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TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

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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





Lead agency in tourism infrastructure which was 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 sole and exclusive jurisdiction in the establishment and designation of TEZs as well 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 (TEZ)

- 📍 Is one contiguous territory
- 📍 Has historical and cultural significance, environmental beauty, or existing or potential integrated leisure facilities
- 📍 Has, or it may have, strategic access through transportation infrastructure, and connection with utilities infrastructure systems
- 📍 Must be sufficient in size (5 hectares for Private and 50 hectares for Flagship TEZ)
- 📍 Is in a strategic location



***** minimum investment requirement of \$ 5M**



Classification of TEZs

- ❖ Cultural Heritage Tourism Zone
- ❖ Health and Wellness Tourism Zone
- ❖ Ecotourism Zone
- ❖ General Leisure Tourism Zone
- ❖ Mixed Use Tourism Zone





HOW ARE THEY DESIGNATED?

PRIVATE TEZ		FLAGSHIP TEZ
Corporation LGU/ Government instrumentality Joint venture corporation	Initiator	Department of Tourism TIEZA
5 hectares \$5M minimum investment	Criteria	50 hectares
Private corporation created by the initiator/applicant	Management	Joint Venture Entity of DOT, TIEZA and stakeholders



Who may apply for designation as TEZs?



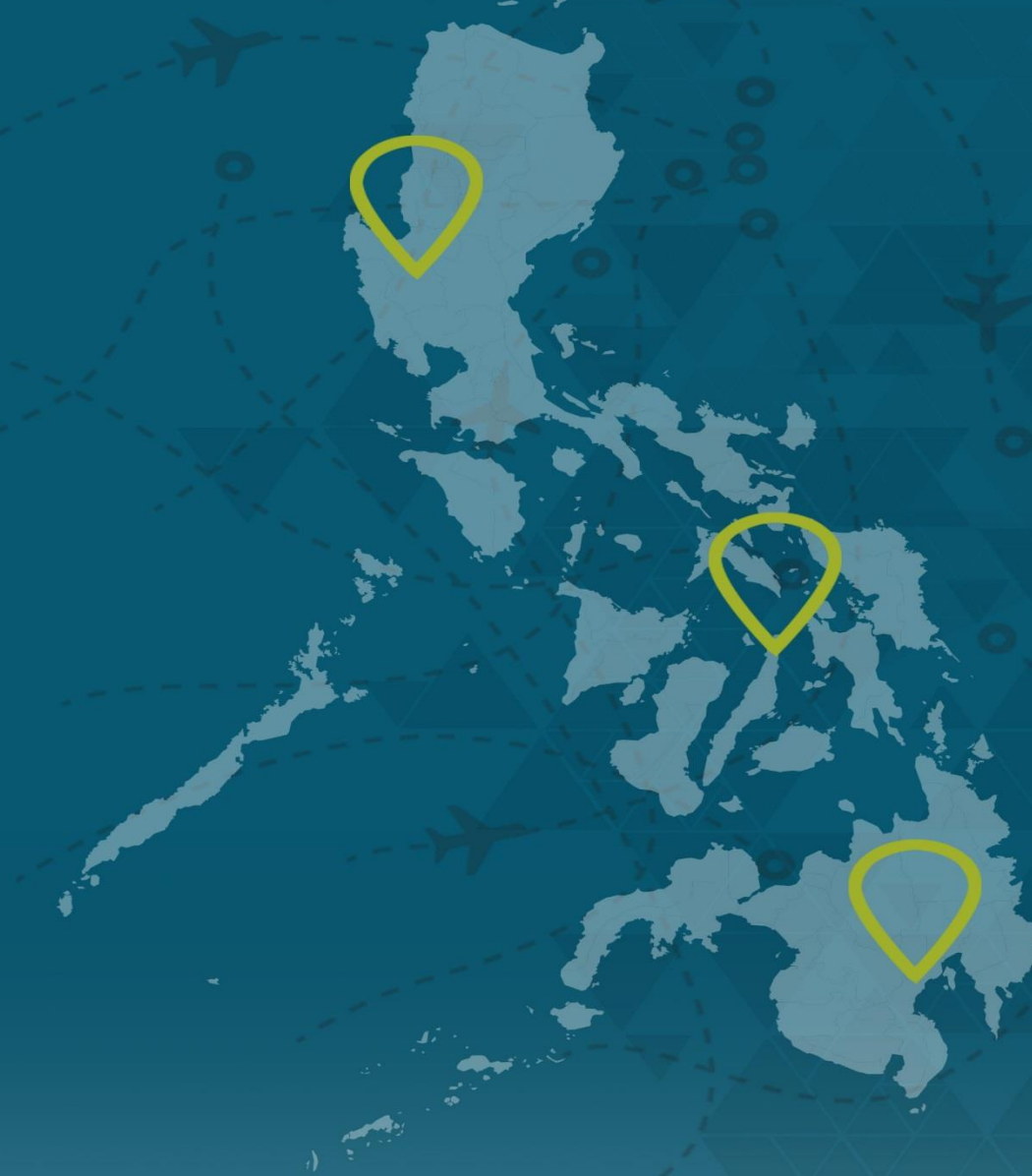
Private entity created under Corporation Code



