



Sangguniang Panlalawigan

BATAAN CAPITOL, BALANGA CITY



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EXCERPT FROM THE MINUTES OF THE 125TH REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF BATAAN ON APRIL 25, 2022 HELD VIA ZOOM IN THE PROVINCE OF BATAAN

PRESENT:

Hon. Ma. Cristina M. Garcia, Vice Governor and Presiding Officer

FIRST DISTRICT:

- Hon. Benjamin C. Serrano, Jr., Board Member
- Hon. Jomar L. Gaza J.D., Board Member
- Hon. Reynaldo T. Ibe, Jr., Board Member
- Hon. Godofredo B. Galicia, Jr., M.D., Board Member
- Hon. Maria Khristine G. Dela Fuente, Board Member

SECOND DISTRICT:

- Hon. Maria Margarita R. Roque, Board Member
- Hon. Manuel N. Beltran, Board Member
- Hon. Edgardo P. Calimbas, Board Member
- Hon. Jose C. Villapando, Sr., Board Member
- Hon. Romano L. Del Rosario, Board Member

- Hon. Noel Joseph L. Valdecañas, Board Member (PCL President)
- Hon. Doroteo M. Austria, Board Member (FABC President)
- Hon. Precious D. Manuel, Board Member (SKF President)

ABSENT:

- Hon. Rosita N. Sison, Board Member (IPM Representative) (O.B.)

PROVINCIAL ORDINANCE NO. 11 Series of 2022

BATAAN PROVINCIAL INVESTMENT INCENTIVES ORDINANCE OF 2022.

Sponsored by: Hon. Godofredo B. Galicia, Jr., M.D.

WHEREAS, it is the policy of the Provincial Government of Bataan to attract, promote and welcome productive investments from foreign and local investors, partnership, corporation, and governments in activities which significantly contribute to the Province's sustainable, and resilient development to the extent that foreign investment is allowed in such activity by the Constitution and relevant laws.;

ALBERT S. GARCIA
Provincial Governor

"EXCELLENT PUBLIC SERVICE TOWARDS A BETTER QUALITY OF LIFE FOR ALL"



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WHEREAS, foreign as well as local investments shall be encouraged in enterprises that significantly expand livelihood and employment opportunities for Bataeños; enhance economic value of farm products; promote the interest and welfare of the consumers; expand the scope, quality and volume of exports and their access to foreign markets; and/or transfer relevant technologies in agriculture, industry and support services;

WHEREAS, in order to achieve the above objectives, there should be an Investment Incentives Ordinance that caters to the needs of the investors in Bataan given the present situation. However, the prevailing Investment Incentive Ordinance is already 12 years old. Hence, there is a need to change the same and upgrade the pertinent provisions to keep up with the changing times;

WHEREAS, the Province has been developing competitive advantage through significant and meaningful incentives to investors that will ultimately benefit the economy of the Province;

WHEREAS, to remain competitive, the Sangguniang Panlalawigan is optimistic that the passage of the Bataan Provincial Investment Incentives Ordinance of 2022 will contribute to overall resilient development, address the needs and interests of both the Province and the investors, and give the government better assurance of achieving significant growth in the revenues and enhance and develop good relationship with foreign and local investors;

NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN IN REGULAR SESSION ASSEMBLED:

Chapter I: Title and Declaration of Policy

SECTION 1. TITLE. This ordinance shall be known as the "**Bataan Provincial Investment Incentives Ordinance of 2022.**"

SECTION 2. DECLARATION OF POLICY. It is the policy of the Provincial Government of Bataan to attract, promote and welcome productive investments from foreign and local investors, partnership, corporation, and governments in activities which significantly contribute to provincial industrialization, eco-tourism and socio-economic development to the extent that foreign investment is allowed in such activity by the Constitution and relevant laws. Foreign as well as local investments shall be encouraged in enterprises that significantly expand livelihood and employment opportunities for Bataeños; enhance economic value of farm products; promote the interest and welfare of the consumers; expand the scope, quality and volume of exports and their access to foreign markets; and/or transfer relevant technologies in agriculture, industry and support services.

