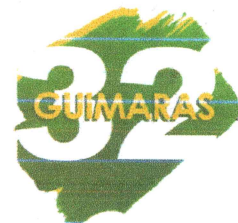




Republic of the Philippines
Province of Guimaras
OFFICE OF THE 10TH SANGGUNIANG PANLALAWIGAN
San Miguel, Jordan, Guimaras 5045



EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE 10TH SANGGUNIANG PANLALAWIGAN, THIS PROVINCE, HELD AT THE SP SESSION HALL, 2ND FLOOR, GTIC BUILDING ON APRIL 2, 2025

PRESENT:

Hon. Felipe Hilan A. Nava, MD-	SP Member and Floor Leader
Hon. Cecile C. Gumarin, MD -	SP Member, Deputy Floor Leader and Temporary Presiding Officer
Hon. Aurelio G. Tionado -	SP Member
Hon. Alejandro D. Araneta, DMD-	SP Member
Hon. Luben G. Vilches -	SP Member
Hon. Marilyn G. Edang -	SP Member
Hon. Perfecto T. Habaña, Jr. -	SP Member

LATE:

Hon. Jimmy O. Gajo -	Ex-Officio SP Member (PCL Federation President)
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OFFICIAL BUSINESS:

Hon. Marcelo G. Malones, Jr. -	Ex-Officio SP Member (LNB Federation President)
Hon. Hannah Lisa E. Callejas -	Ex-Officio SP Member (SK Federation President)

ABSENT:

Atty. John Edward G. Gando -	Vice Governor
Hon. Raymond H. Gavileño -	SP Member

ORDINANCE NO. 2025-05
Series of 2025

Sponsor:

HONORABLE MARILYN G. EDANG
Sangguniang Panlalawigan Member

AN ORDINANCE ENACTING "THE REVISED INVESTMENT CODE OF 2025"

CHAPTER 1. TITLE AND DECLARATION OF POLICY

Section 1. Title – This Ordinance shall be known as the Revised Investment Code of 2025.

Section 2. Declaration of Investment Policy – It is hereby declared as a policy of the Provincial Government to promote, strengthen and encourage growth and development of industries and relevant economic activities in the productive sectors of the province particularly in agri-business, tourism, Information and communications technology and other service-oriented enterprises. To this end, the Provincial Government shall endeavor to spur the growth and development of various industries and support services through sound economic policies, ordinances throughout the Province thereby attaining economic growth of the Province. Along this line, the following are the policies of the province:

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ProvinceofGuimaras

1. To encourage local and foreign investment that would utilize local labor, substantial amount of indigenous raw material and other natural resources of the province within the context of sustainable development goals;
2. To attract and encourage investments in priority areas that significantly expand livelihood, employment opportunities and enhance economic value of products, promote the welfare of the local consumers and transfer relevant technologies in agri-business, tourism, infrastructure, processing and manufacturing, property development, information and communications technology and other service-oriented enterprise;
3. To promote the Province of Guimaras as a favorable investment destination given the available skilled manpower, adequate power supply, and adequate road infrastructure;
4. To promote active participation of the private sector and non-government organizations as partners and catalysts in achieving the development goals of the province;
5. To be able to sustain investment in the Province by ensuring the proper implementation and assure investors of peace and order to achieve the development goals of the province.

Section 3. Scope and Coverage. This Code shall apply to all men and women, entities or enterprises, belonging to micro, small, medium and large-scale categories in preferred areas of investment in agri-business, tourism and tourism-oriented enterprises, manufacturing, property development, information and communications technology, other service-oriented enterprises and other areas of investments as may be determined from time to time by the Board.

Moreover, this Code shall be consistent with the standards set by the existing 1987 Philippine Omnibus Investment Code and regulations of the Department of Trade and Industry (DTI) and the Department of Tourism (DOT), and shall be in conformity with the 1991 Foreign Investment Act, Retail Trade Liberalization Act of 2000, the Special Economic Act of 1995 (R.A. No. 7916), the Tourism Act of 2009 (R.A. No. 9593), the Magna Carta for Small, Medium Enterprises – MSMEs (R.A. No. 6977 as amended by R.A. No. 8289 and further amended by R.A. No. 9501), and other related laws.

Section 4. Rules of Interpretation. Any conflict or controversy arising under the Code shall be resolved on the basis of applicable legal provisions or jurisprudence and liberally construed to carry out the objectives of this Code.

