

Republic of the Philippines
Congress of the Philippines
Metro Manila
Fourteenth Congress
Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-seventh day of July, two thousand nine.

[REPUBLIC ACT NO. 10083]

AN ACT AMENDING REPUBLIC ACT NO. 9490, OTHERWISE KNOWN AS THE "AURORA SPECIAL ECONOMIC ZONE ACT OF 2007"

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section 1 of Republic Act No. 9490 is hereby amended to read as follows:

"SECTION 1. *Short Title.* – This Act shall be known as the "Aurora Pacific Economic Zone and Freeport Act of 2010."

SEC. 2. Section 3 of Republic Act No. 9490 is hereby amended to read as follows:

"SEC. 3. *Creation of the Aurora Pacific Economic and Freeport Zone.* – In pursuit of the foregoing declared policy and subject to the

concurrence of the concerned local government units (LGUs) of Aurora affected by the zone, there is hereby established a special economic zone and freeport, hereinafter referred to as the Aurora Ecozone. The Aurora Ecozone shall cover two (2) parcels of land, namely, parcel 1 and parcel 2 with the corresponding metes and bounds particularly described as follows:

APECO PARCEL 1

"A parcel of land of the consolidation-subdivision plan, being a portion of the consolidation and subdivision of lots 3813 port., 3844-3845, 3846 port., 3847 port., 3801-3805, 3807, 3809, 3855 port., 3856, 3857, 3859, 3860 port., 3864-3866, 3871 port., 3872 port., 3873-3875, 3877, 3878, 3884 port., 3885 port., 3893, 3902, 3905, 3906, 3907 port., 4140-4142, 4143 port., all of cad. 358-D, Casiguran cadastre and lots A and B, both of PSD-04-026816 situated in the barangays of Dibet and Esteves, Municipality of Casiguran, Province of Aurora, Island of Luzon.

"Bounded on the NW., along lines 1-2 by lot 3813 port., along lines 2-5 by lot 3814, along lines 5-7 by lot 3870, along lines 7-8 by lot 3871 port and lot 3872 port., along lines 8-9 by lot 3872 port., along lines 9-13 by lot 3867, along lines 13-14 by creek, along lines 14-15 by lot 3863, along lines 15-16 by lot 3860 port., along lines 16-17 by lot 3854, along lines 17-18 by lot 3855 port., along lines 18-19 by lot 3852, along lines 19-22 by lot 3848, along lines 22-29 by lot 3847 port., along lines 29-31 by lot 4143 port., along lines 31-34 by lot 3846 port., along lines 34-37 by lot 4143 port., along lines 37-40 by lot 3885 port., along lines 40-52 by lot 3884 port., along lines 52-53 by Dimadis River; on the NE., along lines 53-73 by Casiguran Bay; on the SE., along lines 73-109 by Casiguran Sound; on the SW., along lines 109-114 by Calabgan River; on the NW., along lines 114-115 by lot 4145 (Calabgan River), along lines 115-117 by lot 3897, along lines 117-118 by lot 3908 port. (creek), along lines 118-119 by lot 3900, along lines 119-120 by lot 3909 port. (Calabgan River), along lines 120-1 by lot 3901, all of cad. 358-D, Casiguran cadastre.

Beginning at a point marked "1" on plan, being
 S. 11 deg. 33' W., 892.35 M. from BLBM-1, cad.
 358-D, Thence

Thence N. 76 deg. 29' E.,	278.63 m. to point 2;
Thence N. 76 deg. 11' E.,	175.86 m. to point 3;
Thence N. 72 deg. 43' E.,	224.89 m. to point 4;
Thence N. 74 deg. 31' E.,	220.16 m. to point 5;
Thence N. 84 deg. 33' E.,	156.11 m. to point 6;
Thence N. 77 deg. 56' E.,	195.23 m. to point 7;
Thence N. 85 deg. 46' E.,	244.81 m. to point 8;
Thence N. 11 deg. 38' E.,	294.54 m. to point 9;
Thence N. 07 deg. 41' W.,	102.48 m. to point 10;
Thence N. 09 deg. 25' E.,	250.64 m. to point 11;
Thence N. 08 deg. 03' W.,	205.61 m. to point 12;
Thence N. 11 deg. 10' W.,	295.57 m. to point 13;
Thence N. 54 deg. 49' W.,	158.34 m. to point 14;
Thence N. 01 deg. 11' W.,	29.04 m. to point 15;
Thence N. 11 deg. 55' E.,	234.18 m. to point 16;
Thence N. 09 deg. 43' W.,	144.22 m. to point 17;
Thence N. 66 deg. 18' W.,	193.69 m. to point 18;
Thence N. 21* deg. 41' W.,	103.61 m. to point 19;
Thence N. 53 deg. 17' E.,	220.23 m. to point 20;
Thence N. 85 deg. 04' E.,	184.23 m. to point 21;
Thence S. 82 deg. 20' E.,	141.88 m. to point 22;
Thence S. 85 deg. 46' E.,	58.13 m. to point 23;
Thence N. 36 deg. 05' W.,	12.96 m. to point 24;
Thence N. 20 deg. 40' W.,	16.65 m. to point 25;
Thence N. 01 deg. 44' E.,	58.82 m. to point 26;
Thence N. 03 deg. 06' E.,	45.86 m. to point 27;
Thence N. 02 deg. 18' W.,	66.07 m. to point 28;
Thence N. 17 deg. 51' W.,	42.97 m. to point 29;
Thence N. 23 deg. 24' W.,	57.27 m. to point 30;
Thence N. 22 deg. 20' W.,	72.87 m. to point 31;
Thence N. 00 deg. 31' W.,	43.55 m. to point 32;
Thence N. 07 deg. 24' W.,	22.62 m. to point 33;
Thence N. 32 deg. 39' W.,	33.46 m. to point 34;
Thence N. 25 deg. 11' W.,	9.13 m. to point 35;
Thence N. 15 deg. 06' E.,	23.91 m. to point 36;
Thence N. 28 deg. 18' E.,	41.80 m. to point 37;
Thence N. 22 deg. 03' E.,	26.78 m. to point 38;
Thence N. 02 deg. 24' E.,	62.24 m. to point 39;
Thence N. 14 deg. 22' E.,	11.14 m. to point 40;

Thence N. 48 deg. 06' E.,	26.45 m. to point 41;
Thence N. 52 deg. 03' E.,	47.43 m. to point 42;
Thence N. 12 deg. 41' E.,	10.83 m. to point 43;
Thence N. 07 deg. 50' W.,	52.29 m. to point 44;
Thence N. 02 deg. 13' W.,	95.70 m. to point 45;
Thence N. 08 deg. 32' W.,	16.22 m. to point 46;
Thence N. 24 deg. 15' W.,	24.77 m. to point 47;
Thence N. 34 deg. 00' W.,	20.45 m. to point 48;
Thence N. 25 deg. 48' W.,	27.66 m. to point 49;
Thence N. 36 deg. 02' W.,	18.00 m. to point 50;
Thence N. 61 deg. 30' W.,	17.47 m. to point 51;
Thence S. 88 deg. 12' W.,	30.50 m. to point 52;
Thence N. 59 deg. 09' E.,	109.77 m. to point 53;
Thence S. 03 deg. 10' E.,	149.96 m. to point 54;
Thence S. 09 deg. 09' E.,	170.16 m. to point 55;
Thence S. 16 deg. 47' E.,	179.65 m. to point 56;
Thence S. 27 deg. 06' E.,	189.28 m. to point 57;
Thence S. 23 deg. 59' E.,	330.91 m. to point 58;
Thence S. 03 deg. 35' E.,	267.56 m. to point 59;
Thence S. 21 deg. 42' W.,	130.06 m. to point 60;
Thence S. 09 deg. 43' E.,	319.35 m. to point 61;
Thence S. 24 deg. 22' E.,	459.45 m. to point 62;
Thence S. 22 deg. 45' E.,	200.88 m. to point 63;
Thence S. 10 deg. 23' E.,	30.37 m. to point 64;
Thence S. 29 deg. 00' E.,	220.02 m. to point 65;
Thence S. 49 deg. 05' E.,	173.48 m. to point 66;
Thence S. 42 deg. 39' E.,	99.09 m. to point 67;
Thence S. 38 deg. 59' E.,	207.63 m. to point 68;
Thence S. 53 deg. 49' E.,	242.96 m. to point 69;
Thence S. 48 deg. 41' E.,	155.24 m. to point 70;
Thence S. 57 deg. 11' E.,	230.10 m. to point 71;
Thence S. 51 deg. 46' E.,	118.39 m. to point 72;
Thence N. 80 deg. 59' E.,	156.08 m. to point 73;
Thence S. 44 deg. 44' W.,	59.65 m. to point 74;
Thence S. 66 deg. 10' W.,	121.76 m. to point 75;
Thence S. 85 deg. 50' W.,	333.03 m. to point 76;
Thence N. 87 deg. 57' W.,	351.68 m. to point 77;
Thence S. 88 deg. 09' W.,	142.77 m. to point 78;
Thence N. 89 deg. 08' W.,	283.53 m. to point 79;
Thence S. 89 deg. 32' W.,	170.88 m. to point 80;
Thence N. 89 deg. 54' W.,	288.01 m. to point 81;
Thence S. 86 deg. 03' W.,	389.54 m. to point 82;
Thence S. 84 deg. 23' W.,	125.00 m. to point 83;

