

LOCAL INVESTMENT AND INCENTIVE CODE

LGU	DONA REMEDIOS TRINIDAD
LIIC Reference No. / Title	Municipal Ordinance No. 2025-018 <i>“An Ordinance Amending/Revising the Investments and Incentives Code of the Municipality of Doña Remedios Trinidad, Province of Bulacan”</i>

INVESTMENT PRIORITY AREAS / ACTIVITIES

Investment Priority Areas	Investment Priority Activities
<ol style="list-style-type: none"> 1. Agri-business industries. 2. Food and beverage, including: brewing, fruit processing, meat and poultry processing, coffee processing, production of wine or fermented beverages, and milk and dairy products. 3. Medicinal production derived from indigenous plants, which may be integrated into herbal plantations. 4. Fisheries and aquatic products, such as fish processing and canning. 5. Tourism and leisure facilities, including but not limited to hotels, wildlife facilities, and retirement villages. 6. Medium and Light manufacturing, such as coconut processing, organic fertilizer processing, feed milling, textile and garment factories, electronics, and salt production. 7. Packaging industries, including glass plants, metal closure plants, printing box plants, molding plants, and toll packing facilities. 8. Real Estate Development, including industrial, commercial, and residential estates. 9. Transshipment and logistics facilities, such as warehouses, cold storage, textile plants, and port facilities. 10. Health and wellness facilities, including tertiary hospitals, education, rehabilitation, and sports facilities. 11. Supermarkets and malls categorized as medium-scale in capitalization. 	

<p>12. Manufacturing industries related to food processing, garments, and handicrafts.</p> <p>13. Business Process Outsourcing (BPO) and related businesses.</p> <p>14. Tertiary education institutions recognized by CHED.</p> <p>15. Commercial centers, recreation facilities, and eco-theme parks.</p> <p>16. Transportation facilities/terminals.</p> <p>17. Agricultural milling (rice and corn).</p> <p>18. Organic fertilizer production.</p> <p>19. Warehouse facilities.</p> <p>20. Creative Industries as defined by RA 11904 (Philippine Creative Industries Development Act).</p>	
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QUALIFICATION FOR REGISTRATION

NEW
<p>In addition to the initial conditions set forth in the preceding section, new investors wishing to avail themselves of the incentives provided in this code must meet the following qualifications:</p> <p>1. Legal & Administrative</p> <ul style="list-style-type: none"> • Applicants may be natural or juridical persons not disqualified by Philippine law. • Must provide a Certificate of Registration from the SEC, DTI, CDA, or other relevant National Government Agencies. • Must submit a copy of the Project Study. • Foreign investors must have an initial capital investment of \$150,000.00 and comply with the Foreign Investment Act of 1991. <p>2. Capitalization Scales</p> <p><i>Investment value is based on total project cost, excluding the value of land.</i> Category Capitalization Requirement :--- :--- Micro Scale Less than ₱3,000,000.00 Small Scale ₱3,000,000.00 to ₱15,000,000.00 Medium Scale Over ₱15,000,000.00 to ₱100,000,000.00 Large Scale Over ₱100,000,000.00 </p> <p>3. Labor & Employment</p> <ul style="list-style-type: none"> • Residents of DRT must be hired as regular workers with wages and benefits following the Labor Code and DOLE regulations. • Minimum Local Hiring Requirements: <ul style="list-style-type: none"> ○ Micro: At least 3 people. ○ Small: At least 10 people. ○ Medium: At least 20 people. ○ Large: At least 100 people.

- **20%** of the required workforce must be hired through the municipal Public Employment Service Office (PESO).

4. Facilities & Environment

- Must implement an **Environmental Management Plan** and comply with the local Environmental Code.
- Must provide facilities for **Senior Citizens and PWDs**, as well as ample parking.
- Must have proper facilities for handling **liquid and solid hazardous waste**.
- Must install **CCTV cameras** around the premises.

