



Republic of the Philippines
Region IV-A (CALABARZON)
Province of Cavite
CITY OF GENERAL TRIAS
OFFICE OF THE SANGGUNIANG PANLUNGSOD

CITY ORDINANCE NO. 22-23 (TAX)

Authors : SP Member Florencio D. Ayos
Chair, Committee on Ways and Means
SP Member Kristine Jane M. Perdito-Barison
Chair, Committee on Health, Nutrition
and Population

Sponsors : SP Member Richard R. Parin
SP Member J-M Vergel M. Columna
SP Member Alfredo S. Ching
SP Member Gary A. Grep
SP Member Vivencio Q. Lozares, Jr.
SP Member Clarissel J. Campaña-Moral
SP Member Jonas Glyn P. Labuguen
SP Member Hernando M. Granados
SP Member Jowie S. Carampot
SP Member Isagani L. Culanding
SP Member Walter C. Martinez
SP Member Reienel R. Ferrer

PROVIDING INCENTIVES TO REAL ESTATE DEVELOPERS WHO WILL CONSTRUCT HIGH-RISE COMMERCIAL BUILDINGS IN THE CITY, AND TO COMPANIES/ INVESTORS WHO WILL LOCATE THEIR BUSINESS OPERATIONS IN THE AFORESAID PROJECTS TO BE KNOWN AS ACCREDITED ECONOMIC CENTERS (AECs) INVESTMENT INCENTIVES ORDINANCE OF 2022.

WHEREAS, Section 16 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991 states that every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare. LGUs shall also enhance economic prosperity and promote full employment among their residents;

WHEREAS, Section 192 of the aforesaid Code also provides that LGUs may, through ordinances duly approved, grant tax exemptions, incentives or reliefs under such terms and conditions as they may deem necessary;

WHEREAS, part of the COVID-19 recovery strategies of the City is to revitalize the local economy in order to provide opportunities for employment and livelihood for Gentriseños;

WHEREAS, to effectively implement the preceding plan of action, it is necessary to formulate policies that will incentivize new investments particularly in the real estate industry in order to encourage the development of business districts with high-rise commercial buildings which shall serve as economic centers;

WHEREFORE, on motion of SP Member Florencio D. Ayos duly seconded by SP Member Kristine Jane M. Perdito-Barison,

Be it enacted by the Sangguniang Panlungsod, that:

Section 1. TITLE - This Ordinance shall be known as "ACCREDITED ECONOMIC CENTERS (AECs) INVESTMENT INCENTIVES ORDINANCE OF 2022".

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Continuation...page 2 of City Ordinance No. 22-23 (Tax):

Section 2. DEFINITION OF TERMS

- a. **Accredited Economic Centers** - high-rise commercial buildings used solely for trade and commerce which are duly accredited by the City Government of General Trias for the availment of investment incentives,
- b. **Bonafide Resident** - individual residing in the City for at least one (1) year, duly certified by the Barangay, LGU and the Commission on Elections,
- c. **Business Permit-Related Regulatory Fees** - fees and charges imposed which are related in the process of securing a business permit including sanitary, environmental, garbage, business sticker, and Mayor's permit fees, and
- d. **High-rise Commercial Buildings** - buildings that have a minimum of 12 floors above the ground (excluding basement/s) used exclusively for business activities/operations.

Section 3. COVERAGE - This Ordinance shall be applicable to all real estate developers who will construct or have constructed high-rise commercial buildings in the City, as well as companies that will locate business operations in the said buildings. The investment incentive granted shall be applicable only to business tax and regulatory fees imposed by the City.

Section 4. ACCREDITATION OF ECONOMIC CENTERS - Real estate developers who shall develop high-rise commercial buildings in the City must accredit their project/s as Economic Centers in order to be eligible for investment incentives. The following are the requirements for accreditation:

- a. The proposed or constructed high-rise commercial building/s must be solely used for commercial/business activities,
- b. Must be compliant with the Building Code, Environmental Laws and other pertinent laws and ordinances,
- c. Fully accomplished Application Form,
- d. SEC Registration and Articles of Incorporation,
- e. Project Proposal and Feasibility Study,
- f. Development Permit and License to Sell,
- g. Environment Clearance Certificate (ECC), and
- h. Payment of Php 3 000.00 processing fee.

Upon full compliance to the aforesaid requirements, the implementing office shall evaluate the application for accreditation and shall endorse the same to the Local Chief Executive for approval.

