



# INVESTING IN TOURISM ENTERPRISE ZONES: PROCESS & INCENTIVES

**Atty. Niño Ruperto F. Aquino**

*Manager, TEZ Regulation Department  
Tourism Infrastructure and Enterprise Zone Authority*



**Tourism Enterprise Zone (TEZ)**



**Fiscal and Non-Fiscal Incentives**



**Incentives for Enterprises Outside TEZs**

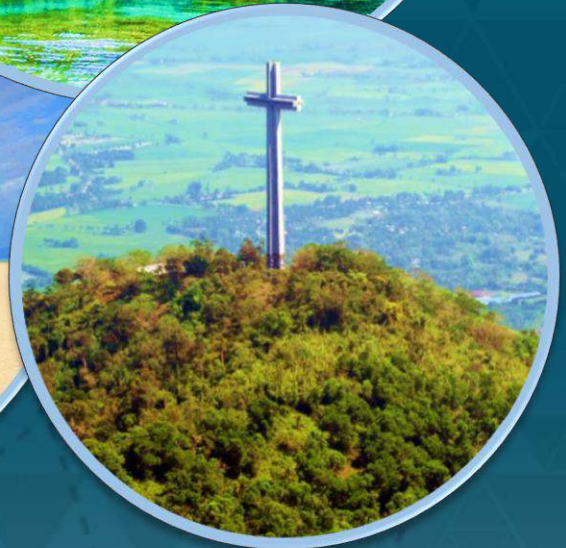






# TOURISM ENTERPRISE ZONE

A vast tract of land with defined boundaries master planned to be developed into an integrated tourism complex with prescribed carrying capacities to host tourism enterprise facilities and services within the property.







# TOURISM ENTERPRISE ZONE

**Is one contiguous territory**

**Has historical and cultural significance, environmental beauty, or existing or potential integrated leisure facilities**

**Is in a strategic location with easy access to transportation and utilities**

- Must be sufficient in size**
- **5 hectares for Private TEZ**
  - **50 hectares for Flagship TEZ**

**Minimum investment cost of USD 5M**







# CLASSIFICATION OF TEZs



**Cultural Heritage Tourism Zone**



**Health and Wellness Tourism Zone**



**Ecotourism Zone**



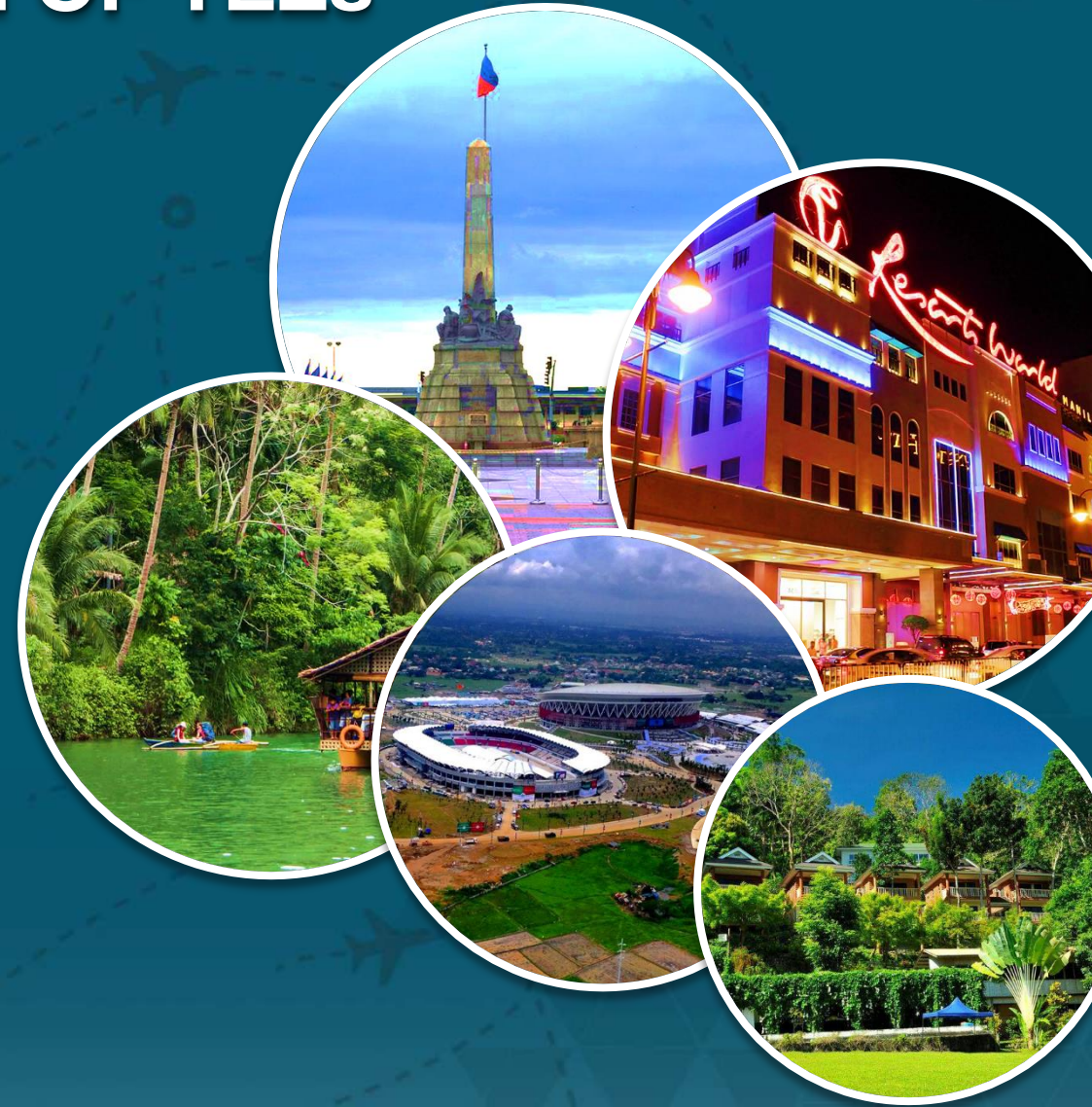
**General Leisure Tourism Zone**



**Cruise Tourism Zone**



**Mixed Use Tourism Zone**





# Facilities, Services and Attractions Involved in Tourism



- Travel and Tour Services



- Tourist Transport Services



- Adventure Sports Services



- Zoos



- Retirement Facilities



- Theme Parks



- Convention Centers



- Accommodation Establishments



- Restaurants and Shops



- Sports and Recreational Centers



- Museums and Galleries



- Facilities offering Health and Wellness Services



- Convention Organizers



- Cruise Port Marina





# Enterprises Outside TEZs

Limited to EXISTING ACCOMMODATION

ESTABLISHMENTS outside a TEZ which shall undertake substantial expansion or upgrade of its facility

