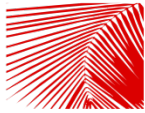




Republic of the Philippines  
PROVINCE OF QUEZON  
City of Lucena



**QUEZON PROVINCIAL**  
**TRADE & INVESTMENT CENTER**

# **Quezon Investment and Incentives Code of 2008**

## **Implementing Rules And Regulations**

**PROVINCIAL ORDINANCE NO. 2008-02**

**RESOLUTION NO. 01-2009**

**RESOLUTION ADOPTING THE RULES AND REGULATIONS  
FOR THE IMPLEMENTATION OF PROVINCIAL  
ORDINANCE NO. 02-2008 OTHERWISE KNOWN AS  
“THE QUEZON INVESTMENT AND INCENTIVES CODE OF 2008”**

**WHEREAS**, the Quezon Investment and Incentives Board is mandated to formulate a set of rules and regulations for the effective implementation of the Quezon Investment and Incentives Code of 2008;

**WHEREAS**, these set of rules and regulations would pave the way for the promotion of the Province of Quezon as an investment destination for businesses that would utilize local labor, indigenous materials and other natural resources of the province;

**WHEREAS**, these set of rules and regulations would also assist in the promotion of investments in the priority areas set forth in the Quezon Investment and Incentives Code;

**NOW, THEREFORE**, for and in consideration of the foregoing, upon motion duly seconded, the Quezon Investment and Incentives Board hereby promulgate the following rules and regulations:

**CHAPTER 1. POLICY APPLICATION**

**RULE 1. Title.** - This rule shall be known and cited as “The Implementing Rules and Regulation of the Quezon Investment and Incentives Code of 2008.”

**RULE 2. Purpose.** - These Rules are promulgated to prescribe the procedure and guidelines for the implementation of the Quezon Province Investment and Incentives Code of 2008 in order to facilitate compliance therewith and achieve the objectives thereof.

**RULE 3. Declaration of Policy.** - It is hereby declared as a policy of the Provincial Government to promote and encourage domestic and foreign investments in the Province of Quezon. Along this line, the following are investment policies of the province:

- A. To encourage investment projects that would utilize local labor, substantial amount of indigenous raw materials, and other natural resources of the province within the context of sustainable environment and natural resources management;
- B. To promote the marketing of Quezon products in order to maximize production, attain self-sufficiency and optimal productivity;
- C. To attract and encourage investments in priority areas such as agri-business; manufacturing; eco-tourism; and other activities that will significantly contribute to the socio-economic development of the province;
- D. To promote Quezon Province as a favorable investment destination with available skilled manpower, adequate power supply, water resources and communication facilities easily accessible to global market;

- E. To encourage investments in business activities that will provide livelihood and employment to improve the quality of life and assure that the benefits of development will accrue to the people of Quezon; and
- F. To promote the active participation of non-government organizations and the private sector as partners and catalysts in achieving the development goals of the province.

**RULE 4. Scope of Application.** - This Rule shall apply to all persons, entities or enterprises, belonging to micro, small, medium and large-scale categories in preferred areas of investments in agribusiness, manufacturing, eco-tourism and services and other areas of investments as may be determined from time to time by the Board.

**RULE 5. Rules of Interpretation.** - Any conflict or controversy arising under the Code shall be resolved on the basis of applicable legal provision or jurisprudence. In the absence thereof, the customs and traditions in so far as they are applicable to the conflict or controversy may be resorted to.

## **CHAPTER II. DEFINITION OF TERMS**

**RULE 6. Definition of Terms.** – For the purpose of these Rules and Regulations, the following terms and phrases shall mean as follows:

- A. “Board” shall refer to the Quezon Investment & Incentives Board (QIIB);
- B. “QPTIC” shall refer to the Quezon Provincial Trade and Investment Center created under this Code that shall serve as the Secretariat and implementing arm of the Board;
- C. “Code” shall refer to the Quezon Investment and Incentives Code of 2008;
- D. “Province” shall refer to the Province of Quezon covering all the areas within its territorial jurisdiction;
- E. “Existing enterprises” shall refer to those establishments or enterprises whose places of operation or production are physically located within the territorial jurisdiction of Quezon;
- F. “Expansion projects” include modernization and rehabilitation, and shall mean an increase of existing volume or value of production, or upgrading the quality of registered product or to increase efficiency and productivity, under such guidelines as the Board may adopt;
- G. “Incentives” shall refer to fiscal and non-fiscal incentives as provided for in the Code;
- H. “Local Personnel or Worker” refers to person who is a bonafide resident of Quezon employed in an enterprise registered under the Code;
- I. “New Investors/Enterprises” shall refer to investors or enterprises that are not currently engaged in any kind or types of business in Quezon but intend to actually establish, their place of operation or production in Quezon. Existing Investors who will engage in a business other than its existing business or enterprise shall be considered as a new investor or enterprise;
- J. “Preferred areas of investment” refer to economic activities or sectors declared as priority investment areas by the Board in accordance with the provisions of the Code;
- K. “Registered enterprises” refer to enterprises or businesses registered in accordance with the provisions of the Code;

- L. "Fruit Bearing Plantation" shall mean an estate or farm on which a fruit bearing trees crops are cultivated in not less than 10 hectares;
- M. "Commercial Tree Plantation" shall mean an industrial tree farm or agro-forestry projects on which trees are planted in not less than 10 hectares;
- N. "Capitalization" shall mean the paid-up capitalization of a corporation, cooperative or partnership or invested in a single proprietorship which may be in cash or in property as allowed by law.

### **CHAPTER III. ESTABLISHMENT OF THE QUEZON PROVINCIAL INVESTMENT AND INCENTIVE BOARD**

**RULE 7. - The Province of Quezon Investment and Incentives Board** - There is hereby created a body to be known as the Quezon Investment and Incentives Board to implement the provisions of the Code.

**RULE 8. Composition of the Board.** - The Board shall be composed of the following:

**Chairperson** : Provincial Governor  
**Co-Chairperson** : Provincial Administrator  
**Vice -Chairperson** : Representative, Quezon-Lucena Chamber of Commerce and Industry

**Members :**

Chairperson, Committee on Trade and Industry, Sangguniang Panlalawigan  
 Chairperson, Committee on Tourism, Sangguniang Panlalawigan  
 Chairperson, Committee on Agriculture, Sangguniang Panlalawigan  
 Representative, Department of Trade and Industry-Quezon  
 President, Lucena Bankers' Association  
 President, Sangguniang Panturismo ng Quezon, Inc  
 Chairperson, Provincial Agricultural and Fisheries Council (PAFC)  
 President, Philippines Association of Realtors & Board (PAREB) – Lucena City – Quezon Board of Realtors, Inc.  
 Representative, Filipino-Chinese Chamber of Commerce & Industry  
 President, Quezon Mayors' League

**Ex-Officio Members:**

Municipal Mayors  
 Representative, Department of Environment and Natural Resources  
 Representative, Department of Agriculture  
 Representative, Department of Agrarian Reform  
 Provincial Planning and Development Coordinator  
 Provincial Treasurer  
 Provincial Budget Officer  
 Provincial Agriculturist  
 Provincial Veterinarian  
 Provincial Tourism Officer  
 Provincial Government Environment and Natural Resources Officer  
 Representative, Philippine Coconut Authority

The representatives from the private sectors shall be appointed for a term of two (2) years by the Provincial Governor, unless withdrawn by the sector he/she represents prior to the expiration of his/her term.

The membership of the Board may be increased or decreased by Board resolution for the effective implementation of the Code.

The Office of the Provincial Attorney shall serve as the counsel to the Board.

**RULE 9. - Board Meetings and Quorum.** The Provincial Governor, in his capacity as Chairperson, shall convene the Board after appointing the members as mentioned in Rule 7 hereof. The Board shall meet quarterly on the last Friday of the last month of the quarter or as often as may be necessary, on such day and time as it may deem convenient and upon the call of the chairperson or co-chairperson. The presence of simple majority of its voting members shall constitute a quorum.