CHAPTER 2. DEFINITION OF TERMS

Section 5. Definition of Terms – When used in this Code, the following terms and phrases shall mean as follows:

1. “Board” shall refer to the Guimaras Investment Board (GIB);
2. “GTIC” shall refer to the Guimaras Trade and Information Center;
3. “Code” shall refer to the Guimaras Investment Code of 2017;
4. “Province” shall refer to the Province of Guimaras covering all the areas within its territorial jurisdiction as provided for by the law and its charter;
5. “Existing Enterprise” shall refer to those establishments or enterprises whose areas of operation or production are presently located within the territorial jurisdiction of Guimaras;

6. "Expansion Projects" include modernization and upgrading, and shall mean an increase of existing capitalization;
7. Diversification- shall refer to the strategy to enter into or start new products or product lines, new services or new markets, involving substantially different skills, technology, and knowledge. This not only involves the acquisition of new skills and knowledge, but also requires the company to acquire new resources including new technologies and new facilities;
8. "Incentives" shall refer to the fiscal and non-fiscal incentives as provided for in this Code;
9. "Local Personnel or Worker" refers to person who is a bonafide resident of Guimaras employed in an enterprise registered under this Code;
10. "New Investors/Enterprises" shall refer to investors or enterprises that have actually established their operation or production in Guimaras after the passage of the Code;
11. "PEDO" shall refer to the Provincial Economic Development Office;
12. "Preferred Areas of Investment" refer to economic activities or sectors declared as priority investment areas by the provisions of this Code or may later be identified by the Board;
13. "Registered Enterprises" refer to the enterprises or businesses registered by the provisions of the Code;
14. "Sanggunian" shall refer to the Sangguniang Panlalawigan of the Province of Guimaras;
15. "Natural Resources" refer to the materials or substances such as minerals, forests, water, and fertile land that occur in nature and can be used for economic gain;
16. "Foreign Professional" refers to foreign nationals who are allowed to practice their profession in the Philippines under reciprocity and other international agreements and in consultancy services pursuant to Section 7(j) of the PRC Modernization Act of 2000;
17. "Top-Level Management" refers to Top-level, or administrative, managers who oversee the direction of an entire company. Top-level managers have the highest level of responsibility, authority and control in a company but often take suggestions or listen to concerns from other employees;
18. "Audiovisual Media Domain" refers to recorded and live audio and audiovisual content that are distributed via broadcast media such as television, radio, cable, satellite broadcasts, digital streaming platforms, or exhibited in cinema theaters, including films, television content, animated film productions, vlogs, and other content that utilize motion graphics, two-dimensional, and three-dimensional design technology and animatronics, recorded music, music scores, compositions ready for recording, podcasts, and entertaining audio or audiovisual material or content developed for educational purposes or edutainment content;
19. "Digital Interactive Media Domain" refers to digital software programs, mobile applications and games created for and operated on inter-active digital devices where user input is essential to the experience, including software and mobile apps, video games, computer games, mobile games, virtual augmented or mixed reality games, and digitalized creative content;
20. "Creative Services Domain" refers to demand-driven commercial creative service work done on behalf of commissioning clients for complete creative output or partial outsourcing work, including advertising and marketing, creative research and development, cultural and recreational services, and live creative experiences, which refer to predesigned, real-time artistic performances and experiences aimed at specific audiences, with management and technical services provided to enhance the delivery of the performance and experience;

21. "Design Domain" refers to the process of envisioning, planning, creation, and manufacturing of symbols, images, and products, whether for industrial or aesthetic purposes, spaces and systems, whether static or for interactive experiences, at the heart of which is creating solutions that address a need or a problem in various fields such as architecture, urban landscaping, interior and spatial planning, fashion and accessory making, textile development, furniture making, jewelry making, footwear making, and toy making;
22. "Publishing and Printed Media Domain" refers to the creation, publication, and distribution of artistic, journalistic, and commercial literature in traditional print and digital format, including books, blogs, comics, graphic novels, editorials and commentaries, magazines, and other published media;
23. "Performing Arts Domain" refers to all activities involved in the training of performers, the creation, promotion, distribution, exhibition, and preservation of artistic shows, performances and such other art forms including live music, theatre, musical theatre, dance, opera, circus, spoken word; and puppetry;
24. "Visual Arts Domain" refers to all activities pertaining to the creation, promotion, distribution, and preservation of works that are primarily visual in nature, including paintings, drawings, sculptures, photographs, antiques, performance art, art toys, multimedia art collages, or other similar material;
25. "Traditional Cultural Expressions Domain" refers to tangible products and intangible customs, practices and expressions of traditional Filipino culture and heritage, including arts and crafts, gastronomy and culinary practices, cultural festivals, and celebrations;
26. "Cultural Sites Domain" refers to the physical human-made locations, sites, and monuments that are of vital significance to the objective of promoting Philippine culture, including historic buildings and town sites, important archaeological sites, and works of monumental sculptures or paintings. This domain encompasses the strategic role and activities of museums, libraries, creative cities, performing arts venues, and cultural exhibitions to promote the country's cultural assets.