Thence S. 80 deg. 50' W.,	364.76 m. to point 84;
Thence N. 67 deg. 10' W.,	73.26 m. to point 85;
Thence S. 62 deg. 37' W.,	191.38 m. to point 86;
Thence S. 46 deg. 10' W.,	101.70 m. to point 87;
Thence S. 45 deg. 37' W.,	194.50 m. to point 88;
Thence S. 55 deg. 19' W.,	208.91 m. to point 89;
Thence S. 57 deg. 50' W.,	223.59 m. to point 90;
Thence S. 03 deg. 45' W.,	370.48 m. to point 91;
Thence S. 39 deg. 59' E.,	95.59 m. to point 92;
Thence N. 60 deg. 08' E.,	107.13 m. to point 93;
Thence N. 39 deg. 19' E.,	311.00 m. to point 94;
Thence N. 37 deg. 14' E.,	310.92 m. to point 95;
Thence N. 28 deg. 33' E.,	92.59 m. to point 96;
Thence N. 46 deg. 22' E.,	189.36 m. to point 97;
Thence S. 70 deg. 51' E.,	23.56 m. to point 98;
Thence S. 28 deg. 48' W.,	189.91 m. to point 99;
Thence S. 44 deg. 20' W.,	247.58 m. to point 100;
Thence S. 06 deg. 41' W.,	220.43 m. to point 101;
Thence S. 57 deg. 34' W.,	376.98 m. to point 102;
Thence S. 66 deg. 45' W.,	154.02 m. to point 103;
Thence S. 57 deg. 18' W.,	254.79 m. to point 104;
Thence S. 49 deg. 24' W.,	284.99 m. to point 105;
Thence S. 61 deg. 11' W.,	177.87 m. to point 106;
Thence S. 88 deg. 00' W.,	99.49 m. to point 107;
Thence S. 74 deg. 17' W.,	156.00 m. to point 108;
Thence N. 81 deg. 17' W.,	269.60 m. to point 109;
Thence N. 24 deg. 17' W.,	310.43 m. to point 110;
Thence N. 03 deg. 38' W.,	94.59 m. to point 111;
Thence N. 19 deg. 25' W.,	172.00 m. to point 112;
Thence N. 12 deg. 47' E.,	131.70 m. to point 113;
Thence N. 55 deg. 54' E.,	31.99 m. to point 114;
Thence N. 05 deg. 07' E.,	67.02 m. to point 115;
Thence N. 05 deg. 00' E.,	452.99 m. to point 116;
Thence N. 67 deg. 05' E.,	37.40 m. to point 117;
Thence N. 67 deg. 04' E.,	11.14 m. to point 118;
Thence N. 67 deg. 05' E.,	269.00 m. to point 119;
Thence N. 67 deg. 05' E.,	171.12 m. to point 120;
Thence N. 67 deg. 05' E.,	759.62 m. to the point of

beginning, containing an area of four hundred ninety-six (496) hectares.

APECO PARCEL 2

"A parcel of land, being a portion of lot 4157, cad. 358-D, Casiguran cadastre, situated in the barangays of San Ildefonso, Cozo and Culat, Municipality of Casiguran, Province of Aurora, Island of Luzon.

"Bounded on the NW., along line 1-2 by lot 4157 (portion); along line 2-3 by lot 3922; along lines 3-6 by lot 4158; along line 6-7 by lot 3916; on the NW., NE., SE. and SW., along lines 7-26 by Casapsapan Bay; along lines 26-180 by Pacific Ocean; on the SW., along lines 180-209 by Casiguran sound; along lines 209-211 by lot 4050, along lines 211-213 by lot 4051; along line 213-214 by lot 4054, along lines 214-217 by lot 4038; along line 217-218 by lot 4037; along line 218-219 by lot 4056; along line 219-220 by lot 4040; along lines 220-226 by lot 4058; along lines 226-256 by Casiguran sound; on the SE., NE., along lines 256-258 by lot 3989; along line 258-259 by Dinamayan Creek; on the NW., NE., along line 259-260 by lot 3987; on the NE., along lines 260-264 by lot 3986; along line 264-265 by lot 3985; along lines 265-267 by lot 4035; on the SE., NE., along lines 267-271 by lot 4036; along line 271-272 by Tablang Creek; on the NE., NW., along lines 272-276 by lot 3991; along line 276-277 by Dimaguipo Creek; on the NW., along lines 277-279 by lot 4163; on the NE., NW., along lines 279-281 by lot 3980; along line 281-282 by Dinipan Creek; on the NW., along lines 282-284 by lot 4162; on the SW., along lines 284-286 by lot 3975; on the NW., along line 286-287 by lot 3965; along line 287-288 by lot 4161; along line 288-289 by lot 3964; along line 289-290 by lot 3962; along line 290-291 by lot 3961; along lines 291-294 by lot 3960; on the NE., along line 294-295 by lot 3959; along line 295-296 by lot 3958; along line 296-297 by lot 3957; along lines 297-300 by lot 4001; along line 300-301 by Dipalade Creek; along lines 301-303 by lot 4000; along lines 303-305 by lot 4002; on the SE., NE., along lines 305-307 by lot 4034; on the SE., along lines 307-309 by lot 4023; along lines 309-314 by lot 4022; along line 314-315 by Cataguman Creek; on the NE., along line 315-316 by lot 4033; along line 316-317 by lot 4032; along

line 317-318 by lot 4047; along line 318-319 by lot 4046; along line 319-320 by lot 4045; along lines 320-322 by lot 4044; along line 322-323 by lot 4042; along line 323-324 by lot 4041; along line 324-325 by Kinabunglan Creek; along line 325-326 by lot 4157 port.; along line 326-327 by lot 4026; along lines 327-330 by lot 4027; along line 330-331 by lot 4028; along line 331-332 by lot 4029; along lines 332-335 by lot 3988; along lines 335-337 by lot 3997; along line 337-338 by Pasaroboy River; along lines 338-340 by lot 3995; along lines 340-342 by lot 3996; along lines 342-344 by lot 3956; along lines 344-348 by lot 2813; along lines 348-360 by lot 2708; along lines 360-362 by lot 2706; along line 362-363 by lot 2707; along line 363-364 by lots 4132 and 4122 and along line 364-1 by lot 2701, all of cad. 358-D, Casiguran cad.