Chapter II: Definition of Terms

SECTION 3. AS USED IN THIS RULES:

- a. "Board" shall mean the Bataan Provincial Investment Incentives Board (BPIIB);
- b. "Ordinance" shall refer to this Bataan Provincial Investment Incentives Ordinance of 2022;

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- c. "New Enterprise" shall refer to the prospective enterprise that is not engaged in any kind or type of business in the province and is interested in establishing a place of operation or production in the province;
- d. "Existing Enterprises" shall refer to those establishments/enterprises whose places of operation or production are located within the territorial jurisdiction of the Province of Bataan;
- e. "Registered Enterprises" shall refer to those enterprises/establishments registered in accordance with the provision of this ordinance;
- f. "Capitalization" shall mean the total or initial investment in a business that a corporation, partnership, cooperative or a single proprietorship, which may be in cash or in property, has invested in the project excluding the operating capital;
- g. "Tax" shall refer to both the taxes imposed by the National Government and local government units;
- h. "Amusement" shall mean places of entertainment and relaxation as enumerated in the identified investment priority areas;
- i. "Preferred Investment Activities" shall mean the economic activities that the LGUs, private and government sectors have identified as stated in the Investment Development Plan of the Province;
- j. "Less-Developed Areas" shall refer to areas deficient in infrastructure development, public utilities and other facilities including its accessibility to develop urban centers, low-level of investments, high rate of unemployment and/or underemployment, and lack of economic activities;
- k. "Distressed Companies" shall refer to those companies whose cash balances are dangerously low for three consecutive months; checks are overdrawn out from the bank for three consecutive months; vendor payments are extremely late; can barely make payroll for three consecutive months; or lay-offs have started due to financial reasons.

Chapter III: Provincial Investment Incentives Board (PIIB)

SECTION 4. THE PROVINCIAL INVESTMENT INCENTIVES BOARD.

For the purpose of giving effect to this Ordinance, a Provincial Investment Incentives Board (PIIB) is hereby created.

SECTION 5. COMPOSITION OF THE BOARD. The Board shall be composed of the following:

Chairperson: The Provincial Governor

Vice-Chairperson: To be designated by the Governor

Members: Chairperson, Committee on Trade and Industry, Sangguniang Panlalawigan;
 President, Bataan Chamber of Commerce and Industry, Inc.;

Provincial Director, Department of Trade and Industry;

Provincial Tourism Officer;

Provincial Director, Department of Labor and Employment;

Provincial Cooperative and Enterprise Development Officer;

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Provincial Planning and Development Coordinator;
President, LMP-Bataan Chapter;
Municipal/City Mayor of Host LGU;*
Provincial Agriculturist;
Provincial Environment and Natural Resources Officer, DENR;
Provincial Director, Department of Interior and Local Government;
Provincial Treasurer;
Provincial Assessor;
Provincial Legal Officer;
Provincial Agrarian Reform Officer, DAR; and
President, Philippine Institute of Certified Public Accountants-Bataan Chapter; or
Duly authorized representative of each member agency.

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* Attends in the Board meeting only if investor locates in their area

SECTION 6. POWERS AND FUNCTIONS OF THE BOARD. The Board shall be responsible for the following:

- a. To screen, evaluate, accept, approve or disapprove applicants who want to avail of the investment incentives and privileges and to issue Certificate of Registration;
- b. To call for a meeting to formulate rules and guidelines to ensure compliance with the provisions of this ordinance. The Board shall meet once in every quarter or as the need arises;
- c. To act upon all applications submitted to the Board through the Secretariat within thirty (30) calendar days upon receipt hereof;
- d. To conduct hearings on issues concerning violations committed against any provision of these rules;
- e. To conduct investment promotion activities such as Trade and Investment Missions (Outbound and Inbound), Business Conferences, Publication of Promotional Collaterals and other related promotional and developmental activities for the purpose of generating investment and employment;
- f. To prepare and submit Annual and Medium-Term Investment Development Plan to Sangguniang Panlalawigan; and
- g. To designate the Public-Private Partnership and Investment Center (PPPIC) as the technical secretariat for the implementation of the provisions of this Ordinance.

SECTION 7. POWERS AND FUNCTIONS OF THE CHAIRPERSON. The Chairperson shall have the following powers and duties:

- a. To preside over the regular and special meetings of the Board;
- b. To render annual reports to the Province of Bataan and such special reports as may be requested;
- c. To recommend to the Board such policies and support measures that may be deemed necessary to carry out the objectives of this Ordinance; and

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- d. To exercise such other powers and perform such other duties as may be authorized by the Board from time to time.

SECTION 8. 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; and
- b. To perform other duties of the Chairperson in the absence of the latter, and such other duties as may be assigned to him by the Board.

