

-T I E Z A-
**Tourism Infrastructure
and Enterprise Zone
Authority**

**Revised Schedule of
Fees, Fines and Penalties**

I. Annual Renewal Fees for TEZs and RTEs

TEZ Operators	2% of 10% of the total amount of fiscal incentives/ revenue forgone availed for the year but not less than Php 150,000.00
RTEs	2% of 10% of the total amount of fiscal incentives/ revenue forgone availed for the year but not less than Php 50,000.00

II. Processing and Other Fees

Fees to TEZ Operators	
Amendment to the Development Plan	1,200.00 per amendment
Expansion of TEZ	
Class 1 = 5- 50 hectares	12,000.00
Class 2 = 51 - 100 hectares	24,000.00
Class 3 = 101 and up	36,000.00
*the rate for the classification the TEZ shall fall into after expansion shall apply in the assessment of fees for the expansion of a TEZ	
Application for any Amendment to the Certificate of Designation	1,200.00 per amendment
Fees to RTE	
Application for New Project/Tourism Activity	A minimum amount of 6,000.00 or 0.1% of the project cost but not to exceed P200,000.00 whichever is higher
Application for any Amendment to the Certificate of Registration	1,200.00 per amendment
Availment of Incentives	
Certificate of Entitlement	P 1,200.00
Extension of ITH Entitlement Period	1,200.00
Certifications	600.00
Certified True Copy/ies (per document)	120.00
TIEZA Endorsement to DENR	1,200.00

III. Business Permit

Business Permit	6,000.00 or the existing rates imposed by the LGU where the TEZ is located, whichever is higher
Occupational Permit (per employee)	200.00 or the existing rates imposed by the LGU where the TEZ is located, whichever is higher
Health Certificate (each employee)	200.00 or the existing rates imposed by the LGU where the TEZ is located, whichever is higher

IV. Special Permit to Operate within the TEZ

Zone Regulatory and Administrative Fees (per annum)		
	a. Special Permit to Operate in the Zone:	(Per vehicle)
	a.1 Shuttle services (mini-buses which services are under contract with zone enterprise)	P1,200.00
	a.2 Delivery Vehicles	
	a.2.1 Truck / Van/Pick-up of manufacturer / producer sub-contractor / dealer of certain products	P1,200.00
	a.2.2 Heavy Equipment / Trucks / Containers	P1,200.00
	a.2.3 All other Delivery Vehicles	P 240.00
For Service Enterprises		
	Registration Fee (one time application)	3,600.00
Annual Renewal Fee		
	Brokerage, Trucking and Forwarding	6,000.00 + 10% of annual gross revenues from operations in the TEZ
	security services	6,000.00
	Banks and other financial institutions	12,000.00
	Contractors and sub-contractors for construction of buildings (per project application)	12,000.00
	Port/ Ferry Terminal Services	12,000.00

	All other Service Enterprises	3,600.00
	Franchise for Utilities Special Permit to Operate for Utilities	Subject to negotiation and mutual agreement of parties involved
Other Business Enterprises:		
	Amusement Centres	4,800.00
	Gas Station	4,800.00
	Accounting / Auditing Services and all other persons / entities engaged in the profession inside the zone.	2,400.00
	General Contractor / Advertising / General Services / Film making / shooting	2,400.00
	Special Permit to Locate in the TEZ	3,600.00

V. Importation

Import Permit Processing Fee	P1,000.00 plus rate per commercial value
Commercial Value (in Php)	
0 up to P250,000	P 250.00
P250,001 up to P500,000	P 500.00
P500,001 up to P750,000	P 750.00
P750,001 and up	P 1,000.00
Other Importation Documents	
Authority to Release	P 500.00
Extension of Import Permit	P 1,000.00/permit
Request for Amendment of Import Permit	P 1,000.00/permit
Site Inspection Fee	P 400.00 per inspector

VII. BUILDING PERMIT AND SAFETY DEPARTMENT

Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table

Table II.G.1 On fixed Cost Of Construction Per Sq. Meter

LOCATION	GROUP (in PhP)		
	Highly urbanized/ developed Cities and Municipalities	A, B, C, D, E, F, G, H, I PhP 10,000	F PhP 8,000
Least urbanized/ developed Cities and Municipalities	A, B, C, D, E, F, G, H, I PhP 8,000	F PhP 6,400	J PhP 4,800

Note: All Cities and Municipalities

Building Group Classifications are as provided under Rule VII of the National Building Code Implementing Rules and Regulations