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

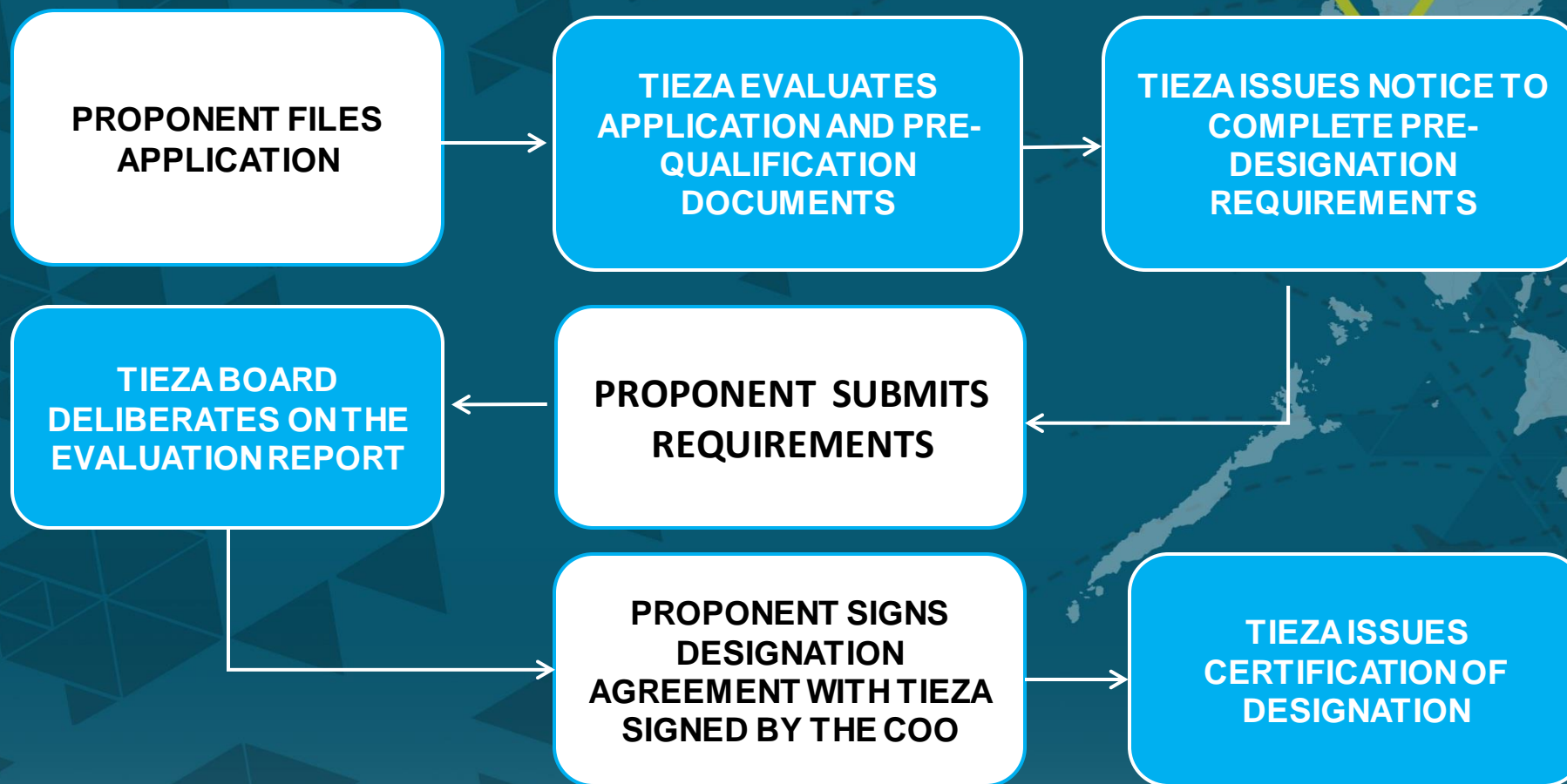


Joint Venture between Private and Public Sector





Designation of TEZs and Registration of Tourism Enterprises (RTEs)





Facilities, Services and Attractions Involved in Tourism

- Travel and Tour Services
- Tourist Transport Services
- Adventure Sports Services
- Convention Organizers
- Accommodation Establishments
- Theme Parks
- Convention Centers
- Zoos
- Retirement Facilities may locate within TEZs
- Tourism Estate Management Services
- Restaurants
- Shops
- Sports and Recreational Centers
- Spas
- Facilities offering Health and Wellness Services
- Museums and Galleries

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 under the Act, including the issuance of permits and visas.
- TIEZA shall collect fees necessary for the issuance of these permits and licenses.





