



TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

TIEZAWORKS

P H I L I P P I N E S



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TRAVEL TAX

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

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TOURISM ENTERPRISE ZONE

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MANILA CRUISE TERMINAL



 **TIEZA Background**

 **Tourism Enterprise Zone (TEZ)**

 **Fiscal and Non-Fiscal Incentives**

 **Incentives for Enterprises Outside TEZs**

 **Designated Private TEZs**

 **Flagship TEZs**





TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY



Lead agency in tourism infrastructure created by virtue of the Tourism Act of 2009



Infrastructure and Investment Arm of the DOT

Mandate

- To develop, manage and supervise tourism infrastructure projects nationwide
- To designate, regulate, and supervise TEZs
- To grant and administer fiscal and non-fiscal incentives

Jurisdiction

- Shall have exclusive jurisdiction in the designation of TEZs and as registration of Tourism Enterprises (RTEs)
- Shall issue all permits and licenses to TEZs Operators and RTEs
- Shall administer and grant incentives



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**
- **50 hectares for Flagship TEZ**





CLASSIFICATION OF TEZs

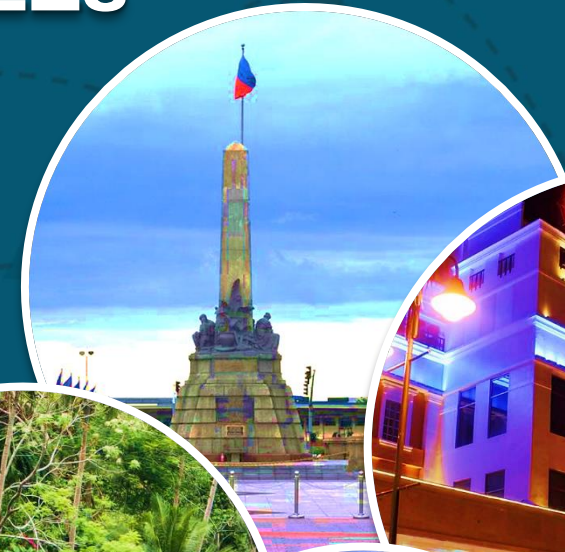