CHAPTER 3. GUIMARAS INVESTMENT BOARD

Section 6. Creation of the Guimaras Investment Board – There is hereby created a body to be known as the Guimaras Investment Board (GIB) to implement the provisions of this Code and whose members shall be appointed by the Governor, which shall define strategies and plans to pursue the policies identified in Section 2, Chapter 1 of this Code.

Section 7. Composition of the Board – The Board shall be composed of the following:

Chairperson: Provincial Governor

Vice Chairperson: Representative of the Private Sector

The Vice Chairperson will be appointed by the Governor through an Executive Order

Members:

SP Chairperson, Trade, Commerce and Industry

Provincial Director, Department of Trade and Industry

Representative from Commerce and Industry Sector

Representative from the Micro, Small and Medium Enterprise Sector

Representative from the Tourism Related Establishments

Representative from the Academe

Representative for Utilities sector

The membership of the Board may be increased or decreased by the Governor through an Executive Order as He/She deemed necessary for the effective implementation of the Code. All members of the Board are voting members.

The Provincial Economic Development Office (PEDO), shall serve as the Secretariat and coordinating office of the Board.

Section 8. Term of Office – The term of office of the Co-Chairperson and the government members of the Board shall be coterminous with the term of office of local officials without prejudice to their reappointment by the succeeding Provincial Governor. The private sector representatives from the accredited sectors and academe shall be appointed for a term of three (3) years by the Provincial Governor upon recommendation of the sectors they represent.

Section 9. Board Meetings and Quorum – Within sixty (60) days upon approval of this Code, the Chairperson or his duly authorized representative or, upon his request, the Vice-Chairperson, shall convene the Board after appointing the members as mentioned in Section 7 hereof. The Board shall meet twice a year or as often as may be necessary as called by the Chairperson. The presence of a simple majority of the total members of the Board will constitute a quorum.

Section 10. Powers and Functions of the Board – The Board shall establish a favorable and stable business climate policy that will encourage and support private sector investments consistent with the development needs and environmental objectives of the Province. Pursuant to this, the Board shall be vested with the following powers and functions:

1. Formulate rules and regulations, systems and procedures to implement the intent and provisions of this Code;
2. Review and approve researches needed on the priority investment areas to be promoted as well as the appropriate incentives and support measures to be extended to registered enterprises as may be recommended by PEDO;
3. Formulate and adopt a long-range investment promotions program and to provide corresponding incentives and support measures to attract investors;
4. Undertake active advocacy campaigns for infrastructure programs aimed at providing necessary facilities, as well as policy reforms to enhance investment climate;
5. Recommend for approval by the Sanggunian fiscal and non-fiscal incentives granted to registered enterprises under this Code;
6. Process and approve any application for registration with the Board imposing such terms and conditions as it may deem necessary to attain the objectives of this Code;
7. Cancel the registration and suspend the enjoyment of incentives or benefits after due notice and hearing of any registered enterprises for (1) failure to maintain the qualifications and standards required and violation of any provisions of this Code, or (2) violation of any provision of this Code and its implementing rules and regulations or of the terms and conditions of registration and the availing of incentives;
8. Enter into agreement with any entity for the purpose of simplifying systems, procedures and requirements on investments and business operation in the Province of Guimaras;
9. Generate additional funding and resources to supplement the budgetary support provided by the province for the implementation and operation of this Code;

10. Create sub-committees on different areas of economic and investment promotion; and
11. Supervise the operations and activities of GTIC.

Section 11. Honorarium – Only non-government members of the Board may receive honoraria at the rate to be fixed by the Board in accordance with existing laws.