## Incentives For Enterprises Outside TEZs

- INCOME TAX HOLIDAY
- TAX AND DUTY-FREE IMPORTATION ON CAPITAL INVESTMENT AND EQUIPMENT





# Who may apply for designation as TEZs?



**Private entity created under Corporation Code**



**Local Government Unit or any instrumentality of government in pursuit of its mandate**



**Joint Venture between Private And Public Sector**





# TEZ Application

## DOCUMENTARY REQUIREMENTS

### UPON APPLICATION REQUIREMENTS:

1. Duly Accomplished TIEZA Application Form
2. Project Brief
3. Board Resolution or Secretary's Certificate authorizing the filing of application and designating the proponent's authorized representative to transact business with TIEZA
4. SEC Certificate of Registration, Articles of Incorporation and By-Laws, latest General Information Sheet and Audited financial statement
5. Proof of land ownership, Transfer Certificate of Title, Long-Term Lease Agreement(s) and other tenurial instrument for a period of not less than 25 years on the entire area of the proposed TEZ and other documents evidencing development right
6. Certification from the host Local Government Unit (LGU) (**Planning and Development Office or equivalent**) of the current land use of the proposed area for TEZ under the approved Comprehensive Land Use Plan (CLUP) and a zoning map with the proposed TEZ clearly identified/delineated.

CHECKLIST OF DOCUMENTARY REQUIREMENTS		
UPON APPLICATION DOCUMENTS		PRO-FORMA
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2.	Project Brief	✓
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PRIOR TO DESIGNATION DOCUMENTS		
Upon receipt of the <b>Notice to Proceed</b> , kindly submit the documents listed below in the following formats specified:		
1.	Development Plan	✓
2.	Sangguniang Resolution from host LGU approving the Development Plan and endorsing the designation of the TEZ application under R.A 9593.  <b>Note:</b> If the proposed TEZ covers two (2) or more LGUs, resolution has to be secured from each LGU.	
3.	Verified survey return and the consolidated narrative technical descriptions of the metes and bounds of the proposed TEZ (contiguous)	
4.	Environmental Compliance Certificate issued by the Department of Environment and Natural Resources (DENR) covering the entire proposed TEZ  <b>NOTE:</b> For pending application: submit copy of the stamped received application form and necessary attachments.	
5.	10-Year Financial Projection	✓
6.	Department of Agrarian Reform-Conversion or Exemption Order if the proposed land for TEZ designation is covered by the Comprehensive Agrarian Reform Program.  <b>NOTE:</b> For pending application: submit copy of the stamped received application form and necessary attachments.	To be compiled only if the proposed TEZ is classified as an Agricultural land.
7.	Other requirements as may be prescribed by the TIEZA	

✦ Master list of **importables** shall be submitted to TIEZA and approved by the TIEZA Board of Directors prior to the actual **importation**.

# TEZ Application

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# RTE Application

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### ACCOMMODATION ENTERPRISE

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4. Secretary's Certificate or Board Resolution authorizing the filing with TIEZA and submission of name of a representative who will transact business with TIEZA	✓	
5. Endorsement Letter from TEZ Operator, if located inside designated TEZ	✓	
6. 10-Year Financial Analysis	✓	
7. Additional supporting documents/papers/clearances as may be required by the TIEZA depending upon the nature of the business and the type of business organization of the applicant, if applicable:		

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6. 10-Year Financial Analysis	✓	
7. Other supporting documents/papers/clearances as may be required by the TIEZA depending upon the nature of the business and the type of business organization of the applicant, if applicable:		

1. Certificate of land ownership entered into for the development of the land;	
2. Detailed Engineering Design Plans preferably in A3 size; and	
3. Environmental Compliance Certificate from the DENR	

A. Land Transportation Office Registration (ORCR) of the	
B. Certificate of Public Convenience Franchising and Regulatory	
C. Photos of the vehicles/techn	
A. Certificate of Franchise/Cert	
is applicable	
B. Technical description/speci	

\*Master List of Importables (MLOI) shall be submitted and approved by TIEZA Board of Directors prior to actual importation.

### TOURIST TRANSPORT SERVICES

### OTHER TOURISM ENTERPRISES

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4. Secretary's Certificate or Board Resolution authorizing the filing with TIEZA and submission of name of a representative who will transact business with TIEZA	✓	
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\*Master List of Importables (MLOI) shall be submitted and approved by TIEZA Board of Directors prior to actual importation

### Additional requirements:

1. Certificate of land ownership, lease contract, rights or agreement entered into for the development of the land;
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# RTE Application

## DOCUMENTARY REQUIREMENTS

### Additional requirements:

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A. Land Transportation Offices' Official Receipt and Certificate of Registration (ORCR) of the vehicles	For Tourist Transport (Land)	
B. Certificate of Public Convenience from the Land Transportation Franchising and Regulatory Board		
C. Photos of the vehicles/technical description/brochures		
A. Certificate of Franchise/Certificate of Public Convenience from the Civil Aeronautics Board or the Maritime Authority, whichever is applicable	For Tourist Transport (Air & Water)	
B. Technical description/specification of units/brochure		

\*Master List of Importables (MLOI) shall be submitted and approved by TIEZA Board of Directors prior to actual importation

1. Certificate of land ownership, lease contract, rights or agreement entered into for the development of the land;
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### For Tourist Transport (Land)

- A. Land Transportation Offices' Official Receipt and Certificate of Registration (ORCR) of the vehicles;
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# RTE Application

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A. Endorsement from Department of Health (DOH)	For medical tourism related enterprise only	
B. Endorsement from Philippine Retirement Authority (PRA)	For retirement villages/ communities only	