Section 5. REQUIREMENTS FOR ECONOMIC CENTER TENANTS IN THE AVAILMENT OF INVESTMENT INCENTIVES - Companies that will locate business operations in Accredited Economic Centers (AECs) shall enjoy investment incentives, provided with the following requirements:

- a. Fully accomplished Application Form,
- b. Proof of Registration (SEC Registration and Articles of Incorporation, DTI Business Name Registration or CDA Registration),
- c. Business Permit,
- d. Certification from developer that the company is a tenant of the AEC,

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Continuation...page 3 of City Ordinance No. 22-23 (Tax):

- e. Lease Agreement or Contract to Sell,
- f. Fifty percent (50%) of their non-technical personnel must be bonafide residents of the City,
- g. Not engaged in any form of gambling operations, and
- h. Payment of Php 1 000.00 processing fee.

Section 6. INVESTMENT INCENTIVES – The following are the investment incentives to be granted to AECs and the business establishments that will locate therein:

a. Investment Incentives for AEC Developers

- a.1 1st year to 4th year of business operation as AEC Developer:
 - a.1.1 Forty percent (40%) discount on business tax and business permit-related regulatory fees except Fire Safety Inspection fee and Barangay Business Clearance fee,
- a.2 5th year to 8th year of business operation as AEC Developer:
 - a.2.1 Thirty percent (30%) discount on business tax and business permit-related regulatory fees except Fire Safety Inspection fee and Barangay Business Clearance fee, and
- a.3 9th year to 12th year of business operation as AEC Developer:
 - a.3.1 Twenty percent (20%) discount on business tax and business permit-related regulatory fees except Fire Safety Inspection fee and Barangay Business Clearance fee;

b. Investment Incentives for AEC Tenants

- b.1 1st year to 6th year of business operation as AEC Tenant:
 - b.1.1 Thirty percent (30%) discount on business tax and business permit-related regulatory fees except Fire Safety Inspection fee and Barangay Business Clearance fee, and
- b.2 7th year to 12th year of business operation as AEC Tenant:
 - b.2.1 Fifteen percent (15%) discount on business tax and business permit-related regulatory fees except Fire Safety Inspection fee and Barangay Business Clearance fee.

The investment incentives granted shall commence from the date of accreditation and may be revoked by the City upon proving that the AEC Developer or the AEC Tenant has violated the conditions set forth in this Ordinance. Consequently, the discount granted shall be refunded by the grantee to the LGU.

Section 7. IMPLEMENTING OFFICE – The Local Economic Development and Investment Promotions Office (LEDIPO) and other offices as may be designated by the Local Chief Executive shall be responsible for the effective implementation of this Ordinance.

Section 8. IMPLEMENTING RULES AND REGULATIONS (IRR) - Although the provisions of this Ordinance are self-executory, the Local Chief Executive may issue IRR as may be deemed necessary.

Section 9. SEPARABILITY CLAUSE – Should any part or provision of this Ordinance be held contrary to law or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

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Continuation...page 4 of City Ordinance No. 22-23 (Tax):

Section 10. REPEALING CLAUSE – All ordinances, resolutions, rules and regulations, issuances or any part thereof inconsistent with the provisions of this Ordinance are hereby repealed, amended or modified accordingly.

Section 11. EFFECTIVITY CLAUSE – This Ordinance shall take effect after posting of copies in three (3) conspicuous places in the City has been undertaken.

ENACTED under THIRD/FINAL READING on 06 JUNE 2022.


JONAS GLYN P. LABUGUEN
SP Member


GARY A. GREPO
SP Member


CLARISSSEL D. CAMPAÑA-MORAL
SP Member


JOWIE S. CARAMPOT
SP Member


KRISTINE JANE M. PERDITO-BARISON
SP Member


ISAGANI L. CULANDING
SP Member


J-M VERGEL M. COLUMNA
SP Member


WALTER C. MARTINEZ
SP Member


FLORENCIO D. AYOS
SP Member


VIVENCIO Q. LOZARES, JR.
SP Member

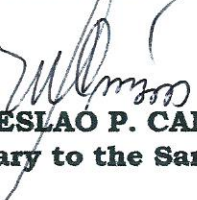

RICHARD R. PARIN
SP Member


HERNANDO M. GRANADOS
SP Member

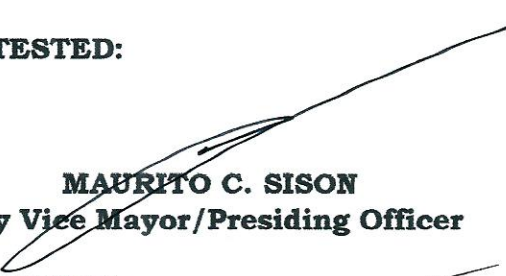

ALFREDO S. CHING
SP Member/LNB President


REHENEL R. FERRER
SP Member/SKF President

CERTIFIED TRUE AND CORRECT:


WENCESLAO P. CAMINGAY
Secretary to the Sanggunian

ATTESTED:


MAURITO C. SISON
City Vice Mayor/Presiding Officer

APPROVED:


ANTONIO A. FERRER
City Mayor

kva/app/dga/jfa