3. Construction / addition / renovation / alteration of buildings / structures under Group / and Sub-Divisions shall be assessed as follows:

a.	Division A-1	
	Area in sq. meters	Fee per sq. meter (PhP)
	a. Original complete construction up to 20.00 sq. meters	2.00
	b. Additional renovation / alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
	c. Above 20.00 sq. meters to 50.00 sq. meters	3.40
	d. Above 50.00 sq. meters to 100.00 sq. meters	4.80
	e. Above 100.00 sq. meters to 150.00 sq. meters	6.00
	f. Above 150.00 sq. meters	7.20

Sample Computation for Building Fee for a 75 sq. meters floor area:

Floor area = 75.00 sq. meters
 Therefore area bracket is 3.a.d
 Fee = P 4.80/sq. meter
 Building Fee = 75.00 x 4.80 = P 360.00

b	Division A-2	
	Area in sq. meters	Fee per sq. meter(PhP)
	a. Original complete construction up to 20.00 sq. meters	3.00
	b. Additional renovation / alteration up to 20.00 sq. meters regardless of floor area of original construction	3.40
	c. Above 20.00 sq. meters to 50.00 sq. meters	5.20
	d. Above 50.00 sq. meters to 100.00 sq. meters	8.00
	e. Above 150.00 sq. meters	8.40

c	Division B / C / E-1, 2, 3, 4 / F / G-1, 2, 3, 4, 5 / H-1, 2, 3, 4 / I and J-1 & 3	
	Area in sq. meters	Fee per sq. meter (PhP)
	a. Up to 500	23.00

	b. Above 500 to 600	22.00
	c. Above 600 to 700	20.50
	d. Above 700 to 800	19.50
	e. Above 800 to 900	18.00
	f. Above 900 to 1,000	17.00
	g. Above 1,000 to 1,500	16.00
	h. Above 1,500 to 2,000	15.00
	i. Above 2,00 to 3,000	14.00
	j. Above 3,000	12.00

Note: Computation of the building fee for item 3.c is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for building having a floor area of 3,200 sq. meters:

First 500 sq. meters @ 23.00	P	11,500.00
Next 100 sq. meters @ 22.00.....		2,200.00
Next 100 sq. meters @ 20.50.....		2,250.00
Next 100 sq. meters @ 19.50.....		1,950.00
Next 100 sq. meters @ 18.00.....		1,800.00
Next 100 sq. meters @ 17.00.....		1,700.00
Next 100 sq. meters @ 16.00.....		8,000.00
Next 500 sq. meters @ 15.00.....		7,500.00
Next 1000 sq. meters @ 14.00.....		14,000.00
Last 200 sq. meters @ 12.00		2,400.00

Total Building Fee		53,100.00

d	Division D-1, 2, 3	
	Area in sq. meters	Fee per sq. meter (PhP)
	a. Up to 500	12.00
	b. Above 500 to 600	11.00
	c. Above 600 to 700	10.20
	d. Above 700 to 800	9.60
	e. Above 800 to 900	9.00
	f. Above 900 to 1,000	8.40
	g. Above 1,000 to 1,500	7.20
	h. Above 1,500 to 2,000	6.60
	i. Above 2,00 to 3,000	6.00
	j. Above 3,000	5.00

NOTE: Computation of the building fee in item 3.d. follows the example of Section 3.c. of this schedule

- e. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories

4. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

a. Total Connected Load (kVA)

		Fee		
a.	5kVA or less	P	200.00	
b.	Over 5 kVA to 50kVA	P	200.00	+ P 20.00/kVA
c.	Over 50 kVA to 300kVA		1,100.00	+ 10.00/kVA
d.	Over 300 kVa to 1,500 kVA		3,600.00	+ 5.00/kVA
e.	Over 1,500 kVA to 6,000 kVA		9,600.00	+ 2.50/kVA
f.	Over 6000 kVA		20,850.00	+ 1.25/kVA

Note: Total Connected Load as shown in the load schedule.

b. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

		Fee		
a.	5kVA or less	P	40.00	
b.	Over 5 kVA to 50kVA	P	40.00	+ P 4.00/kVA
c.	Over 50 kVA to 300kVA		220.00	+ 2.00/kVA
d.	Over 300 kVa to 1,500 kVA		720.00	+ 1.00/kVA
e.	Over 1,500 kVA to 6,000 kVA		1,920.00	+ 0.50/kVA
f.	Over 6000 kVA		4,170.00	+ 0.25/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole/Attachment Location Plan Permit

- i. Power Supply Pole Location..... P 30.00/pole
- ii. Guying Attachment.....P 30.00/attachment