**9.1.** - Only the members shall have the right to vote in case of decision-making by the Board.

**RULE 10. - Powers and Functions of the Board.** The primary function of the Board shall be to establish a favorable business environment through consistent policies on business that will encourage and support private sector investments in consonance with the development needs and objectives of the province. Pursuant to this, the Board shall be vested with the following powers and functions:

- A. To formulate the rules and regulations to implement the intent and provisions of the Code;
- B. To initiate the conduct of technical researches on the priority investment areas for promotion as well as the appropriate incentives and support measures to be extended to registered enterprises;
- C. To formulate and adopt a long-term investment promotions program;
- D. To supervise the operations and activities of the Quezon Provincial Trade and Investment Center (QPTIC) for the effective implementation of the provisions of the Code;
- E. To review and update the fiscal and non-fiscal incentives granted to registered enterprises under the Code;
- F. To promote Quezon as an investment and environment-friendly destination;
- G. To 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 the Code;
- H. After due notice, cancel the registration or suspend the enjoyment of incentives of any registered enterprise for (1) failure to maintain the qualification required under the Code for the registration with the Board, or (2) violation of any provision of the Code and its implementing rules and regulation or (3) failure to commence operation in accordance with the approved project study or to operate in accordance with the terms thereof; or (4) for other grounds as may be determined by the Board; and
  - a. Failure to maintain the qualification required under the Code for the registration with the Board;
  - b. Violation of any provision of the Code and its implementing rules and regulation
  - c. Failure to commence operation in accordance with the approve project study or operate in accordance with the terms thereof;
  - d. For other grounds as may be determined by the Board;

After due notice, cancel the registration or suspends the enjoyment or benefits of any registered enterprise on the ground above stated; and

- I. To enter into agreement with any entity for the purpose of simplifying systems, procedures, and requirements on investments and business operations in the Province of Quezon

**RULE 11. Powers and Functions of the Chairperson and Co-Chairperson.** - The Chairperson and Co-Chairperson of the Quezon Investment and Incentives Board shall have the following powers and functions:

- A. To confirm the mandated members of the Board;
- B. To preside over the regular and special meetings of the Board;
- C. To render annual report to the province and such special reports as may be requested;
- D. To recommend to the Board such policies and support measures that may be deemed necessary to carry out the objectives of the ordinance;
- E. To exercise such other powers and performs such other activities as may be authorized by the Board.

**RULE 12. Powers and Functions of the Vice - Chairperson.** - The Vice - Chairperson of the Board shall have the following powers and duties:

- A. Preside over the regular and special meetings of the Board in the absence of the Chairperson;
- B. Perform other duties of the Chairperson in the absence of the latter, and such other duties as may be assigned to him by the Board.

#### **CHAPTER IV. PREFERRED / PRIORITY INVESTMENT AREAS / ACTIVITIES AND APPROPRIATE INCENTIVES AND SUPPORT MEASURES**

**RULE 13. Preferred/ Priority Investment Areas.** - The following shall consist the initial priority investment areas of the Province of Quezon:

##### **Eco-Tourism and other Tourism Oriented Enterprises**

- A. Accommodation Facilities
- B. Nature Parks / Mountain Resort
- C. Transportation services
- D. Restaurants/Food Outlets
- E. Other Tourism-Related Services
- F. Retirement Village

##### **Agri-business including Agro-Forestry such as:**

- A. Post-harvest facilities
- B. High-value crop production
- C. Food Processing
- D. Feedmill
- E. Fishery and Aquaculture
- F. Manufacturing
- G. Alternative Fuels including Bio-Diesel etc.

##### **Services and other Service Oriented Enterprises such as:**

- A. Media/Advertising
- B. Medical Services/Facilities
- C. Information and Communication Technology

- D. Electronics and Telecommunication Enterprises
- E. Financial Services
- F. Engineering/Architectural Services and other Infrastructure
- G. Training and Sports Facilities
- H. Development of Alternative Energy and Water Resources
- I. Human Resource Development
- J. Real Estate Business

**Manufacturing Enterprises**

**Mining**

**Pioneering Enterprises**

**RULE 14. Determination of Additional Investment Areas. –**

- A. Additional economic activities may be included in the list of priority investment areas upon arrival by the Board and shall then be adopted for implementation under the Quezon Investment Promotion Programs. The inclusion of investment priority areas should be based on the following factor:
  - 1. Generation of high levels of employment;
  - 2. High degree of value added-features,
  - 3. Creation of linkages with local industries; and
  - 4. No deleterious effect on the environment
- B. The Board, however, may remove an area or activity from the list at any point, when any of the following condition is present:
  - 1. Sufficient investment in the areas or activity have been attained;
  - 2. Continued extension of incentives or support measures for the specific investment areas is no longer to the interest of Quezon or may place the government or public in adverse position;
  - 3. The investment areas or activity cannot attract investor within reasonable time and cost or may result in unfavorable business climate; and
  - 4. Lack of progress in the implementation of an environmental management plan.

