Republic of the Philippines
# PHILIPPINE ECONOMIC ZONE AUTHORITY

## CERTIFICATE OF BOARD RESOLUTION

This is to certify that at the Board Meeting of the Philippine Economic Zone Authority (PEZA) held on **20 February 2025**, during which a quorum was present, the following resolution was approved:

**"RESOLUTION NO. 25 - 050**

RESOLVED, That this Board hereby **APPROVES** the Management's proposed Guidelines on the Registration of Pharmaceutical, Medical Device, and Other Health Product Ecozones (Pharmazones) and Administration of Incentives to Pharmazone Developers/Operators and Registered Business Enterprises under Title XIII of the Tax Code, as amended, otherwise known as, "**GUIDELINES FOR THE REGISTRATION OF PHARMACEUTICAL, MEDICAL DEVICE, AND OTHER HEALTH PRODUCT ECOZONES (PHARMAZONES) AND ADMINISTRATION OF INCENTIVES TO PHARMAZONE DEVELOPERS/OPERATORS AND REGISTERED BUSINESS ENTERPRISES UNDER TITLE XIII OF THE TAX CODE, AS AMENDED**.

RESOLVED ALSO, That the full text of said guidelines as herein reproduced, is incorporated and made integral part of this resolution as an Annex "A"."

The above-quoted resolution is true and correct in accordance with the records of the Office of the Board Secretariat.

**ATTY. CHRISTINE HEIDE A. ROSALES**
Acting Board Secretary

*01/03/2025*
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**GUIDELINES FOR THE REGISTRATION OF PHARMACEUTICAL, MEDICAL DEVICE, AND OTHER HEALTH PRODUCT ECOZONES (PHARMAZONES) AND ADMINISTRATION OF INCENTIVES TO PHARMAZONE DEVELOPERS/OPERATORS AND REGISTERED BUSINESS ENTERPRISES UNDER TITLE XIII OF THE TAX CODE, AS AMENDED**

## Section 1. Policy

It is the policy of the State to promote the establishment of pharmaceutical ecozones in order to bolster the local pharmaceutical industry, as well as to create employment opportunities, reduce reliance on imported medicines, and improve access to affordable healthcare for all Filipinos.

Towards this end, both the government and the private sectors shall play major roles in the establishment of Pharmazones by providing and developing such areas to optimize growth conditions for collaboration, innovation, and competition.

## Section 2. Objectives

It shall be the objective of the Pharmazones to:

A. Encourage the growth and development of the pharmaceutical industry by providing specialized infrastructure and support services tailored to the needs of pharmaceutical companies;

B. Bring down the cost of pharmaceutical and other health products by providing an enabling environment for the manufacture thereof;

C. Foster a culture of innovation within the pharmaceutical industry by providing a collaborative environment where companies, research institutions, and academia can work together to develop new drugs and health products, treatments, and technologies;

D. Boost the competitiveness of pharmaceutical exports by facilitating access to international markets and promoting exports;

E. Open opportunities to companies engaged in the manufacture of pharmaceutical and other health products to operate in a special economic zone to enjoy fiscal and non-fiscal incentives, provided for under Title XIII of the Tax Code, as amended, in relation to the SIPP, Republic Act No. 11981, otherwise known as the "Tatak Pinoy Act", Republic Act No. 9502 or the "Universally Accessible Cheaper and Quality Medicines Act of 2008", Republic Act No. 3720 or the "Food, Drug, and Cosmetic Act", as amended by RA No. 9711, and other related laws; and

F. Generate employment opportunities for skilled professionals and workers by attracting companies that are into pharmaceutical and other health products to set up operations within the economic zones.

In this connection, PEZA and FDA shall jointly implement the following guidelines to set the criteria and procedures in evaluating applications for registration of Pharmazones and administration of incentives to Pharmazone Developers/Operators and Registered Business Enterprises under Title XIII of the Tax Code, as amended.

**Section 3. Definition of Terms**

A. **Active Pharmaceutical Ingredient (API) or Drug Substance** - refers to any substance or combination of substances intended to be used in the manufacture of a pharmaceutical product. Such substances are intended to furnish pharmacological activity or otherwise have a direct effect in the diagnosis, cure, mitigation, treatment, or prevention of disease, or to have direct effect in restoring, correcting, or modifying physiological functions of the body.