Beginning at a point marked "1" on plan, being S. 61 deg. 39' E., 3459.64 m. from BLLM#1, cad. 358-D, Casiguran cad., Thence

Thence N. 54 deg. 19' E.,	4042.99 m. to point 2;
Thence S. 88 deg. 08' E.,	333.36 m. to point 3;
Thence N. 37 deg. 55' E.,	264.88 m. to point 4;
Thence N. 46 deg. 07' E.,	353.27 m. to point 5;
Thence N. 76 deg. 41' E.,	309.80 m. to point 6;
Thence N. 55 deg. 06' E.,	418.43 m. to point 7;
Thence N. 70 deg. 15' E.,	372.90 m. to point 8;
Thence N. 48 deg. 12' E.,	379.01 m. to point 9;
Thence N. 51 deg. 41' E.,	209.05 m. to point 10;
Thence N. 75 deg. 15' E.,	121.98 m. to point 11;
Thence N. 43 deg. 48' E.,	272.99 m. to point 12;
Thence S. 86 deg. 34' E.,	197.75 m. to point 13;
Thence S. 42 deg. 15' E.,	293.04 m. to point 14;
Thence S. 54 deg. 08' E.,	221.25 m. to point 15;
Thence S. 66 deg. 16' E.,	237.03 m. to point 16;
Thence N. 67 deg. 21' E.,	227.68 m. to point 17;
Thence N. 13 deg. 14' E.,	235.81 m. to point 18;
Thence N. 45 deg. 59' E.,	411.63 m. to point 19;
Thence N. 50 deg. 21' E.,	343.74 m. to point 20;
Thence N. 11 deg. 44' E.,	101.58 m. to point 21;
Thence N. 47 deg. 29' E.,	219.29 m. to point 22;
Thence N. 81 deg. 23' E.,	78.25 m. to point 23;
Thence N. 42 deg. 09' E.,	348.84 m. to point 24;
Thence N. 58 deg. 33' E.,	289.97 m. to point 25;

Thence N. 58 deg. 35' E.,	775.31 m. to	point 26;
Thence S. 00 deg. 02' E.,	230.70 m. to	point 27;
Thence S. 37 deg. 58' W.,	582.14 m. to	point 28;
Thence S. 35 deg. 00' W.,	726.89 m. to	point 29;
Thence S. 08 deg. 38' W.,	574.36 m. to	point 30;
Thence S. 32 deg. 18' W.,	396.62 m. to	point 31;
Thence S. 30 deg. 59' W.,	120.01 m. to	point 32;
Thence S. 23 deg. 09' W.,	124.62 m. to	point 33;
Thence S. 22 deg. 21' W.,	833.26 m. to	point 34;
Thence S. 07 deg. 18' W.,	111.67 m. to	point 35;
Thence S. 78 deg. 05' W.,	94.63 m. to	point 36;
Thence S. 09 deg. 35' W.,	372.83 m. to	point 37;
Thence N. 88 deg. 39' W.,	281.86 m. to	point 38;
Thence S. 62 deg. 57' W.,	128.86 m. to	point 39;
Thence S. 25 deg. 17' W.,	242.44 m. to	point 40;
Thence S. 38 deg. 39' W.,	407.85 m. to	point 41;
Thence S. 40 deg. 27' E.,	361.34 m. to	point 42;
Thence S. 86 deg. 30' W.,	323.60 m. to	point 43;
Thence N. 81 deg. 08' W.,	114.41 m. to	point 44;
Thence S. 87 deg. 27' W.,	138.83 m. to	point 45;
Thence S. 28 deg. 30' W.,	136.90 m. to	point 46;
Thence S. 18 deg. 23' W.,	574.74 m. to	point 47;
Thence S. 22 deg. 33' E.,	44.21 m. to	point 48;
Thence N. 34 deg. 29' E.,	263.99 m. to	point 49;
Thence S. 88 deg. 40' E.,	25.02 m. to	point 50;
Thence S. 28 deg. 35' W.,	404.11 m. to	point 51;
Thence S. 27 deg. 38' W.,	799.85 m. to	point 52;
Thence S. 11 deg. 23' W.,	395.10 m. to	point 53;
Thence S. 12 deg. 47' E.,	594.96 m. to	point 54;
Thence S. 40 deg. 22' E.,	168.45 m. to	point 55;
Thence S. 11 deg. 12' E.,	245.27 m. to	point 56;
Thence S. 43 deg. 13' E.,	58.38 m. to	point 57;
Thence S. 17 deg. 41' W.,	233.06 m. to	point 58;
Thence S. 09 deg. 40' E.,	79.42 m. to	point 59;
Thence S. 20 deg. 58' W.,	333.46 m. to	point 60;
Thence S. 55 deg. 46' W.,	290.92 m. to	point 61;
Thence S. 02 deg. 17' E.,	125.59 m. to	point 62;
Thence S. 29 deg. 46' W.,	140.43 m. to	point 63;
Thence S. 65 deg. 36' W.,	59.34 m. to	point 64;
Thence S. 08 deg. 34' W.,	96.55 m. to	point 65;
Thence S. 63 deg. 51' W.,	409.98 m. to	point 66;
Thence S. 42 deg. 43' W.,	462.94 m. to	point 67;
Thence S. 52 deg. 43' W.,	458.58 m. to	point 68;
Thence S. 41 deg. 22' W.,	159.13 m. to	point 69;

Thence S. 87 deg. 35' W.,	148.54 m. to point 70;
Thence S. 00 deg. 12' W.,	65.60 m. to point 71;
Thence S. 70 deg. 16' W.,	380.23 m. to point 72;
Thence S. 83 deg. 18' W.,	513.83 m. to point 73;
Thence S. 45 deg. 20' W.,	415.22 m. to point 74;
Thence S. 49 deg. 22' W.,	410.47 m. to point 75;
Thence S. 18 deg. 09' W.,	489.81 m. to point 76;
Thence S. 44 deg. 19' W.,	682.42 m. to point 77;
Thence S. 41 deg. 36' W.,	303.30 m. to point 78;
Thence S. 54 deg. 46' W.,	307.78 m. to point 79;
Thence S. 33 deg. 38' W.,	304.85 m. to point 80;
Thence S. 55 deg. 51' W.,	224.41 m. to point 81;
Thence S. 45 deg. 54' W.,	303.13 m. to point 82;
Thence S. 78 deg. 56' W.,	161.81 m. to point 83;
Thence S. 89 deg. 10' W.,	283.62 m. to point 84;
Thence S. 75 deg. 39' W.,	252.24 m. to point 85;
Thence S. 51 deg. 28' W.,	1299.70 m. to point 86;
Thence S. 57 deg. 49' W.,	411.11 m. to point 87;
Thence S. 19 deg. 00' W.,	599.53 m. to point 88;
Thence S. 74 deg. 30' W.,	745.02 m. to point 89;
Thence S. 11 deg. 00' W.,	810.97 m. to point 90;
Thence S. 20 deg. 50' W.,	592.18 m. to point 91;
Thence S. 45 deg. 39' W.,	852.20 m. to point 92;
Thence S. 39 deg. 03' W.,	955.53 m. to point 93;
Thence S. 26 deg. 29' W.,	1189.93 m. to point 94;
Thence S. 69 deg. 29' W.,	1057.75 m. to point 95;
Thence S. 81 deg. 25' W.,	463.03 m. to point 96;
Thence S. 41 deg. 31' W.,	592.18 m. to point 97;
Thence S. 52 deg. 51' W.,	897.00 m. to point 98;
Thence S. 64 deg. 04' W.,	301.62 m. to point 99;
Thence S. 26 deg. 06' W.,	643.70 m. to point 100;
Thence S. 06 deg. 44' E.,	125.06 m. to point 101;
Thence S. 72 deg. 24' W.,	109.08 m. to point 102;
Thence S. 88 deg. 24' W.,	173.00 m. to point 103;
Thence S. 45 deg. 27' W.,	204.20 m. to point 104;
Thence S. 11 deg. 11' W.,	157.06 m. to point 105;
Thence S. 64 deg. 36' W.,	39.58 m. to point 106;
Thence N. 65 deg. 25' W.,	199.79 m. to point 107;
Thence S. 55 deg. 30' W.,	284.18 m. to point 108;
Thence S. 54 deg. 52' W.,	307.08 m. to point 109;
Thence S. 44 deg. 24' W.,	204.71 m. to point 110;
Thence S. 35 deg. 51' W.,	383.89 m. to point 111;
Thence S. 27 deg. 41' W.,	774.51 m. to point 112;
Thence S. 10 deg. 03' E.,	155.72 m. to point 113;
Thence S. 16 deg. 41' E.,	880.37 m. to point 114;