SECTION 9. FUNCTIONS OF THE MEMBERS OF THE BOARD. Aside from usual function of evaluating the application for tax incentive, the following members of the Board shall perform the following:

1. Provincial Treasurer's Office - To evaluate investment plan and detail cost of the project and to prepare estimated cost of Real Property Tax exemption;
2. Provincial Assessor's Office - To validate existing facilities and assess capital investment (land, building and machinery);
3. Department of Environment and Natural Resources - To check the compliance of the company/project to the environmental laws and to assist the company-applicant in securing Environmental Compliance Certificate when needed;
4. Philippine Institute of Certified Public Accountants - To evaluate the company's Audited Financial Statement and submit results to the Board;
5. Department of Trade and Industry - To validate if the applicant is registered to their office Business Name Registration (BNR) or if registered with the Board of Investment, or other freeports or ecozones, and/or with the Securities and Exchange Commission;
6. Department of Agrarian Reform - To check and to verify if the company secured the necessary conversion permit, if needed, particularly from agricultural and non-agricultural user. If none, to assist the company to secure conversion permit if applicable;
7. Provincial Agriculture Office - To verify compliance of the project proponent with the existing agricultural policies, guidelines and procedures for the proposed projects that are agriculture related or those which have implications to agriculture production areas;
8. Bataan Chamber of Commerce & Industry, Inc. - To determine the contribution of the project in the economic and business development in the Province;
9. Provincial Tourism Office - To determine the possible contributions of the project to the enhancement of the tourism industry, or negative/unfavorable effects, if any. And to verify compliance of the project proponent with the existing national tourism policies, standards and guidelines;
10. Committee on Trade and Industry, Sangguniang Panlalawigan - To provide opinions on the application and the project vis-à-vis this Ordinance, Local Government Code and other legal basis and initiate the passage of resolution and ordinances;
11. Provincial Planning and Development Office - To ensure that the project being applied is in conformity within the areas identified in the Provincial Development and Physical Framework Plan (PDPFP);

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- 12. Provincial Cooperative and Enterprise Development Office – To validate if the cooperative applicant is registered with the Cooperative Development Authority, in good standing, and the area of operation covers Bataan;
- 13. Municipal/City Mayors - To adopt this Ordinance and/or facilitate registration of enterprise based on their Local Investment Incentives Code. And to endorse applicants to the Board to avail possible provincial incentives;
- 14. Department of Labor and Employment – To ensure that the company/project complies with minimum wage laws, work safety standards and other labor laws;
- 15. Provincial Legal Office – To provide legal opinions or recommendations to the Board on any legal issues that may arise;
- 16. Department of the Interior and Local Government – To advise on matters pertaining to local governance and provide assistance in the implementation and issuances of national laws;
- 17. LMP-Bataan Chapter – To initiate adoption of this Ordinance by municipalities and city.

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Chapter IV: Investment Development Plan

SECTION 10. ANNUAL AND MEDIUM-TERM INVESTMENT DEVELOPMENT PLAN. The Board, after consultation with the appropriate government agencies and private sectors, shall submit an Annual and Medium-Term Investment Development Plan to the Sangguniang Panlalawigan for evaluation and approval.

SECTION 11. PREFERRED INVESTMENT ACTIVITIES. Business enterprises having the following type or nature of business shall be given priority under this Ordinance:

- a. Enterprise to be established in less-developed areas in the Province or growth sub-centers in accordance with the approved PDPFP;
- b. Manufacturing enterprises using raw materials available locally;
- c. Manufacturing and Processing Plants;
- d. Tourism-Oriented Enterprises which covers the following:
 - (1) Tourism enterprises – the establishment of facilities, services and attractions involved in tourism such as, but not limited to, meetings, incentives, conferences and exhibitions (MICE tourism), travel and tour services; tourist transport services, whether for land, sea or air transportation; tour guides; adventure sports services involving such sports as mountaineering, spelunking, scuba diving, and other sports activities of significant tourism potential; convention organizers; accommodation establishments, including, but not limited to hotels, resorts, apartelles, tourist inns, motels, pension houses, and home stay operators; tourism estate management services, restaurants, shops and department stores, sports and recreational centers, spas, museums and galleries, theme parks, convention centers and zoos; and
 - (2) Medical Tourism Facilities - Tertiary Hospitals for medical tourism;

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e. Pioneering Enterprises which include:

- (1) Enterprises which manufacture, process or produce, and not merely involved in the assembly or packaging of goods, products, commodities or raw materials that have not been or are not being produced in the province on a commercial scale; or
- (2) Enterprise which uses a design, formula, scheme, method, process or system of production or transformation of any element, substance or raw materials into another raw material or finished goods which is new and untried in the province; or
- (3) Engaged in the pursuit of agricultural, forestry and/or services including the industrial aspects of food processing whenever appropriate, pre-determined by the Board, in consultation with the appropriate Department, to be feasible and highly essential to the attainment of the national goal, in relation to a declared specific national food and agricultural program for self-sufficiency and other social benefits of the project; or
- (4) Project which produces non-conventional fuels or manufactures equipment which utilize non-conventional sources of energy or other non-conventional fuels or sources of energy in its production, manufacturing or processing operations provided that the final product in any of the foregoing instances, involves or will involve substantial use and processing of domestic raw materials, whenever available, and taking into account the risks and magnitude of investment;

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f. Export Service-Oriented Enterprises which cover service activities rendered to clients abroad such as call center, business/knowledge processing, software development, animation, data transcription, engineering design, ICT support activities and other BPM-related industries;

g. Water and Power Resource Development Enterprises;

h. Telecommunications Development Enterprises which cover the establishment of new telecommunications infrastructure in the Province particularly in the rural areas as endorsed by the National Telecommunications Commission (NTC), and utilizing at least fiber optic technology;

i. Agriculture/Agri-business Enterprises and Fishery which the production and processing of agricultural and fishery products including their by-products and wastes, biofuels, feeds, and organic fertilizers;

j. Research and Development which covers commercial and in-house R&D activities, and the establishment of centers for excellence, innovation and skills development training institutions;

k. Engineered Products which include shipbuilding and repair, manufacture of machinery and equipment, including their parts and components, basic iron and steel products, long steel products (billets and reinforcing steel bars);

l. Solid Waste Management and Industrial Waste Water Projects which covers the establishment of waste recycling or treatment facility integrated with manufacturing facility to produce semi-finished or finished products using inputs 100% from locally-generated solid waste materials and scraps; or the establishment of industrial waste water treatment facilities and the adoption of water pollution control technology, cleaner production and waste minimization;

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- m. Power Generation which uses alternative sources such as hydro, solar, wind, wave power, geothermal, bio-energy, and tidal power that do not produce greenhouse effect or compromise the ability of the future generations to meet their needs; or technology designs to improve energy efficiency;
- n. Green Project which covers manufacture of environment-friendly products using recyclable materials, less petroleum products and chemicals; and
- o. Port Development and Operation.

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SECTION 12. AMENDMENTS. The Board, at any time, may amend areas in the Investment Development Plan, alter any of the terms of the declaration of an investment area or designation of the measured capacities or terminate the status of preference. In no case, however, shall any amendments of the plan impair whatever rights that may have already been legally vested in registered enterprises which shall continue to enjoy such rights to full extent under this Ordinance. The Board shall not accept application in an area of investment prior to the approval of the same as a preferred area nor after approval of its deletion as a preferred investment activity.

Chapter V: Registration of Enterprises

SECTION 13. QUALIFICATIONS OF NEW ENTERPRISE. This Ordinance shall apply to any person, partnership or corporation, association and cooperative, provided that the following qualifications are met:

- a. Must be qualified to do business, and must have complied with all the requirements mandated under the local and existing national laws and the Constitution;
- b. Must be duly registered with appropriate government agencies, such as the Department of Trade and Industry, the Securities and Exchange Commission (SEC), the Cooperative Development Authority (CDA), and other appropriate government agencies;
- c. Must have an initial investment of not less than One Hundred Million Pesos (Php 100M) for Filipino investors or its US Dollar equivalent for foreign investors;
- d. Must remit actual deposit of the required amount of investments whether initial or additional or expansion to any bank of their choice in the Province of Bataan and can be covered by a Certificate of Deposit duly signed by the Bank Managers;
- e. Must engage in economic activity as stated in Chapter IV, Section 11 hereof (Preferred Investment Activities);
- f. Prospective investor's place of operation or production must be located within the territorial jurisdiction of the Province of Bataan; and
- g. The new enterprise will provide employment of no less than fifty percent (50%) of the total labor force to the bonafide residents of Bataan.