CHAPTER 4. THE PROVINCIAL ECONOMIC DEVELOPMENT OFFICE

Section 12. Provincial Economic Development Office. The Provincial Economic Development Office (PEDO), particularly, the Trade and Investment Section which is headed by the Provincial Economic Development Officer and supported by three (3) technical staff members with skills on project and business planning shall, among others, serve as liaison and Secretariat of the Board and shall assist the Board in the delivery of its functions

Section 13. Purposes and Functions of PEDO.

1. Screen and evaluate applications for investment incentives and privileges under this Code and submit such applications to the Board for approval and issuance of Certificate of Registration and Certificate of Exemption, within thirty (30) days upon receipt hereof;
2. Undertake proactive and reactive market development and investment promotion activities;
3. Undertake an active advocacy campaign to push infrastructure programs aimed at providing necessary facilities, as well as policy reforms to enhance investment climate.
4. Implement the annual investment promotion and development plan as formulated and approved by the Board;
5. Serve as one-stop shop for accepting, processing and evaluating all applications for registration for the availment of the local incentives and submit its recommendations to the Board within fifteen (15) working days from the receipt of the application;
6. Assist in (1) securing licenses and permits, (2) arranging for the availment of Local and National Government incentives, and (3) providing a listing of joint venture partners, raw materials suppliers, possible business sites and other requirements of existing and potential investors and enterprise;
7. Establish and maintain networking relations with counterpart investment promotion organizations and coordinate with support agencies of government and the private sector in investment promotion efforts;
8. Organize and train PEDO staff with the competence to conduct investment promotion functions;
9. Serve as the Secretariat of the Board; and
10. Perform such other functions as may be directed by the Board

CHAPTER 5. INVESTMENT PRIORITIES PLAN

Section 14. Investment Priorities Plan shall mean the overall plan formulated by the Board and adopted by the Sanggunian which includes and contains the analysis, synthesis, and projections of data collected by the Board from public and private sectors, which measure and indicate the following:

1. The existing and prospective demand for specific products and commodities, final and intermediate, in the light of the level and structure of income, production, trade, prices and relevant economic and technical factors;

2. The existing capacities for producing specific products and commodities manufactured out of or with the use of domestic raw materials, the export of which should be encouraged;
3. The gaps between the prospective demand and existing supply for specific products and commodities, and the additional production capacities that must be induced where such gaps exists;
4. The specific areas of economic activity to be declared as preferred areas of investment and the corresponding capacities thereof;
5. The areas where such additional capacities can be located considering the presence of natural resources, workforce, transport facilities, power, water supply and the like;
6. The capital investment necessary to bring such additional capacities needed, and the sources thereof, whether domestic or imported;
7. The raw material input requirements of the additional capacities needed, and the sources thereof, whether domestic or imported;
8. The needed technology for product development to promote MSMEs particularly women micro-enterprises;
9. The respective roles and responsibilities of the private sectors and the government and the capital investments required thereof, to make private investments in preferred areas feasible;
10. The specific public infrastructure projects that need to be undertaken by the government and the capital investments required thereof, to make investments in preferred areas feasible;
11. The minimum requirements for maintaining conditions of competition in any industry; and
12. Other similar relevant factors which the Board considers desirable to include:
 - a. The list of the products or services that should be encouraged with priority, considering the following:
 - The comparative advantage they enjoy or could be made to enjoy;
 - The potential for earning; and
 - The significant contribution to the provincial economy.
 - b. Additional volume of agricultural production and related services necessary to supply the needs of the economy including the potential export outside the province which can qualify for incentives under this Code;
 - c. Public utilities which can qualify for incentives under this Code and which shall be supported by studies of existing and prospective demand for such services in the light of the level and structure of income, production, trade, prices and relevant economic and technical factors of the province as well as the existing facilities to produce such services; and
 - d. Specific activities where the potential for utilization of conventional and non-conventional sources of energy can be best promoted.

SECTION 15. Criteria in Determining Investment Priority Areas – Economic activity that shall be included in the Investment Priorities Plan must be environmentally, socio-economically, technically and financially sound after thorough investigation by the Board. The determination of preferred areas of investment to be listed in the Investment Priorities Plan shall be based on the following:

- a. environmental impact;
- b. economic soundness;
- c. long-term comparative advantage;
- d. extent of contribution of the activity to a specific development goals of the province;
- e. market and technical considerations;
- f. value of social benefits;
- g. social acceptability of the community within the area of influence of the proposed investment/project; and
- h. other indications of comparative advantage.