Cultural Heritage Tourism Zone

Health and Wellness Tourism Zone

Ecotourism Zone

General Leisure Tourism Zone

Mixed Use Tourism Zone





TYPES OF TEZs

PRIVATE TEZ

Corporation
LGU/ Government
instrumentality
Joint venture corporation

5 hectares
\$ 5M minimum investment

Private corporation created
by the initiator/applicant

← Initiator →

← Criteria →

← Management →

FLAGSHIP TEZ

Department of Tourism
TIEZA

50 hectares

Joint venture entity of DOT,
TIEZA and stakeholders



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

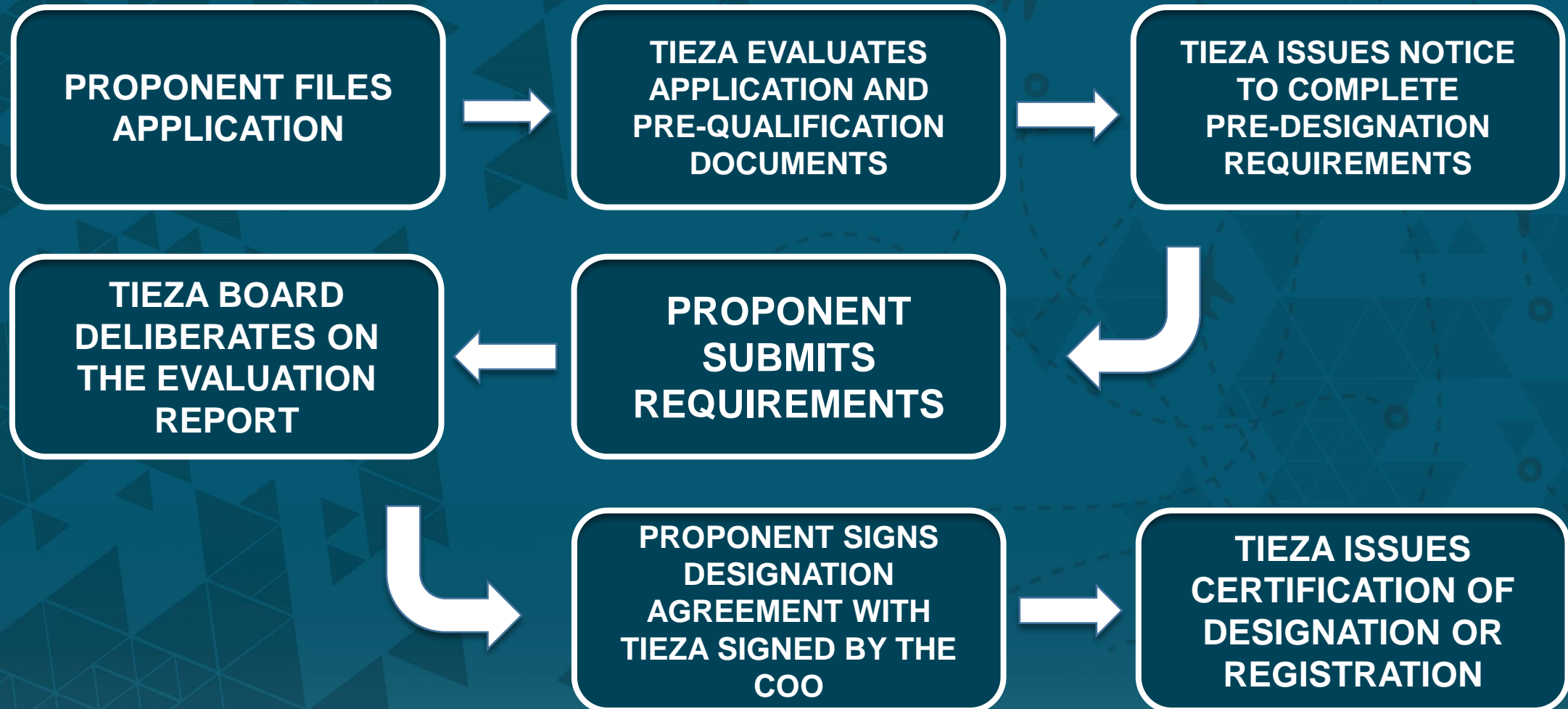


Joint Venture between Private And Public Sector





How is it designated / registered?





Facilities, Services and Attractions Involved in Tourism



- Travel and Tour Services



- Tourist Transport Services



- Adventure Sports Services



- Zoos



- Retirement Facilities may locate within TEZs



- Accommodation Establishments



- Restaurants and Shops



- Recreational Centers



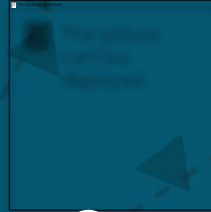
- Museums and Galleries



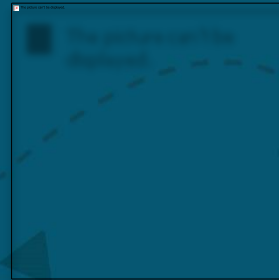
- Facilities offering Health and Wellness Services



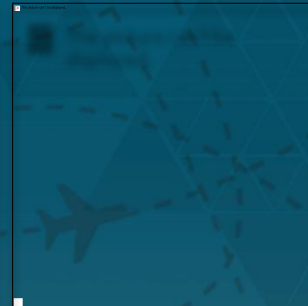
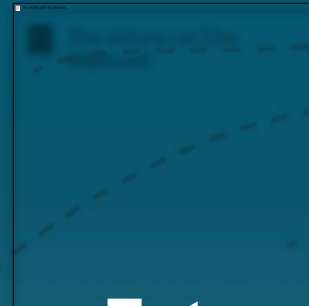
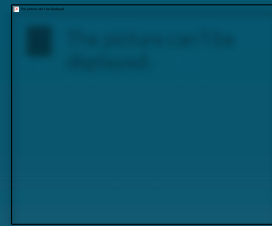
ZONE DEVELOPMENT (OPERATION & ADMINISTRATION)