B. **Contract Manufacturing Organization (CMO)** more recently referred to as a **Contract Development and Manufacturing Organization (CDMO)** - a company that serves other companies in the pharmaceutical industry on a contractual basis to provide comprehensive services from drug development through drug manufacturing.

C. **Contract Research Organization (CRO)** - a company that provides clinical trial services for the pharmaceutical, biotechnology, and medical device industries.

D. **Drug** - refers to chemical compound(s) or biological substance(s), other than food, intended for use in the treatment, prevention, or diagnosis of disease in humans or animals, including the following:

1. Articles recognized in official pharmacopeias and formularies, including official homeopathic pharmacopeias, or any documentary supplement to any of them, which are recognized and adopted by the FDA;

2. Articles intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease in man or other animals;

3. Articles, other than food, intended to affect the structure of any function of the body of humans or animals;

4. Articles intended for use as a component of any articles specified in clauses (1), (2), or (3) but do not include devices or their components, parts or accessories; or

5. Herbal and/or traditional drugs which are articles of plant or animal origin used in folk medicine which are:

    a. Recognized in the Philippine National Formulary (PNF);
    b. Intended for use in the treatment or cure or mitigation of disease symptoms, injury, or body defects in humans;
    c. Other than food, intended to affect the structure or any function of the human body;
    d. In finished or ready-to-use dosage form; and
    e. Intended for use as a component of any of the articles specified in clauses (1), (2), (3), and (4).

E. **Device** - refers to medical devices, radiation devices and health-related devices, *viz*:

1. **Medical device** - is any instrument, apparatus, implement, machine, appliance, implant, in-vitro reagent or calibrator, software, material, or other similar or related article intended by the manufacturer to be used alone, or in combination, for human beings for one or more of the specific purpose(s) of: diagnosis, prevention, monitoring, treatment or alleviation of disease; diagnosis, monitoring, treatment, alleviation of, or compensation for an injury; investigation, replacement, modification, or support of the anatomy or of a physiological process; supporting or sustaining life: preventing infection; control of conception; disinfection of medical devices; and providing information for medical or diagnostic purposes by means of in-vitro examination of specimens derived from the human body. This device does not achieve its primary intended action in or on the human body by pharmacological, immunological or metabolic means but which may be assisted in its intended function by such means.

2. **Radiation device** - is an electrical or electronic apparatus emitting any ionizing or non-ionizing electromagnetic or particulate radiation; or any sonic, infrasonic, or ultrasonic wave. It includes ionizing radiation emitting equipment which is not intentionally designed to produce radioactive materials.

3. **Health-related device** - is any device not used in health care but has been determined by the FDA to adversely affect the health of the people.

F. **Food/Dietary Supplement** - refers to a processed food product intended to supplement the diet that bears or contains one or more of the following dietary ingredients: vitamin, mineral, herb, or other botanical, amino acid, and dietary substance to increase the total daily intake in amounts conforming to the latest Philippine recommended energy and nutrient intakes or internationally agreed minimum daily requirements. It usually is in the form of capsules, tablets, liquids, gels, powders or pills and not represented for use as a conventional food or as the sole item of a meal or diet or replacement of drugs and medicines.

G. **Health Product** - refers to food, drugs, cosmetics, devices, biologicals, ancillaries, in-vitro diagnostic reagents and household/urban hazardous substances and/or a combination of and/or a derivative thereof. It shall also refer to products that may have an effect on health which require regulations as determined by the FDA.

H. **Household/Urban Hazardous Substance** - refers to the following:

1. Any substance or mixture of substances intended for individual or limited purposes and which is toxic, corrosive, an irritant, a strong sensitizer, is flammable or combustible, or generates pressure through decomposition, heat or other means, if such substance or mixture of substances may cause substantial injury or substantial illness during or as a proximate result of any customary or reasonably foreseeable ingestion by children, but shall not include agricultural fertilizer, pesticide, and insecticide, and other economic poisons, radioactive substance, or substances intended for use as fuels, coolants, refrigerants and the like;

2. Any substance which the FDA finds to be under the categories enumerated above; and

3. Any toy or other articles intended for use by children which the FDA may determine to pose an electrical, chemical, physical, or thermal hazard.