Thence S. 27 deg. 00' E.,	374.65 m. to point 115;
Thence S. 23 deg. 09' W.,	95.84 m. to point 116;
Thence S. 17 deg. 25' E.,	278.54 m. to point 117;
Thence S. 01 deg. 33' E.,	202.94 m. to point 118;
Thence S. 24 deg. 01' E.,	128.06 m. to point 119;
Thence S. 42 deg. 00' E.,	135.28 m. to point 120;
Thence S. 62 deg. 51' E.,	115.88 m. to point 121;
Thence S. 46 deg. 01' W.,	65.69 m. to point 122;
Thence N. 45 deg. 32' W.,	69.27 m. to point 123;
Thence N. 89 deg. 01' W.,	98.89 m. to point 124;
Thence S. 51 deg. 34' W.,	639.38 m. to point 125;
Thence S. 05 deg. 01' W.,	71.82 m. to point 126;
Thence S. 46 deg. 43' W.,	21.73 m. to point 127;
Thence N. 79 deg. 55' W.,	25.67 m. to point 128;
Thence S. 38 deg. 23' W.,	957.48 m. to point 129;
Thence S. 15 deg. 02' E.,	45.77 m. to point 130;
Thence S. 28 deg. 08' W.,	54.86 m. to point 131;
Thence N. 75 deg. 12' W.,	71.04 m. to point 132;
Thence S. 31 deg. 39' W.,	432.88 m. to point 133;
Thence S. 54 deg. 17' W.,	55.07 m. to point 134;
Thence S. 23 deg. 13' W.,	482.39 m. to point 135;
Thence S. 58 deg. 16' W.,	651.18 m. to point 136;
Thence S. 37 deg. 24' E.,	83.19 m. to point 137;
Thence S. 12 deg. 26' E.,	112.29 m. to point 138;
Thence N. 46 deg. 23' W.,	114.27 m. to point 139;
Thence S. 70 deg. 05' W.,	305.06 m. to point 140;
Thence S. 42 deg. 14' W.,	605.70 m. to point 141;
Thence S. 37 deg. 07' W.,	638.35 m. to point 142;
Thence S. 62 deg. 20' W.,	636.49 m. to point 143;
Thence S. 75 deg. 04' W.,	121.81 m. to point 144;
Thence S. 31 deg. 23' W.,	267.64 m. to point 145;
Thence S. 14 deg. 13' E.,	77.26 m. to point 146;
Thence S. 59 deg. 23' E.,	54.64 m. to point 147;
Thence S. 14 deg. 17' E.,	125.20 m. to point 148;
Thence S. 43 deg. 13' W.,	250.83 m. to point 149;
Thence N. 22 deg. 26' W.,	171.89 m. to point 150;
Thence S. 55 deg. 45' W.,	235.42 m. to point 151;
Thence S. 26 deg. 37' W.,	100.25 m. to point 152;
Thence S. 01 deg. 56' E.,	60.91 m. to point 153;
Thence S. 17 deg. 55' W.,	39.02 m. to point 154;
Thence S. 24 deg. 45' W.,	8.64 m. to point 155;
Thence N. 29 deg. 18' W.,	290.41 m. to point 156;
Thence N. 88 deg. 58' W.,	939.73 m. to point 157;

Thence S. 42 deg. 17' W.,	71.44 m. to point 158;
Thence S. 26 deg. 28' W.,	222.86 m. to point 159;
Thence S. 48 deg. 20' W.,	95.35 m. to point 160;
Thence S. 06 deg. 52' E.,	51.06 m. to point 161;
Thence S. 55 deg. 54' W.,	480.49 m. to point 162;
Thence S. 16 deg. 34' E.,	325.73 m. to point 163;
Thence S. 31 deg. 39' W.,	605.23 m. to point 164;
Thence S. 57 deg. 28' W.,	583.23 m. to point 165;
Thence S. 03 deg. 08' W.,	403.17 m. to point 166;
Thence S. 39 deg. 37' E.,	59.88 m. to point 167;
Thence S. 54 deg. 16' W.,	11.86 m. to point 168;
Thence N. 63 deg. 16' W.,	154.98 m. to point 169;
Thence S. 70 deg. 46' W.,	319.08 m. to point 170;
Thence S. 35 deg. 47' W.,	182.63 m. to point 171;
Thence S. 81 deg. 29' W.,	48.47 m. to point 172;
Thence N. 51 deg. 52' W.,	25.75 m. to point 173;
Thence N. 83 deg. 59' W.,	463.73 m. to point 174;
Thence N. 44 deg. 22' W.,	20.46 m. to point 175;
Thence S. 57 deg. 49' W.,	166.93 m. to point 176;
Thence N. 78 deg. 27' W.,	36.20 m. to point 177;
Thence N. 17° deg. 13' W.,	69.42 m. to point 178;
Thence N. 70 deg. 05' W.,	37.57 m. to point 179;
Thence S. 41 deg. 00' W.,	196.82 m. to point 180;
Thence N. 13 deg. 00' W.,	191.08 m. to point 181;
Thence N. 22 deg. 24' W.,	79.13 m. to point 182;
Thence N. 25 deg. 34' E.,	264.73 m. to point 183;
Thence N. 45 deg. 50' E.,	274.11 m. to point 184;
Thence N. 12 deg. 27' E.,	293.62 m. to point 185;
Thence N. 01 deg. 32' E.,	366.91 m. to point 186;
Thence N. 27 deg. 32' E.,	220.19 m. to point 187;
Thence N. 10 deg. 10' E.,	258.75 m. to point 188;
Thence N. 39 deg. 58' E.,	300.62 m. to point 189;
Thence N. 21 deg. 57' E.,	333.58 m. to point 190;
Thence N. 42 deg. 38' E.,	150.79 m. to point 191;
Thence N. 17 deg. 34' E.,	303.99 m. to point 192;
Thence N. 38 deg. 09' E.,	193.19 m. to point 193;
Thence N. 21 deg. 00' E.,	157.47 m. to point 194;
Thence N. 22 deg. 15' E.,	288.94 m. to point 195;
Thence N. 27 deg. 12' E.,	835.42 m. to point 196;
Thence N. 24 deg. 24' E.,	751.80 m. to point 197;
Thence N. 21 deg. 07' E.,	746.42 m. to point 198;
Thence N. 30 deg. 32' E.,	102.40 m. to point 199;
Thence N. 69 deg. 42' E.,	40.78 m. to point 200;
Thence N. 18 deg. 17' E.,	281.20 m. to point 201;

Thence N. 25 deg. 50' E.,	496.00 m. to point 202;
Thence N. 21 deg. 52' E.,	283.02 m. to point 203;
Thence N. 32 deg. 36' E.,	820.49 m. to point 204;
Thence N. 45 deg. 20' E.,	147.46 m. to point 205;
Thence N. 37 deg. 08' E.,	373.91 m. to point 206;
Thence N. 30 deg. 15' E.,	652.87 m. to point 207;
Thence N. 30 deg. 34' E.,	229.96 m. to point 208;
Thence N. 30 deg. 01' E.,	129.37 m. to point 209;
Thence S. 28 deg. 59' E.,	495.36 m. to point 210;
Thence S. 86 deg. 34' E.,	232.95 m. to point 211;
Thence S. 81 deg. 18' E.,	255.93 m. to point 212;
Thence N. 33 deg. 57' E.,	113.19 m. to point 213;
Thence N. 25 deg. 17' E.,	112.96 m. to point 214;
Thence N. 08 deg. 25' W.,	84.95 m. to point 215;
Thence N. 26 deg. 51' E.,	60.86 m. to point 216;
Thence N. 15 deg. 28' E.,	102.96 m. to point 217;
Thence N. 04 deg. 29' E.,	132.59 m. to point 218;
Thence N. 17 deg. 07' E.,	106.71 m. to point 219;
Thence N. 26 deg. 14' E.,	308.33 m. to point 220;
Thence N. 31 deg. 29' E.,	323.24 m. to point 221;
Thence N. 29 deg. 56' E.,	16.40 m. to point 222;
Thence N. 41 deg. 23' W.,	6.26 m. to point 223;
Thence N. 68 deg. 04' W.,	46.41 m. to point 224;
Thence S. 14 deg. 33' W.,	26.47 m. to point 225;
Thence N. 37 deg. 55' W.,	93.28 m. to point 226;
Thence N. 18 deg. 28' E.,	68.38 m. to point 227;
Thence N. 71 deg. 18' E.,	194.97 m. to point 228;
Thence N. 54 deg. 40' E.,	213.15 m. to point 229;
Thence N. 64 deg. 49' E.,	111.39 m. to point 230;
Thence N. 59 deg. 46' E.,	107.28 m. to point 231;
Thence N. 40 deg. 42' E.,	119.95 m. to point 232;
Thence N. 23 deg. 12' E.,	23.78 m. to point 233;
Thence N. 13 deg. 18' E.,	311.71 m. to point 234;
Thence N. 21 deg. 51' E.,	262.92 m. to point 235;
Thence N. 10 deg. 57' E.,	161.40 m. to point 236;
Thence N. 49 deg. 28' E.,	512.05 m. to point 237;
Thence N. 52 deg. 06' E.,	138.39 m. to point 238;
Thence N. 83 deg. 17' E.,	204.19 m. to point 239;
Thence N. 46 deg. 38' E.,	290.75 m. to point 240;
Thence N. 74 deg. 05' E.,	119.75 m. to point 241;
Thence S. 82 deg. 25' E.,	319.45 m. to point 242;
Thence N. 87 deg. 52' E.,	218.56 m. to point 243;
Thence N. 24 deg. 54' E.,	626.24 m. to point 244;