Fiscal and Non-Fiscal Incentives

FISCAL INCENTIVES		NON-FISCAL INCENTIVES
Income Tax Holiday for a period of six (6) years, extendable for another six (6) if the enterprise undertakes a substantial expansion or upgrade of its facilities prior to the expiration of the first six (6) years	Tax and Duty Free Importation a. CAPITAL INVESTMENT AND EQUIPMENT b. TRANSPORTATION EQUIPMENT AND SPARE PARTS c. GOODS AND SERVICES	Employment of Foreign Nationals for reasonable periods and under such terms as may be provided by the TIEZA Board, provided that the total number of foreigners shall not exceed 5% of total workforce
Net Loss Carry Over from the gross income for the next six (6) consecutive years immediately following the year of the losses	Tax Credit equivalent to all national internal revenue taxes paid on all locally-sourced goods and service	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. His dependents, spouse and unmarried children under 18 years of age shall be entitled to a special investor's resident visa
Gross Income Tax Except real estate taxes and such fees as may be imposed by TIEZA, a new enterprise shall pay a tax of 5% on its gross income in lieu of all national and local taxes and license fees, imposts and assessments	Social Responsibility Incentive through tax deduction equivalent to fifty percent (50%) of the cost of environmental protection of cultural heritage, preservation activities, sustainable livelihood programs, and other similar activities as approved by the TIEZA Board	Lease of Land to foreign investors for a period not exceeding fifty (50) years, renewable once for a period of not more than twenty-five (25) years



SUNSET PROVISION OF RA 9593

All Designated Tourism Enterprise Zones and Registered Tourism Enterprises by the TIEZA Board on or before **August 2019** shall **enjoy all the incentives** provided by RA 9593



Incentives For Enterprises Outside TEZs

Limited to EXISTING ACCOMMODATION ESTABLISHMENTS outside a TEZ which shall undertake substantial expansion or upgrade of its facility such as hotels, tourist inns, motels, apartelles, resorts, home stay operators and pension houses

