

KITTELSON & CARPO CONSULTING



Doing Business in the Philippines correctly



PRESENTATION OUTLINE

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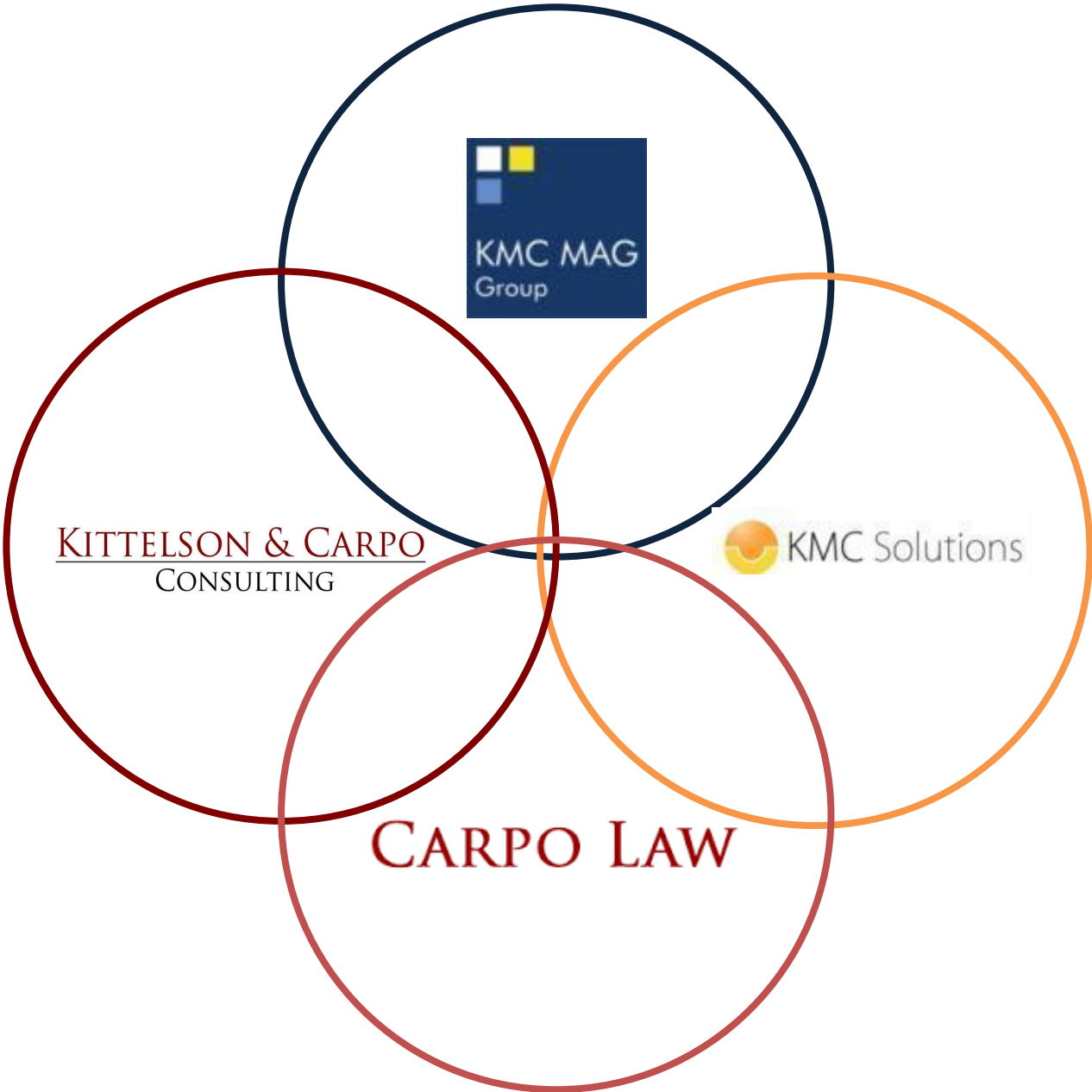
About Us



Kittelso & Carpo Consulting was founded in February 2007 by Amanda Rufino-Carpo, a Corporate Tax Lawyer, and Gregory Kittelson, a Business Consultant in Makati, to provide assistance to foreign companies starting and doing Business in the Philippines.