**RULE 15. Appropriate Incentives and Support Measures. —** The Board upon the recommendation of the QPTIC shall identify and recommend for the approval of the Sangguniang Panlalawigan appropriate incentives and support measures which it shall be willing to extend, to promote priority investment areas and activities to targeted investors.

**RULE 16. Effectivity of Appropriate 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 once in every two (2) years, and recommend for approval to the Sangguniang Panlalawigan the appropriate specific fiscal and non-fiscal incentives that the government shall grant to targeted investors and enterprises;

**RULE 17. Removal / Deletion of a Preferred/Priority Investment Area. —** Upon the recommendation of the QPTIC, the Board may remove an area or activity from the list of preferred / priority areas for investments. Basis for the removal of a Preferred Investment Area are as follows:

- A. Sufficient investments in the areas or activity have been attained;
- B. The continued extension of incentives or support measures for the specific investment area is no longer to the interest of Province of Quezon;
- C. The investment area or activity cannot attract investors within reasonable time and

cost or may result in unfavorable business climate.

## **CHAPTER V. REGISTRATION OF ENTERPRISES**

**RULE 18. Qualifications of New Enterprises.** All new enterprises intending to avail of the incentives as provided for in the Code must be able to meet the following requirements:

- A. The business enterprise must have complied with all the requirements mandated under existing laws, local and national and under the Philippine Constitution;
- B. The prospective investor's principal or office place of operation or production shall be located within the province;
- C. The prospective investment must engage in any of the areas or activities cited in the preferred areas of investment as may hereafter be declared by the Board;
- D. The new enterprise must have a paid-up capitalization of at least P3.0 million provided that the total project cost as stated in the investor's project study submitted to and approved by the Board shall be at least P 3.0 million;
- E. The new enterprise will actually employ qualified bonafide residents of the province equivalent to at least 50% of its labor/manpower requirements;
- F. Foreign companies intending to apply for registration must comply with Foreign Investment Act of 1991;
- G. The project must not be in the negative list as provided for under the Foreign Investment Act (RA 7042);
- H. Project must not have a negative impact in the environment whether in terms of pollution or resource use;
- I. Registered with Securities and Exchange Commission (SEC) in the case of a corporation or the Department of Labor and Employment (DOLE) in the case of an association, Department of Trade and Industry (DTI) in the case of a single proprietorship or Cooperative Development Authority (CDA) in the case of a cooperative.

**RULE 19. Qualifications for Existing Enterprises.** Any existing enterprise may avail of the incentives under the Code provided that the following qualifications are met:

- A. The business enterprise must have complied with all the requirements mandated under the existing laws, rules and regulations;
- B. The intended expansion or diversification of the existing enterprise must engage in an economic activity identified as an investment priority area by the Board;
- C. The existing enterprise whose place of operation or production is already located within the territorial jurisdiction of the province, but which intends to undertake any of the following activities:
  - 1. Relocate its principal but not the production site of activity, generating employment from other places of the country to Quezon; or
  - 2. Expand its existing production capacity or construct new buildings and other civil works for the installation of new machinery and equipment or improvements thereof which will result in an increase in production capacity.

- D. The expansion or diversification shall have an additional project cost in the amount of not less than P3.0 million, as stated in the investors project submitted to and approve by the Board;
- E. The expansion or diversification project will provide employment to bonafide residents of the province; and
- F. The expansion or diversification will include an environmental management plan.