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





Flagship TEZs



Master planned



Provided with basic infrastructure support



Infused with incentives



Distributed benefits to local community

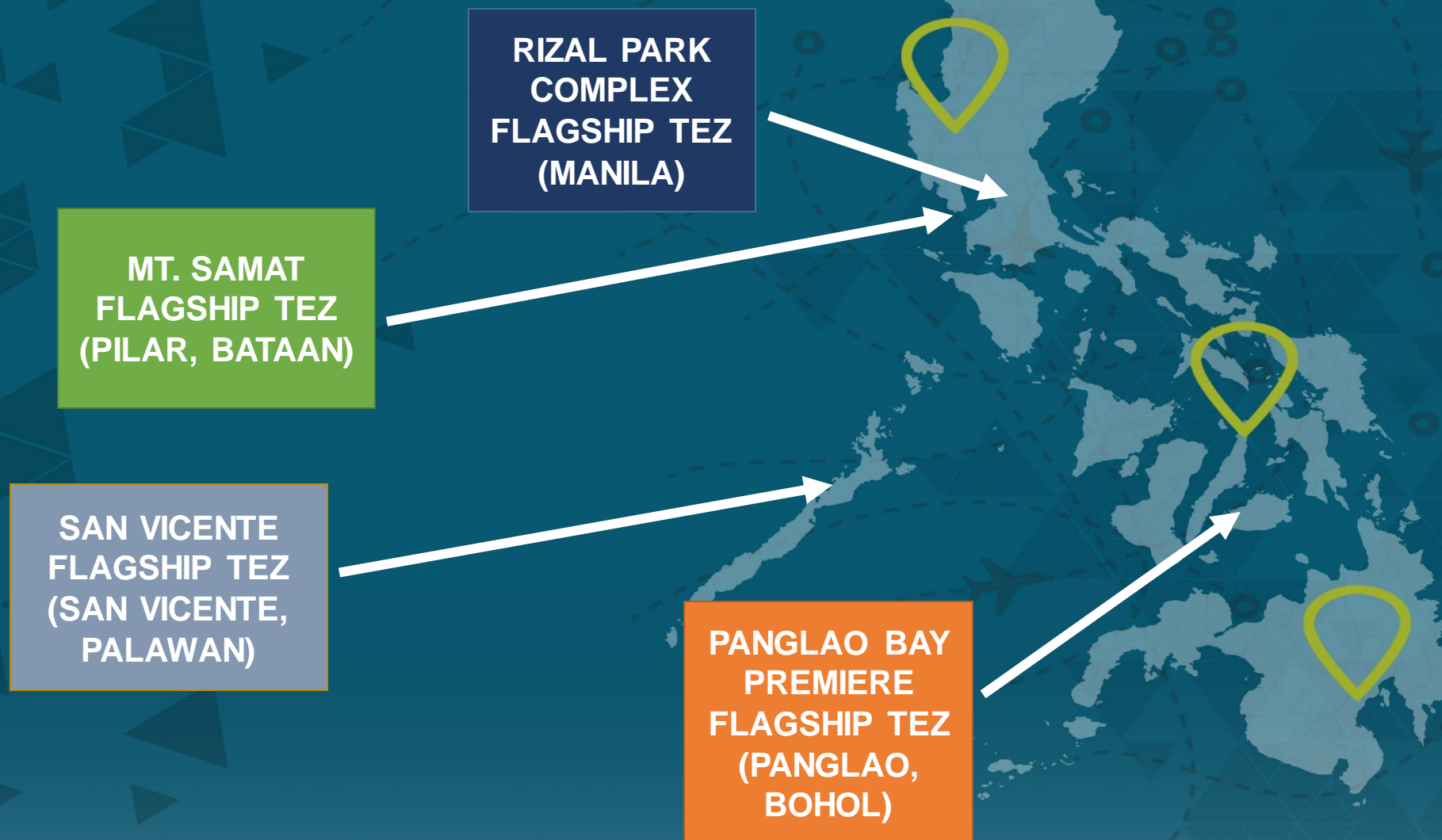


Conducive environment for locators or Registered Tourism Enterprise





IDENTIFIED FLAGSHIP TOURISM ENTERPRISE ZONE





San Vicente Long Beach Palawan

Master plan completed last December 2014

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





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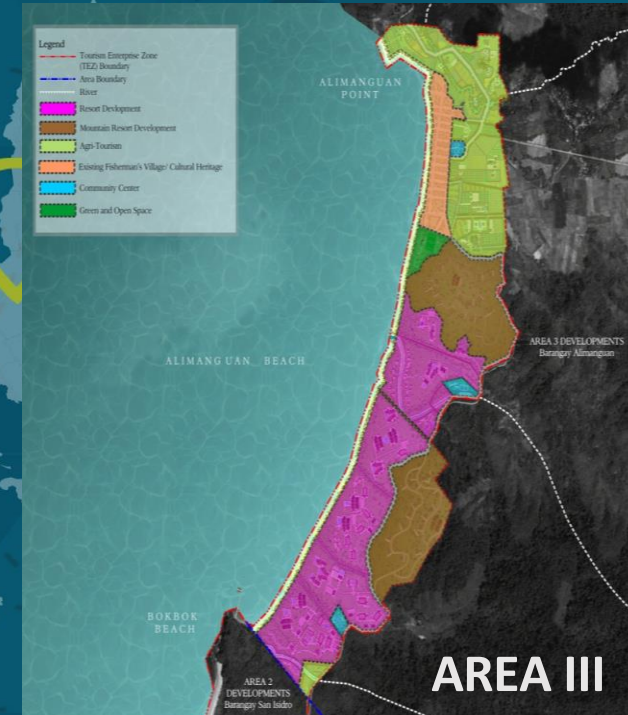
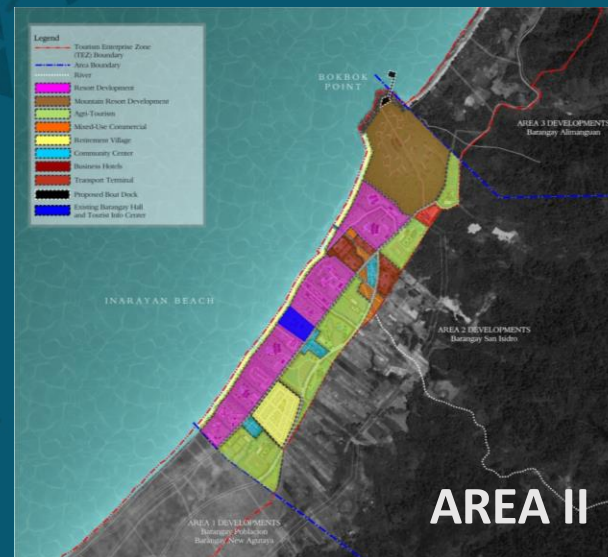
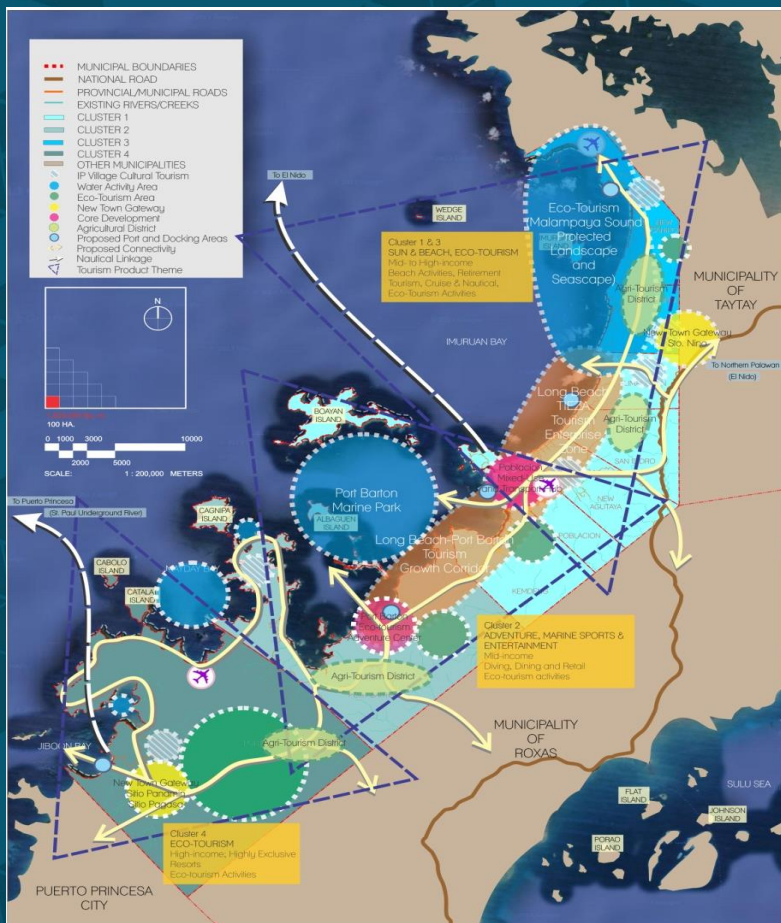