Thence S. 58 deg. 17' E.,	47.26 m. to point 245;
Thence N. 38 deg. 22' E.,	882.44 m. to point 246;
Thence N. 27 deg. 34' E.,	17.27 m. to point 247;
Thence N. 42 deg. 38' E.,	829.54 m. to point 248;
Thence N. 65 deg. 14' E.,	37.52 m. to point 249;
Thence N. 07 deg. 03' W.,	17.84 m. to point 250;
Thence N. 40 deg. 20' E.,	535.47 m. to point 251;
Thence N. 63 deg. 05' E.,	266.49 m. to point 252;
Thence N. 45 deg. 53' E.,	554.11 m. to point 253;
Thence N. 31 deg. 33' E.,	15.44 m. to point 254;
Thence N. 27 deg. 27' E.,	354.81 m. to point 255;
Thence N. 22 deg. 43' E.,	365.83 m. to point 256;
Thence S. 58 deg. 17' E.,	149.29 m. to point 257;
Thence N. 34 deg. 14' E.,	238.95 m. to point 258;
Thence N. 41 deg. 01' E.,	20.83 m. to point 259;
Thence N. 01 deg. 10' E.,	245.39 m. to point 260;
Thence N. 53 deg. 16' E.,	121.10 m. to point 261;
Thence N. 49 deg. 50' E.,	206.40 m. to point 262;
Thence N. 56 deg. 04' E.,	173.67 m. to point 263;
Thence N. 72 deg. 48' E.,	168.60 m. to point 264;
Thence N. 26 ^a deg. 47' E.,	554.78 m. to point 265;
Thence N. 54 deg. 26' E.,	129.20 m. to point 266;
Thence S. 81 deg. 29' E.,	159.40 m. to point 267;
Thence S. 08 deg. 41' E.,	152.25 m. to point 268;
Thence N. 57 deg. 05' E.,	120.85 m. to point 269;
Thence N. 52 deg. 52' E.,	140.63 m. to point 270;
Thence N. 63 deg. 53' E.,	38.23 m. to point 271;
Thence N. 71 deg. 48' E.,	26.86 m. to point 272;
Thence N. 83 deg. 22' E.,	222.72 m. to point 273;
Thence N. 85 deg. 52' E.,	142.86 m. to point 274;
Thence N. 26 deg. 36' E.,	68.37 m. to point 275;
Thence N. 24 deg. 53' W.,	238.62 m. to point 276;
Thence N. 25 deg. 13' W.,	19.58 m. to point 277;
Thence N. 06 deg. 35' E.,	214.18 m. to point 278;
Thence N. 00 deg. 48' W.,	363.98 m. to point 279;
Thence N. 31 deg. 07' E.,	298.60 m. to point 280;
Thence N. 50 deg. 10' W.,	297.60 m. to point 281;
Thence N. 38 deg. 31' W.,	17.78 m. to point 282;
Thence N. 52 deg. 48' W.,	320.47 m. to point 283;
Thence N. 52 deg. 29' W.,	315.80 m. to point 284;
Thence S. 69 deg. 41' W.,	180.74 m. to point 285;
Thence S. 42 deg. 16' W.,	309.89 m. to point 286;
Thence N. 61 deg. 14' W.,	133.63 m. to point 287;

Thence N. 43 deg. 28' W.,	292.63 m. to point 288;
Thence N. 15 deg. 34' W.,	149.48 m. to point 289;
Thence N. 18 deg. 14' E.,	66.40 m. to point 290;
Thence N. 04 deg. 11' E.,	249.06 m. to point 291;
Thence N. 05 deg. 22' E.,	316.66 m. to point 292;
Thence N. 11 deg. 45' E.,	409.55 m. to point 293;
Thence N. 51 deg. 10' E.,	175.92 m. to point 294;
Thence N. 36 deg. 17' E.,	148.16 m. to point 295;
Thence N. 22 deg. 48' E.,	150.24 m. to point 296;
Thence N. 14 deg. 19' E.,	45.91 m. to point 297;
Thence N. 54 deg. 21' E.,	170.96 m. to point 298;
Thence N. 55 deg. 00' E.,	86.09 m. to point 299;
Thence N. 16 deg. 28' E.,	73.51 m. to point 300;
Thence S. 64 deg. 04' E.,	29.50 m. to point 301;
Thence N. 74 deg. 01' E.,	69.55 m. to point 302;
Thence N. 51 deg. 47' E.,	271.45 m. to point 303;
Thence N. 63 deg. 51' E.,	269.18 m. to point 304;
Thence N. 71 deg. 54' E.,	186.25 m. to point 305;
Thence S. 43 deg. 48' E.,	155.60 m. to point 306;
Thence N. 64 deg. 45' E.,	229.58 m. to point 307;
Thence S. 78 deg. 04' E.,	292.80 m. to point 308;
Thence S. 57 deg. 15' E.,	243.61 m. to point 309;
Thence N. 69 deg. 38' E.,	107.94 m. to point 310;
Thence N. 33 deg. 21' E.,	85.58 m. to point 311;
Thence N. 05 deg. 48' E.,	113.58 m. to point 312;
Thence N. 18 deg. 11' W.,	32.12 m. to point 313;
Thence N. 80 deg. 53' W.,	76.20 m. to point 314;
Thence S. 73 deg. 14' W.,	100.17 m. to point 315;
Thence N. 45 deg. 16' E.,	220.97 m. to point 316;
Thence N. 45 deg. 20' E.,	71.60 m. to point 317;
Thence N. 67 deg. 13' E.,	385.30 m. to point 318;
Thence N. 34 deg. 22' E.,	174.53 m. to point 319;
Thence N. 42 deg. 48' E.,	221.90 m. to point 320;
Thence N. 33 deg. 35' E.,	129.87 m. to point 321;
Thence N. 16 deg. 27' E.,	234.30 m. to point 322;
Thence N. 48 deg. 50' E.,	231.17 m. to point 323;
Thence N. 61 deg. 56' E.,	174.07 m. to point 324;
Thence N. 56 deg. 29' E.,	72.00 m. to point 325;
Thence N. 50 deg. 02' E.,	191.38 m. to point 326;
Thence N. 50 deg. 52' E.,	74.17 m. to point 327;
Thence S. 50 deg. 55' E.,	60.65 m. to point 328;
Thence S. 78 deg. 34' E.,	95.45 m. to point 329;
Thence N. 61 deg. 10' E.,	56.94 m. to point 330;