Section 16. Preferred Investment Areas – In the initial years of implementation, the following shall be adopted as priority investment areas:

Agri-Business

- Post-harvest Facilities (fish landing, feed-mill, cold storage, vapor heat treatment/irradiation technology)
- High-value Commercial Crop Production/Seed Productions
- Food Processing (fruit, meat, fish)
- Poultry and Livestock Multiplier and Production Farms
- Trading Posts (Bagsakan)
- Vegetable Production and Processing
- Salt Production
- Agro-Forestry & Other Integrated Farming System
- Aquaculture and Seaweed Production/Processing

Tourism

- Agri/Eco-Tourism
- Accommodation Facilities
- Farm Resorts/Sites
- Beach Resorts
- Natural Parks
- Mountain/Inland Resorts
- Island Resorts
- Campsites
- Zoological and Botanical Parks/Resorts

Historic-Cultural Heritage Projects

- Heritage Tourism
- Landmarks
- Religious Tourism
- Retreat Houses
- Pilgrimage Shrines

Tourism Estates

- Golf Course
- Target Ranges
- Adventure Parks

Manufacturing

- Precision Assembly
- Farm implements
- Metalcrafts
- Furnitures/Furnishings
- Garments

- Gifts, Toys and Housewares and Holiday Decors
- Shellcrafts/Handicrafts
- Lime Processing
- Fashion Accessories

Real Estate Development

- Housing Development Project
- Retirement Village
- Convention and Cultural Facilities

Infrastructure and Development Sector

- Road Network Development Operation
- Water Supply Development Operation
- Solid Waste Treatment / Management
- Agro-Industrial and Economic Zones Development
- Seaport development

Information and Communication Technology Sector

- IT-Enabled Services
- Medical Transcription
- Computer Education
- Business Process Outsourcing (BPO)
- Media/ Advertising
- Internet Connectivity

Support Facilities and Services

- Transportation
- Communication
- Restaurants
- Hotels/Apartelles/Pension Houses
- Educational Facilities
- Environmentally-Friendly Alternative Technology on Waste Management
- Banking Facilities
- Medical services
- Health and wellness Products and Services
- Financial services
- Engineering /Architectural services
- Training and Sports services
- Ship Building, Repair and Development
- Development of Indigenous Power Sources
- Human Resource (construction, security, business, domestic/household, etc.)
- Memorial Parks
- Land and Sea Transportation
- Research and Educational Facilities
- Spas/ Physical Fitness Facilities
- Medical/Physical Therapy Clinic
- Funeral Homes
- Pawnshop
- Fast Food

Creative Industries

- Audiovisual Media Domain
- Digital Interactive Media Domain
- Creative Services Domain

- Design Domain
- Publishing and Printed Media Domain
- Performing Arts Domain
- Visual Arts Domain
- Traditional Cultural Expressions Domain
- Cultural Sites Domain

Section 17. Determination of Additional Investment Areas –

(a) Additional economic activities may be included in the list of priority investment areas upon approval by the Board and recommended to the Sanggunian and shall then be adopted for implementation under the Guimaras Investment Promotion Program. The inclusion of investment priority areas should be based on the following factors:

- generation of high levels of employment,
- the high degree of value-added features,
- creation of backward and forward linkages with local industries, and
- no deleterious effect on the environment.

(b) The Board, however, shall recommend to the Sanggunian the removal of an area or activity from the list at any point, when any of the following conditions is present:

- Sufficient investments in the area or activity have been attained;
- Continued extension of incentives or support measures for the specific investment area is no longer the interest of Guimaras or may place the government and public in adverse position;
- The investment area or activity cannot attract investors within a reasonable time and cost or may result in an unfavorable business climate; and
- Lack of progress in the implementation of an environmental management plan.

Section 18. Review of Investment Incentives and Support Measures – To promote the growth of investments in the province particularly in the preferred investment areas, the Board shall review the package of incentives and support measures as needed and to recommend for approval to the Sanggunian the appropriate specific fiscal and non-fiscal incentives that the government may grant to investors and enterprises as stated in Chapter 8, Section 25-27.