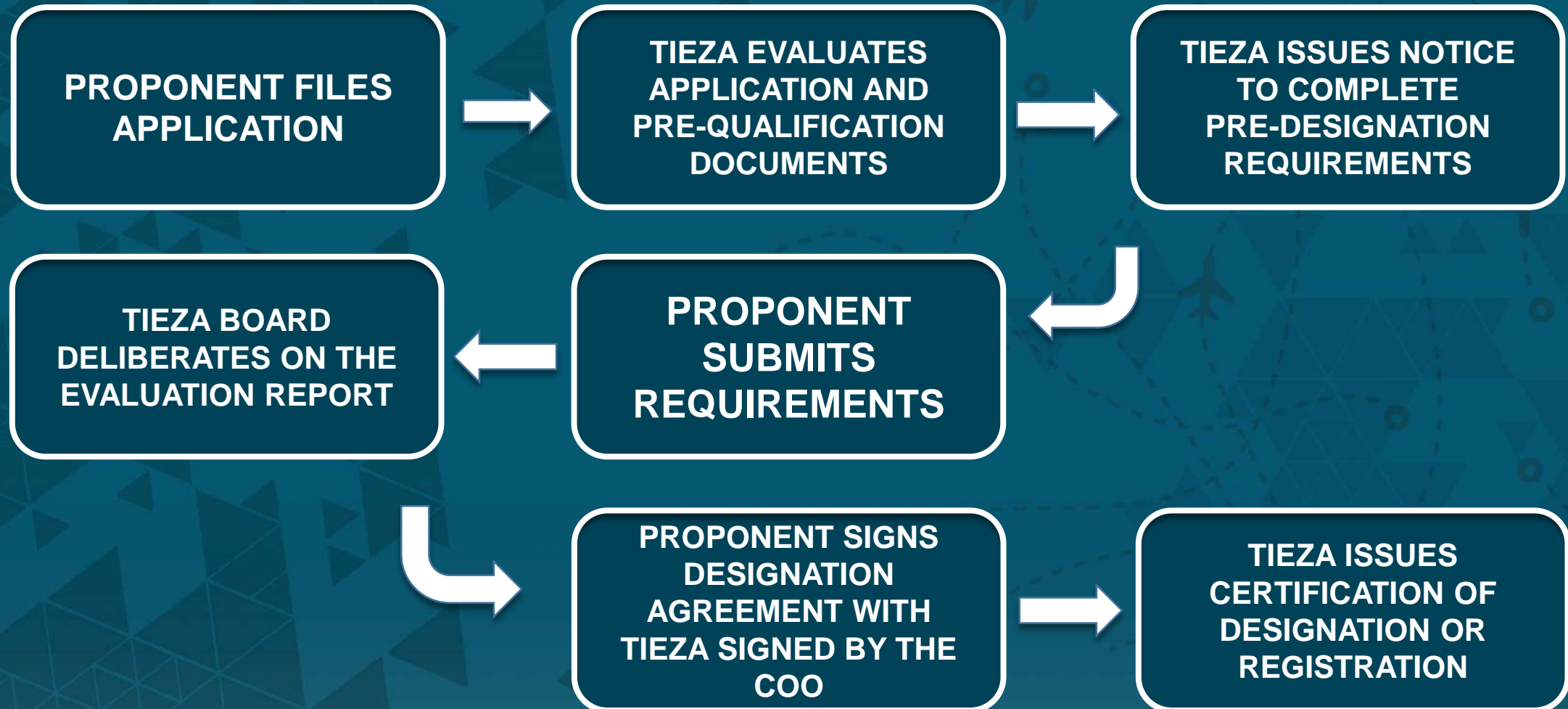
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2. Detailed Engineering Design Plans preferably in A3 size; and
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# How is it designated / registered?





# Schedule of Fees for Designation of TEZ

**Filing Fee**

**PhP 200,000**

**Publication Fee**

**PhP 100,000**

**Designation Fee**

**PhP 150,000**







# Schedule of Fees for the Registration of Tourism Enterprise

## *New RTE*

**Filing Fee** - 0.1% of the Capital  
Investment but not to exceed  
**PhP 200,000**

**Publication Fee**      **PhP 10,000**

**Registration Fee**      **PhP 10,000**

## *Existing Accommodation*

**Filing Fee** - 0.1% of the Capital  
Investment but not to exceed  
**PhP 100,000**

**Publication Fee**      **PhP 10,000**

**Registration Fee**      **PhP 10,000**



## Fiscal and Non-Fiscal Incentives



### Six-year Income Tax Holiday

that may be extended for another six (6) years



### 5% Gross Income Taxation

In lieu national and local taxes (except real property tax)



### Net Operating Loss Carry Over (NOLCO)

scheme for six (6) years



### Tax and Duty Free Importation

on the following: Goods and Services; Capital Investment and Equipment; and Transportation Equipment and Spare Parts



### Tax Credit

equivalent to taxes paid on locally sourced goods



### Social Responsibility Incentive

through tax deduction of up to 50% of cost of environmental protection and cultural heritage preservation activities, and sustainable livelihood programs



### Employment of Foreign Nationals

provided that the total number of foreigners shall not exceed 5% of total workforce



### Special Investor's Resident Visa

to be granted if at least \$200,000.00 is invested in a TEZ and/or an RTE



### Lease of Land

to foreign investors for a period not exceeding fifty (50) years; extendable for another twenty five (25) years



### Exemption from Requisition of Investment

except in the event of war or national emergency and only for the duration thereof



### Foreign Currency Transactions

wherein repatriation of investment, remittance of foreign exchange, and foreign loans and contracts are guaranteed





# R.A. 11262

- “An Act amending R.A 9593 or the Tourism Act of 2009, extending TIEZA’s exclusive jurisdiction to grant incentives to TEZ locators and developers until 31 December 2029”





# Electronic Import Permit System (eIPS)

- “Is a cloud – based web portal and an online system for the filling and processing of TIEZA Import Permit Application of Tourism Enterprise Zones (TEZs) and RTEs”

## Manual Application vs. eIPS Comparison

Manual Application	TIEZA Electronic Import Permit System (eIPS)
Processing takes 5-6 working days under normal circumstances	Processing can be done within the day
Application of the Import Permit should be done prior to shipment	In transit, once bill of lading is available
Documentary Requirements must be submitted in the main office	Documentary requirements can be scanned and attached through the website. Submission of hard copies will be required only upon inspection stage.







# One - Stop Shop

- Prospective TEZ investors and tourism enterprises can register under a single window system to avail of the incentives and benefits, including the issuance of permits and visas.





