Province of Surigao del Norte unless otherwise the skills required are not available locally.

SECTION 5. For the purpose of overseeing and directing the implementation of this Code, the Alegria Municipal Investment Board is hereby created with the following composition, powers and duties:

5A. COMPOSITION OF THE ALEGRIA MUNICIPAL INVESTMENT BOARD (MIB). The Alegria Municipal Investment Board shall be composed of the following:

- Chairperson : Municipal Mayor
- Vice Chairperson : Municipal Vice Mayor
- Members
 - Chairman, SB Committee on Public Works & Infrastructure
 - Chairman, SB Committee on Finance, Budget and Appropriation
 - Chairman, SB Committee on Ways and Means
 - Chairman, SB Committee on Tourism
 - Chairman, SB Committee on Trade and Industry
 - Chairman, SB Committee on Market/Slaughterhouse
 - Chairman, SB Committee on Food and Agriculture
 - Municipal planning and Development Coordinator
 - Municipal Treasurer
 - Municipal Budget officer
 - Municipal Tourism officer
 - Municipal Environment & Natural Resources Officer
 - Business Permit & Licensing Division Head (BPLO)
 - Representative of accredited Non-Government Organizations (NGOs)
 - Representative from the Philippine Chamber of Commerce & Industry Alegria

5B. POWERS AND FUNCTIONS. The Municipal Investment Board shall have the following functions;

- a. To formulate rules and regulations to implement the intent and provisions of this Code and to create other technical working committees if necessary to facilitate the effective execution of this Code;



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- b. To conduct trade missions for the purpose of inviting investor as well as providing necessary information and dissemination drive to parties willing to avail of the Investment Incentive Program under this Ordinance;
- c. To adopt a short and medium term investment promotion program, which shall include among others, the list of priority investment areas and activities and corresponding incentives and support government measures to attract targeted investor;
- d. To review and update the fiscal and non-fiscal incentives granted to registered enterprises under this code;
- e. To deliberate and approved within thirty (30) days from receipt thereof any application for registration imposing such terms and conditions as it may deem necessary to attain the objective of this Code;
- f. After due notice, cancel the registration or suspend the enjoyment of incentives of any registered enterprise and/or require fund of incentives enjoyed by such enterprise including interest based on the following reasons;
 - f.1 failure to maintain the qualification required this Code; and
 - f.2 violation of any of the provisions of this Code, of the terms and conditions of registrations or of existing local and national laws.
- g. To enter into agreements with other government agencies and/or private organizations for simplifying the systems. Procedure and requirements on investments and business operation and promotions in the Municipality of Alegria;
- h. To secure additional funding and other resources to supplement the budgetary support provided by the Municipal Government for the operation of the Secretariat in the implementation of this Code;
- i. To review the package of appropriate incentives and support measures every three (3) years as the need arises; and
- j. To perform such other function as may be deemed necessary for the successful implementation of this Code.

5C. THE BOARD SECRETARIAT. The Board Secretariat shall have the following powers, duties and responsibilities:

- a. Prepares agenda for all meetings of the Board and its corresponding minutes and/or highlights;
- b. Prepares annual reports of the Board about its activities relative to the implementation of this Code within sixty (60) days after the close of each calendar year;
- c. Prepares the budget proposal for the operation and maintenance of the investment promotion services and submits the same for consideration by the Board;
- d. Undertake pro-active and re-active market development and investment promotion activities;



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- f. Provide technical assistance and facilities services to prospective investors and registered enterprises, more specifically on the following areas:
 - 1. One-stop documentation services (facilitating business permits, licenses, incentive availment and other requirements under existing local and national laws deemed applicable to the project proposal); and
 - 2. Business Matching.
- g. Evaluate all application for availment of incentives as provides in this Code, and it shall have specific duties and responsibilities:
 - 1. Accepts and evaluates all application in terms of completeness of requirements mandated under existing local and national laws, conformity of investment proposal to the preferred areas of investments and other policies embodied in this Code;
 - 2. Notifies the applicants on the deficiencies of the application within ten (10) working days after the receipt of the applications; and
 - 3. If the application is complete, evaluates and submit recommendations for action of the Board.
- h. Handles information management and development and shall continuously provide for comprehensive undertaking of active marketing and promotional programs and activities that will directly influence the infusion of local and foreign investments as well as the influx of trade and tourist. As such, it shall:
 - 1. Collate, analyze and compile pertinent data and information as well as conduct studies and/or researches concerning areas that may be considered as preferred areas of investment by the Board;
 - 2. Review existing incentives and other similar policies and recommend to the Board any modification and/or amendments thereof;
 - 3. Handle data storage and retrieval; and
 - 4. Initiate and plan for the conduct of trade and investment missions, trade fairs and exhibits and investment seminars.