Thence N. 46 deg. 22' E.,	350.26 m. to point 331;
Thence N. 29 deg. 55' E.,	165.01 m. to point 332;
Thence N. 35 deg. 04' E.,	112.34 m. to point 333;
Thence N. 06 deg. 26' E.,	20.02 m. to point 334;
Thence N. 57 deg. 13' W.,	73.90 m. to point 335;
Thence N. 16 deg. 16' W.,	144.19 m. to point 336;
Thence N. 23 deg. 37' E.,	121.24 m. to point 337;
Thence N. 02 deg. 15' E.,	58.03 m. to point 338;
Thence N. 43 deg. 34' E.,	110.56 m. to point 339;
Thence N. 53 deg. 26' E.,	418.36 m. to point 340;
Thence N. 51 deg. 10' E.,	244.98 m. to point 341;
Thence N. 12 deg. 14' E.,	347.91 m. to point 342;
Thence N. 07 deg. 23' E.,	392.08 m. to point 343;
Thence N. 06 deg. 42' E.,	1174.33 m. to point 344;
Thence N. 49 deg. 30' E.,	117.79 m. to point 345;
Thence N. 23 deg. 03' E.,	82.20 m. to point 346;
Thence N. 25 deg. 18' W.,	70.13 m. to point 347;
Thence N. 16 deg. 58' W.,	47.75 m. to point 348;
Thence N. 63 deg. 40' E.,	24.46 m. to point 349;
Thence N. 32 deg. 35' E.,	20.11 m. to point 350;
Thence N. 57 deg. 36' E.,	13.14 m. to point 351;
Thence S. 46 deg. 05' E.,	33.45 m. to point 352;
Thence N. 77 deg. 55' E.,	36.04 m. to point 353;
Thence N. 58 deg. 59' E.,	55.65 m. to point 354;
Thence N. 74 deg. 45' E.,	18.06 m. to point 355;
Thence S. 18 deg. 49' E.,	28.36 m. to point 356;
Thence S. 84 deg. 51' E.,	82.04 m. to point 357;
Thence S. 82 deg. 06' E.,	51.91 m. to point 358;
Thence S. 62 deg. 26' E.,	59.39 m. to point 359;
Thence N. 21 deg. 13' E.,	245.68 m. to point 360;
Thence N. 37 deg. 18' E.,	87.69 m. to point 361;
Thence N. 09 deg. 00' E.,	159.57 m. to point 362;
Thence N. 31 deg. 27' E.,	126.33 m. to point 363;
Thence N. 42 deg. 39' E.,	444.65 m. to point 364;
Thence N. 33 deg. 56' E.,	316.25 m. to the point

of beginning, containing an area of twelve thousand four hundred twenty-seven (12,427) hectares.”

SEC. 3. Section 4 of Republic Act No. 9490 is hereby amended to read as follows:

“SEC. 4. *Governing Principles.* – The Aurora Pacific Economic Zone and Freeport shall be managed and operated by the Aurora Pacific

Economic Zone and Freeport Authority, hereinafter referred to as the APECO, created under Section 10 of this Act, under the following principles:

“(a) Within the framework and limitations of the Constitution and applicable provisions of the Local Government Code, the Aurora Ecozone shall be developed into and operated as a decentralized, self-reliant and self-sustaining industrial, commercial/trading, agro-industrial, tourist, banking, financial and investment center with suitable residential areas.

“(b) The Aurora Ecozone shall be provided with transportation, telecommunications and other facilities needed to attract legitimate and productive investments, generate linkage industries and employment opportunities for the people of the Province of Aurora and its neighboring towns and cities.

“(c) The Aurora Ecozone may establish mutually beneficial economic relations with other entities or enterprises within the country or, subject to the administrative guidance of the Department of Foreign Affairs (DFA), the Philippine Economic Zone Authority (PEZA) and/or the Department of Trade and Industry (DTI), with foreign entities or enterprises.

“(d) Foreign citizens and companies owned by non-Filipinos in whatever proportion may set up enterprises in the Aurora Ecozone, either by themselves or in joint venture with Filipinos in any sector of industry, international trade and commerce within the Aurora Ecozone.

“(e) The Aurora Ecozone shall be managed and operated as a separate customs and taxation territory ensuring free flow or movement of goods and capital within, into and out of its territory.

“(f) The Aurora Ecozone may provide incentives such as tax and duty-free importations of raw materials, capital and equipment to registered enterprises located therein. However, exportation or removal of goods from the territory of the Aurora Ecozone to the other parts of the Philippine territory shall be subject to customs

duties and taxes under the Tariff and Customs Code of the Philippines, as amended, and the National Internal Revenue Code (NIRC) of 1997, as amended.

“(g) The areas comprising the Aurora Ecozone may be expanded or reduced when necessary. For this purpose, the APECO, in consultation with the LGUs, shall have the power to acquire either by purchase, negotiation or condemnation proceedings, any private land within or adjacent to the Aurora Ecozone for the following purposes: (1) consolidation of lands for Aurora Ecozone development; (2) acquisition of right of way to the Aurora Ecozone; and (3) the protection of watershed areas and natural assets valuable to the prosperity of the Aurora Ecozone.

“(h) Goods manufactured by an Aurora Ecozone enterprise shall be made available for immediate retail sale in the domestic market, subject to the payment of corresponding taxes on raw materials, and other regulations that may be formulated by the APECO, in consultation with the PEZA, the Department of Finance (DOF), and the DTI. However, in order to protect domestic industries, a negative list of industries shall be drawn up and regularly updated by the PEZA and the Board of Investments (BOI). Enterprises engaged in industries included in such negative list shall not be allowed to sell their products locally.

“(i) The defense of the Aurora Ecozone and the security of its perimeter fence shall be the responsibility of the national government in coordination with the APECO and the LGUs concerned.

“(j) The national government shall actively cooperate and coordinate with the Aurora Ecozone and the LGUs to ensure its speedy development as the vital gateway to the Pacific.”

SEC. 4. Section 5(C) and (K) of Republic Act No. 9490 is hereby amended to read as follows:

“SEC. 5. *Incentives to Registered Enterprises.*
– The APECO may administer the following

incentives to the registered enterprises located therein to the extent of the activity/project:

“x x x

“(C) Imposition of a tax rate of five percent (5%) on Gross Income Earned (GIE). – Except for real property tax on land, no local and national taxes as prescribed under Republic Act No. 8424, also known as “The National Internal Revenue Code of 1997, as Amended” such as income tax, excise tax and franchise taxes, shall be imposed on registered enterprises operating within the Aurora Ecozone. In lieu thereof, five percent (5%) of the gross income earned shall be paid as follows:

“(a) Three percent (3%) to the national government;

“(b) One percent (1%) shall be remitted by the business establishments in equal shares to the respective treasurer’s office of the province and the municipality where the enterprise is located; and

“(c) One percent (1%) shall be remitted by the registered enterprises to the APECO.

“All persons and service establishments in the Aurora Ecozone shall be subject to national and local taxes under the National Internal Revenue Code of 1997, as amended, and the Local Government Code.

“x x x

“(K) (1) Tax Treatment of Merchandise in the Aurora Ecozone. – (a) Except as otherwise provided in this Act, foreign and domestic merchandise, raw materials, supplies, articles, equipment, machineries, spare parts and wares of every description, except those prohibited by law, brought into the Aurora Ecozone to be sold, stored, broken up, repacked, assembled, installed, sorted, cleaned, graded, or otherwise processed, manufactured, mixed with foreign or domestic merchandise whether directly or indirectly related in such activity, shall not be subject to customs and internal revenue laws and regulations nor to local tax ordinances, any provision of law to the contrary notwithstanding.

“(b) Merchandise purchased by a registered enterprise, from the customs territory and subsequently brought into the export processing zone, shall be considered as export sales and exportation thereof shall be entitled to the benefits allowed by law for such transaction.

“(c) Domestic merchandise sent from the Aurora Ecozone to areas outside the said ecozone shall, whether or not combined with or made part of other articles likewise of local origin or manufactured in the Philippines while in the export processing zone, be subject to internal revenue laws of the Philippines as domestic goods sold, transferred or disposed of for local consumption.

“(d) Merchandise sent from the Aurora Ecozone to areas outside the said ecozone shall, whether or not combined with or made part of other articles while in the zone, be subject to rules and regulations governing imported merchandise. The duties and taxes shall be based on the value of said imported materials (except when the final product is exempt).

“(e) Domestic merchandise on which all internal revenue taxes have been paid, if subject thereto, and foreign merchandise previously imported on which has been paid, or which has been admitted free of duty and tax, may be taken into the Aurora Ecozone from the customs territory of the Philippines and be brought back thereto free of quotas, duty or tax.