For more information:



**(02) 249-5900 loc. 747**



**tez.erd@tieza.gov.ph**

**tez.secretariat@tieza.gov.ph**

or



**www.tieza.gov.ph**



**TIEZAOfficial / TEZSector**





# INVESTMENT OPPORTUNITIES IN TIEZA FLAGSHIP TEZs, DESIGNATED PRIVATE TEZs

**Mr. HERNANDO A. ENAL**

*Manager , TEZ Assistance and Monitoring Department  
Tourism Infrastructure and Enterprise Zone Authority*



# PRIVATE TEZs



## Resorts World Manila (Pasay)

It is a 13.9-hectare mixed residential, commercial and gaming, sports and hotel-use zone. It is home to luxury hotels, malls, theater and a convention center.



## Ciudad de Victoria (Bulacan)

It is a 58-hectare events complex that provides a robust portfolio of service and recreational facilities, transport, infrastructure, sustainable townships and prime residential condominiums.





## Jewel Resorts (Puerto Princesa, Palawan)

It is a 16-hectare integrated tourism center that will house a 225-room internationally branded hotel; 76-room boutique hotel and beach club; residential-retirement community; nature park and botanical garden.



## Amorita Resort (Panglao, Bohol)

It is a 7-hectare property with a hotel and restaurant, wellness facility, arts village, Tawala Marine Protected Area Center, and other activity facilities and areas.







## Queen's Castle (Cebu)

It is a 70-hectare property with four components: 18-Hole Golf Course and Hotel; Condominium Hotel Resort; Retirement Village ; and Golfer's Village.



## Bravo Golf (Negros Occidental)

It is a 19.4-hectare general leisure zone operating quality accommodation facility with complete amenities such as swimming pool, spa and dining, chapel, and 9-hole golf course.







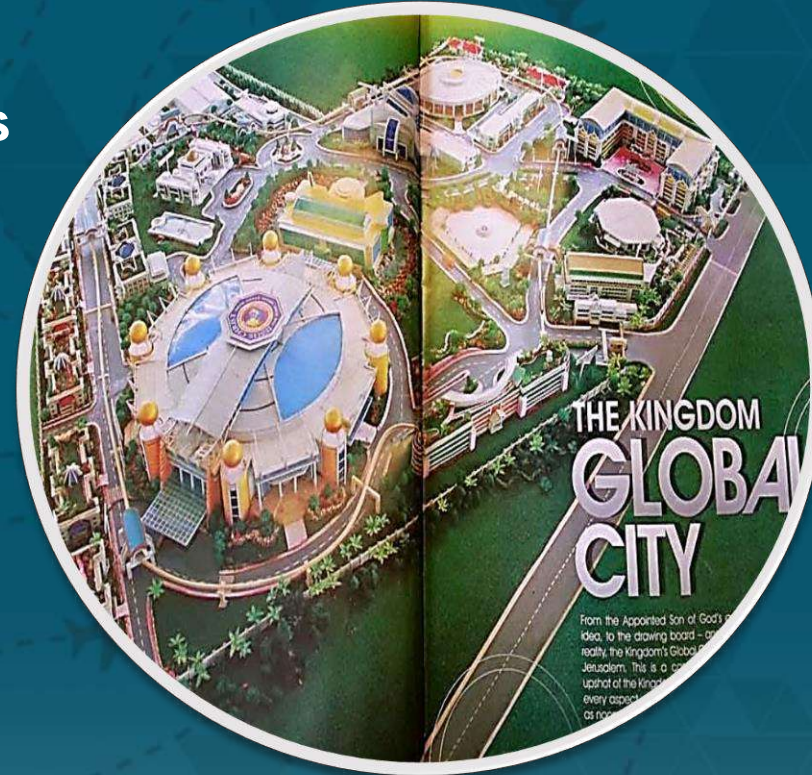
## Aton Land (Silay City, Negros Occidental)

A 13.1 hectare property which will be developed into an integrated tourism complex composed primarily of Magikland Theme Park, Hotels, commercial Complex and lifestyle complex. The Zone aims to create alternative livelihood to monocrop sugar industry and showcase Silay heritage sites of the past agricultural revolution



## Kingdom Global City (Davao)

It is a 26-hectare property that is envisioned to house the grandest integrated leisure resort complex.







# INVESTMENT OPPORTUNITIES:

1. Leisure Villas (Plantation Villas)
2. Safari Recreational Site (Recreational Center)
3. Urban Parks and River Cruise
4. Banana Beach and Lanikai Resort Hotels



## Hijo TEZ (Tagum City, Davao)

An estate resort with related facilities confined within the 350 hectares property and 4.1509 hectares foreshore area located in the home of the world's largest wooden rosary.







# FLAGSHIP TEZs



**Master planned**



**Provided with basic infrastructure support**



**Infused with incentives**



**Distributed benefits to local community**



**Conducive environment for locators or Registered Tourism Enterprise**

TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

**TIEZA**WORKS  
PHILIPPINES





# DESIGNATED FLAGSHIP TOURISM ENTERPRISE ZONES



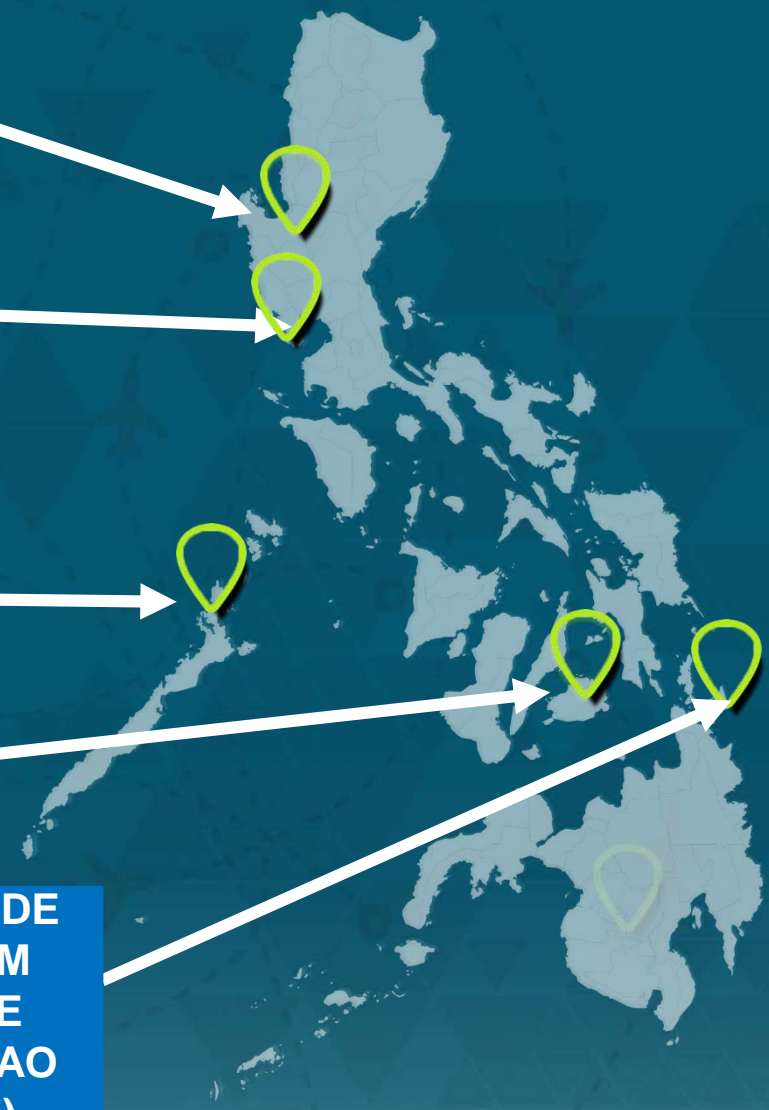
RIZAL PARK  
COMPLEX  
FLAGSHIP TEZ  
(MANILA)