This applies to designs/installations within the premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	P 15.00	P 15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections 4.a. to 4.d. of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. Mechanical Fees

a.	Refrigeration, Air Conditioning and Mechanical Ventilation	
	a. Refrigeration (cold storage), per ton or fraction thereof	40.00
	b. Ice Plants per ton or fraction thereof	60.00
	c. Packaged/Centralization Air Conditioning Systems:	
	Up to 100 tons, per ton	90.00
	d. Every ton or fraction thereof above 100 tons	40.00
	e. Window type air conditioners, per unit	60.00
	f. Mechanical Ventilation, per kW or fraction thereof blower or fan, metric equivalent	40.00
	g. In a series of AC/REF system located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees and shall not be considered individually.	
b.	Escalators and Moving Walks, funiculars and the like:	
	a. Escalators and moving walk, per kW or fraction thereof	10.00
	b. Escalator and moving walks up to 20.00 lineal meters or fraction thereof	20.00
	c. Every lineal meter or fraction thereof in excess of 20.00 lineal Meters.	10.00
	d. Funicular, per ton kW or fraction thereof	200.00
	(a) Per lineal meter travel	20.00
	e. Cable car, per kW or fraction thereof	40.00
	(a) Per lineal meter travel	5.00
c.	Elevators, per unit:	
	a. Motor driven dumbwaiters	600.00
	b. Construction elevators for material	2,000.00
	c. Passenger elevators	2,000.00
	d. Freight elevators	2,000.00
	e. Car elevators	2,000.00
d.	Boilers, per kW:	
	a. Up to 7.5 kW	500.00
	b. Above 7.5 kW to 22 kW	700.00
	c. Above 33 kW to 37 kW	900.00
	d. Above 37 kW to 52 kW	1,200.00
	e. Above 52 kW to 67 kW	1,400.00
	f. Above 67 kW to 74 kW	1,600.00
	g. Every kW or fraction thereof above 74 kW	5.00
	NOTE: (a) Boiler rating shall be computed on the basis of 1.00	

	sq. meter of heating surface for one (1) boiler kW. (b) Steam from this boiler used to propel any prime-mover is exempted from fees. (c) Steam engines/turbines/etc. propelled from geothermal	
e.	Pressurized water heaters, per unit	200.00
f.	Water, sump and sewage pumps for commercial/industrial use, per KW or fraction thereof.	60.00
g.	Automatic fire sprinkler system, per sprinkler head	4.00
h.	Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:	
	a. Every kW up to 50 kW	25.00
	b. Above 50 kW up to 100 kW	20.00
	c. Every kW above 100 kW	3.00
i.	Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	20.00
j.	Gas Meter, per unit	100.00
k.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof whichever is higher	4.00
l.	Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:	
	a. Up to 5 kW	10.00
	b. Above 50 kW to 100 kW	12.00
	c. Every above 100 kW or fraction thereof	3.00
m.	Pressure Vessels, per cu. meter or fraction thereof	60.00
n.	Other Machinery/Equipment for commercial/Industrial/Institutional Use not elsewhere specified per kW or fraction thereof	60.00
o.	Pneumatic tubes, Conveyors, Monorails for material handling and addition to existing supply and/or exhaust duct works and the like per lineal meters or fraction thereof	10.00
p.	Weighing Scale Structure, per ton or fraction thereof	50.00

NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

5. Plumbing Fees

a.	Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one(1) shower head. A partial part thereof shall be charged as that of a whole "UNIT"	31.00
b.	Every fixture in excess of one unit	
	a. Each water closet	7.00
	b. Each floor drain	3.00
	c. Each sink	3.00
	d. Each lavatory	7.00
	e. Each faucet	2.00
	f. Each shower head	2.00

c.	Special Plumbing Fixtures:	
	a. Each slop sink	7.00
	b. Each urinal	4.00
	c. Each bath tub	7.00
	d. Each grease trap	7.00
	e. Each garage trap	7.00
	f. Each bidet	4.00
	g. Each dental cupsidor	4.00
	h. Each gas fired water heater	4.00
	i. Each drinking fountain	2.00
	j. Each bar or soda fountain sink	4.00
	k. Each laundry sink	4.00
	l. Each laboratory sink	4.00
	m. Each fixed-type sterilizer	2.00
d.	Each water meter	2.00
	a. 12 to 25 mm ø	8.00
	b. above 25 mm ø	10.00
e.	Construction of septic tank, applicable in all Groups	
	a. Up to 5.00 cu. meters of digestion chamber	24.00
	b. Every cu. meter or fraction thereof in excess of 5.00 cu. meters	7.00

6. Electronic Fees

a.	Central Office switching equipment, remote switching units, concentrators, PABX / PBX's, cordless / wireless telephone and communication systems, intercommunication system and other types of switching / routing / distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types / forms of wired or wireless communications	2.40 / port
b.	Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines, x-ray, scanners, ultrasound and other apparatus / equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoors	10.00 / unit
d.	Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected	2.40 / outlet
e.	Station / terminal / control point / port / central or remote panels / outlets for security and alarm systems (including watchman systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.) electronics fire alarm (including early detection systems, smoke detectors, etc) sound-reinforcement / background, music / paging / conference systems and the like, CATV /	