In the last 8 years, Kittelson & Carpo Consulting has advised and registered more than a thousand companies in the Philippines, more than any other firm in the country.

Group of Companies



CARPO LAW



With the increasing demand for legal assistance from companies and individual clients of Kittelson & Carpo Consulting, a full-service law firm was formed. Carpo law engages in corporate, tax, labor, real estate, and family law, headed by Attorney Amanda Rufino-Carpo. The law firm currently has 5 lawyers and a team of paralegals.

Carpo Law's Practice Areas

- Product Registration
- Visas & Immigration
- Manufacturing
- Mining
- Intellectual Property
- Online Gaming
- Real Estate
- E-commerce
- Labor
- Tax
- Company Formation
- Corporate
- Family Law
- Litigation



In 2009, KMC MAG Group and KMC Solutions was founded by Amanda Rufino-Carpo, Gregory Kittelson, and Michael McCullough to assist foreign investors with their office space, residential, and serviced office needs.

KMC MAG Group Services

- Offshoring Corporate Service
- Tenant Representation
- Investments
- Residential
- Research & Consultancy
- Asset Management
- Property Management
- Facilities Management
- Hotels and Leisure
- Project Marketing
- Project Management

KMC Solutions Services

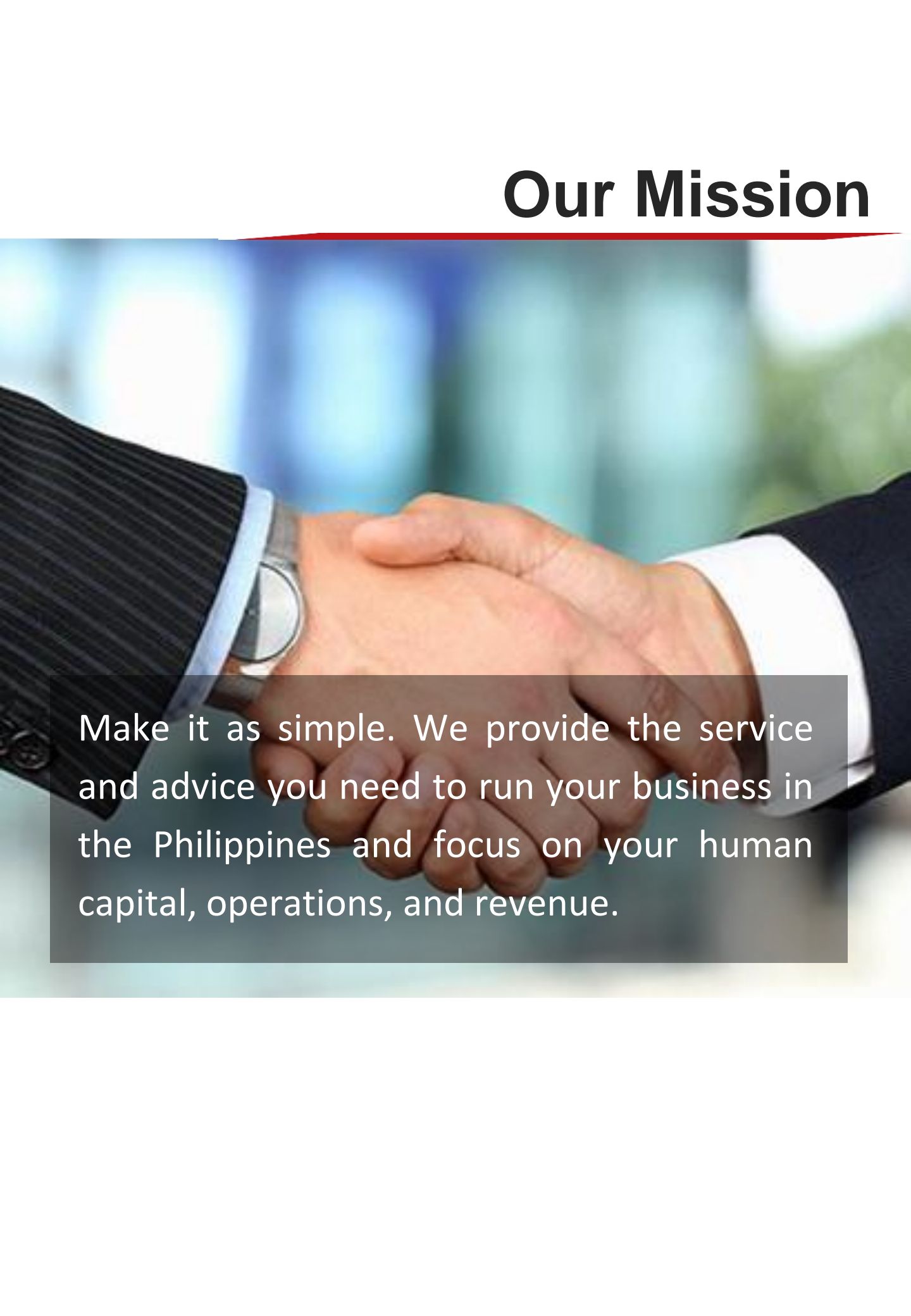
- Serviced Offices
- Seat Leasing Facilities
- Virtual Office
- Staff Leasing