MT. SAMAT  
FLAGSHIP TEZ  
(BATAAN)

SAN VICENTE  
FLAGSHIP TEZ  
(PALAWAN)

PANGLAO BAY  
PREMIERE  
FLAGSHIP TEZ  
(BOHOL)

BUCAS GRANDE  
ECOTOURISM  
ENTERPRISE  
ZONE (SURIGAO  
DEL NORTE)







## Panglao Bay Premiere Bohol

- Master plan approved and designated as a Flagship TEZ last December 05, 2017

**LOCATION:** Panglao Island, Bohol

**Core Area:** 46.5 has.

**New Land Acquisition:** 9.91 has.

**Non-Contiguous Area:** 64.5 has.

**Total Land Area:** 121 has.

- Owned by Alturas Group of Companies under the Panglao Bay Premiere Parks and Resorts Corp.
- There is an existing resort with 90 rooms and villas, 2 swimming pools, clubhouse, and conference rooms
- It has seven hundred fifty (750) meters of white sand beach frontage, said to be the longest frontage for a single beach resort in the island of Panglao







www.tieza.gov.ph



@TIEZAofficial

# SITE DEVELOPMENT MAP

TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

**TIEZAWORKS**  
PHILIPPINES







# INVESTMENT OPPORTUNITIES

PROJECT	DESCRIPTION	PROJECT COST
Mid-Tier Family Resort Hotel	<ul style="list-style-type: none"> <li>• 300 keys including 30 suites and 15 villas;</li> <li>• meeting center - 600 persons;</li> <li>• Land Area: 4.95 ha.</li> </ul>	Php 2B USD 39.2M
Mid-Tier condominium / hotel	<ul style="list-style-type: none"> <li>• 500 keys in mix of studios, one bedroom, and two bedroom units</li> <li>• Land Area: 7.54 ha.</li> </ul>	Php 3.68B USD 72.2M
Branded Beach Health and Wellness Resort	<ul style="list-style-type: none"> <li>• 250 keys including 25 suites and beach 25 villas;</li> <li>• high-end meeting center with capacity to banquet 500 persons;</li> <li>• Land Area: 6.45 ha.</li> </ul>	Php 2.185B USD 42.8M
Top Tier Millennial Beach Resort	<ul style="list-style-type: none"> <li>• 130 modern design rooms and 20 villas with plunge pools</li> <li>• Land Area: 2.85 ha</li> </ul>	Php 1.39B USD 27.2M
Top Tier Signature Beach Resort	<ul style="list-style-type: none"> <li>• 80 suites with three restaurants and four private dining pavilions</li> <li>• Land Area: 3.7 ha.</li> </ul>	Php 1.72B USD 33.7M
Branded Luxury Events Resort Hotel	<ul style="list-style-type: none"> <li>• 50 suites and 20 villas and events center for 300 persons</li> <li>• Land Area: 3.7 ha.</li> </ul>	Php 1.72B USD 33.7M



## Rizal Park Complez (Manila)

- Master plan approved and designated as a Flagship TEZ last October 2014

**LOCATION:** Manila

**Total Land Area:** 54 hectares

- A national park of rich history, culture, and heritage nestled in nature.
- envisioned to be a “Nation’s Premier Historic Green Park.”





## EASTERN SECTION



**CENTRAL SECTION**

**DETAIL OF NATURE PARK**

**HERBARIUM**

**DETAIL OF NATURE PARK**

**COLOR AND BOUQUET FROM GARDENS PERMEATE THE SOUTH GARDENS**

**NEW ARTS CENTER INTEGRATED TO GARDEN**

**COLOR AND BOUQUET IN THE SOUTH GARDENS**

**CHILDREN'S PARK**

**MINI ENTRANCE PLAZAS**

**WESTERN SECTION**

LANDSCAPED GARDEN FOR BURNHAM GREEN NORTH & SOUTH PRINCE WITH INTEGRATED AMENITY AND SUPPORT CORES

LANDSCAPED GARDEN AS FOCAL CENTER OF EXTREME WESTERN SECTION WITH WALKS, GARDEN LIGHTING, ARBORS AS SHADING AND ATTRACTION IN CONJUNCTION WITH BIG CONSERVATORY

WHARF PERSPECTIVES HIGHLIGHTING THE EXPANSIVE VIEW TO THE BAY AND THE ENTRANCE CONCOURSE FROM THE FOCAL GARDENS

SHELTERING DEVICES ON EDGE OF BURNHAM GREEN INTEGRATED WITH AMENITY CORE & GREENS

# SITE DEVELOPMENT MAP





# INVESTMENT OPPORTUNITIES

## WATERFRONT DEVELOPMENT AND ESPLANADE PROJECT:

- Multi-level parking building
- Concessionaires and al-fresco dining
- View-deck
- Esplanade
- Area: 9,800 square meters;
- Project Cost: Php326M / USD 6.04M







## Mt. Samat Shrine (Pilar, Bataan)

- Master plan approved and designated as a Flagship TEZ last October 2014

- LOCATION:** Municipality of Pilar,  
Province of Bataan
- Total Land Area:** 194 hectares
- Priority Area:** Mt. Samat Shrine Site -50 has
- The Mt. Samat Shrine Site is located at the summit of Mt. Samat.
  - The Locator Site is situated in a less rolling and more open terrain within the TEZ enclave.
  - The site for mixed-use development focused on agri-tourism, health and wellness, nature and eco-tourism, and sports and adventure tourism.