	MATV / CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected location	2.40 / termination
f.	Studios, auditoriums, theaters and similar structures for radio and TV broadcast, recording, audio / video reproduction / simulation and similar activities	1,000.00 / location
g.	Antenna towers / masts or other structures for installation of any electronic and / or communications transmission / reception	1,000.00/structure
h.	Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multi-media signs, etc.	50.00 / unit
i.	Poles and attachment	
	a. Per pole (to be paid by the pole owner)	20.00
	b. Per attachment (to be paid by any entity who attaches to the pole by others)	20.00
	c. Other types or electronics or electronically controlled device, apparatus, equipment, instrument or units not specifically identified above	50.00 / unit

7. Accessories of the Building/Structure Fees

a.	All parts of building which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are a part (Section 3.a. to 3.d of this Schedule).	
b.	Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P 0.25) per cu. Meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girls, whichever applies.	
c.	Bank and Records Vaults with interior volume up to 20.00 cu. Meters.	20.00
	a. In excess of 20.00 meters	8.00
d.	Swimming Pools, per cu. Meter or fraction thereof:	
	a. GROUP A Residential	3.00
	b. Commercial/Industrial GROUPS B, E, F, G	36.00
	c. Social/Recreational/Institutional GROUPS C, D, H, I	24.00
	8. Swimming pools improvised from local indigenous material such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.	
	e. Swimming pool shower rooms/locker rooms:	
	(a) Per unit or fraction thereof	60.00
	(b) Residential GROUP A	6.00
	I GROUP B, E, F, G	18.00
	(d) GROUP C, D, H	12.00
e.	Construction of firewalls separate from the building:	
	a. Per sq. meter of fraction thereof	3.00
	b. Provided, that the minimum fee shall be	48.00
f.	Construction /erection of towers: Including Radio and TV towers, water tank supporting structure and the like:	

	Use or Character of Occupancy	Self Supporting	Trilon(Guyed)
	a. Single detached dwelling units	1,000.00	150.00
	8. Commercial/Industrial (Groups B, E, F, G) up to 10.00 meters in height	4,800.00	240.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	240.00	12.00
	b. Educational/Recreational/institutional (Group C, H, I) up to 10.00 meters in height	3,600.00	120.00
	(a) Every meter or fraction thereof in excess of 10.00 meters	240.00	12.00
i.	Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas		48.00
j.	Construction of Industrial Kiln/Furnace, per cu. Meter or fraction thereof of volume		12.00
k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. Meters		12.00
	a. Every cu. M or fraction thereof in excess of 2.00 cu. Meters		12.00
	b. For all other than Group A and B up to 10.00 cu. Meters		480.00
	Every cu. Meter or fraction thereof in excess of 10.00 cu. Meters		24.00
l.	Construction of Water and Waste and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. Meter of volume		7.00
m.	Construction of reinforced concrete or steel tanks except for Commercial / Industrial Use:		
	a. Above ground, up to 10.00 cu. Meters		480.00
	Every cu. M or fraction thereof in excess of 10.00 cu. Meters		480.00
	b. Underground, up to 20.00 cu. Meters		540.00
	Every cu. Meter of fraction thereof in excess of 20.00 cu. Meters		24.00
n.	Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks:		
	a. Underground, per cu. Meter or fraction thereof of excavation		3.00
	b. Saddle or trestle mounted horizontal tanks, per cu. Meter or fraction thereof volume of tank		3.00
	c. Reinstallation of Vertical storage tanks shall be the same as new Construction fees in accordance with Section 8.k. above.		
o.	Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:		
	a. Construction of permanent type		10.00
	b. Construction of temporary type		5.00
	c. Inspection of knock-down temporary type, per unit		24.00
p.	Construction of buildings and other accessory structures		

	within cemeteries and memorial parks:	
	a. Tombs, per sq. meter of covered ground areas	5.00
	b. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area	5.00
	c. Totally enclosed mausoleums, per sq. meter of floor area	12.00
	d. Totally enclosed mausoleums, per sq. meter of floor area	5.00
	e. Columbarium, per sq. meter	18.00

