

cultural economy. Way back in the 1980's, sugar was promoted as an export crop. Today, sugar is still one of the major crops (Negros island supplies 1/3 of the country) and along with other agricultural products like mango, coconut, corn, etc. account for easily three quarters of the Gross Provincial Product.

the Negros region of the Philippine archipelago. It is an hour ride by plane from Cebu and 2.5 hours by fast ferry from Cebu City.

is characterized by no pronounced maximum rainfall with a short dry season from one to two months, followed by a distinct wet and dry season. November has the highest rainfall.

The highest mountain ranges in most parts are close to the shoreline. The highest peak is Mt. Alibon in the town of Vallehermoso which is 2,465 meters high.

(cassava) and Cut-flowers

Forestry

Others

Coco coir, coco oil

Services

Printing, kiln services

Industrial Estates and Eco-zones

Tourism

- » Tourism Estates
- » Accommodation Facilities
- » Tourist Transport Facilities
- » Tourist Site Development Theme

Furniture

- » Bamboo Furniture and Accessories

Support Activities

- » Establishment of Boarding Houses
- » Hotels/Pension Houses/Inns
- » Printing and Publication
- » Bookstores
- » Educational Training Institutions
- » Educational Services
- » **Telecommunications**
- » **Ports – seaports development, airport development/enhancement**
- » **Water supply**
- » **Water Ways and Sewerage System**
- » **Irrigation system**
- » **Toll roads/Highways**
- » **Power Generation and Transmission**
- » **Distribution Facilities for Refined Petroleum Products/Liquefied Petroleum**
- » **Gas including depot/refill station/bulk handling**
- » **Fast craft Terminal**
- » Bus Link/Bus Terminal

Real Estate and Housing Project

- » Retirement Village
- » Student Village
- » Teachers Village
- » Establishment of Commercial/Business Park

Pasabulong – Tatak Negros Oriental

Build-Operate-Transfer Projects

Light Engineering and Metal Working

- » Manufacturing of Air-conditioning and Refrigeration Equipment
- » Farm Implements and Tools
- » Building and Repairing of Pleasure Boats (light sea craft)

Export Oriented Industries

Other Projects at the Discretion of the Negros Oriental Investment Board (NOIB)

ered enterprises – In addition to the incentives provided
nment Code of 1991, and Republic Act 7916 known as
and other pertinent law, a registered enterprises shall

istration by the Board up to the start of commercial
under this code, shall be fully exempt from charges
cial Revenue Code, or specifically but not limited to
f the Rules and Regulations Implementing the Local
160), and in no case shall period exceed one (1) year.

der this Code shall within six (6) years from start of its
from the aforesaid provincial impositions under the
ibed;

0%) of the Provincial shall of Real Property Holiday shall
mentioned firms for one (1) year from approval and three
the commercial operations;

The Provincial Government of Negros Oriental, upon
vestment Board, shall grant exemptions and incentives
his Code, and its implementing rules issued thereafter.
regulatory fees which are levied under the police power of
ertificate, which shall be non-transferable. The grant of
erned further by the following:

ness shall apply to all business similarly situated subject
ode.

o the local government unit granting such exemption or
the LGU concerned shall extend the same privilege to
Code.

y to new investments in the locality qualified under this

expansion may register and qualify for exemptions on
e.

Art. 224. Tax on Transfer of Real Property Ownership. - (a) The province may impose a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of not more the fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in the case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

The fair market value as used herein shall be that reflected in the prevailing schedule of fair market values enacted by the Sanggunian concerned.

(b) For this purpose, the registrar of deeds of the province concerned shall, before registering any deed, require the presentation of the evidence of payment of this canceling an old tax declaration and issuing a new one in place thereof. Notary public shall furnish the provincial treasurer with a copy of any deed transferring ownership or title to an real property within thirty (30) days from the date of notarization.

It shall be the duty of the seller, donor, transferor, executor, or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

Art. 225. Tax on Business of Printing and Publication. - The province may impose a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other printed materials of similar nature, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

In the case of a newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof as provided in this Rule.

The receipts from the printing and/or publishing of books or other reading materials prescribed by DECS as school texts or references shall be exempt from the tax herein imposed.

Art. 226. Franchise Tax. – (a) Notwithstanding any exemption granted by any law or other special law, the province may impose a tax on businesses enjoying a franchise, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within its territorial jurisdiction, excluding the territorial limits if any city located in the province.

(b) The province shall not impose the tax on businesses enjoying franchise operating within the territorial jurisdiction of any city located within the province.

(c) The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public utility vehicles for reason that such certificates are not considered as franchises.

(d) In the case of a newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding

as provided in this Article.
as basis of the tax of a newly started business as
following manner:
ce of the business is located, the paid-up capital
n case of corporations, or in any similar document
nization or enterprises, shall be considered as the

e which commences business operations during
ut which is located in another province or in a cit
ital referred to above shall be reduced by the
for the said branch or sales office which shall be
where it is located.
a branch or sales office commencing business
he principal office, capital investment shall mean
sales office.

- Art. 229. Amusement Tax. - (a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than thirty percent (30%) of the gross receipts from admission fees.
- (b) In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the provincial treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.
 - (c) The holding of operas, concerts, dramas, recitals, paintings and art exhibitions, flower shows, musical programs, literary and oratorical presentations except poprock or similar concerts shall be exempted from the payment of the amusement tax, subject to the guidelines issued by DOF.
 - (d) The Sangguniang Panlalawigan may prescribe the time, manner, terms and conditions, including the issuance by the proprietor, lessee, or operator of the theater or amusement place of admission tickets for the payment of tax. In case of fraud or failure to pay the tax, the Sangguniang Panlalawigan may impose such surcharges, interests, and penalties as it may deem appropriate.
 - (e) The proceeds from the amusement tax shall be shared equality by the province and the municipality where such amusement places are located.

January 2006)

Residential - P 5,7666 / kwh
Commercial - P 6,0816 / kwh
Industrial - P 5,9780 / kwh

Cubic meter

INNOVE	CRUZTELCO
Free	P 2,475.00
499 (w/in Dgte.)	582.12
700 (outside Dgte.)	
995 (w/in Dgte.)	899.00
1,495 (outside Dgte.)	
384 kbps	56 kbps
Free	
5.00	4.95 - 6.00
12.50	9.00
\$ 0.40	\$ 0.69

month
/month

Specific Dgte-Manila)
Business Dgte-Manila)
to Cebu via Bohol)