SECTION 14. QUALIFICATIONS OF EXISTING ENTERPRISE. Any existing enterprise may benefit from the incentives provided that the following are met:

- a. The place of operation or production of the existing enterprise is situated within the territorial jurisdiction of the Province of Bataan;

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- b. Must have complied with all the requirements mandated by existing local and national laws;
- c. The business falls under any of the activities mentioned in Chapter IV, Section 11 hereof (Preferred Investment Activities);
- d. Expand its existing production facilities such as construction of new buildings, installation of new machineries and equipment or improvements thereof which will result in an increase in production; and
- e. Must have an additional investment of not less than One Hundred Million Pesos (Php 100M) within six (6) months prior to its application.

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SECTION 15. APPLICATION, APPROVAL, AND REGISTRATION PROCEDURES. The application should be filed with the Board prior to commencement of any construction of any structure recorded in a registration book and date appearing therein. The date stamped on the application shall be considered the date of official acceptance. Applicants shall be required to pay a one-time non-refundable filing fee of Ten Thousand Pesos (Php 10,000.00) to the Provincial Treasurer's Office together with the following documents for registration:

- a. Letter of Intent addressed to the Governor;
- b. Duly Accomplished Application Form;
- c. Company Profile;
- d. Project Study or Investment Plan;
- e. Photocopy of SEC/DTI/BOI/CDA Registration;
- f. Photocopy of Article of Incorporation and By-Laws;
- g. Board Resolution Authorizing the Filing of Application;
- h. Document(s) showing that the project (new or expansion) cost is more than Php 100 Million;
- i. Income Tax Return (For existing company);
- j. Latest Audited Financial Statement with Notes to Financial Statements (For existing company); and
- k. Environmental Clearance & Certificate of Non-Coverage.

Upon approval/acceptance, the applicant shall also be required to pay to the Provincial Treasurer's Office a non-refundable registration fee as follows:

Php 75,000.00 - for enterprises with a capitalization of One Hundred Million Pesos (Php 100 Million) up to Five Hundred Million Pesos (Php 500 Million);

Php 100,000.00 - for enterprises with a capitalization of more than Five Hundred Million Pesos (Php 500 Million) up to One Billion Pesos (Php 1 Billion);

Php 150,000.00 - for enterprises with a capitalization of more than One Billion Pesos (Php 1 Billion).

SECTION 16. CERTIFICATE OF REGISTRATION. A registered enterprise under this Ordinance shall be issued a Certificate of Registration under the seal of the Board and the signature of its Chairman and/or such other officer or employee of the Board as it may empower and designate for the purpose. The certificate shall be in such form and style as the Board may determine and shall state, among other matters:

- a. The name of the registered enterprise;

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- b. The preferred area of investment in which the registered enterprise is proposing to engage;
- c. The nature of the activity it is undertaking or proposing to undertake, whether pioneer or non-pioneer, and the registered capacity of the enterprise; and
- d. The other terms and conditions to be observed by the registered enterprise by virtue of the registration.

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SECTION 17. CANCELLATION OF CERTIFICATE OF REGISTRATION. The Certificate of Registration issued by the Board shall be cancelled after investigation on the following grounds:

- a. The applicant submits fraudulent documents;
- b. The applicant provides erroneous or misleading information in any stage of the application;
- c. The applicant conceals information relevant to the approval of the application; or
- d. The registered enterprise fails to comply or violates the provision of this Ordinance and pertinent laws.

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The cancellation of Certificate of Registration shall mean immediate forfeiture of the incentives and privileges granted to the registered enterprise. The involved enterprise shall pay all taxes and fees due from the start of the availment of fiscal incentives granted by this Ordinance.

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Chapter VI: Rights and Privileges of Registered Enterprises

SECTION 18. RIGHTS AND PRIVILEGES GUARANTEED BY THE PROVINCIAL GOVERNMENT OF BATAAN. The Provincial Government of Bataan, through the Board, guarantees all registered enterprises their full entitlement of the rights and privileges provided under this Ordinance and other laws and shall:

- a. Provide concise and comprehensive information to prospective investors regarding the economic priorities of the province, target investment areas, and the general conditions applicable to incoming direct private investment;
- b. Disseminate to investors and the general public, the investment evaluation criteria and registration procedures to enhance government transparency in granting incentives;
- c. Take into full account the need of investors for industrial peace stability, growth and profit in their operations whenever policies are to be formulated and modified affecting investments in the province;
- d. Facilitate implementation of the investment project;
- e. Not interfere or modify arrangements with investors after the details for the implementation of an investment project has been accepted and approved, and the ownership and management structure of the enterprise has been established, unless the law provides otherwise;
- f. Avoid and/or prevent undue distortion of competition between or among enterprises operating within the territorial jurisdiction of the province, whether domestic or foreign, when granting any special exemptions or incentives aimed at encouraging investment in the identified target areas; and

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- g. Resolve all doubts and/or conflicts concerning the benefits, privileges, and incentives granted under this Ordinance or in other local ordinances enacted for the purpose of encouraging investment, in favor of the investor.