Our People

A photograph of four business professionals (three women and one man) sitting at a long wooden table in an office. They are all dressed in professional attire, including blazers and blouses. They are looking towards the camera with slight smiles. The background shows office windows with blinds.

Kittelson & Carpo Consulting is comprised of experienced legal professionals, CPAs, and HR Consultants from the top universities and firms in the country who have worked with Fortune 500 companies and the Top 10,000 companies in the Philippines.

Our Mission

A close-up photograph of two hands shaking in a firm grip. The person on the left is wearing a dark pinstriped suit jacket and a silver wristwatch. The person on the right is wearing a dark suit jacket and a white shirt cuff. The background is a blurred office environment with blue and green tones.

Make it as simple. We provide the service and advice you need to run your business in the Philippines and focus on your human capital, operations, and revenue.

Memberships



AMCHAM PHILIPPINES
The American Chamber of Commerce of the Philippines, Inc.



British
CHAMBER OF COMMERCE
PHILIPPINES



ANZCHAM
Philippines



CANCHAM
PHILIPPINES



EUROPEAN CHAMBER OF COMMERCE
OF THE PHILIPPINES



Our selected clients



SilkRoad



BAKER & MCKENZIE

fbmsoftware

BARCINO CORPORATION



brand architects™



Our Services



**Business
Registration
PEZA
BOI
CEZA
Product Registration**



**Accounting
Bookkeeping
Payroll
Tax**



**Recruitment
Executive Search
Philippine Visas
Staff Leasing
HR Consulting**



Business Registration

Our lawyers will carefully assess your business in the Philippines to determine the investment vehicle best suited for you and your company and assist you with the formation, procedure, planning, and registration with the relevant government agencies.

Execution

- Determine company formation
- Determine Capital Requirement for Incorporation
- Open local bank account
- Register and secure company name with SEC or DTI
- Identify Shareholders, Directors, Nominees, and Incorporators
- Draft Articles of Incorporation and By-Laws
- Process documents with SEC, BOI, PEZA, BIR, SSS, Philhealth, and HDMF
- Process Mayor's Permit and Business Permit

Types of company registration

- Branch Office
- Representative Office
- Domestic Corporation
- Subsidiary (Domestic Corporation)
- Regional Headquarters (RHQ)
- Regional Operating Headquarters (ROHQ)



Tax Incentives - PEZA

Our team of lawyers and CPAs will assist you in choosing a tax effective structure for your business, planning your inbound investment and market entry strategy in the Philippines, and help determine your eligibility for investment incentives.