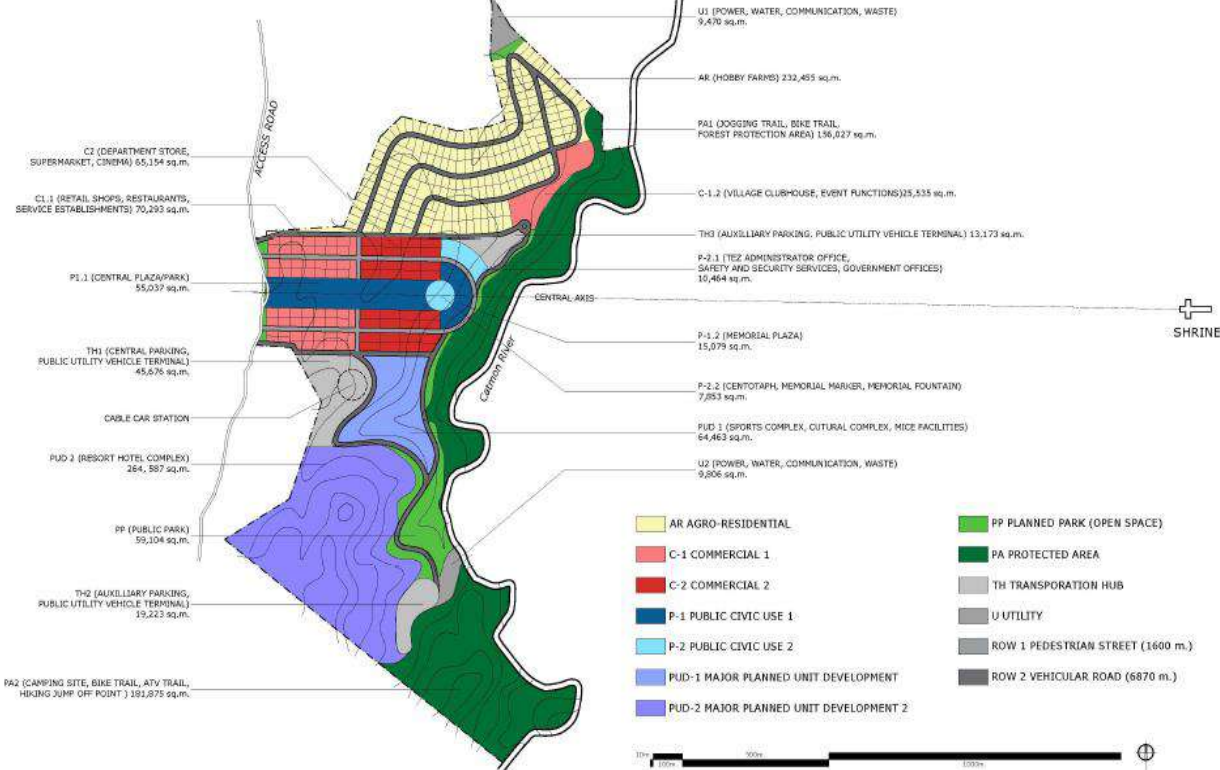






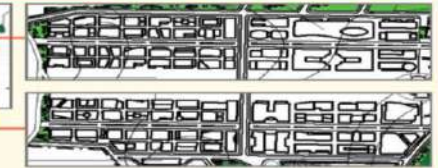
# SITE DEVELOPMENT MAP

## MOUNT SAMAT SHRINE OF VALOR LOCATOR SITE ZONING MAP



### Residential-Agricultural Spaces

Residential - Agricultural spaces embody the farming neighborhood as they are designed as hobby farms or agricultural estates. These areas shall be situated on mildly rolling terrain. Residential - Agricultural areas can also include single-family housing, inpatient housing with common open spaces, and other planned developments such as a clubhouse, farm-to-table restaurants, and wellness centers. The intent of the Residential-Agricultural designation is to preserve the character of existing hillside neighborhoods and the agricultural nature of Palawan.



### Commercial Spaces

Commercial spaces are planned to be mixed-use, pedestrian-oriented destinations to serve the local community and tourists. The area shall be more urban in character, with more intense land development, and is intended to radiate from a main street or park with high quality landscape and urban design elements that enhance view corridors. It also has a focus on access for active transport that shall make the space pedestrian-friendly.



### Memorial Spaces

Memorial spaces are intended to be the heart of the Locator Site that is visually aligned with the Memorial Cross. The area is envisioned to serve as the locator's main memorial and civic center that will complement the current Shrine Site. The spaces shall generally apply to markers, memorials, public artworks, plazas, parks, and gardens. Further detailing of the Memorial Spaces are found in the Landscape Design section of this chapter.



### Woodland Spaces

The focus of these areas shall be on the preservation of natural open spaces, forests, riparian, coastal and marine resources, and development of private lands. These areas shall be developed in a way that respects the natural environment and the local community, including existing cultural, historical, and natural resources, and shall be managed in a sustainable manner.



### Transportation and Circulation Spaces

Parks of the Locator Site for transportation and circulation shall be designed to provide a network of roads, trails, and transit routes that connect the various parts of the site. These spaces shall be designed to provide a safe and efficient means of travel for all users, including pedestrians, cyclists, and motorists. The spaces shall also be designed to provide a pleasant and scenic environment for all users.



### Recreational Spaces

Recreational spaces are designed to provide a network of roads, trails, and transit routes that connect the various parts of the site. These spaces shall be designed to provide a safe and efficient means of travel for all users, including pedestrians, cyclists, and motorists. The spaces shall also be designed to provide a pleasant and scenic environment for all users.