This term shall not apply to food, drugs, cosmetics, devices, or to substances intended for use as fuels when stored in containers and used in the heating, cooking or refrigeration system of a house, but such term shall apply to any article which is not in itself an agricultural pesticide but which is a hazardous substance, as construed in the first paragraph, by reason of bearing or containing such harmful substances described therein.

I. **Incentives** - refers to fiscal incentives granted to under Title XIII of the Tax Code, as amended, and non-fiscal incentives PEZA Registered Economic Zone Enterprises and Developers/Operators under RA No. 7916, as amended, and other relevant special laws.

J. **In-Vitro Diagnostic Reagents** - refer to reagents and systems intended for use in the diagnosis of disease or other conditions, including a determination of the state of health, in order to cure, mitigate, treat, or prevent disease or its sequelae.

K. **Pharmaceutical Zones (Pharmazones) –** refers to areas developed or to be developed, either by PEZA or a private developer/operator, and which are dedicated to Pharmazone RBE that are engaged in activities involving the manufacture of pharmaceutical and other health products.

L. **Pharmaceutical Products** - refer to drugs, medicines, biologicals, pharmaceutical and biopharmaceutical products/specialties, veterinary products, veterinary biologics and veterinary medicinal products.

M. **Pharmazone Developer/Operator** - refers to an individual, association, partnership, corporation or other form of business organization which has been registered with the PEZA to develop, operate and maintain a pharmaceutical ecozone. The entity shall also provide the required infrastructure facilities and utilities such as light and power system, water supply and distribution system, sewerage and drainage system, pollution control devices, communication facilities, paved road network, administration building, and such other facilities as may be required by the PEZA. The term shall also include PEZA in the exercise of its mandate to establish, operate, and administer ecozones of its own.

N. **Pharmazone Registered Business Enterprise (RBE)** - refers to an individual, association, partnership, corporation or other forms of business organization which has been registered with the PEZA and engaged in activities involving the manufacture of pharmaceutical and other health products, as well as companies engaged in after-sales services and research and development activities, such as sample extraction and data collection and processing. For purposes of these guidelines, the term shall include CMOs and CROs.

O. **Pharmazone Facilities Enterprise** - refers to a PEZA-RBE, including operators of buildings, structures and facilities, engaged in the leasing of such buildings, structures and other facilities to Pharmazone RBEs.

P. **The "Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act" (Republic Act No. 11534)** - refers to an Act reforming the corporate income tax and incentives system, amending for the purpose Sections 20, 22, 25, 27, 28, 29, 34, 40, 57, 109, 116, 204, and 290 of the National Internal Revenue Code of 1997, as amended, and creating therein new title XIII, and for other purposes.

Q. **The "Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act" (Republic Act No. 12066)** - refers to an act amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, and 311, and adding new Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as amended, and for other purposes.

R. **The Special Economic Zone Act of 1995 (Republic Act No. 7916)** - refers to the Act providing for the legal framework and mechanisms for the creation, operation, administration, and coordination of Special Economic Zone in the Philippines as amended by Republic Act No. 8748.

S. **Memorandum Circular (MC) No. 2023-033 dated 12 May 2023** - refers to the Circular issued by PEZA providing for the Recognition of Economic Zone Developers and Operators as Exporters Classified as "Activities in Support to Exporters" under the 2020 Strategic Investment Plan (SIPP).

T. **Administrative Order (AO) No. 18 dated 17 June 2019** – refers to the Order issued by the Office of the President entitled "Accelerating Rural Progress through Robust Development of Special Economic Zones in the Countryside".

U. **Administrative Order (AO) No. 2024-0012 dated 19 August 2024** - refers to the Order issued by the Department of Health entitled "Prescribing the Rules and Regulations on the Registration of Pharmaceutical Products and Active Pharmaceutical Ingredients Intended Solely for Export".

V. **Metropolitan areas or areas contiguous and adjacent to National Capital Region** - refer to the following cities and municipalities identified by the Board of Investments pursuant to Memorandum Circular (MC) No. 2022-002, s. 2022:

| Bulacan | Cavite | Laguna | Rizal |
|---|---|---|---|
| Meycauayan City<br>San Jose Del Monte City | Bacoor<br>Dasmarinas<br>Imus | Biñan<br>Cabuyao<br>Calamba<br>San Pedro<br>Sta. Rosa | Antipolo<br>Cainta<br>Taytay |

The specified areas may be changed/revised/amended at any time as required. This is also subject to any executive issuances promoting or otherwise prohibiting PEZA's acceptance, processing, or evaluation of application for the creation of Metro Manila ecozones, such as AO No. 18, series of 2019.