SECTION 19. OTHER PRIVILEGES. Free use of government land owned by the Provincial and/or Municipal Government for a period of Ten (10) years, if the registered enterprise concerned shall construct an infrastructure at the less-developed area in the province, subject to the approval of the Sangguniang Panlalawigan/Sangguniang Bayan; provided, however, that the ownership of the said infrastructure constructed will be transferred to the Provincial/Municipal Government upon the expiration of the Ten (10) year period as mentioned herein; provided further, that in case the registered enterprise decides to continue its business operation after expiration of the Ten (10) year period, said enterprise may continue to occupy the infrastructure facilities with rental fee for the lot only where the infrastructure was constructed at a reasonable rate to be approved by the Sangguniang Panlalawigan and/or Sangguniang Bayan upon the recommendation of the Local Finance Committee; provided; finally, that the proposed site is not allotted for specific government use.

Chapter VII: Fiscal and Non-Fiscal Incentives

SECTION 20. FISCAL INCENTIVES. Registered new and existing enterprises with expansion or modernization projects shall be granted the following fiscal incentives:

- 1. One hundred per cent (100%) exemption from the Provincial share of Real Property Tax shall be enjoyed by abovementioned firms for Five (5) years from the approval of registration;
- 2. Exemption from Tax on Transfer of Real Property Ownership for Three (3) years;
- 3. Exemption from Franchise Tax for Three (3) years;
- 4. Exemption from Amusement Tax for Three (3) years;
- 5. Exemption from Land Tax for Five (5) years for Commercial Tree Plantation;
- 6. Exemption from Land Tax for Five (5) years for Fruit Bearing Tree Plantation.

Incentives granted to existing enterprises shall apply only to additional capitalization and shall not apply to previous investment. In no case, however, shall rights to incentives be transferred from legal grantee to another and shall be enjoyed on one occasion only.

SECTION 21. INCENTIVES TO REGISTERED ENTERPRISES LOCATING IN LESS-DEVELOPED AREAS. Under this Ordinance, projects locating in less-developed areas with a minimum capitalization of Php 100 million maybe be entitled to Seven (7) years Real Property Tax holiday.

SECTION 22. INCENTIVES TO DISTRESSED COMPANIES. As part of the investment retention, extension and diversification program, existing medium to large enterprises which are on the verge of bankruptcy or experiencing serious symptoms of distress and/or bankruptcy may be granted a one-time one (1)-year Real Property Tax holiday.

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SECTION 23. INCENTIVES TO SOLID WASTE AND INDUSTRIAL WASTE WATER PROJECTS. The following projects are entitled to Seven (7) years local tax holiday:

- a. Recycling and treatment facility integrated with manufacturing facility to produce semi-finished and finished products using 100% input from locally generated solid waste material or scraps; and
- b. Industrial water treatment facilities and waste collection integrated with treatment facilities and the adoption of water pollution control technology, cleaner production and waste minimization.

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SECTION 24. NON-FISCAL INCENTIVES. Registered new and existing enterprises with expansion or modernization projects shall be granted the following non-fiscal incentives:

- a. Assistance in securing application for business permits and licenses;
- b. Consistent support of the Provincial Government to maintain industrial peace and security;
- c. Assistance in securing direct source of electric power, water supply and telecommunication services;
- d. Assistance in the negotiation of special rates for industries with a minimum load of at least 1000 kilowatts;
- e. Assistance in site selection and negotiation for right of way;
- f. Assistance in labor recruitment and arbitration; and
- g. Other non-fiscal incentives as may be determined by the Board.

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Chapter VIII. Corporate Social Responsibility

SECTION 25. CORPORATE SOCIAL RESPONSIBILITY. All enterprises registered to the Board shall undertake Corporate Social Responsibility (CSR) activities. The grant of the last year's tax incentives shall be subject to submission of the proof of the CSR activity not later than the end of the second year of incentives entitlement.