CHAPTER 6. REGISTRATION OF ENTERPRISES

Section 19. Qualifications of New Enterprises – All new enterprises intending to avail of the incentives as provided for in this Code must be able to meet the following requirements:

1. The business enterprise must have complied with all the requirements mandated under existing laws, both local and national, and under the Philippine Constitution;
2. The prospective investor's place of production and operation shall be located within the Province of Guimaras;
3. The prospective investment must engage in any of the aforesaid areas or activities in the preferred areas and those that may hereafter be declared by the Board;
4. The new enterprise must have a capitalization, exclusive of cost of land, below 3 million for micro-scale enterprise, Php 3 million but not more than Php 15 million for a small scale enterprise, more than Php 15 million but not more than Php 100 million for a medium scale enterprise and more than Php 100 million for a large scale business project, provided that the amount of capitalization shall be based on the total project cost as stated in the investor's project study submitted to and approved by the Board;

5. Foreign companies intending to apply for registration must comply with the Foreign Investment Act of 1991(R.A. 7042) and the provisions of this Code;
6. The project must not be included in the negative list as provided for under the Foreign Investment Act of 1991;
7. Project must not have negative impact to the environment, whether in terms of pollution or resource use and must be compliant to environmental laws, rules and regulations;
8. Registered with Securities and Exchange Commission (SEC) in the case of a corporation and association, Department of Trade and Industry in case of single proprietorship or Cooperative Development Authority (CDA) in the case of a cooperative; and
9. The project will provide at least ten percent (10%) of its top-level management and not less than fifty (50%) whenever applicable, rank and file manpower requirements to bonafide residents of the Province. In cases where there are insufficient qualified bona fide residents available to meet the top-level management quota, the company may request adjustments to this requirement. Such requests must be accompanied by documented evidence of recruitment efforts to source local candidates and justification for the shortage, subject to review and approval by the Board.

Section 20. Qualifications for Existing Enterprises– Any existing enterprise that intends to expand may avail of the incentives under this Code provided that it meets all the following qualifications:

1. An enterprise whose place of operation and production is located within the territorial jurisdiction of the Province;
2. The existing enterprise whose place of operation or production is already located within the territorial jurisdiction of the province but which intends to expand its existing production capacity or construct new buildings and other civil works for the installation of new machineries and equipment or improvements thereof which will result in an increase production capacity;
3. The business enterprise must have complied with all the requirements mandated under the existing local and national laws and the Philippine Constitution;
4. The intended expansion or diversification of the existing enterprise must engage in an economic activity identified as an investment priority area by the Board;
5. The intended expansion or diversification shall have an additional project cost in the scale as provided for in this Code, provided that the amount of capitalization shall be based on the total additional project cost as stated in the investor's project study submitted to the Board;
6. The expansion or diversification project will provide at least ten percent (10%) of its top-level management applicable rank and file manpower requirements to bona-fide residents of the province; and
7. The expansion of diversification shall include an environmental management plan.

Section 21. Application and Registration Requirements. New or existing enterprises shall file its application for registration with the Board through the PEDO within sixty (60) days from the start of operation to qualify for incentives provided herein. Qualified investors/enterprises shall be considered to have waived their privilege to avail of incentives provided in this Code if no such application is received within the specific period. All applications are recorded in a registration book and date of receipt stamped on the face thereof.

A non-refundable filing fee in the following amount shall be paid to the Treasurer after submission of the following documents for registration to the PEDO

- P2,000.00 for micro scale investment
- P5,000.00 for small scale investment
- P10,000.00 for medium scale investment
- P25,000.00 for large scale investment

Single Proprietorship

1. Four (4) copies of completed registration forms which is duly notarized
2. Four (4) copies of the complete project study of the proposed investment/expansion showing that the project is economically, technically, financially and environmentally feasible and viable
3. Certified true copy of the Business Name Registration issued by the DTI
4. Copy of BOI Certificate of Registration in case of BOI registered enterprise
5. Copy of latest audited Financial Statements (if existing)
6. Complete copy of the Environmental Impact Study, if applicable
7. Copy of the Environmental Compliance Certificate, if applicable
8. For tourism related businesses, compliance of tourism certification and guidelines
9. Copy of Mayor's Permit

Partnership / Corporation

1. Four (4) copies of completed registration forms which is duly notarized
2. Four (4) copies of the complete project study of the proposed investment/expansion showing that the project is economically, technically, financially and environmentally feasible and viable
3. A copy of the Articles of Partnership or Incorporation as approved by the Securities and Exchange Commission (SEC) for partnership, corporation, association and foundation
4. A certified true copy of its Certificate of Registration issued by the Securities and Exchange Commission (SEC)
5. Resolution of the applicant's Board of Directors, in case of a Corporation authorizing the filling of application
6. A copy of audited Financial Statements (if existing)
7. A complete copy of the Environmental Impact Study, if applicable
8. A copy of the Environmental Compliance Certificate, if applicable
9. For tourism related businesses, compliance of tourism accreditation policies and guidelines
10. A copy of Mayor's Permit