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SITE DEVELOPMENT MAP

TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY

TIEZAWORKS
PHILIPPINES



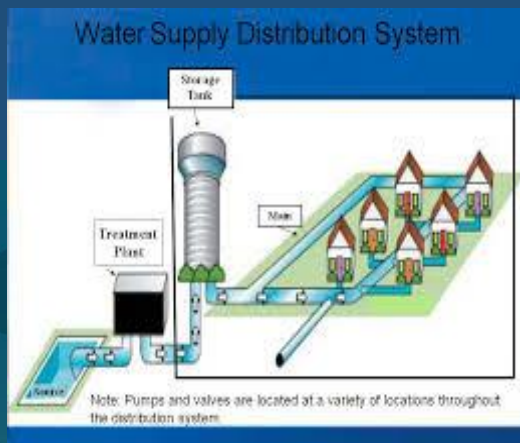


INVESTMENT OPPORTUNITIES

Water Supply and Distribution with Sewage Treatment Plant:

- One of the main objectives of the Master Plan is to provide access to potable water.
- Will service the whole Municipality of San Vicente. Capacity of 6,000 cubic meters/day.

• Php 365,000,000.00 /
\$ 7,161,777.69



Power Utility : to supply investors, developers, tourists, and residents with sufficient and reliable electricity within the TEZ.

- Will service the whole Municipality of San Vicente
- 20 MW power requirement for the whole Cluster I and Airport
- Php 2,000,000,000.00 /
\$ 39,242,617.48



Rizal Park Complex (Manila)

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

LOCATION : Roxas Blvd Ermita, Barangay 666
Zone 72, Manila

Total Land Area : 54 has.

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







INVESTMENT OPPORTUNITIES

Waterfront Development:

- A multi-level parking building and esplanade will be put up in the bay area.
- The parking building will have two floors of parking spaces with the ground floor dedicated as retail spaces for coffee shops, restaurants and other enterprises.
- The esplanade will be developed as part of outdoor amenity for waterfront activities.
- It will only provide open spaces for park goers.
- Area: 9,000 square meters;
- Development Cost: Php327,000,000.00 /
- \$ 6,416,167.96





INVESTMENT OPPORTUNITIES

PROJECT	BRIEF DESCRIPTION	ESTIMATED COST OF INVESTMENT
Redevelopment of Senior Citizens' Area	The redevelopment of the area will be keyed towards more passive activities and play opportunities for the elderly visitors.	Php 46,606,000.00 / \$ 914,470.72
Redevelopment of Agrifina Circle	It is an activity hub and museum without walls which can host exhibits, re-enactments, festivals, market and educational activities.	Php 21,137,250.00 / \$ 414,740.51
Redevelopment of Japanese Garden	The area is comprised primarily of developed landscape featured with Japanese inspired elements.	Php 27,278,532.60 / \$ 535,240.51
Redevelopment of Chinese Garden	It is composed of developed landscape featured with Chinese inspired elements.	Php 38,532,906.40 / \$ 756,066.05
Redevelopment of Light and Sound Complex	The Light and Sound enclave depicts the life of Rizal from youth to his martyrdom.	Php 23,882,450.00 / \$ 468,604.92
Cruise Port (Feasibility/Master Planning)	To cater to international cruise ships.	Php 49,000,000.00 / \$ 961,444.13





Mt. Samat Shrine (Pilar, Bataan)