## **Rule 20. Registration Requirements -**

**20.1** - Subject to the provisions of Sections 16 and 17, a new or existing enterprise shall file its application for registration with the Board through the QPTIC. The following documents shall be submitted:

- A. Three (3) copies of duly completed application form to be provided by the Quezon (QPTIC) in accordance with the provisions of the Code;
- B. A copy of the Certification of Registration used by the Securities and Exchange Commission, the Department of Trade and Industry, Board of Investments or the Cooperative Development Authority, as the case may be;
- C. For existing enterprises, a copy of the latest financial statement of the applicant firm;
- D. For corporate type of ownership, a board resolution authorizing the person to file the application;
- E. A verified statement stating that the new or existing enterprise will actually employ qualified *bonafide* residents of the province equivalent to at least 50% of its labor/manpower requirements;
- F. A verified statement stating that foreign companies intending to apply for registration complies with Foreign Investment Act of 1991 and is not in the negative list thereof;
- G. A verified statement stating that the project does not have a negative impact in the environment whether in terms of pollution or resource use; and
- H. A copy of the project study.

**20.2** - Applications shall be filed with the QPTIC and recorded in a registration book. The date appearing therein and stamped on the application shall be considered the date of official acceptance;

**20.3** - Applicants shall be required to pay a one-time non-refundable filing fee of not less than Five Thousand Pesos (P5,000.00) to the Board together with the documents required for registration, renewable every 5 years of its operation;

**20.4** - The Board shall convene for the expeditious evaluation and approval of each application. The Board shall approve or deny a duly completed application within 10 working days from its receipt by the QPTIC;

**20.5** - The Board shall formulate such further rules and regulations, as may be appropriate, to facilitate action on applications filed; prescribe criteria for the evaluation of applications; and, devise standard forms for use by applicants. The Board shall approve all applications processed by the QPTIC;

**20.6** - Successful applicants for registration shall pay a registration fee amounting to 1/10 of 1% of the total investment;

**20.7 Certificate of Registration.** - Under the Code, an enterprise is considered registered upon approval of its application with the Board, and as such, legally entitles it to fully avail of any or all of the fiscal incentives provided for in the Code. A registered enterprise shall be issued a Certificate of Registration duly signed by the Board's Chairman in such style and form as the Board may determine.

## **CHAPTER VI. RIGHTS AND PRIVILEGES OF REGISTERED ENTERPRISES**

**RULE 21. Rights and Privileges Guaranteed by the Provincial Government of Quezon.** — All enterprises registered under the Code are entitled to the rights and guarantees provided by law and the Constitution and such, the Provincial Government thru the Board shall:

- A. Provide concise and comprehensive information to prospective investors on the economic priorities of the Provincial Government, including target investment areas and the general conditions applicable to incoming direct private investments;
- B. Communicate investment evaluation criteria and procedures through various publications to enhance transparency in the process of granting local government incentives;
- C. Take the fullest possible account of the need of the investors for stability, growth and profit in their operations, in the formulation or modification of policies and ordinances that affect investments;
- D. Not interfere or modify arrangements with the investors after the details of 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 provides otherwise;
- E. Avoid undue distortion of competition between or among enterprises operating within its territorial jurisdiction, whether domestic or foreign, when granting any special exemptions or incentives aimed at encouraging investments in the identified target areas;
- F. In accordance with law and where no local personnel or worker is qualified or capable and available, allow the employment of qualified foreign personnel where this is necessary, for the efficient operation of the enterprise or for technology transfer; and
- G. Resolve all doubts concerning the benefits and incentives granted under the ordinances enacted for the purpose of encouraging investment, in favor of the investor.

## **CHAPTER VII. THE QUEZON PROVINCIAL TRADE AND INVESTMENT CENTER**

**RULE 22. Powers and Functions.** — **Creation of the Quezon Provincial Trade and Investment Center (QPTIC).** There is hereby created a Quezon Provincial Trade and Investment Center which shall serve as liaison and technical secretariat of the Board and shall assist the Board in the delivery of its function. The QPTIC shall be tasked to provide effective and prompt assistance to investors who wish to establish business in the province and to respond to general inquiries on investment opportunities, incentives, rules and regulations, and provide other related information. Further the QPTIC shall have the following duties and functions:

- A. To undertake pro-active market development and investment promotion activities;
- B. To serve as one-stop processing and approval center for existing and potential investors and enterprises;