8. Accessory Fees

a.	Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters	24.00
	i. Every meter or fraction thereof in excess of 10.00 meters	2.40
b.	Ground Preparation and Excavation Fee	
	a. Inspection and Verification Fee	200.00
	b. Per cu. Meters of excavation	3.00
	c. Issuance of GP and EP, Valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00
	d. Per cu. Meter of excavation for foundation with basement	4.00
	e. Excavation other than foundation or basement, per cu. Meter	3.00
	f. Encroachment of footings or foundations of buildings / structures to public areas as permitted, per sq/ meter or fraction thereof of footing or foundation encroachment	250.00
c.	Fencing Fees:	
	i. Made of masonry, metal, concrete up to 1.80 meters in height	3.00
	ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof	4.00
	iii. Made of indigenous materials, barbed, chicken or hog wires, per lineal meter	2.40
d.	Construction of Pavements, up to 20.00 sq. meters	24.00
e.	In excess of 20% or fraction thereof of paved areas intended for commercial / industrial / institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like	3.00
f.	Use of streets and sidewalks, enclosures and occupancy of sidewalks up to 20.00 sq. meters, per calendar month	240.00
	i. Every sq. meter or fraction thereof in excess of 20.00 sq. meters	12.00
g.	Erection of Scaffoldings Occupying Public Areas, per calendar month	
	i. Up to 10.00 meters in length	150.00
	ii. Every lineal meter or fraction thereof in excess of 10.00 meters	12.00

h.	Sign Fees		
	i.	Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area	1200.00
	a.	Every sq. meter or fraction thereof in excess of 4.00 meters	24.00
	ii.	Installation Fees, per sq. meter or fraction thereof of display surface	
	Type of Sign Display	Business Signs	Advertising Signs
	Neon	36.00	52.00
	Illuminated	24.00	36.00
	Others	15.00	24.00
	Painted-on	9.60	18.00

i.	Repairs Fees:		
	i.	Alteration / renovation / improvement on vertical dimensions of buildings / structures in square meter, such as facades, exterior and interior walls shall be assessed in accordance with the following rate, For all groups	5.00
	ii.	Alteration / renovation / improvement on horizontal dimensions of buildings / structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, For all groups	5.00
	iii.	Repairs on buildings / structures in all Groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed repair cost (itemized original; materials to be replaced with the same or new substitute and labor)	
j.	Raising of Building / Structures Fees:		
	i.	Assessment of fees for raising of any buildings / structures shall be based on the new usable area generated.	
	ii.	The fees to be charged shall be as prescribed under Sections 3.a. to 3.e. of this Schedule, whichever Group applies.	
K	Demolition / moving of Buildings / Structures Fees, per sq. meter of area or dimensions involved:		
	i.	Building in all Groups per sq. meter floor area	3.00
	ii.	Building Systems / Frames or portion thereof per vertical or horizontal dimensions including Fences	4.00
	iii.	Structures of up to 10.00 meters in height	800.00
	(a)	Every meter or portion thereof in excess of 10.00 meters	50.00
	iv.	Appendage of up to 3.00 cu. Meter / unit	50.00
	(a)	Every meter or portion thereof in excess of 3.00 meters	50.00
	v.	Moving fee, per sq. meter of area of building / structure to be moved	3.00

iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof

9. Certificate of Use or Occupancy (Table 11.G.1 for fixed costing)

a.	Division A-1 and A-2 Buildings:	
	i. Costing up to P150,000.00	100.00
	ii. Costing more than P150,000.00 up to P400,000.00	200.00
	iii. Costing more than P400,000.00 up to P850,000.00	400.00
	iv. Costing more than P850,000.00 up to P1,200,000.00	800.00
	v. Every million or portion thereof in excess of P1,200,000.00	800.00
b.	Division B-1 / E-1, 2, 3 / F-1 / G-1, 2, 3, 4, 5 / H-1, 2, 3, 4 and I-1 Buildings:	
	i. Costing up to P150,000.00	200.00
	ii. Costing more than P150,000.00 up to P400,000.00	400.00
	iii. Costing more than P400,000.00 up to P850,000.00	800.00
	iv. Costing more than P850,000.00 up to P1,200,000.00	1,000.00
	v. Every million or portion thereof in excess of P1,200,000.00	1,000.00
c.	Division C-1 / D-1, 2, 3 Buildings:	
	i. Costing up to P150,000.00	150.00
	ii. Costing more than P150,000.00 up to P400,000.00	250.00
	iii. Costing more than P400,000.00 up to P850,000.00	600.00
	iv. Costing more than P850,000.00 up to P1,200,000.00	900.00
	v. Every million or portion thereof in excess of P1,200,000.00	900.00
d.	Division C-1 / D-1, 2, 3 Buildings:	
	i. With floor area up to 20.00 sq. meters	50.00
	ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	240.00
	iii. With floor area above 500.00 sq. meters up to 1,000.00 sq. meters	360.00
	iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters	480.00
	v. With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters	200.00
	vi. With floor area above 10,000.00 sq. meters	2,400.00
e.	Division J-1 Structures:	
	i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories	
	ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above	
	iii. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
	(a) First 10.00 meters of height from the ground	800.00
	(b) Every meter or fraction thereof in excess of 10.00 meter	50.00
f.	Change in Use / Occupancy, per sq. meter or fraction thereof of area affected	5.00