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

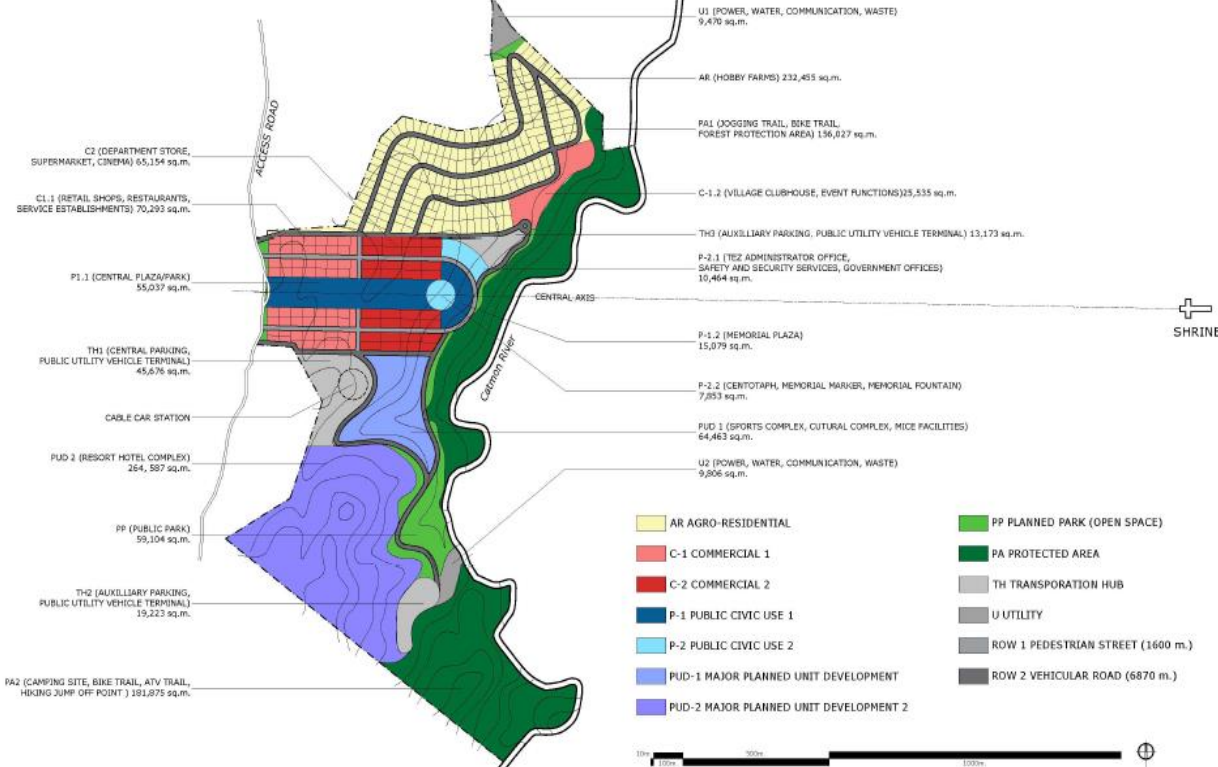
- LOCATION** : Municipality of Pilar,
Province of Bataan
- Total Land Area** : **78 hectares (Shrine site) plus
145 locator site**
- Priority Area** : Mt. Samat Shrine Site -50 has
- The Mt. Samat Shrine Site is located at the summit of Mt. Samat.
 - The Locator Site is situated in a less rolling and 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, clustered 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 place.



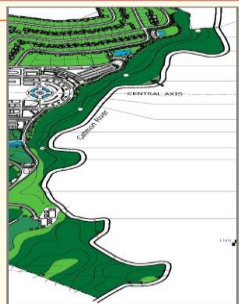
Commercial Spaces

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 planned 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 site 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 in these areas shall be on the preservation of natural open spaces, restoration, and enhancement of native habitat. However, passive and recreational activities that reduce minimal intrusion to the natural environment can be considered, including jogging paths, bike trails, recreational riding trails, and other outdoor activity amenities.



Transportation and Circulation Spaces

Parts of the Locator Site for transportation and circulation share a common goal of enhancing accessibility in each zone and mobility for visitors within the site through safe paths and a variety of transportation options. Each transportation terminal is intended to promote the use of electric vehicles. Circulation routes are to be vehicle pedestrian- and cyclist-oriented areas to promote a clear, functional, comfortable, and attractive environment for pedestrians and cyclists.



Recreational Spaces

Recreational spaces are proposed to have a mixture of tourism facilities that allow a range of uses, which shall include serviced apartments, exhibition and convention centers, resort hotels, dining, entertainment, and other recreational open space.



INVESTMENT OPPORTUNITIES



Cable Car System:

- A station where a cabled vehicle provides an aerial link from Mt. Samat Shrine on the main land of Pilar across the locator site.
- It shall stretch a maximum of four (4) kilometers that will take approximately 20 minutes for passengers to reach from end-to-end.
- Development Cost: Php600,000,000.00 / \$ 11,772,785.24

Hotels:

- Hotels shall be designed to facilitate better access and interface with the business meetings and events building during events.
- The key design considerations can include low-rise, individual indigenous but cotemporary hillside cottage type accommodations situated on the lowest portion to frame the main building.
- Development Cost: Php160,000,000.00 / \$ 3,139,409.40





INVESTMENT OPPORTUNITIES

PROJECT	BRIEF DESCRIPTION	ESTIMATED COST OF INVESTMENT
Museum	Serves as an exhibition gallery to depict life during World War II. Displays artifacts during World War II	Php 85,997,058.07 / \$ 1,687,374.83
Colonnade	Marble clad structure with an altar and esplanade. Serves as the foreground element of the cross.	Php15,000,000.00 / \$ 294,319.63
Cross	Highly reflective surface or cladding – LED lights discreetly located that can be illuminated at night time	Php15,000,000.00 / \$ 294,319.63
Stage	Provide amenities for showing interpretative videos and areas for plays and other productions	Php 5,000,000.00 / \$ 98,106.54
Zigzag Footpath	Linking to colonnade and memorial cross is the zigzag footpath.	Php15,000,000.00 / \$ 294,319.63