- C. To assist in (1) securing licenses and permits, (2) arranging for the availment of local and national government incentives, and (3) identifying business or joint venture partners, raw materials and supplies, possible business sites and other requirements of existing and potential investors and enterprises;
- D. To establish and maintain data bank on general business information, information on economic activities, available technology, financing sources and other relevant data or information;
- E. To network with counterpart investment promotion organizations and coordinate with support agencies of government and the private sector in investment promotions efforts;
- F. To build the competence of QPTIC staff to conduct investment management promotion programs and training;
- G. To prepare the agenda for the meeting of the board;
- H. To submit annual report on the activities of the center to the board thru the chairman within 60 days after the last day of the calendar year;
- I. Provide information on investment opportunities, business procedures, permit requirements, government regulations and other data required by the investor;
- J. Make referrals to relevant government bodies, support organizations, service providers and important contacts;
- K. Organize appointments, itineraries and site visits including facilitating arrangements for logistical support;
- L. Provide updates on major infrastructure projects in the province both existing and planned, as well as other programs and development that will have impact on the business environment;
- M. Undertake an active advocacy campaign to push infrastructure programs aimed at providing necessary facilities, as well as policy reforms to enhance Quezon's investment climate.

## **CHAPTER VIII. INCENTIVES PROVIDED TO REGISTERED ENTERPRISES**

**RULE 23. Tax Incentives to Registered Enterprises**— The Provincial Government of Quezon through the Quezon Investment & Incentives Board guarantees to all registered enterprises their full entitlement to the following incentives.

- A. Full exemption from payment of permits such as business permit, building permit, sanitary permit, electrical occupancy and locational clearance for three (3) years;
- B. Exemption from payment of business tax for a period of three (3) years;
- C. Exemption from payment of Basic Real Property Tax for three (3) years;
- D. Exemption from Tax on Transfer of Real Property Ownership for three (3) years;
- E. Exemption from Franchise Tax for (two) years;

- F. Exemption from Amusement Tax for three (3) years;
- G. Exemption from Land Tax for fifteen (15) years for Commercial Tree Plantation; and
- H. Exemption from Land Tax for ten (10) years for Fruit Bearing Tree Plantation.

Registered Enterprise with a total project cost of 50 million, or more, shall, in addition to the foregoing, enjoy a twenty-five percent (25%) discount on the Basic Real Property Tax due for an additional period of two (2) years.

## **CHAPTER IX. MISCELLANEOUS PROVISIONS**

**RULE 24. APPROPRIATION.** — The province shall appropriate an initial amount of P5 million from the current general fund to implement this code. Thereafter the appropriation covering the current operating expenditures and capital outlay for the board and the QPTIC shall be included in the annual provincial budget.

**RULE 25. Visitorial. — Visitorial Power of the Board or Center.** The Board, the Center, or any duly authorized member thereof, is hereby empowered and authorized to conduct an ocular inspection of the premises or examination of the business activity of any enterprise, including the records and books of any enterprise, registered or applying for registration at any reasonable time of the day, during office hours for verification or ascertaining, the enterprise's strict compliance with the provisions of the code or of these Rules, or when the Board or Center deems it necessary in or incidental to the effective exercise and performance of their respective functions and powers.

**RULE 26. Reportorial. — Submission of Reports and other Documents.** Every registered enterprise shall, for each preferred / priority areas of investments, submit to the Board the following reports and / or documents within the time herein prescribed:

- A. Amendment of Articles of Incorporation or by— laws, or Articles of Partnership, or Articles of Cooperation, within thirty (30) calendar days from the date of submission of said amendments with the Securities and Exchange Commission or Cooperative Development Authority (CDA);
- B. Change of Directors within 30 calendar days from the date the changes were made;
- C. Report on alien officers or employees within 30 calendars days from date of Registration or from the appointment of their aliens /replacements; Provided that such aliens are registered as such with the Bureau of Immigration and Deportation (BID) and with the Department of Labor and Employment (DOLE);
- D. Report on employment of bonafide Quezon Province residents within 30 Calendar days from date of registration or from the appointment of their replacements;
- E. Quarterly report on the enterprise's business operations, including its production or gross sales or receipts, within 30 Calendar days from the end of each Quarter;
- F. Audited Annual Financial Statements within 30 calendar days after its submission to the Bureau of Internal Revenue (BIR);
- G. Report on local incentives availed of under the Code.