Tax Incentive Registration:

- **PEZA – Philippine Economic Zone Authority**
- BOI – Board of Investments
- CEZA – Cagayan Economic Zone Authority

Enterprises that are 100% foreign owned and engaged in export activities may be entitled to incentives from the Philippine Economic Zone Authority.

PEZA registered enterprises may be entitled to income tax holidays of four, six, or eight years. After that, they are subject to 5% tax on gross

Income in lieu of all local and national taxes.

Execution

- Determine eligibility for PEZA
- Assist in document preparation for PEZA
- Identify a PEZA building for you
- Register your new company with PEZA



Tax Incentives - BOI

Tax Incentive Registration:

- PEZA – Philippine Economic Zone Authority
- **BOI – Board of Investments**
- CEZA – Cagayan Economic Zone Authority

Registering with the Philippine Board of Investments (BOI) enables companies that invest in activities listed in the Investments Priorities Plan (IPP) or business ventures like outsourcing and manufacturing, to name a few (where export is more than 50% of production or 70% if the enterprise is more than 40% owned by foreign investors) to avail of tax incentives and other benefits.

Benefits of BOI Registration

- Income tax holidays for 3-6 years
- Exemption from local business taxes
- Duty free importation of capital equipment

To be eligible for BOI incentives, foreign investors will need to have an equity investment in a Philippine corporation.



Tax Incentives - CEZA

Tax Incentive Registration:

- PEZA – Philippine Economic Zone Authority
- BOI – Board of Investments
- **CEZA – Cagayan Economic Zone Authority**

CEZA is a government-owned and controlled corporation created under Republic Act No. 7922. CEZA is also known as Cagayan Freeport or Cagayan Cyber Park, and is located in the Northeast of the Philippines. CEZA possesses the power to operate on its own, either directly or through a subsidiary entity, or license to others.

Tourism-related activities, including games, amusements, recreational and sports facilities such as horse racing, dog racing, gambling casinos, online casinos, golf courses, online gaming, and others are under priorities and standards set by the CEZA.



Product Registration

Establishments Required to Apply for a License to Operate (LTO) with FDA

Establishments involved in the manufacturing, packaging, re-packaging, importation, exportation, distribution, and retailing of processed foods, drugs, medical devices, in vitro diagnostic reagents, cosmetics, and household hazardous substance products must secure a License to Operate from FDA.

Our FDA consultants will provide you with the following:

- Register company with SEC (Branch, Subsidiary, Domestic Corporation)
- Obtain a License to Operate (LTO)
- Obtain a Certificate of Registration from FDA
- Introductions to national distribution, warehouse, and logistics companies
- Introductions to national retail chain outlets and stores



Accounting & Bookkeeping

I. Preparation of Books of Accounts

- Cash Receipts Book
- Cash Disbursements Book
- General Journal
- Purchases Journal
- Sales Journal
- General Ledger

II. Tax Computation and Preparation of forms for the following:

- Monthly Withholding Tax – Expanded and Compensation
- Monthly Percentage Tax Return (if applicable)
- Monthly and Quarterly Value-Added Tax Return
- Quarterly Income Tax Return
- Annual Report for Expanded and Compensation Withholding Taxes

Our accountants will provide filing services of the monthly and quarterly returns to the government agencies.

III. Preparation of financial reports for management

- Income Statement
- Cash Flow Statement
- Balance Sheet



Payroll Computation

- Configuring pay code taxability per employee
- Maintaining a tax table (withholding tax table uploaded from BIR)
- Determining contributions to SSS, Philhealth and Home Development and Mutual Fund (HDMF).

Preparation of payroll register showing individual salaries due to each employee with the corresponding payroll taxes withheld and deductions for SSS, PhilHealth, and HDMF for each period.