SECTION 6. MEETINGS AND QUORUMS. Written thirty (30) days upon approval of this Code, the Municipal Mayor, in his capacity as Chairman, shall convene the Board after appointing the members mentioned in Section 7 hereof. The Board shall meet at least once in every quarter or as deemed necessary, on such a day and time as it may fix. The presence of the majority of its voting members shall constitute a quorum and a majority of a meeting shall be required to exercise its powers and perform its functions.

CHAPTER V

INVESTMENT PRIORITIES AND INCENTIVES

Section 7. Criteria in determining Investment Priority Areas. Economic activity that shall be included in the Investment Priorities Plan must be environmentally, socio-economically, technically and financially sound after thorough investigation and analysis by the Board. The determination of the



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preferred areas of investment to be listed in the Investment Priorities Plan shall be based on the following:

- a. Long-run comparative advantage
- b. Economic soundness
- c. Extend of contribution of the activity to a specific development goal
- d. Market and technical considerations
- e. Value of social objectives
- f. Job generation potential of the enterprise
- g. Utilization of the available raw materials
- h. Other indicators of comparative advantage

Section 8. Preferred Areas of Investments. The following shall be adopted as Priority Investment Areas by the Board:

- a. Eco-tourism
 - Accommodation facilities
 - Nature Parks/Mountain Resorts/Theme Parks
 - Transportation services
 - Restaurants/Food Outlets
 - Other tourism related services
- b. Light Manufacturing:
 - Precision Assembly
 - Semiconductors
 - Farm Implements
 - Furniture/Furnishing
 - Garments
 - Food Processing
 - Gifts & Holiday Decors
 - Resource-based manufacturing
- c. Industrial Estate Development
- d. Agri-business
 - Post-harvest Facilities
 - High Value Crop Production (Cacao & Cocoa Products, Rice Prod'n, Copra and Coconut Products, Abaca and the like)
 - Feed Mills
 - Aquaculture/horticulture, livestock , n.e.c.
 - Cut flower production & gardening
- e. Department Stores/Groceries Stores and the like
- f. Services:
 - Media/Advertising
 - Medical Services/Facilities
 - Information & Communications technology
 - Financial Services



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- Engineering/Architectural services
 - Training & Sports Facilities
 - Development of Indigenous Power Sources
 - Human Resource Development
- g. Investment, n.e.c

SECTION 9. EMPLOYMENT. The applicant business should have a minimum number of 10 employees and of which seventy percent (70%) of their total workforce should be residents of Alegria and the province of Surigao del Norte provided that the skilled labor requirement of the firm is available in the Municipality and the province of Surigao del Norte.

SECTION 10. INCENTIVES. All qualified and accepted applicants to this Code shall enjoy the following tax exemption privileges for a period stated under this Ordinance;

1. Exemption in Business Tax from Gross Sales/Receipts. For a period not more than six (6) years starting from the date of approval of their application, registered investors shall be entitled to the following reductions/exemptions in business tax from the gross sales or receipts earned or realized during the preceding calendar year.

First Year	100% of Gross Sales or receipts
Second Year	80% of Gross Sales or receipts
Third Year	60% of Gross Sales or receipts
Fourth Year	50% of Gross Sales or receipts
Fifth Year	20% of Gross Sales or receipts
Sixth Year	TAXABLE IN FULL

However, such exemption does not include the Mayor's Permit which is a requisite prior to any conduct of business within the Municipality. Any business entity should obtain Mayor's Permit and local regulatory fees prior to the conduct of business as implemented under the police power of the local government unit to protect the public interest and in furtherance of the general welfare clause of the Republic Act 7160, otherwise known as the Local Government Code of 1991.

Real Property Tax is a Provincial imposition as defined under the provisions of the Local Government Code. Exemptions thereto shall be under the Provincial Government applicable laws and ordinances.