INVESTMENT OPPORTUNITIES

PROJECT	BRIEF DESCRIPTION	ESTIMATED COST OF INVESTMENT
Landscape Garden	Landscape and spatial furnishing should be in the socio cultural character of their location and provide a positive visual contribution to environmental setting	Php1,000,000.00 / \$ 19,621.31
Persons with Disabilities (PWD) Accessibility	Provide access for elderly, PWDs pregnant women. Can include elevator or escalator, ramp etc.	Php5,000, 000.00 / \$ 98,106.54
Exterior Lighting	Provide exterior lighting that will highlight landscape areas and structure of the site.	Php10,000,000.00 / \$ 196,213.09
Café	Indoor and al fresco where appropriate	Php3,000,000.00 / \$58863.93
Restaurant	Indoor and al fresco where appropriate	Php8,000,000.00 / \$ 156,970.47



Panglao Bay Premiere Bohol

Master planning already commenced this April 2016

LOCATION : **Panglao Island, Bohol**

Core Area : 46.5 has.

New Land Acquisition : 9.91 has.

Total Land Area : 56 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





SITE DEVELOPMENT MAP





INVESTMENT OPPORTUNITIES



MICE Center

- Will have function rooms able to host large social events, office and commercial spaces. Proposed to be located in the upper zone making it easily accessible to the public off the Panglao Island Circumferential Road.

- Land Area: 1.37 has

Family Hotel Resorts

- **300 keys** including 30 suites and 15 villas; generous with reception, specialty **shops**, general **restaurant** and two specialty restaurants; meeting center with capacity to banquet 600 persons; pool and garden courtyard area with large swimming pool, children's pool, pool furniture, and sunbathing areas; etc.
- Land Area: 4.95 ha.
- Investment : Php 2,000,000,000.00 / \$ 39,242,617.48

- Investment : Php 1.121 B / \$ 21,995,487.10





INVESTMENT OPPORTUNITIES

Project	Features	Development Requirements
A. Vertical Development		
Mid-Tier Family Resort Hotel	<ul style="list-style-type: none"> • 300 keys including 30 suites and 15 villas; • generous lobby with reception, specialty shops, general restaurant and two specialty restaurants; • meeting center - 600 persons; • pool and garden courtyard area • indoor and outdoor activities center • fitness center with large gym and spa 	Land Area: 4.95 ha. Investment : Php 2.B \$ 39,242,617.48
Mid-Tier condominium / hotel	<ul style="list-style-type: none"> • 500 keys in mix of studios, one bedroom, and two bedrooms; • large open lobby space with reception, meeting lounge areas, Internet lounge, bar countertops, etc. • garden pool setting • activity center including spa and fitness center, and games and computer rooms. 	Land Area: 7.54 ha. Investment : Php 3.68B \$ 72,206,416.17



INVESTMENT OPPORTUNITIES

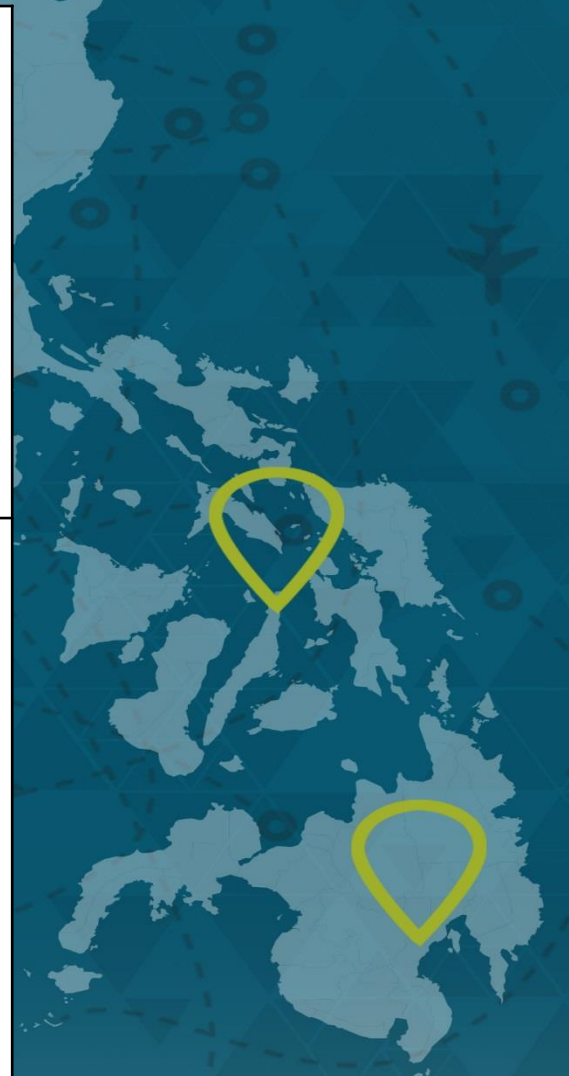
Project	Features	Development Requirements
Top Tier Millennial Beach Resort	<ul style="list-style-type: none">• 130 modern design rooms and 20 villas with plunge pools• 20 villas with plunge pools• events center• health and wellness center• swimming pool and sunbathing areas	Land Area: 2.85 ha Investment: Php 1.386B \$ 27,195,133.92
Top Tier Signature Beach Resort	<ul style="list-style-type: none">• 80 suites with plunge pools• three restaurants and four private dining pavilions• events center• health and wellness center• swimming pool and sunbathing areas in beach setting.	Land Area: 3.69 ha. Investment: Php 1.717B \$ 33,689,787.11
Branded Luxury Events Resort Hotel	<ul style="list-style-type: none">• 50 suites and 20 villas;• events center for 300 persons• sport and recreation facilities• signature spa.	Land Area: 3.7 ha. Investment: Php 1.716B \$ 33,670,165.80