## Section 4. Guidelines

A. Coverage

These guidelines shall cover the PEZA registration of and the administration of fiscal and non-fiscal incentives to Pharmazone Developers/Operators and RBEs, as provided for under Title XIII of the Tax Code, as amended.

## Section 5. Minimum Requirements for the Establishment of a Pharmaceutical Ecozone

A. The minimum contiguous land area for the establishment of a Pharmazone shall be:

| Location | Minimum Contiguous Land Area |
|---|---|
| **National Capital Region and other metropolitan areas** | 10,000 square meters |
| **Outside National Capital Region and other metropolitan areas** | 50,000 square meters |

B. Utilities and Facilities Required Within the Pharmazone

1. High-speed fiber-optic telecommunication backbone and high-speed international gateway facility or wide area network (WAN); or any high-speed data telecommunication system that may become available in the future;
2. Clean, uninterruptible power supply with 100% backup power;
3. Computer security and building monitoring and maintenance systems;
4. Firefighting equipment and facilities;
5. Reliable source/supply of water;
6. Administration building with adequate office space for the developer/operator and officers/personnel of the Bureau of Customs, FDA, and PEZA, as applicable.
7. Adequate and efficient wastewater treatment facility to ensure compliance with the effluent standards enforced by the DENR;
8. Treatment and disposal of hazardous wastes must comply with existing regulations imposed by the DENR;
9. Dedicated spaces/facilities for conducting clinical trials, such as clinical research units equipped with the necessary medical and laboratory equipment;
10. Facilities for the accommodation of clinical trial participants, as applicable; and

11. Other systems, resources, and facilities deemed necessary for compliance to good clinical, good manufacturing, and other related good practices and standards as implemented and enforced by the DENR, FDA, DDB, PDEA, PNP, and such other relevant agencies.

C. Documentary Requirements for Applicant - Pharmazone Developers

1. Documents Required for PEZA Board Pre-Qualification Clearance:

   a. Duly accomplished online application;

   b. Anti-Graft Certificate (Republic Act No. 3019) and applicant's undertakings;

   c. Board Resolution/Special Power of Attorney/Secretary's Certificate designating the company's authorized representative to PEZA;

   d. SEC Registration Certificate and Articles of Incorporation and By-Laws (including latest GIS);

   e. Project Description, which should provide, among others, information on the financial capability of the proponent, projected Financial Statement, present and proposed land uses, master development plan and schedule for the proposed Pharmazone;

   f. Site development plan, Architect's perspective, and vicinity map reflecting various land uses and important verifiable landmarks within one (1) kilometer radius of the project site; and

   g. Proof of payment to PEZA of application fee.

2. Document/s Required for PEZA's Endorsement of the Proposed Pharmazone for Presidential Proclamation:

   a. Proof of land ownership or any perfected contract/document confirming the applicant's authority/clearance to use the land for Pharmazone development and related purposes;

   b. Clearance from the National Commission for Indigenous People (NCIP), if applicable;

   c. Endorsement of the Sangguniang Bayan/Panlungsod for the development of the proposed Pharmazone (i.e., confirming that the project is consistent with the local and regional development plans and priorities; all government units of all municipalities and cities with areas included in the proposed Pharmazone);

   d. DAR Conversion Clearance/Exemption Certificate or Housing and Land Use Regulatory Board (HLURB) Zoning Certification or City/Municipal Zoning Certification, whichever is applicable;

   e. Verified Survey Returns and Separate Narrative Technical Description of the proposed Pharmazone; and

f. For applications with investment capital/cost exceeding Fifteen Billion Philippine Pesos and qualified to avail of incentive/s, a copy of the Fiscal Incentives Review Board (FIRB) resolution granting the appropriate incentive/s or approving the PEZA recommended incentive/s to be granted to the proposed project, as the case may be.

3. Document/s to be Submitted to PEZA Prior to Pharmazone Developer/Operator's Signing of a Registration Agreement Covered by a Presidential Proclamation:

a. Environmental Compliance Certificate or Certificate of Non-Coverage issued by the Department of Environmental and Natural Resources-Environmental Management Bureau (DENR-EMB), whichever is applicable;

b. Copy of agreement with waste management and disposal company whose services the pharmazone developer will be availing; and

c. Proof of payment to PEZA of registration fee.

