

**LOCAL INVESTMENT AND INCENTIVE CODE**

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| LGU                        | GUIGUINTO   |
| LIIC Reference No. / Title | <p><b>Kautusang Bayan Blg. 010-2000 petsa Enero 17, 2000 An Ordinance enacting the Municipal Investment Ordinance of Guiguinto, Bulacan and for other purposes</b></p> <p><b>Municipal Ordinance No. 273, s. of 2018 Approving the Revised Local Investment Incentive Code of the Municipality of Guiguinto, Bulacan and for other purposes</b></p> |

**INVESTMENT PRIORITY AREAS / ACTIVITIES**

| <b>Investment Priority Areas</b>   | <b>Investment Priority Activities</b> |
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| <ol style="list-style-type: none"> <li>1. Labor generating enterprises</li> <li>2. Enterprises engage in economic activities included in the investment priority areas</li> <li>3. Manufacturing enterprises using local raw materials</li> <li>4. Electronic Industries</li> <li>5. Tourism Oriented Enterprises</li> <li>6. Service Oriented Enterprises</li> <li>7. Pioneering Enterprises</li> <li>8. Water &amp; Power Resources Development Enterprises</li> <li>9. Telecommunication Development Enterprises</li> <li>10. Agri-Business Enterprises</li> <li>11. Power Generation through Solar</li> <li>12. Business Processing Office</li> <li>13. Garden and Landscaping</li> <li>14. Businesses involved in the reprocess of waste materials into new and useful products to prevent waste of potentially useful material, reduce the consumption of fresh raw materials, reduce energy usage, reduce air and water pollution by reducing the need for “conventional” waste disposal, and lower greenhouse gas emission.</li> </ol> |                                       |

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| 15. Enterprises that may employ at least 5% of labor force are PWD, Solo Parent and Senior Citizens such other enterprises approved by the Board |  |
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**QUALIFICATION FOR REGISTRATION**

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| <b>NEW</b>   |
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| <b>EXPANDING</b>   |
| <p>Any existing enterprise may benefit from the incentives provided that they meet the following qualifications:</p> <ol style="list-style-type: none"> <li>1) That the existing enterprise whose place of operation or production is already within the territorial jurisdiction of the Municipality of Guiguinto, Bulacan;</li> <li>2) Must have complied with all the requirements mandated by the existing local and national law; (must have business permit and registered to BIR, SSS, PHIC, HDMF);</li> <li>3) That the business falls under any of the activities mentioned in Section 13 hereof or in Investment Priority Areas;</li> <li>4) Expand the existing production facilities such as construction of new buildings, installation of new machineries and equipment and improvement thereof which will result in an increase in production;</li> <li>5) Must have an additional investment of not less than ₱50M.</li> </ol> |

**REQUIREMENTS FOR REGISTRATION**

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| <ol style="list-style-type: none"> <li>1) Three (3) Duly accomplished application form</li> <li>2) Company/project profile</li> <li>3) Certified true copy of Applicant's COR w/ <ol style="list-style-type: none"> <li>a) Securities and Exchange Commission for Corporation and Partnerships</li> <li>b) Department of Trade &amp; Industry for single proprietorship</li> <li>c) Board of Investments</li> <li>d) Other concerned licensing agency of National Government</li> </ol> </li> <li>4) Special Power of Attorney in the case of application made through an agent</li> <li>5) Project study for proposed investment showing that the project is economically, technically, and financially feasible and viable.</li> <li>6) Secretary's Certificate of the applicant's BOD</li> <li>7) For enterprise, audited FS and Income Tax returns for the past 3 years.</li> <li>8) Evidence of Compliance with the provisions of Code in order to claim benefits.</li> <li>9) Others will be required by the Board.</li> </ol> |
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**FILING FEE**

Applications shall be filed with the MIPC and upon approval/acceptance, the applicant shall be required to pay a one-time non-refundable registration fee of ₱5,000.00.

**INCENTIVES**

**FISCAL**

All registered enterprises with a capitalization of not less than P100M and an existing enterprise with an additional capitalization of P100M and above shall be granted the following incentives:

1. Full exemption from the payments of Mayor's permits, business permit, building, sanitary, electrical, occupancy and locational clearance for one (1) year;
2. Exemption from payment of Business Tax for period of one (1) year, and an additional Incentive for the following MSMEs:
  - Micro - ₱3M and below - token
  - Small - Above ₱3M to ₱15M - 10%
  - Medium - Above ₱15M to less than ₱100M - 20%
3. Other incentives for:
  - Labor Force - 70% of employees are from Guiguinto (for new and existing business with 10 or more employees) - 5% discount on business tax only
  - Businesses with PWD employees, Solo Parent, Senior Citizens (at least 10% of employees are either PWD, Solo Parent or Senior Citizens with 10 or more employees) 5% discount on business tax only
  - 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 guarantee to another and shall be enjoyed on one occasion only.

**NON-FISCAL**