



REPUBLIC OF THE PHILIPPINES

City of San Carlos, Negros Occidental

OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLUNGSOD HELD ON THE 11TH DAY OF APRIL 2019 AT 4:15 P.M. AT THE SP SESSION HALL, THIS CITY

PRESENT:

Hon. RENATO Y. GUSTILO,	City Vice-Mayor/ Presiding Officer
“ CHRISTOPHER PAUL S. CARMONA,	SP Member
“ BENITO Y. GUSTILO, JR.,	SP Member
“ MARI-CAR O. QUISUMBING,	SP Member
“ JOSE CARLOS L. VILLARANTE,	SP Member
“ VICTORIANA C. CABILI,	SP Member
“ MARK E. CUI,	SP Member
“ CLINT S. MANSUETO,	SP Member
“ WILMER L. YAP,	SP Member
“ JONIE S. UY,	SP Member
“ ALEXANDER Y. ONGTIAOBOK,	SP Member
“ ANTHONY S. WEE,	SP Member (LnB President)
“ JB SPRING C. BACURNAY,	SP Member (SK Representative)

ABSENT: None

ORDINANCE NO. 19-07

AN ORDINANCE AMENDING ORDINANCE NO. 16-14, SERIES OF 2016, ENTITLED “SAN CARLOS CITY REVISED INVESTMENT CODE OF 2016” BY ADDING PROVISIONS THEREOF

Introduced by Hons. CUI, CARMONA, UY and ONGTIAOBOK

Be it ordained by the Sangguniang Panlungsod of the City of San Carlos, Negros Occidental, in regular session assembled, that:

Section 1. – Sub-sections A and A.1 of Section 12, Article V of Ordinance No. 16-14 are hereby amended by adding phrases numbered as A.10, 11, 12 and 13 and A.1(i), to read as follows:

Section 12(A). *Preferred Investment Areas/Activities – Incentives will be provided to new, expanding and diversification of projects in the following investment areas:*

- 1) x x x x x
- 2) x x x x x
- 3) x x x x x
- 4) x x x x x
- 5) x x x x x
- 6) x x x x x
- 7) x x x x x
- 8) x x x x x
- 9) x x x x x

10) *New Educational facilities that specifically promote/teach organic farming, agro-forestry, and/or sustainable rural livelihoods*

- 11) Export Industry
12) Health Care Services including Drug Rehabilitation Centers
13) LGU-PPP Projects

Section 12(A.1.) Sustainable Agriculture and Agri-business

- a) x x x x x
b) x x x x x
c) x x x x x
d) x x x x x
e) x x x x x
f) x x x x x
g) x x x x x
h) x x x x x
i) Organically-grown vegetables, fruits and livestock for domestic, tourist and export markets.

Section 2. – Sections 13(e) and 14 (d) of Article VI of said Ordinance are hereby amended by providing for additional category Very Large, to read as follows:

Section 13(e). Total investment of the enterprise

Small	Medium	Large	Very Large
₱10,000,000.00 but not more than ₱14,999.999.00	₱15,000,000.00 but not more than ₱29,999.999.00	₱30,000,000.00 but not more than ₱9,999,999.999.00	₱10,000,000,000.00 and above

Section 14(d). Additional Investment of an Expansion Project

Small	Medium	Large	Very Large
₱10,000,000.00 but not more than ₱14,999.999.00	₱15,000,000.00 but not more than ₱29,999.999.00	₱30,000,000.00 but not more than ₱9,999,999.999.00	₱10,000,000,000.00 and above

Section 3. – Sections 19(a) and 19(b) of Article VII of Ordinance No. 16-14 are hereby amended, to read as follows:

Section 19(a). *Exemption / Reduction of Business Tax. Registered enterprises shall be entitled to exempt or reduced business taxes based on gross sales or receipts earned or realized during the preceding calendar year. This exemption / reduction of Business Tax shall not be available in Expansion Projects.*

LARGE & VERY LARGE		MEDIUM		SMALL	
Year of Commercial Operation	% of Exemption / Reduction	Year of Commercial Operation	% Of Exemption / Reduction	Year of Commercial Operation	% Of Exemption / Reduction
1 st Year	100% of Sales/Receipts	1 st Year	100% of Sales/Receipts	1 st Year	100% of Sales/Receipts
2 nd Year		2 nd Year	80% of Sales/Receipts	2 nd Year	50% of Sales/Receipts
3 rd Year	75% of Sales/Receipts	3 rd Year	50% of Sales/Receipts	3 rd Year	25% of Sales/Receipts
4 th Year	50% of Sales/Receipts	4 th Year	30% of Sales/Receipts	4 th Year	10% of Sales/Receipts
5 th Year	25% of Sales/Receipts	5 th Year	10% of Sales/Receipts	5 th Year	Taxable in Full
6 th Year	10% of Sales/Receipts	6 th Year	Taxable in Full		
7 th – 10 th Year	Taxable in Full				

For purposes of availing the above tax incentives, a start of commercial operation in the middle of the calendar year shall be considered one (1) full year.

The registered entity shall submit to the Board a certification and other documents pertaining to its start of commercial operations for reckoning of the tax incentives availment.

The benefits shall commence upon the date provided in the Certificate of Tax Exemption issued by the Board.

Section 19(b). *Within three (3) years from registration with the Board of a small-scale enterprise, within four (4) years from registration of a medium enterprise, and within five (5) years from registration of a large-scale enterprise and within ten (10) years from registration of a very-large enterprise, the registered enterprise shall be fully exempt from the payment of taxes on any improvements in Real Property, except the Special education Fund (SEF).*

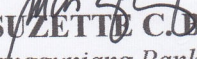
Section 4. Repealing Clause – All ordinances, rules and regulations or part thereof, in conflict with or inconsistent with the provision of this ordinance are hereby repealed or modified accordingly.

Section 5. Separability Clause – If any provision of this Ordinance is declared unconstitutional or illegal, the same shall not affect the validity and effectivity of the other provisions hereof.

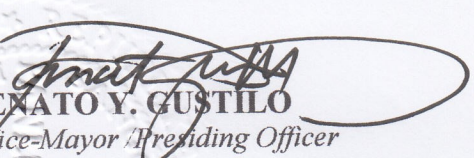
Section 6. Effectivity Clause - This ordinance shall take effect upon approval and after its publication.

ENACTED: **April 11, 2019** by the affirmative votes of Hons. GUSTILO, CARMONA, QUISUMBING, VILLARANTE, CABILI, CUI, MANSUETO, YAP, UY, ONGTIAOBOK, WEE and BACURNAY.

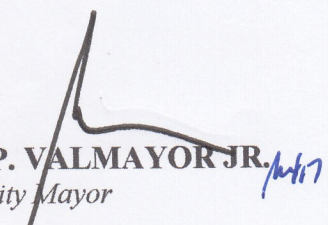
I HEREBY CERTIFY to the correctness of the foregoing ordinance which was duly enacted by the Sangguniang Panlungsod during its regular session held at the SP Session Hall, this city on April 11, 2019.


MA. CECILIA SUZETTE C. BINGHAY
Secretary to the Sangguniang Panlungsod

**ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:**


RENATO Y. GUSTILO
City Vice-Mayor / Presiding Officer

APPROVED ON 17 APR 2019, 2019


GERARDO P. VALMAYOR JR.
City Mayor