REQUIREMENTS FOR REGISTRATION

For Single Proprietorship

1. Duly Accomplished Application Form (3 copies);
2. A complete project study of the proposed investment demonstrating that the project is economically, technically, and financially viable, as well as environmentally sound;
3. Certified True Copy of the Business Name Registration from the Department of Trade and Industry (DTI);
4. Special Power of Attorney in cases where the application is filed through an agent;
5. Copy of Audited Financial Statements (if available); and
6. Authenticated copies of all requirements mandated by existing local and national laws, rules, and regulations.

For Partnerships/Corporations

1. Duly Accomplished Application Form (3 copies);
2. A complete project study of the investment demonstrating that the project is economically, technically, and financially viable, as well as environmentally sound;
3. Copy of the Articles of Partnership or Incorporation;
4. Certified True Copy of the Certificate of Registration issued by the Securities and Exchange Commission (SEC) or the Cooperative Development Authority (CDA), as applicable;
5. Board Resolution (Secretary's Certificate) authorizing the signatory for documents and other business transactions;
6. List of Directors and other Principal Officers with their respective nationalities and current addresses, certified by the Corporate Secretary;
7. Copy of Audited Financial Statements (if available);
8. Environmental Compliance Certificate (ECC) or Non-Coverage Certificate (NCC), if applicable; and
9. Authenticated copies of all requirements mandated under existing local and national laws, rules, and regulations.

For BOI Registered Enterprises

1. Certified True Copy of the Board of Investments (BOI) Certificate of Registration;
2. Copy of all documents submitted to the BOI pertaining to their registration.

FILING FEE

The following non-refundable filing fees are as follows:

	Investment Capitalization	Filing Fee	Renewal Fee
Micro Scale	Below 3M	1,500.00	150.00
Small Scale	3M to 15M	5,000.00	500.00
Medium Scale	15M to 100M	8,000.00	800.00
Large Scale	Above 100M	10,000.00	1,000.00

INCENTIVES**FISCAL**

All qualified and accepted applicants to the investment incentive program shall enjoy the following tax exemption privileges for the period stated above, by means of:

1. **Exemption from payment of the 40% municipal share of real property tax** under the conditions and methods set forth herein. This exemption is limited only to real properties directly used in the business:

Amount of Investment (Php)	Discounted Period (Year)
	1st
Less than 3,000,000.00	100%
5,000,000.00 – 10,000,000.00	100%
10,000,000.00 – 15,000,000.00	100%
15,000,000.00 and above	100%

2. For a period not exceeding four years from the date of approval of their application, the registered business is entitled to the following **business tax deductions/exemptions** from the gross sales or earnings of the previous year.

Exemption: First Year — 50% of Gross Sales Receipts

3. **Special taxes and incentives** are granted to registered businesses for the expansion of their projects based on an amount of not less than three million pesos (Php 3,000,000.00) under the conditions and methods set forth herein:

Amount of Expansion/Diversification

Discounted Period (Year)

(Php)	1 st
Less than 3,000,000.00	100%
3,000,000.00 but less than 5,000,000.00	100%
Above 5,000,000.00 but less than 15,000,000.00	100%
Above 15,000,000.00	100%

- 1) **Exemption from the payment of all municipal licensing and permit fees**, with the exception of the following regulatory fees:
- a) Health Certificate Fee
 - b) Sanitary Permit Fee
 - c) Laboratory Fee
 - d) Environmental Fee
 - e) Fire Safety Inspection Fee

NON-FISCAL

Aside from the financial incentives granted to registered businesses, the government also guarantees non-fiscal incentives such as the following:

1. **Provision of one-stop documentation** with simplified documentation and registration procedures, which will be facilitated by the DRT LEDIP Office.
2. **Provision of data banking services** for investments, general business information, information on economic activities, and factory costs and specifications.
3. **Assistance in labor recruitment** and arbitration;
4. **Continuous support from the municipal government** for industrial peace and security;
5. **Networking with relevant national agencies**, such as the Technical Education and Skills Development Authority (TESDA) and other similar institutions, for labor training to enhance the skills of the business's workforce.