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SECTION 26. ASSISTANCE TO SMALL AND MEDIUM-SIZED PROJECTS.

- a. Assistance in the preparation of simplified Project Proposal;
- b. Assistance in the product packaging and label design development;
- c. Assistance in product promotion and market matching; and
- d. Entrepreneurial assistance to OFWs who intend to engage in business.

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Chapter IX: Appropriations

SECTION 27. PROVINCIAL INVESTMENT PROMOTION FUND. There shall be an allocation of Five Million Pesos (Php 5 Million) to Provincial Investment Promotion Fund which shall be sourced from the General Fund. Thereafter, the Provincial Government shall appropriate annually, based on the budget presented by the Board, the necessary funding requirements for the continued implementation of these provisions. Said fund shall be used for investment development and promotional activities of the province which shall be determined by the Board including the preparation of investment promotional collaterals, conduct of business conference or a Trade and Investment Mission both local and foreign, and maintenance of PPPIC, subject to the usual accounting and auditing rules and regulations.

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Chapter X: Final Provisions

SECTION 28. EXCEPTION. This Ordinance shall not apply to financing or banking institutions and other enterprises which are governed by the Central Banking Act and under the supervision of the Bangko Sentral ng Pilipinas (BSP).

SECTION 29. FORMULATION OF PROVINCIAL INVESTMENT CODE AND IMPLEMENTING RULES AND REGULATIONS. After the effectivity of this Ordinance, the Provincial Governor shall convene the Board to formulate and enact the Provincial Investment and Incentive Code and the corresponding Implementing Rules and Regulations necessary for the efficient and effective implementation of the Code.

SECTION 30. INSPECTION. The Board shall conduct an annual inspection on the registered enterprises 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; or to the provisions of this Ordinance and the privileges granted as stated in the Certificate of Registration.

SECTION 31. PENAL CLAUSE. Violation of any provisions of this Ordinance and other pertinent laws shall forfeit the incentives and privileges granted the registered enterprise, and shall be required to pay all taxes and fees due from the start of its business operation, upon the recommendation of the Board. Violation of the provisions of this Ordinance shall be penalized with a fine of not less than One Thousand Pesos (Php 1,000.00) but not more than Five Thousand Pesos (Php 5,000.00) and/or an imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the court. In case, the violation is committed by a partnership, corporation, association, or cooperative, the Manager or President or Chief Executive Officer, as the case may be, shall suffer the penalty provided herein.

SECTION 32. SEPARABILITY CLAUSE. If for any reason, any section or other provisions of this Ordinance shall be held to be unconstitutional or invalid, no other section or provision hereof shall be affected hereby.

SECTION 33. REPEALING CLAUSE. All Ordinances, Executive Orders and Rules and Regulations inconsistent or in conflict with the provisions of these Ordinance are hereby repealed, amended or modified accordingly.

SECTION 34. EFFECTIVITY. This Ordinance shall take effect immediately upon compliance to publication requirement set forth under the Local Government Code of 1991.

ENACTED this 25th day of April 2022, Balanga City, Bataan.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ATTY. MARK LORENZ C. QUEZON
Secretary to the Sangguniang Panlalawigan

ALBERT S. GARCIA
Provincial Governor



BENJAMIN C. SERRANO, JR.
Board Member




MARIA MARGARITA R. ROQUE
Board Member



JOMAR L. GAZA S.D.
Board Member



MANUEL N. BELTRAN
Board Member



REYNALDO T. IBE, JR.
Board Member



EDGARDO P. CALIMBAS
Board Member



GODOFREDO B. GALICIA, JR., M.D.
Board Member




JOSE C. VILLAPANDO, SR.
Board Member



MARIA KRISTINE G. DELA FUENTE
Board Member




ROMANO L. DEL ROSARIO
Board Member



NOEL JOSEPH L. VALDECAÑAS
Board Member
(PCL President)



PRECIOUS D. MANUEL
Board Member
(SKF President)



DOROTEO M. AUSTRIA
Board Member
(FABC President)



ALBERT S. GARCIA
Provincial Governor





ATTESTED:



MA. CRISTINA M. GARCIA
Vice Governor & Presiding Officer



APPROVED:



ALBERT S. GARCIA
Provincial Governor
Date: 5-9-2022

