

## TAX HOLIDAYS & INCENTIVES

### INCENTIVES FOR INVESTORS UNDER PREFERRED INVESTMENT

CAPITALIZATION	EMPLOYMENT GENERATION	NO. OF YEARS OF EXEMPTION
P1.5 to P10.0M	At least 20 workers	1
P10.01 to P35.0M	At least 21 to 70 workers	2
P35.01 to P60.0M	At least 71 to 120 workers	3
Over P60M	121 workers and above	4

### CAPITALIZATION AND EMPLOYMENT GENERATION REQUIREMENTS AND PERIOD OF EXEMPTION

EXEMPTION	CAPITALIZATION	REQUIRED CAPITAL EMPLOYMENT / RATIO	EMPLOYMENT SIZE	INCENTIVES
For Preferred Investment	Php 1.5M-15M	1 per 500,000	At least 10 175% of Required 250% of Required	3 Years 4 Years 5 Years
	Over-15M - P60 M	1 per Million	Minimum Required 175% of Required 250% of Required	3 Years 4 Years 5 Years
	Over P60 M	1 per 1.5 M	Minimum Required 175% of Required 250% of Required	3 Years 4 Years 5 Years
Under Expansion and Diversification	Php 1.5M-15M	1 per 500,000	At least 10 175% of Required 250% of Required	1 Year 2 Years 3 Years
	Over-15M - P60 M	1 per Million	Minimum Required 175% of Required 250% of Required	1 Year 2 Years 3 Years
	Over P60 M	1 per 1.5 M	Minimum Required 175% of Required 250% of Required	1 Year 2 Years 3 Years

**Non-Fiscal Incentives :** Data banking services, Investment Counselling, Business Linkages and Networking, One-Stop-Shop Documentation Services, Brokering and business matching services, Property Matching

*Business Growth and vibrant cosmopolitan*