VII. ZONING FEE:

SINGLE RESIDENTIAL STRUCTURE ATTACHED OR DETACHED

1	100,000 and below	Php	300(not yet started); 400(started)
2	Over 100,000 to 200,000		400
3	Over 200,000		500+1/10 of 1% in excess of 200,000

APARTMENT / TOWNHOUSES

1	500,000 and below	Php	1,000
2	Over 500,000 to 2 Million		1,500
3	Over 2 Million		2,500+1/10 of 1% of cost in excess of 2 M regardless of the number of doors

DORMITORIES

1	Below 2 Million	Php	2,000
2	Over 2 Million		2,500+1/10 of 1% of cost in excess of 2 M

COMMERCIAL AND INDUSTRIAL

1	Below 100,000	Php	1,000
2	Over 100,000 – 500,000		1,500
3	Over 500,000 – 1 Million		2,000
4	Over 1 Million – 2 Million		3,500
5	Over 2 Million		3,500+1/10 of 1% of cost in excess of 2 M

SPECIAL USE / SPECIAL PROJECTS

1	Below 2 Million	Php	5,000
2	Over 2 Million		5,000+1/10 of 1% of cost in excess of 2 M

VIII. ANNUAL INSPECTION FEE:

a.	Division A-1 and A-2		
	a. Single detached dwelling units and duplexes are not subject to annual inspections		
	b. If the owner request inspections, the fee for each of the services enumerated below is		120.00
	Land Use Conformity		
	Architectural Presentability		
	Structural Stability		
	Sanitary and Health Requirements		
	Fire-Resistive Requirements		
b.	Division B-1/D-1, 2, 3/E-1,2, 3/F-1/G-1,2,3 5/H-1,2,3, 4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows.		

	a. Appendages of up to 3.00 cu. meters/unit	150.00
	b. Floor area to 100.00 sq. meters up to 200.00 sq. meters	120.00
	c. Above three hundred 100.00 sq. meters up to 200.00 sq. meters.	240.00
	d. Above 200.00 sq. meters up to 350.00 sq. meters	80.00
	e. Above three hundred 350.00 sq. meters up to 500.00 sq. meters	
	f. Above 500.00 sq. meters up to 750.00 sq. meters	720.00
	g. Above 750.00 sq. meters up to 1,000.00 sq. meters	960.00
	h. Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters	1,200.00
c.	Division C-1, Amusement Houses, Gymnasia and the like:	
	a. First class cinematographs or theaters	1,200.00
	b. Second class cinematograph or theaters	720.00
	c. Third class cinematograph or theaters	520.00
	d. Grandstands/Bleachers, Gymnasia and the like	720.00
d.	Annual plumbing inspection fees, each plumbing unit	60.00
e.	Electric Inspection Fees:	
	a. A one time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction	
	b. Annual Inspection Fees are the same as in Section 4.e.	
f.	Annual mechanical Inspection Fees:	
	a. Refrigeration and Ice Plant, per ton:	
	(a) Up to 100 tons capacity	25.00
	(b) Above 100 tons up to 150 tons	20.00
	(c) Above 150 tons up to 300 tons	15.00
	(d) Above 300 tons up to 500 tons	10.00
	(e) Every ton or fraction thereof above 500 tons	5.00
g.	Air Conditioning Systems:	
	Window type air conditioners, per unit	40.00
h.	Packaged or centralized air conditioning systems:	
	(a) First 100 tons, per ton	25.00
	(b) Above 100 tons, up to 150 tons, per ton	20.00
	(c) Every ton or fraction thereof above 500 tons	8.00
i.	Mechanical Ventilation per unit, per KW:	
	(a) Up to 1 kW	10.00
	(b) Above 1 kW to 7.5 kW	50.00
	(c) Every kW above kW	20.00
j.	Escalators and Moving Walks; Funiculars and the like:	
	(a) Escalators and Moving Walks, per unit	120.00
	(b) Funiculars, per kW or fraction thereof	50.00
	(c) Per lineal meter or fraction thereof of travel	10.00
	(d) Cable car, per kW of fraction thereof	25.00
	(e) Per lineal meter of travel	2.00
k.	Elevators, per unit:	
	(a) Passenger elevators	500.00
	(b) Freight elevators	400.00
	(c) Motor driven dumbwaiters	50.00
	(d) Construction elevators for materials	400.00
	(e) Car elevators	500.00
	(f) Every landing above first five (5) landings for all	50.00