# INVESTMENT OPPORTUNITIES

PROJECT	DESCRIPTION	PROJECT COST
Hotels	designed to facilitate better access and interface with the business meetings and events building during events.	Php 160M USD 3.14M
Cable-car system	A stretch of a maximum of four (4) kilometers that will take approximately 20 minutes for passengers to reach from end-to-end and provides an aerial link from Mt. Samat Shrine on the main land of Pilar across the locator site.	Php 600M USD 11.77M
Museum	Serves as an exhibition gallery to depict life during World War II. Displays artifacts during World War II	Php 86M / USD 1.7M



## **Bucas Grande Ecotourism Enterprise Zone**

- Master plan approved and designated as a Flagship TEZ last May 2018

**LOCATION:** Municipality of Socorro, Surigao del Norte

**Total Land Area:** 167.7 has.

- Designated 167.7 has. Ecotourism Zone
- It is envisioned to be “a sustainable and responsible integrated ecotourism development providing world class facilities and services.”



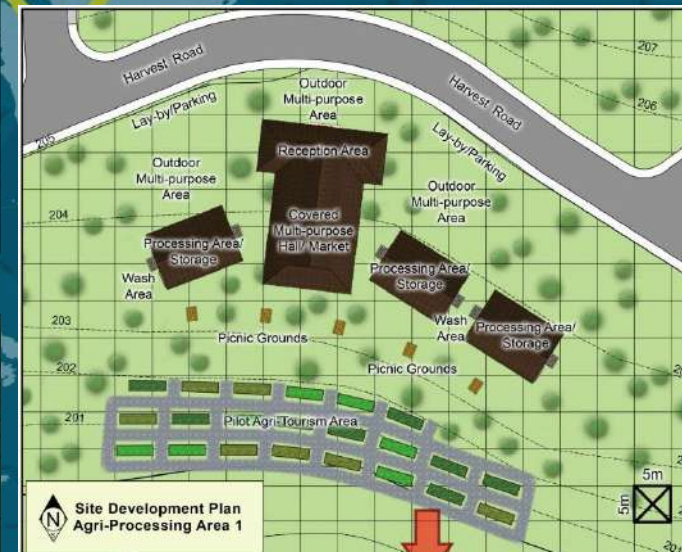
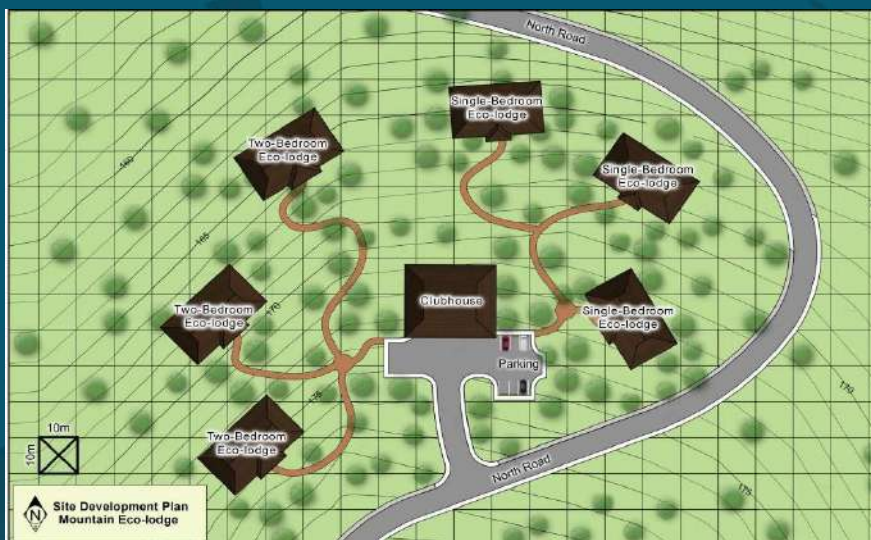




# SITE DEVELOPMENT MAP

TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

**TIEZAWORKS**  
PHILIPPINES







# INVESTMENT OPPORTUNITIES

TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

**TIEZAWORKS**  
 PHILIPPINES


PROJECT	DESCRIPTION	PROJECT COST
Reception Zone	Extreme Adventure Park where activities and rides are offered.	Php 153M/ USD 2.83M
Main Resort Zone	located at the center of the Flagship TEZ with 3 hectares allocated for three 3 resort facilities.	Php 865M/ USD 16.01M
Agro-Tourism Zone		Php 535M/ USD 9.91M
Mountain Zone	Mountain Ecolodge with Park and Open Spaces	Php 415M/ USD 7.68M
Forest Zone	Mountain Ecolodge with Park and Open Spaces	Php 250M/ USD 4.63M







## San Vicente Long Beach Palawan

- Master plan approved and designated as a Flagship TEZ last September 29, 2015

**LOCATION:** Municipality of San Vicente,  
Palawan

**Total Land Area:** 166,000 has.

**Priority Area:** Long Beach Cluster 883  
hectares

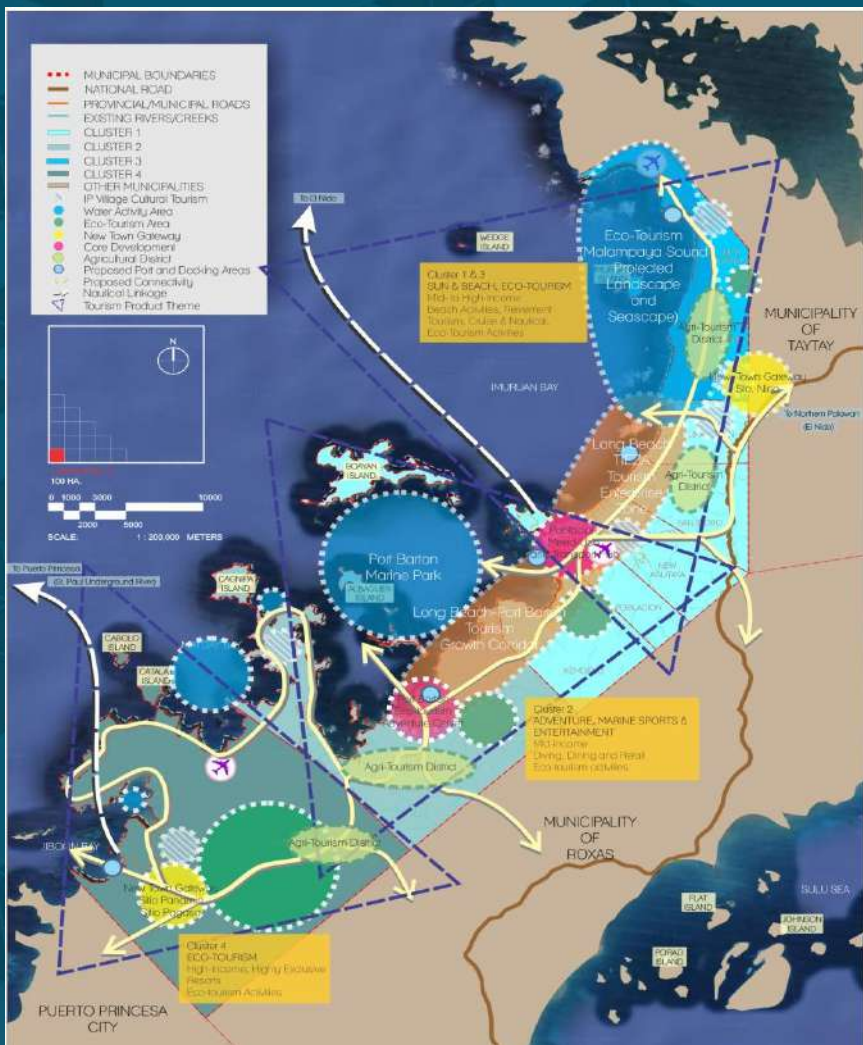
- Boasts of a 14.7 kilometer fine white sand beach, the longest stretch of beach in the Philippines
- The whole Municipality was Designated as a Flagship TEZ
- The new San Vicente Airport is located within the heart of the Zone; For expansion as an International Airport