TEZ Operator: Corporate Entity



TEZ Administrator: Appointed by TEZ Operator



RTEs or Locators: Tourism Enterprise



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.





Fiscal and Non-Fiscal Incentives

FISCAL INCENTIVES

Six-year Income Tax

Holiday that may be extended for another six years

Tax and Duty Free Importation

A. CAPITAL INVESTMENT AND EQUIPMENT

B. TRANSPORTATION

EQUIPMENT AND SPARE PARTS

C. GOODS AND SERVICES

Net Operating Loss Carry

Over (NOLCO) scheme for 6 years

Tax Credit equivalent to taxes paid on locally sourced goods

5% Preferential Tax

on gross income instead of Paying national taxes except Real property tax and TIEZA fees

Social Responsibility

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

NON-FISCAL INCENTIVES

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 a

Registered Tourism Enterprise.

Lease of Land to foreign

investors for a period not

exceeding fifty (50) years,

extendable for another 25 years



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





Transfer of Existing Tourism Zones

- ❑ Existing tourism economic zones and the tourism enterprise-locators registered with Philippine Economic Zone Authority (PEZA);
- ❑ Existing tourism economic zones and the tourism enterprise locators registered with PEZA affected by the geographical limitations issued by PEZA and granted with “*limited incentives*”; and
- ❑ Integrated tourism development estates with pending application with TIEZA which designation as a TEZ were deferred due to the issued “designation/registration moratorium” by the Secretary of the Department of Tourism and proceeded with its development prior to the release of Revenue Regulations No. 7-2016.





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





IDENTIFIED FLAGSHIP TOURISM ENTERPRISE ZONE

**RIZAL PARK
COMPLEX
FLAGSHIP TEZ
(MANILA)**

**SAN VICENTE
FLAGSHIP TEZ
(SAN VICENTE,
PALAWAN)**

**MT. SAMAT
FLAGSHIP TEZ
(PILAR, BATAAN)**

**PANGLAO BAY
PREMIERE
FLAGSHIP TEZ
(PANGLAO, BOHOL)**

**BUCAS
GRANDE
FLAGSHIP TEZ
(SURIGAO DEL NORTE)**





Designated TEZs

Resorts World Manila (Pasay)

- One-stop, non-stop entertainment and leisure destination

It is an 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)

- Multi-purpose indoor arena

It is a 58-hectare events complex with a seating capacity of 51,898. This arena provides a robust portfolio of service and recreational facilities, transport, infrastructure, sustainable townships and prime residential condominiums.





Queen's Castle (Cebu)

- Cebu's golfing haven for recreational activities

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)

- General leisure and recreation

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.





Hijo Resources TEZ (Tagum City, Davao)

*- Diversified development and
leisure destination*

It is a 350-hectare property composed of the following: leisure villas, safari recreational site, urban parks and resort hotel.

Kingdom Global City (Davao)

*- General leisure Tourism
Enterprise Zone*

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





Jewel Resorts
(Puerto Princesa, Palawan)
- Ultimate getaway destination

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)
- Tranquil seaside retreat for leisure activities

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.





Aton Land (Silay City, Negros Occidental)

A 13.1016 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





Thank you!



www.tieza.gov.ph



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**For more information about TIEZA,
contact TEZ Management Sector:**



(02) 512-0114



tez.secretariat@gmail.com

Or



www.tieza.gov.ph



TIEZAOfficial / TEZSector



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