	the above elevators.	
l.	Boilers, per unit:	
	(a) Up to 7.5 kW	400.00
	(b) 7.5 kW up to 22 kW	650.00
	(c) 22 kW up to 37 kW	600.00
	(d) 37 kW up to 52 kW	650.00
	(e) 52 kW up to 67 kW	800.00
	(f) 67 kW up to 74 kW	900.00
	(g) Every kW or fraction thereof above 74 kW fraction thereof	4.00
m.	Pressured Water Heaters, per unit	120.00
n.	Automatic Fire Extinguishers per sprinkler head	2.00
o.	Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purposes, per kW:	
	(a) Up to 5 kW	55.00
	(b) Above 5 kW to 10 kW	90.00
	(c) Every kW or fraction thereof above 10 kW	2.00
p.	Diesel /Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
	(a) Per kW, up to 50 kW	15.00
	(b) Above 50 kW up to 100 kW	10.00
	(c) Every kW or fraction thereof above 100 kW	2.40
q.	Compressed air, vacuum, commercial/institutional gases, per outlet	10.00
r.	Power piping for gas/steam/etc.,per lineal meter or fraction thereof, whichever is higher	2.00
s.	Other internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, compressors and the like,	
	(a) Per unit, up to kW	100.00
	(b) Every kW above 10 kW	3.00
t.	Other machineries and/or equipments for commercial/industrial/institutional use not elsewhere specified, per unit:	
	(a) Up to 1/2 kW	8.00
	(b) Above ½ kW up to 1 kW	23.00
	(c) Above 1 kW up to 3 kW	39.00
	(d) Above 3 kW up to 5 kW	55.00
	(e) Above 5 kW up to 10 kW	80.00
	(f) Every kW above 10 kW or fraction thereof	4.00
u.	Pressure vessel, per cu. Meter or fraction thereof	60.00
v.	Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	2.40
w.	Weighing Scale Structure, per ton or fraction thereof	30.00
x.	Testing/Calibration of pressure gauge, per unit	24.00
	(a) Each Gas Meter, tested, proved and sealed, per gas meter	30.00
y.	Every mechanical ride inspection, etc., Used in amusement centers of fairs such as ferris wheel, and the like, per unit	30.00
z.	Annual electronics Inspection fees shall be the same as the 1ee in Section 7. of this Schedule	
	Certifications	
	a. Certified true copy of Building Permit	50.00

	b. Certified true copy of Certificate of Use/Occupancy	50.00
	c. Issuance of Certificate of Damage	50.00
	d. Certified true copy of Certificate of Damage	50.00
	e. Certified true copy of Electrical Certificate	50.00
	f. Issuance of Certificate of Gas Meter Installation	50.00
	g. Certified true copy of Certificate of Operation	50.00
	h. Other Certifications	50.00

IX. VISA Processing

Description		Fees
1	Special Investor’s Visa (SIV)	15,000.00
2	Special Working Visa (SWV)	10,000.00
3	Revalidation	500.00
4	Downgrading of SWV / SIV to Tourist	500.00
5	Processing Fee, Visa Exempt Nationals	500.00
7	Re-stamping Fee	500.00

- These rates are based on the existing rates as published in PD 1096 the New National Building Code Act of 2009 and is the same rates used by PEZA

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Fines and Penalties

Pursuant to Section 1 Rule XIV of the TIEZA Guidelines, TIEZA may suspend, cancel, wholly or partially, any incentive granted under this Act for any of the following causes:

- Violation of this Act, its implementing guidelines or the terms and conditions of its designation/registration;
- For material misrepresentation or false statements made to TIEZA before or after its designation/registration;
- Whenever the project ceases to be viable and its continued operation would require additional cost to the economy.

II. DEVELOPMENT PLAN

A. Zone Operator/Developer

1. Non-Completion of approved phasing schedule

CRITERIA	FINE
PHASE I	.5% of Original Capital Investment
PHASE II	1.5% of Original Capital Investment
PHASE III	3% of Original Capital Investment

PHASE IV	4% of Original Capital Investment
PHASE V	5% of Original Capital Investment

2. Deviation/Alteration of approved development plan

Any development/design deviation or alteration from the development plan approved by the TIEZA Board, the operator shall be fined a total of 5% of the Original Capital Investment of the Zone

B. Registered Tourism Enterprise (RTE) within the TEZ

1. New Tourism Enterprise

Any development/design deviation or alteration from the development plan approved by the TIEZA Board for a new enterprise within the zone, the RTE shall be fined a total of 5% of the Original Capital Investment of the project.