For Cooperative

1. Four (4) copies of completed registration forms which is duly notarized
2. Four (4) copies of the complete project study of the proposed investment/expansion showing that the project is economically, technically, financially and environmentally feasible and viable
3. A copy of the Articles of Cooperation as approved by the Cooperative Development Authority (CDA) for cooperatives
4. A copy of CDA Registration
5. A copy of audited Financial Statements (if existing)
6. A complete copy of the Environmental Impact Study, if applicable
7. A copy of the Environmental Compliance Certificate, if applicable
8. For tourism related businesses, compliance of tourism accreditation policies and guidelines

Section 22. Registration Procedures and Application Approval– The Board shall formulate appropriate rules and regulation to facilitate action of an application filed, prescribe criteria for evaluation of applications and devise standard forms of use by applicants. The Chairperson of the Board shall approve all applications processed by the PEDO.

PEDO shall within 30 days of the receipt of the application, either notify the applicant, in writing, of its approval or refusal or request for additional information be submitted.

Section 23. Certificate of Registration – Under this Code, an enterprise should be registered as a bonafide member of the accredited business association. Before the approval of its application with the Board, and as such, legally entitles it to fully avail of any of the fiscal incentives provided for in this Code, a registered enterprise shall be issued a certificate of Registration duly signed by the Board's Chairperson in such style and form as the Board may determine.

CHAPTER 7. RIGHTS AND PRIVILEGES

Section 24. Rights and Privileges – The Provincial Government of Guimaras, through the Guimaras Investment Board, guarantees to all registered enterprises their full entitlement of the rights and privileges provided under this Code and other laws, viz:

1. Provide concise and comprehensive information to prospective investors regarding economic priorities of the province, target investment areas, and the general conditions applicable to incoming direct private investments;
2. Disseminate to investors and the general public thru accredited business organizations, the investment evaluation criteria and registration procedures to enhance government transparency in the process of granting incentives;
3. 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;
4. Not to 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 provided otherwise;
5. Avoid and/or prevent (undue distortion of competition) unfair treatment 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;
6. In accordance with law, all investors who shall invest under this Code are hereby encouraged to hire employees residing within the province; and in cases where no local personnel or worker is qualified or capable, allow the employment of qualified non-residents or foreign professional where this is necessary, for the efficient operation of the enterprise or for technology transfer;
7. Resolve all doubts and/or conflicts concerning the benefits, privileges, and incentives granted under this Code or in other provincial ordinances enacted for the purpose of encouraging investment in favor of the investor.

CHAPTER 8. FISCAL AND NON-FISCAL INCENTIVES

Section 25. Fiscal Incentives – In addition to the incentives provided under Republic Act 7160 otherwise known as "Local Government Code of 1991", Republic Act No. 7916 as the Special Economic Zone Act of 1995, Executive Order No. 226 known as "Omnibus Investment Code of 1987" and other pertinent laws, a registered enterprise under this Code shall enjoy the following tax incentives:

1. Exemption from the real property tax (RPT) imposed under Provincial Ordinance No. 93-005 otherwise known as the Provincial Revenue Code of Guimaras, for a period of three (3) years from the date of registration approved by the Guimaras Investment Board or from the date of the expiration of the registered enterprise tax exemption as provided under other national laws, whichever is applicable, provided, that the tax exemption shall be pertain only to the thirty-five percent (35%) share of the province.

2. From the date of approval of registration by the Board up to the start of commercial operation, an enterprise registered under this Code, shall be fully exempt from charges imposed under the existing Provincial Revenue Code, or specifically but not limited to Articles 224, 225, 226 and 229 of the Rules and Regulations Implementing the Local Government Code of 1991 (R.A. 7160), and in no case shall said period exceed one (1) year.
3. A registered enterprise qualified under this Code shall within three (3) years from the start of its commercial operation, be exempt from the aforesaid provincial impositions under the conditions and manner herein prescribed:

For qualified enterprises:

100%	-	1st year
75%	-	2nd year
50%	-	3rd year

4. Other specific fiscal incentives shall be provided by the respective Municipal Local Government Units.

Section 26. Non-Fiscal Incentives – Registered enterprises and investors shall be granted the following non-fiscal incentives:

1. Provision of a one-stop documentation center for simplified documentation procedures.
2. Assistance in facilitating access to required utility services, including electrical power and water supply infrastructure.
3. Assistance in site selection, negotiation for right of way and construction of access road.
4. Assistance in labor recruitment and arbitration.
5. Assistance in marketing and promotion of products and services.
6. Provide network with private sectors and other business organizations.
7. Other non-fiscal incentives as may be determined by the Board.