D. Documentary Requirements for Pharmazone Facilities Enterprise

1. Documents Required for PEZA Board Approval:

a. Duly accomplished online application;

b. Certification from the Food and Drug Administration that the applicant would cater to registrable industries/activities, or such other industry/activity that may directly or indirectly support the same, under these guidelines, if applicable;

c. Anti-Graft Certificate (Republic Act No. 3019) and applicant's undertakings;

d. SEC Registration Certificate and Articles of Incorporation and By-Laws (including latest GIS);

e. Board Resolution/Special Power of Attorney/Secretary's Certificate designating the company's authorized representative to PEZA;

f. Project Description, which should provide, among others, projected Financial Statement, development plan and schedule of the proposed Pharmazone Facilities;

g. Site development plan, Architect's perspective, and vicinity map reflecting various land uses and important verifiable landmarks within one (1) kilometer radius of the project site;

h. Proof of land ownership or any document confirming the applicant's authority to use the land subject of the proposed pharmaceutical facilities;

i. Favorable endorsement/No objection from the Pharmazone Developer/Operator that the activity of the applicant-Pharmazone RBE is in accordance with the allowable activities within the Pharmazone; and

j. Proof of payment to PEZA of application fee.

2. Document/s to be Submitted to PEZA Prior to Signing of a Registration Agreement:

a. Clearance/Certificate/License/Permit to import, store and use regulated chemicals from appropriate agencies, if applicable;

b. For applications with investment capital/cost exceeding Fifteen Billion Philippine Pesos and qualified to avail of incentive/s, a copy of the Fiscal Incentives Review Board (FIRB) resolution granting the appropriate incentive/s or approving the PEZA recommended incentive/s to be granted to the proposed project, as the case may be; and

c. Proof of payment to PEZA of registration fee and franchise fee.

3. Document/s to be Submitted to PEZA 180 Days After the Signing of the Registration Agreement

a. License to Operate (LTO) from the Food and Drug Administration, if applicable

**Section 6. Minimum Requirements for Applicant - Pharmazone RBEs**

A. Preferred Investments/Activities Registrable with PEZA for Enjoyment of Incentives

1. Preferred investment/activities involving research, development, and manufacturing of medical drugs and devices, APIs, biologicals, vaccines, in-vitro diagnostic reagents, radiation-emitting devices, or equipment. This shall include activities related to raw materials, packaging materials, and other pharmaceutical, medical device, or health products as may be certified by the FDA.

2. The pharmazone RBE shall efficiently operate and contribute to the development of the preferred area in particular and of the national economy in general.

B. Documentary Requirements for Applicant-Pharmazone RBE

1. Documents Required for PEZA Board Approval:

a. Duly accomplished online application;

b. Corporate profile (including that of the parent company, if applicable) which should include:

i. Brief company history;

ii. Existing or proposed business activities and projects;

iii. List of affiliated companies registered with PEZA;

iv. List of affiliated companies registered with the Board of Investments (BOI) and copies of the Certificates of Registration with terms and conditions and annual reports submitted, if applicable;

v. Principal officers and their biodata; and

vi. Audited Financial Statements (for the last 3 years for existing companies and 1 year for startups);

c. Certificate of Registration with the SEC and updated Articles of Incorporation;

d. Certification from the Food and Drug Administration that the applicant would cater to registrable industries/activities, or such other industry/activity that may directly or indirectly support the same, under these guidelines, if applicable;

e. Board resolution authorizing the filing of application with PEZA and designating the representative/s authorized to transact registration with PEZA;

f. Project Brief (i.e., information on market, projected Financial Statement, technical, financial and management aspects of the project to be registered);

g. Favorable endorsement/no objection from the Pharmazone Developer/Operator that the activity of the applicant-Pharmazone RBE is in accordance with the allowable activities within the Pharmazone;

h. Favorable endorsement/no objection from the lessor for the use of the space the applicant shall occupy; and

i. Proof of payment to PEZA of application fee.