2. Existing Tourism Enterprise

Any development/design deviation or alteration from the development plan approved by the TIEZA Board of an existing tourism enterprise for expansion/upgrade, the RTE shall be fined a total of 5% of the Additional Capital Investment of the expansion/upgrade project.

C. Registered Tourism Enterprise (RTE) outside the TEZ

Any development/design deviation or alteration from the development plan approved by the TIEZA Board, the RTE shall be fined a total of 5% of the Additional Capital Investment of the expansion/upgrade project.

III. Designation/ Registration

A. System of Fines and Penalties

1. Minor Violations

Items	Fines	Remarks
1. Late renewal of Designation/Registration	1,000.00	Per day late
2. Non-posting/display of Business Permit in a conspicuous place in the premises	400.00	Per violation
3. Non-posting/ display of Sanitary Clearance in a conspicuous place in the premises	400.00	Per violation
5. Failure of employees to wear prescribed authorized ID's within the TEZ	250.00	Per violation

2. Major Violations

Items	Fines/Penalty	Remarks
1. Operating without Accreditation <i>First violation</i> <i>Second violation</i>	18,000.00 Cancellation of Registration	Advise to apply for accreditation Blacklisted form doing business within TEZ
2. Peddling or selling or displaying of goods outside their designated area <i>First violation</i> <i>Second violation</i> <i>Third violation</i>	1,000.00 2,500.00 Suspended until all fines and penalties are paid	Duration of suspension shall be upon the discretion of the TIEZA Board. (May also lead to cancellation of registration)
3. Any fraudulent act/misrepresentation in the submission of documents	Cancellation of Registration & banned from doing business in any TEZ	
4. Fraudulence/misrepresentation in the conduct of business within the TEZ	Cancellation of Registration & banned from doing business in TEZ	
5. Hiring or employment by registered companies of non-accredited entities <i>First violation</i> <i>Second violation</i>	20,000.00 18,000.00 Cancellation of Designation / Registration	For the one hiring For the one hired

B. Administrative Fines

1. For late filing of reports and other documents as specifically required under existing TIEZA regulations and circulars:

	Basic Fine	Daily Fine
1st Violation	500.00	50.00
2nd Violation	1,000.00	150.00
3rd Violation	2,000.00	200.00

* the total fine shall be the basic fine plus the daily fine times the number of days delay in submission of the required document

2. For violations of existing TIEZA regulation, circulars and other issuances on importation of capital equipment, transportation and goods and services:

	Fine	Remark
1st Violation	50%-100% of the value of the imported item/s	
2nd Violation	101%-150% of the value of the imported item/s	Suspension of the Certificate of Entitlement
3rd Violation	151%-200% of the value of the imported item/s	Cancellation of Entitlement to import tax and duty free

* For purposes of this rule, the value of the imported item/s shall mean the average valuation appearing in the invoices, commercial documents or records on file with TIEZA for the same or similar item for the last three (3) years reckoned from the date of violation or in the absence thereof, the latest CIF valuation of the Bureau of Customs on the subject item/s.

IV. VISA PROCESSING

Items	Fines	Remarks
1. Late renewal of SWV	<ul style="list-style-type: none"> US\$ 50.00 plus US\$ 2.00 daily until date of compliance US\$ 50.00 plus US\$ 2.00 daily until date of compliance 	Responsible: Expat Responsible: Sponsor Co
2. Failure to downgrade	US\$ 50.00	Responsible: Sponsor Co.
3. Late Submission of Annual Report (SIRV) holders	US\$ 50.00 plus US\$ 2.00 daily until date of compliance	Responsible: Expat

Items	Fines	Remarks
1. Undocumented Illegal Worker	US\$ 1,000.00	Responsible: Expat & Sponsor (each)
2 Working with company other than sponsor company	US\$ 500.00	Responsible: Expat
3. SSWV/SSIV Holder working outside FPZ	US\$ 500.00	Responsible: Expat
4. Undocumented Foreign National	US\$ 200.00	Responsible: Expat

V. DOT Accreditation

Pursuant to Section 4, Rule XIV of the TIEZA Guidelines, "Registered Tourism Enterprises availing of incentives under this Act if found to have violated the terms of their Accreditation shall be ordered to pay back taxes in the amount equivalent to the difference between the taxes they should have paid had they not availed of the incentives under this Act and the amount of taxes being paid by them under the same incentive scheme.

The back taxes shall be computed up to three (3) years directly preceding the date of promulgation of the decision or order finding that the registered tourism enterprise violated the terms of its accreditation. These back taxes shall be collected and distributed by TIEZA as follows:

3. One-third to the national government;
4. One-third to the LGU concerned; and
5. One-third to TIEZA

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