Section 27. General Guidelines – The Provincial Government of Guimaras, upon recommendation of the Guimaras Investment Board, shall grant exemptions and incentives under the terms and conditions provided in this Code, and its implementing rules issued thereafter. However, this exemption shall not apply to regulatory fees levied under the police power of the Provincial Government. Tax exemptions shall be conferred through the issuance of a tax exemption certificate, which shall be non-transferable. The grant of these exemptions and incentives shall be governed further by the following:

1. Tax exemptions:
 - The grant to a type or kind of business shall apply to all business similarly situated subject to pertinent provisions of this Code.
 - The exemption shall extend only to the local government unit granting such exemption or relief on shared revenues, unless the LGU concerned shall extend same privilege to such enterprise qualified under this Code.
2. Tax incentives:
 - Tax incentives shall be granted only to new investments in the locality qualified under this Code.
 - Existing enterprises with proposed expansion may register and qualify for exemptions on the expanded portion under this Code.

CHAPTER 9. FUNDING

Section 28. Funding – Initial funding necessary for the implementation of the provisions of this Code which shall be sourced from the General Fund of the Province is hereby appropriated. Thereafter, the Provincial Government shall appropriate annually, based on the budget presented by the Board, for the continued implementation of the provisions of this Code, subject to the usual government accounting and auditing rules.

Section 29. Appropriations – Appropriation covering the current operating expenditures and capital outlays for the Board and the GTIC shall be included in the annual provincial annual budget.

CHAPTER 10. FINAL PROVISIONS

Section 30. Monitoring and Evaluation – The PEDO shall monitor and evaluate project implementation for the purposes of ensuring that the objectives are accomplished.

Section 31. Penal Provisions – Any violation of the provisions of this Code, existing laws, ordinances, rules and regulations by any registered enterprise, shall be grounds for the cancellation or revocation of the registration of the business and the withdrawal of all incentives granted under this Code.

Section 32. Separability Clause – It is declared that the provisions of this Code are separable, and in the event that one or more of the provisions are declared illegal or constitutional by a competent court, the validity of the other provisions shall not be affected, and shall continue to be in force and effect.

Section 33. Repealing Clause – All ordinances, executive orders, rules and regulations inconsistent or in conflict with the provisions of this Code are hereby repealed, amended or modified accordingly.

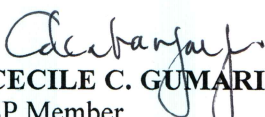
Section 34. Effectivity – This ordinance shall take effect immediately after its publication in a newspaper of local circulation and postings in three (3) conspicuous places within the Province of Guimaras, whichever comes later.

ENACTED: April 2, 2025.

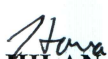
I hereby attest to the correctness of the foregoing ordinance which was duly enacted by the 10th Sangguniang Panlalawigan of the Province of Guimaras during its regular session on April 2, 2025.

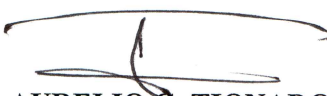

ANNA ROSE E. CABASAC
Secretary to the Sangguniang Panlalawigan

Certified Correct:


CECILE C. GUMARIN, MD
SP Member
Temporary Presiding Officer

We Concur:


FELIPE HILAN A. NAVA, MD
SP Member


AURELIO G. TIONADO
SP Member

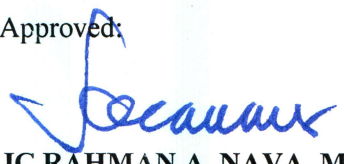

ALEJANDRO D. ARANETA, DMD
SP Member


LUBEN G. VILCHES
SP Member


MARILYN G. EDANG
SP Member


PERFECTO T. HABAÑA, JR.
SP Member

Approved:


JC RAHMAN A. NAVA, MD
Governor 