INVESTMENT OPPORTUNITIES

Branded Beach Health and Wellness Resort	<ul style="list-style-type: none"> • 250 keys including 25 suites and beach 25 villas; • spacious lobby with reception, high-end specialty shops, and all round restaurant and two specialty restaurants • high-end meeting center with capacity to banquet 500 persons; • pool and garden courtyard area • health and wellness center 	Land Area: 6.45 ha. Investment : Php 2.185B \$ 42,872,559.60
Three bed and breakfast establishments	<ul style="list-style-type: none"> • 50 family rooms, small reception and lounge area, one restaurant, small meeting room, etc. • one for divers with 40 rooms, small reception and lounge area, dive shop, restaurant and bar, and swimming pool • one for Millennials with 40 rooms, open lobby space with reception, lounge, and self-service food and beverage counters, with swimming pool and small gym. 	Land Area: 1.27 ha. Investment : Php 113.18M \$ 2,220,739.72





INVESTMENT OPPORTUNITIES

Marine and Beach Club,	<ul style="list-style-type: none">• a large adult and children's swimming pool, and beach furniture;• indoor and outdoor spa areas;• restaurant, beach bar, roof-deck lounge and bar, and beach events area;• marine equipment area, lifeguard posts, and supporting male and female locker, shower and toilet facilities.	Land Area: 1.05ha. Investment: Php 531.16M \$ 10,422,054.35
The Village Market Mall	<ul style="list-style-type: none">• Comprise of retail stores, restaurants and various entertainment facilities.	Land Area: 1.31 ha. Investment: Php 558 M \$ 10,948,690.28



Designated Private TEZs



Resorts World Manila (Pasay)

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)

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.





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 Oriental)

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.





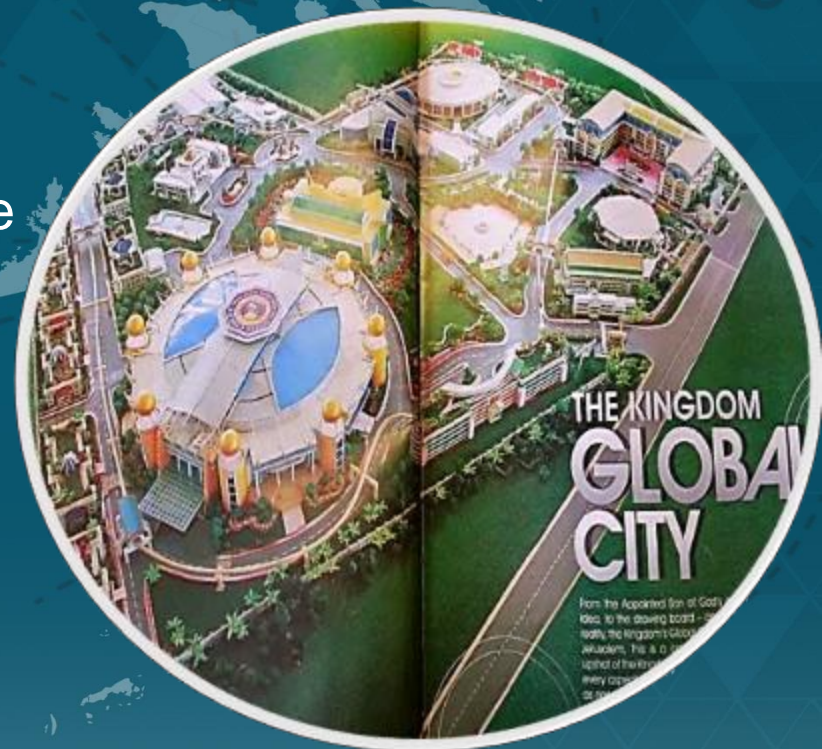
Hijo Resources TEZ (Tagum City, Davao)

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



Kingdom Global City (Davao)

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





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





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