

LOCAL INVESTMENT AND INCENTIVE CODE

LGU	CALUMPIT
LIIC Reference No. / Title	Municipal Ordinance No. 636-2024 <i>“An Ordinance Enacting the New Investments and Tax Incentives Code of The Municipality of Calumpit, Bulacan”</i>

INVESTMENT PRIORITY AREAS / ACTIVITIES

Investment Priority Areas	Investment Priority Activities
<p>Agri-business Enterprise</p> <ol style="list-style-type: none"> 1. Agriculture 2. Livestock and poultry production and processing 3. Hori culture 4. Dairy farming 5. Feed mill 6. Cereal production and processing 7. High value crop production and processing <p>Manufacturing and Processing Enterprise</p> <ol style="list-style-type: none"> 1. Handicrafts 2. Garments, toys and novelties 3. Furniture 4. Semiconductors and electronics 5. Metal and steel productions and assemblers 6. Food processing and repacking 7. Other manufacturing activities using indigenous and raw material locally available <p>Tourism Oriented Enterprise</p> <ol style="list-style-type: none"> 1. Inland resorts 2. Eco Park 3. Commercial and entertainment centers <p>Services Oriented Enterprise</p> <ol style="list-style-type: none"> 1. Warehousing and storage services 2. Engineering and construction services 3. Financial and banking services 4. Information Technology services 	

QUALIFICATION FOR REGISTRATION

NEW

Qualifications of a New Enterprise. A new enterprise which intends to avail of the incentives and other support measures provided in this Code must meet the following:

- 1) The business enterprise must have complied with all the requirements mandated under existing local and national laws and by the Constitution through presentation of certification of registration issued by either the Security and Exchange Commission (SEC), Department of Trade and Industry (DTI), or Cooperative Development Authority (CDA) and other national government accrediting agencies as the case may be.
- 2) The activity engaged in is listed in the IPAs of the Municipality of Calumpit;
- 3) The enterprises place of operation is within the territorial of jurisdiction of the Municipality of Calumpit;
- 4) That the enterprises must have complied with all the requirements mandated under existing laws and ordinance.
- 5) That the enterprise must have actually invested at least THREE MILLION PESOS (P3.0M) initial capital investment and will at least generate ten (10) employment opportunities at the time of registration.
- 6) The new enterprises shall provide to bona fide residents of this Municipality 90% of the job opportunities it generates, whether regular, contractual or casual.

REQUIREMENTS FOR REGISTRATION

For Single Proprietorship

1. Copy of the Articles of Partnership or Incorporation
2. Copy of Audited Financial Statements (if existing)
3. Copy of completer application form for registration under the LIIC; and
4. Such other documents that may be required by the Municipality to be submitted.

For Partnership/Corporation

1. Copy of the Articles of Partnership or Incorporation;
2. Certified true copy of Certificate of Registration issued by the Securities and Exchange Commission (SEC), for Corporation/Partnership;
3. Resolution of the applicant's Board of Directors, in case of a corporation authorizing the filing of applications;
4. Copy of Audited Financial Statements (if existing);
5. Certificate of ECC on Non-Compliance Certificate (NCC), if applicable;
6. Copy of completed application form for registration under the LIIC; and
7. Such other documents that may be required by the LGU to be submitted.

For BOI Registered Enterprises

1. Certified true copy of the BOI Certificate of Registration;
2. Copy of the documents submitted to BOI pertaining to their registration.

INCENTIVES

FISCAL

A) Exemption from local business taxes pursuant to Section 133 (g) of the Local Government Code (LGC), such as:

1. Income tax, except when levied on banks and other financial institutions;
2. Documentary stamp tax;
3. Taxes on estates, inheritance, gifts, legacies and other acquisitions mortis causa, except as otherwise provided herein;
4. Customs duties, registration fees vessels and wharfage on wharves constructed and maintained by the local government unit concerned;
5. Taxes, fee and charges and other impositions upon goods carried into or out of, or passing through, the territorial jurisdictions of local government units in the guise of charges for wharfage, tolls for bridges or otherwise, or other taxes, fees or charges in any form whatsoever upon such goods or merchandise;
6. Taxes, fees, or charges on agricultural and aquatic products when sold by marginal farmers or fishermen; (38) Taxes on business enterprises certified to by the Board of Investments as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively from the date of registration;
7. Excise taxes on articles enumerated under the National Internal Revenue Code, as amended, and taxes, fees or charges on petroleum products;
8. Percentage or value added tax (VAT) on sales, barter or exchanges or similar transactions on goods or services except as otherwise provided herein;
9. Taxes on the gross receipts of transaction contractors and persons engaged in the transportation of passengers or freight by hire and common carriers by air, land or water, except as provided in this Code;
10. Taxes on premium paid by way or reinsurance or retrocession;
11. Taxes, fees or charges for the registration of motor vehicle and for the issuance of all kinds of licenses or permits for the driving thereof, except tricycles;
12. Taxes, fees or charges on Philippine products actually exported, except as otherwise provided herein;
13. Taxes, fees, or charges, on Countryside and Barangay Business Enterprises and cooperatives duly registered under R.A. No. 6810 and Republic Act Numbered Sixty-nine hundred Thirty-eight (R.A. No. 6938) otherwise known as the "Cooperatives Code of the Philippines", respectively; and
14. Taxes, fees or charges, of any kind on the National Government, its agencies and instrumentalities, and local government units.

B) Tax exemption Privileges through ordinances duly approved pursuant to Section 192 of the Local Government Code (LGC). The municipality of Calumpit through ordinances duly approved, grant exemptions, incentives or reliefs under such terms and conditions, as they may deem necessary.

C) Exemption from the payment of postal charges of fees pursuant to Article 282 of the Local Government Code (LGC). – All real property assessment notices or owner's copies of tax declaration sent through the mails by the assessor shall be exempt from payment of postal charges or fees.

D) Real Property Fiscal Incentive

E) Green Incentives – Exemption from payments for environmental services (PES)

NON-FISCAL

The following assistance shall be accorded to investors:

- 1) Provide a one-stop documentation for simplified documentation/registration procedures, which shall be facilitated with the assistance from the IPC;
- 2) Support industrial peace through reconciliation and mediation efforts of the IPC;
- 3) Assist investors in securing electric power and water supply connection;
- 4) Coordinate the negotiation of special rates for utilities for industries with a certain minimum load;
- 5) Assist investors in their site selection and negotiation for the right of way;
- 6) Network with concerned national agencies such as Technical Education Skills and Development Authority (TESDA) and other similar institutions for trainings of workers to enhance skills of manpower of the enterprise;
- 7) Facilitate outbound and inbound missions of investors; and
- 8) Such other after care services that may be accorded to investors.

Other Non-Fiscal Incentives:

- 1) Trade Promotion
- 2) Access to Economic Development and Investment Promotions Center services;
- 3) Project feasibility studies assistance support to MSMEs;
- 4) Provide free online database of all enterprises
- 5) Recognition and Rewards