“(f) Subject to such regulations respecting identity and safeguarding of the revenue as the Aurora Ecozone may deem necessary when the identity of an article entered into the export processing zone under the immediately preceding paragraph has been lost, such article when removed from the zone and taken to the customs territory shall be treated as foreign merchandise entering the country for the first time, under the provisions of the Tariff and Customs Code of the Philippines, as amended.

“(g) Articles produced or manufactured in the Aurora Ecozone and exported therefrom shall, on

subsequent importation into the customs territory, be subject to the import laws applicable to like articles manufactured in a foreign country.

“(h) Unless the contrary is shown, merchandise taken out of the Aurora Ecozone shall be considered for tax purposes to have been sent to customs territory.

“(2) Tax Treatment of Merchandise in Free Trade/Freeport Zone. – The Aurora Ecozone shall be operated and managed as a separate customs territory ensuring free flow or movement of goods within, into and exported out of the free trade/freeport zone. Importations of raw materials and capital equipment are tax and duty free. However, exportations or removal of goods from the free trade/freeport zones to the other parts of the Philippine territory shall be subject to customs and internal revenue regulations.

“(3) Tax Treatment of Services in the Aurora Ecozone. – (a) Sale of service by an entity from the customs territory to a registered ecozone or free trade enterprise, or by a registered ecozone or freeport enterprise to another ecozone or freeport enterprise shall be treated as indirect export, and hence, entitled to the benefits allowed by law for such transaction.

“(b) Sale or service by a registered ecozone or freeport enterprise to the customs territory shall be subject to applicable internal revenue laws and regulations.

“x x x.”

SEC. 5. Section 7 of Republic Act No. 9490 is hereby amended to read as follows:

“SEC. 7. *Administration, Implementation and Monitoring of Incentives.* – The APECO shall be responsible for the administration and implementation of the incentives granted to its respective registered enterprises: *Provided, That* any incentive administration policy adopted by the

BOI for registered enterprises shall be uniformly applied by the APECO.

"The following are the duties and responsibilities of the APECO in the administration of incentives:

"(A) To adopt consistent procedures of administering incentives in accordance with the guidelines established by the BOI;

"(B) To adopt and implement systems and procedures affecting trade and customs policies in accordance with the requirements established by the Department of Finance (DOF) and the BOI;

"(C) To submit information on registered enterprises to the DOF and the BOI as required by any of these agencies to ascertain consistency of investment policies and incentives, including their implementation as provided in paragraph (A) herein, and to ensure proper implementation of systems and procedures affecting trade and customs policies as provided in paragraph (B) herein. In particular, the APECO shall submit its annual tax expenditures to the DOF based on the tax incentives granted to its registered enterprises, for policy and revenue administration purposes; and

"(D) To perform all other duties and responsibilities as may be required by the President of the Philippines.

"x x x."

SEC. 6. Section 12 of Republic Act No. 9490 is hereby amended to read as follows:

"SEC. 12. *Powers and Functions of the Aurora Pacific Economic Zone and Freeport Authority (APECO)*. - The APECO shall have the following powers and functions:

"(a) To operate, administer, manage and develop the Aurora Ecozone according to the principles and provisions set forth in this Act;

“(b) To register, regulate and supervise the enterprises in the Aurora Ecozone in an efficient and decentralized manner, subject to existing laws;

“(c) To coordinate with local government units and exercise general supervision over the development plans, activities and operations of the Aurora Ecozone;

“(d) To license, set fees, regulate and undertake the establishment, operation and maintenance of utilities, other services and infrastructure in the Aurora Ecozone such as, but not limited to, heat, light and power, water supply, telecommunications, mobile, internet and other data facilities, transport, toll roads and bridges, port services, etc. and to fix just, reasonable and competitive rates, fares, charges and prices thereof;

“(e) To construct, acquire, own, lease, operate and maintain on its own or through contracts, franchise, licenses, bulk purchase from the private sector or permits under any of the schemes allowed in Republic Act No. 6957 (the Build-Operate-Transfer Law, as amended by R.A. No. 7718), or joint venture, adequate facilities and infrastructures required or needed for the operation and development of the Aurora Ecozone, in coordination with appropriate national and local government authorities and in conformity with applicable laws thereon;

“(f) To operate on its own, either directly or through a subsidiary entity, or concession or license to others, tourism-related activities, including games, amusements and nature parks, recreational and sports facilities such as casinos, online game facilities, golf courses and others under priorities and standards set by the APECO;

“(g) To authorize the APECO to enter into mutual cooperation agreement with the PEZA for the utilization of the PEZA’s resources, facilities and assets;

“(h) To raise or borrow adequate and necessary funds from local or foreign sources to finance its projects and programs under this Act,

and for that purpose to issue bonds, promissory notes, and other forms of securities, and to secure the same by a guarantee, pledge, mortgage, deed of trust, or an assignment of all or part of its property or assets;

“(i) To protect, preserve, maintain and develop the virgin forests, beaches, coral and coral reefs and maintain ecological balance within the Aurora Ecozone through the establishment of marine, forest, wildlife and botanical reservations, in cooperation with the Department of Environment and Natural Resources (DENR);

“(j) To establish, operate and/or contract to operate skills training centers, plant and flower nurseries, forest and sea ranger services and such other necessary and functional units of offices of the APECO as it may deem necessary;

“(k) To adopt, alter and use a corporate seal; make contracts, leases, own, or otherwise dispose of personal or real property; sue and be sued; and otherwise carry out its functions and duties as provided for in this Act;

“(l) To sue and be sued in order to carry out its duties, responsibilities, privileges, powers and functions as granted and provided for in this Act and to exercise the power of eminent domain for public use and public purpose;

“(m) To recommend to the President the issuance of a proclamation to fix and delimit the size of the Aurora Ecozone;

“(n) To authorize or undertake, on its own or through others, and to regulate the establishment, operation and maintenance of public utilities, services, and infrastructure in the Aurora Ecozone such as shipping, barging, stevedoring, cargo, handling, warehousing, storage of cargo, port services or concessions, piers, wharves, bulkheads, bulk terminals, mooring areas, storage areas, roads, bridges, terminals, conveyors, water supply and storage, sewerage, drainage, airport operations, in coordination with the Civil Aeronautics Board, and such other services or

concessions or infrastructure necessary or incidental to the accomplishment of the objectives of this Act: *Provided, however,* That the private investors in the Aurora Ecozone shall be given priority in the awarding of contracts, franchises, licenses or permits for the establishment, operation and maintenance of utilities, services and infrastructures in the Aurora Ecozone;

“(o) To issue certificates of origin for products manufactured or processed in the Aurora Ecozone in accordance with prevailing rules of origin, and the pertinent regulations of the PEZA, the Department of Trade and Industry (DTI) and/or the DOF;

“(p) To issue working visas renewable every three (3) years to foreign executives and foreign technicians with highly specialized skills which no Filipinos possesses, as certified by the Department of Labor and Employment (DOLE);

“(q) To report to the Bureau of Immigration the names of the foreigners who have been granted permanent resident status and working visas within thirty (30) days after issuance of such grant;

“(r) To issue exemptions from the requirements of alien employment permits (AEP) and/or working visas for aliens employed with, or consultants of, APECO-registered enterprises who will stay and perform work in the Philippines for less than six (6) months, subject to such rules and regulations as may thereafter be established;

“(s) To undertake and carry out at its own expense the reclamation by dredging, filling, or other means, of any foreshore lands bordering the Aurora Ecozone and to establish, provide, construct, maintain and repair proper adequate docking and harbor facilities as the APECO may determine in consultation with the Secretary of Finance and the Secretary of Public Works and Highways;

“(t) To create and establish subsidiaries, affiliates or other entities for the operations of ancillary activities/services which the APECO is

authorized to undertake but for reasons of cost-effectiveness, are better contracted out to such subsidiaries, affiliates or similar entities; in such event, the APECO may invite the private sector investors to participate up to sixty percent (60%) of the capital of the entity;

“(u) To exercise such powers as may be essential, necessary or incidental to the powers granted to it hereunder as well as those that shall enable it to carry out, implement and accomplish the purposes, objectives and policies of this Act; and

“(v) To issue rules and regulations consistent with the provisions of this Act as may be necessary to accomplish and implement the purposes, objectives and policies provided herein.”