Preparation of remittances to government agencies, such as:

- Social Security System
- PhilHealth Insurance
- Home Development Mutual Fund (Pag-IBIG Fund)
- Bureau of Internal Revenue



Tax

We assist clients in establishing tax efficient structures for Philippine investment and provide advice on all commercial transactions.

Commercial Transactions include:

- Project Finance
- Corporate Acquisitions
- Mergers and Acquisitions
- Debt Restructuring
- Insolvency and Bankruptcy
- Securities Issues and Public Offerings
- Real Estate and Stock Transactions

Our Tax Consulting services

- Tax Planning
- Tax Advice
- Tax Incentives
- Tax Assessment
- Tax Litigation



Recruitment & Executive Search

Industries we cover:

- Contact Center
- IT-BPO
- Manufacturing
- Logistics and Shipping
- Consultancy
- Academe
- Retail
- Distribution
- Banking and Finance
- Power
- Energy
- Mining
- Construction

Recruitment of Staff Positions include:

- Executive Assistants
- Administrative Assistants
- Call Center Agents & Support Representatives
- Software & Web Developers
- Graphic & Flash Designers
- 3D Animators
- IT Engineers
- System Administrators
- Accountants & CPAs
- Marketing, PR, & Media

Executive Search of Management

Positions include:

- Executives
- C-Level (CEO, CFO, CTO, CIO, etc.)
- VPs, Directors, Managers
- Expatriate (Foreign) Management



Philippine Visas

Work Visas

- CEZA Work Visa
- 9(g) Pre-Arranged Employment Visa
- 9(d) Treaty Trader's Visa

Work Permits

- Alien Employment Permit (AEP)
- Provisional Work Permit (PWP)
- Special Work Permit (SWP)

Temporary Visitor Visa

- 9(a) Tourist Visa
- 9(a) Entry Visa
- CEZA Visa Upon Arrival (VUA)
- Alien Certificate of Registration (ACR I-Card)

Immigrant Visas

- Quota Immigrant Visa
- 13(a) Non-Quota Immigrant Visa
- 13(e) Returning Resident Visa
- Temporary Resident Visa (TRV)

Special Non-Immigrant Visas

- 47(a)(2) Special Non-Immigrant Visa (PEZA)
- Multiple Entry Special Visa (ROHQ)

Special Resident Visas

- Special Investor's Resident Visa (SIRV)
- Special Visa For Employment Generation (SVEG)
- Special Resident Retiree's Visa (SRRV)



Staff Leasing

Staff Leasing is a type of outsourcing service that allows business owners (subscribing firms) to lease employees hired by another firm or a Professional Employer Organization (PEO). The PEO is the actual manager of the employees and the subscribing firms technically pay for the services provided by the PEO.

A PEO specializes in:

- Human Resource Management
- Payroll Accounting
- Risk Administration

Benefits to Offshore Staff Leasing

- No government taxes
- Less administrative costs
- Access to expert advice on handling Filipino employees
- No unemployment insurance costs
- 24/7 scheduling



HR Consulting

For many small organizations, the range of functions of human resource is too complex and comprehensive to maintain. Outsourcing the HR function proves to be beneficial as it reduces company costs, minimizes company's risk, and enables your employees to spend less time on paperwork and more time focusing on their skills and work efficiency.

Organizational Development

- Company Mission and Vision Statement and Corporate Values
- Strategic Leadership Development
- Succession Planning
- Organizational Charts

Records Management

- Job Offer Letters
- Probationary and Regularization employment contracts
- Company manual and policies
- Memorandums
- Quit claims

Salary Structure, Compensation, and Benefits

- Starting salary
- Benefits administration

- Annual salary increase
- Salary alignment
- Bonus planning, design, and review

Talent

- Acquisition
- Background checks
- Performance Management System
- Retention
- Termination

Executive Coaching

- Young executive fast-tracking
- General performance management
- Sales performance assessment
- Management preparation
- Enhancement of strategic thinking
- Conflict management

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