# SITE DEVELOPMENT MAP







# INVESTMENT OPPORTUNITIES

PROJECT	DESCRIPTION	PROJECT COST
Water Supply and Distribution with Sewage Treatment Plant	Will service the whole Municipality of San Vicente. Capacity of 6,000 cubic meters/day.	Php 365M/ USD 6.9M
Power Utility	to supply investors, developers, tourists, and residents with sufficient and reliable electricity within the TEZ.	Php2B/ USD 37.7M
HOTEL AND BEACH RESORT	300 rooms capacity Cluster 1 – Long Beach of the San Vicente Flagship TEZ (SVFTEZ)	Php 1.4B/ USD 25.7M
3-STAR HOTEL	100 rooms capacity, Cluster 1 – Long Beach of the San Vicente Flagship TEZ (SVFTEZ)	Php 171.7M/ USD 3.3M



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TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

**TIEZA**WORKS  
PHILIPPINES



## FOR MORE INFORMATION:



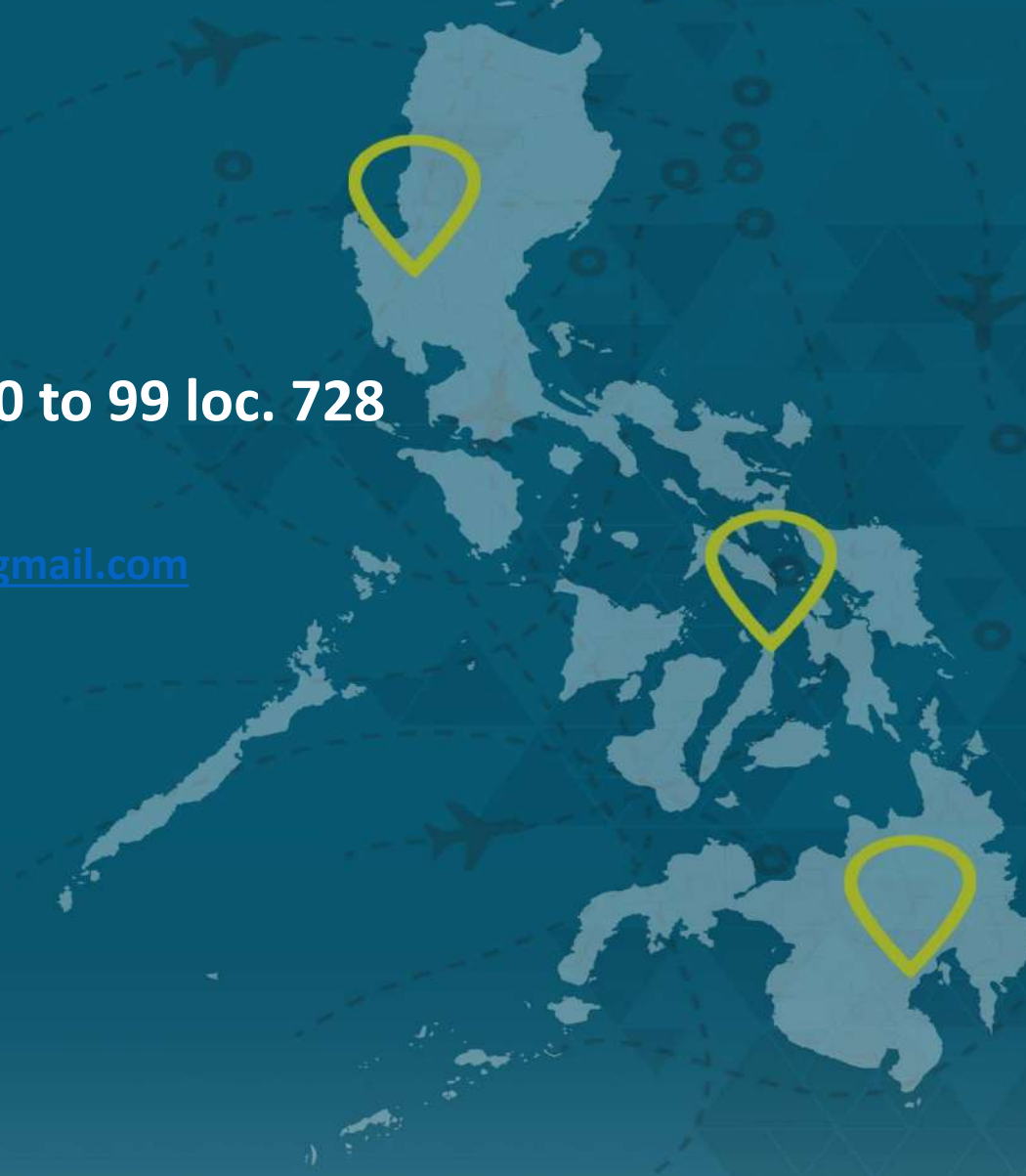
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TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

# TIEZAWORKS

P H I L I P P I N E S



1

TRAVEL TAX

2

PROJECT D.R.E.A.M.S

3

ASSETS

4

TOURISM ENTERPRISE ZONE

5

MANILA CRUISE TERMINAL