2. Documents to be Submitted to PEZA Prior to Signing of a Registration Agreement:

a. Lease Contract or any perfected document confirming the applicant's authority to use the space subject of the proposed activity;

b. Clearance/Certificate/License/Permit to import, store and use regulated chemicals from appropriate agencies, if applicable;

c. Proof of payment to PEZA of Registration Fee;

d. For applications with investment capital/cost exceeding Fifteen Billion Philippine Pesos and qualified to avail of incentive/s, a copy of the Fiscal Incentives Review Board (FIRB) resolution granting the appropriate incentive/s or approving the PEZA recommended incentive/s to be granted to the proposed project, as the case may be;

e. Other documents as may be prescribed by the PEZA Board.

3. Document/s to be Submitted to PEZA 180 Days After the Signing of the Registration Agreement

a. License to Operate (LTO) from the Food and Drug Administration, if applicable

In addition, Pharmazone RBEs shall, as far as applicable, comply with good clinical, good manufacturing and other related good practices and standards as implemented and enforced by the DENR, FDA, DDB, PDEA, PNP, and such other relevant agencies.

**Section 7. Granted Incentives**

**A. Fiscal Incentives for Pharmaceutical Ecozone Developer/Operator, Pharmazone Facilities and Pharmazone RBEs**

Pharmazone developers/operators and RBEs registered under these guidelines shall enjoy the fiscal incentives provided for under Title XIII of the Tax Code, as amended.

For this purpose, ecozone developer/operators, utilities and facilities enterprises with 70% of the leasable/saleable areas dedicated to exporters shall be classified as "Activities in Support to Exporters" and shall be entitled to the same incentives as an Export Enterprise, in line with PEZA MC No. 2023-033, series of 2023.

**B. Non-Fiscal Incentives for Pharmaceutical Ecozone Developer/Operator, Pharmazone Facilities and Pharmazone RBEs**

1. Foreign Nationals may be employed by PEZA RBEs in executive, supervisory, technical or advisory positions pursuant to the Memorandum of Agreement between PEZA and the Bureau of Immigration and its IRR, and PEZA MC No. 2021-069;

2. PEZA Visa with Multiple Entry Privileges for non-resident Foreign Nationals and their qualified dependents in a PEZA RBE;

3. Streamlined processing of applications for Environmental Compliance Certificate (ECC) at the DENR-EMB for Pharmazone RBEs;

4. Streamlined processing of applications for permits, licenses, or certifications for Pharmazone RBEs in accordance with the applicable procedures and guidelines implemented by FDA and other regulatory agencies; and

5. Simplification of Customs Procedures.

In addition, pharmazone developers/operators and RBEs shall be entitled to all other non-fiscal incentives and benefits as provided under existing laws, rules, and regulations, as well as any and all future legislative or regulatory enactments, issuances, or amendments thereto, which may be applicable, even if not explicitly delineated within these guidelines.

These incentives may include, but are not limited to, those provided under RA No. 11981, otherwise known as the "Tatak Pinoy Act", RA No. 9502 or the "Universally Accessible Cheaper and Quality Medicines Act of 2008", and RA No. 3720 or the "Food, Drug, and Cosmetic Act", as amended by RA No. 9711, DOH AO No. 2024-0012 dated 19 August 2024 or the "Rules and Regulations on the Registration of Pharmaceutical Products and Active Pharmaceutical Ingredients Intended Solely for Export", and such other existing issuances by PEZA, DOH, and FDA, among others.

**C. Developer/Operator of partially developed or existing Ecozones, Facilities, including existing RBEs shall NOT be entitled to PEZA incentives.**

For this purpose, partially developed or existing Ecozones, Facilities, and/or RBEs shall refer to the following:

1. Land identified is partially or fully developed, i.e., with existing infrastructure, facilities, utilities as well as building/s that RBEs can readily lease to start their commercial operation;

2. The building/s for lease is/are on at least 20% above-ground construction stage or fully constructed; or

3. The RBE has already started commercial operation.

## Section 8. Monitoring, Evaluation, and Reporting

All pharmazone developers/operators, facilities enterprises, and RBEs availing of incentives under these guidelines shall comply with the reportorial requirements as provided for under Chapter V (Tax Incentives Management and Transparency) of Title XIII of the Tax Code, as amended, and such other performance commitments for continued eligibility for fiscal incentives.

## Section 9. Effectivity

These Guidelines shall take effect immediately after its complete publication in the Official Gazette or in a newspaper of general circulation.