## **CHAPTER XI. FINAL PROVISIONS**

**RULE 27. Sanctions for Late Submission of Reportorial Requirements.** - For late submission of the reportorial requirements, every registered enterprise shall for each preferred / priority area of investment, be fined in accordance with the following:

- A. 1st violation—P 5.00 per day for every violation;
- B. 2nd violation—P10.00 per day for every violation;
- C. 3rd violation & subsequent violations—P 20.00 per day for every violation

**RULE 28. Penal Provisions.** - Any violation of the provisions of the Code, existing laws, ordinances, rules and regulations by any enterprise, shall be ground for the cancellation or revocation of the registration of the business and the withdrawal of all incentives granted under the Code. In addition, a registered enterprise that is found in violation of the Code shall be required to pay all taxes and fees due from the start of its business operation, upon the recommendation of the QIIB, This section is without prejudice to prosecution under existing laws.

The Certificate of Registration of a Business Enterprise, as provided in the Code and these Rules may be canceled or revoked due to the following:

- A. Violation of the provisions of the Code and these Rules;
- B. Violation of existing local and national laws, ordinances, rules and regulations;
- C. Failure to commence actual project development within one (1) year from approval of registration accordance with the submitted project study.

Cancellation or revocation of the certificate of registration shall mean the withdrawal of all the incentives granted under the Code; and all fees and Charges previously exempted shall become due and Demandable.

Upon the recommendation of the Center, the Board may cancel or revoke the Certificate of Registration of the concerned business enterprise through formal written notice to that effect, and shall become effective on the 16th day from the receipt thereof.

**RULE 29. Appeal.** — The applicant adversely affected by any decision may within fifteen (15) days from the receipt of such decision, appeal the same to the Board, whose decision shall be final and executory.

**RULE 30. Separability Clause.** - It is declared that the provisions of the Code are separable, and in the event that one or more of the provisions are declared illegal or unconstitutional by a competent court, the validity of other provisions shall not be affected, and shall continue to be in force and effect.

**RULE 31. Repealing Clause.** - All ordinances, executive orders, rules and regulations inconsistent or in conflict with the provisions of the Code are hereby repealed, amended or modified accordingly.

**RULE 32. Effectivity.** This ordinance shall take effect after its publication to any newspa per of local circulation.

**HON. RAFAEL P. NANTES**  
Chairperson  
Provincial Governor

**MR. ARISTEO R. FLORES**  
Co-Chairperson  
Provincial Administrator

**MS. MELENCIA U. DAEL**  
Vice-Chairperson  
Representative, QLCCI

**HON. GERALD D. ORTIZ**  
Chairperson  
Committee on Trade & Industry of  
Sangguniang Panlalawigan

**HON. ALONA V. OBISPO**  
Chairperson  
Committee on Tourism of  
Sangguniang Panlalawigan

**HON. ROMAN P. CASTILLO**  
Chairperson  
Committee on Agriculture of  
Sangguniang Panlalawigan

**MS. MARCELINA S. ALCANTARA**  
Representative  
DTI – Quezon

**MS. CRISTINA E. CARAOS**  
President  
Lucena Bankers' Association

**MR. MARIO P. MAPAYE**  
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Lucena City, Quezon Board  
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**MR. ROBERTO C. LICUP, SR.**  
Representative  
Filipino – Chinese Chamber of  
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**HON. ERNANI C. TAN**

President  
Quezon Mayor's League  
**MR. HERNANI M. DELOS REYES, JR.**  
Representative  
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**MS. CORAZON C. GALLEGO**  
Representative  
Department of Agriculture

**MR. PLARIDEL C. VERA CRUZ**  
Representative  
Department of Agrarian Reform,  
Quezon I

**MR. JOSE NATHANIEL DIAZ**  
Representative  
Department of Agrarian Reform,  
Quezon II

**MR. EDILBERTO DE LUNA**  
Representative  
Philippine Coconut Authority

**ENGR. IRMA P. GARDE**  
Provincial Planning Development  
Officer

**MR. EDUARDO O. DEVELA**  
Provincial Treasurer

**MR. GODOFREDO E. MATIENZO**  
Provincial Budget Officer

**MR. DOMINGO J. MAMASIG**  
Provincial Agriculturist

**DR. ELMA A. LADIANA**  
Provincial Veterinarian

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