SECTION 11. RIGHTS AND PRIVILEGES. All investors and registered enterprises are entitled to the rights and guarantees provided by law and constitution. In addition to such rights and guarantees, and to enhance investor confidence in the incentive program, the Municipal Investment Board and other instrumentalities, shall:



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- a. Provide a concise and comprehensive information to prospective investors on the economic priorities and Municipal Government, including target investment areas and the general conditions applicable to incoming direct private investments;
- b. Communicate investment evaluation criteria and procedures to enhance transparency in the process of granting government incentives;
- c. Take the fullest possible account of the need of the investors for stability; growth and profit in their operations in the formulation or modification of policies and code that affect investments;
- d. Not interfere or modify arrangements with the investors after details of the implementations of an investment projects has been accepted and approved, and the ownership and management structure of the enterprise has been established unless provided otherwise;
- e. Avoid undue distortion of competition between or among enterprise operating within the territorial jurisdiction, whether domestic or foreign, when granting any special exemption or incentives aimed at encouraging investments in the identified target areas;
- f. In accordance with law and where no local personnel or workers is capable and available, allow the employment of qualified personnel when necessary for the efficient operation of the enterprises or for technology transfer; and
- g. Resolve all doubts concerning the benefits and incentives granted under this Code enacted for the purpose of encouraging investment, in favor of the investor.

SECTION 12. REGISTRATION. Upon the approval/acceptance of any application to this Code, the applicant shall be required to pay a one-time Registration Fee to the Municipal Treasurer in accordance with the rate prescribed below, after which the Board shall issue a Certificate of Registration and Exemption to the business enterprise concerned stating thereon the incentives and privileges granted under this Code.

AMOUNT OF INVESTMENT (IN PHP)	REGISTRATION FEE
1 TO 10M	3,000.00
10M up	5,000.00



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SECTION 13. DISQUALIFICATION. Existing business/es of whatever kind or nature that are required for the purpose of availing of the investment incentives under this Code, is not qualified to apply.

SECTION 14. TRANSFERABILITY. The incentives and privileges granted under this Code are non-transferable except in the event of death, permanent incapacity or ownership transfer where the transfer of incentives and privileges under this Code shall be in accordance with existing laws governing sole proprietorships, partnerships, corporations, cooperatives, associations and other.

**CHAPTER VI
MISCELLANEOUS PROVISIONS**

SECTION 15. ANNUAL INSPECTION. The Alegria Municipal Investment Board shall conduct an annual inspection on the participating firms on their progress either by itself or by requesting a local government agency to conduct the same. Said inspection shall be limited to the total gross sales/receipts, compliance to the minimum wage law, to the provisions of this Code and the incentives/privileges granted as stated in the Certificate of Registration and Exemption.

SECTION 16. REPORTING. At the end of each calendar year but not later than April 30, all registered enterprises to this Code shall submit copies of duly audited financial statement(s) to the Board, the Sangguniang Bayan, the Municipal Treasurer and the Office of the Municipal Mayor for evaluation and recording purposes. The Local IPO shall make a reminder to all registered enterprises who failed to submit the required reports.

SECTION 17. VIOLATIONS AND PENALTY. Any registered enterprises that is found to have violated any provisions of this Code through misrepresentation, or non-compliance thereof shall forfeit the incentives and privileges granted, and shall be required to pay all taxes and fees due from the start of its business operation upon the recommendation of the Board and the approval of the Sangguniang Bayan without prejudice to the filing of appropriate charges for related violations of applicable laws.

SECTION 18. SEPARABILITY CLAUSE. If for any reason or reasons, any part or provision of this ordinance will be declared invalid or unconstitutional, other provisions that are not affected will remain to be in full force and effect.

SECTION 19. REPEALING CLAUSE. All previous ordinances and other legislative enactments related to this code are hereby modified, repealed and superseded accordingly.

SECTION 20. EFFECTIVITY. This Code is effective upon approval subject to the posting requirement as provided under the Local Government Code.



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ADOPTED AND APPROVED. June 24, 2019.

Movant : Hon. Arnold L. Dagcuta
Seconded by : Hon. Eldie S. Gabeligno

I HEREBY CERTIFY TO THE CORRECTNESS OF THE FOREGOING RESOLUTION.

DOMINADOR G. ESMA, JR.
Municipal Vice Mayor/Presiding Officer

Attested:

MARIA ELENA J. BUCONG
SB Secretary

APPROVED:

RENE G. ESMA
Municipal Mayor

Date