SEC. 7. Two (2) new sections, Sections 12-A and 12-B, shall be inserted and read as follows:

“SEC. 12-A. *Non-profit Character of the APECO.* – The APECO shall be non-profit and shall use its one percent (1%) share as provided in Section 5(C) of this Act for its operations, development, improvement, maintenance and other related expenditures in furtherance and effective implementation of the policy provided in this Act.

In consonance with this, the APECO is hereby declared exempt from the payment of all taxes, duties, fees, imposts, charges, costs and service fees in any court or administrative proceedings in which it may be a party. Furthermore, all donations made by any person or entity in favor of the APECO shall be exempt from the payment of the donor's tax and the same shall be considered as deductible from the gross income of the donor, pursuant to the NIRC of 1997, as amended: *Provided*, That from the shares of the national government from the five percent (5%) tax, one hundred percent (100%) shall be appropriated over a ten (10)-year period to an infrastructure development trust fund to be created by the Bureau of Treasury for the purpose of financing the infrastructure requirements of the Aurora Pacific Economic Zone and Freeport.

"SEC. 12-B. *Enjoyment of Benefits of Other Ecozones and Freeport.* – The APECO shall enjoy, receive and benefit from the same privileges, licenses or concessions granted or to be granted to other ecozones and free trade zones, such as the Subic Special Economic and Freeport Zone, the Clark Special Economic and Freeport Zone, the Zamboanga City Special Economic and Freeport Zone and the Cagayan Special Economic and Freeport Zone."

SEC. 8. Section 15 of Republic Act No. 9490 is hereby amended to read as follows:

"SEC. 15. *Composition/Board of Directors/Tenure of the APECO.* – The powers of the APECO shall be vested in and exercised by a Board of Directors, hereinafter referred to as the Board, and its duly constituted set of officers which shall be composed of the following:

"(a) The Chairman who shall be appointed by the President of the Republic of the Philippines;

"(b) The President and CEO who shall be appointed by the Board of Directors and who shall be the Vice Chairman of the Board; and

"(c) The Board of Directors composed of the following:

"(1) The Governor of the Province of Aurora;

"(2) The Congressional Representative of the district covering the site of the Aurora Ecozone;

"(3) The President and CEO of the APECO;

"(4) The mayor of the Municipality of Casiguran, Province of Aurora alternating every year with the mayors of the municipalities of Dinalungan and Dilasag for a term of one (1) year each;

"(5) One representative from the domestic investors;

"(6) One representative from the foreign investors;

"(7) One representative from the workers working in the Aurora Ecozone; and

"(8) Two prominent citizens of the Philippines of whom one shall be a resident of the Province of Aurora.

"The Governor, the Congressional Representative and the mayors of the municipalities of Casiguran, Dinalungan and Dilasag, Province of Aurora shall serve as *ex officio* members of the Board, whose term in the Board corresponds to their terms as elected officials, except that in the case of the municipal mayors serving on a rotation basis, each one shall serve one calendar year starting on the 1st of January till the 31st of December.

"The Chairman and the members of the Board, except the *ex officio* members, shall be appointed by the President of the Philippines to serve for a term of six (6) years, unless sooner separated from service due to death, voluntary resignation or removal for cause. In case of death, resignation or removal for cause, the replacement shall serve only the unexpired portion of the term. The President and CEO shall serve for a term of three (3) years subject to reappointment by the Board of Directors.

"Except for the representatives of the business and labor sectors, no person shall be appointed by the President of the Philippines as a member of the Board unless he is a Filipino citizen, of good moral character, of proven probity and integrity, and a degree-holder in any of the following fields: economics, business, public administration, law, management or their equivalent, and with at least ten (10) years relevant working experience preferably in the field of management or public administration.

"The members of the Board shall each receive *per diem* at a rate to be determined by the Department of Budget and Management in accordance with existing rules and regulations: *Provided, however*, That the total *per diem* collected each month shall not exceed the equivalent *per diem* for four (4) meetings. Unless and until the President of the Philippines has fixed

a higher *per diem* for the members of the Board, such *per diem* shall not be more than Ten thousand pesos (P10,000.00) for every Board meeting.”

SEC. 9. Section 16 of Republic Act No. 9490 is hereby amended to read as follows:

“SEC. 16. *Powers and Duties of the Chairman and the President and CEO of the APECO.* – The Chairman shall have the following powers and duties:

“(a) To exercise supervision over the affairs of the APECO Board;

“(b) To preside over all the meetings of the Board;

“(c) To spearhead the formulation of policies and procedures for the Board and the APECO with the concurrence of the majority of its members;

“(d) To direct the affairs of the APECO in accordance with the policies of the Board through its President and CEO;

“(e) To ensure that the goals and objectives set forth by the Board are achieved and its policies implemented; and

“(f) To lead the Board in carrying out the powers and functions of the APECO as enumerated in Section 12 (a) to (v) of this Act.

“The President and CEO shall, among other powers and duties, execute, carry out and administer the policies, measures, orders and resolutions approved by the Board; direct and supervise the day to day operation and administration of the Aurora Ecozone; and exercise such other powers and perform such other functions or duties as may be directed to or assigned to him by law or by the Board from time to time. Particularly, he shall have the following powers and duties:

“(a) To be the Vice Chairman of the Board and shall assist the Chairman and act in his stead in case of absence or incapacity: *Provided, however,*

That in case both are absent, the Board of Directors shall designate a temporary Chairman from among its members;

“(b) To sign and execute all contracts concluded by the APECO and enter into all necessary obligations required or permitted by the charter upon proper authorization by the Board; and sign all major documents, notes and checks for the Aurora Ecozone;

“(c) To exercise full discretion in the management of the affairs of the APECO in accordance with law and in accordance with the provisions of this Act and be accountable to the Board for all his acts;

“(d) To establish the internal organization of the APECO under such conditions that the Board may prescribe;

“(e) To submit an annual budget and necessary supplemental budget to the Board for its approval;

“(f) To submit within thirty (30) days after the close of each fiscal year an annual report to the Board and such other reports as may be required;

“(g) To submit to the Board for its approval policies, systems, procedures, rules and regulations that are essential to the operation of the Aurora Ecozone;

“(h) To create a mechanism in coordination with relevant agencies for the promotion of industrial peace, the protection of the environment, and the advancement of the quality of life in the Aurora Ecozone; and

“(i) To perform such other duties as may be assigned to him by the Board or which are necessary or incidental to his office.”

SEC. 10. Section 17 of Republic Act No. 9490 is hereby amended to read as follows:

"SEC. 17. *Organization and Personnel.* – The Board of Directors of the APECO shall be entitled to organize its own personnel who will assist the Board in the exercise of its functions and shall likewise provide for an organization of the APECO officers and employees. Upon recommendation of the President and CEO, the Board shall appoint and fix the remunerations and other emoluments of its officers and employees in accordance with existing laws on compensation and position classification: *Provided*, That the Board shall have exclusive and final authority to promote, transfer, assign or reassign officers of the APECO, any provision of existing law to the contrary notwithstanding: *Provided, further*, That the President and CEO may carry out removal of such officers and employees.

"All positions in the APECO shall be governed by a compensation, position classification system and qualification standards approved by the Chairman with the concurrence of the Board of Directors based on a comprehensive job analysis and audit of actual duties and responsibilities. The compensation plan shall be comparable with the prevailing compensation plans in the Subic Bay Metropolitan Authority (SBMA), the Clark Development Corporation (CDC), the Bases Conversion and Development Authority (BCDA) and the private sector and shall be subject to the periodic review by the Board no more than once every two (2) years without prejudice to yearly merit reviews or increases based on productivity and profitability. The APECO shall therefore be exempt from existing laws, rules and regulations on compensation, position classification and qualification standards. It shall, however, endeavor to make its systems conform as closely as possible with the principles under Republic Act No. 6758.

"The officers and employees of the APECO, including its appointive members of the Board, shall not engage directly or indirectly in partisan activities nor take part in any election, except to vote.

"No officer or employee of the APECO, subject to civil service laws and regulations, shall

be removed or suspended except for cause, as provided by law.”

SEC. 11. A new section, Section 17-A, shall be inserted and read as follows:

“SEC. 17-A. *Labor and Management Relations.* – Except as otherwise provided in this Act, labor and management relations in the Aurora Ecozone shall be governed by applicable rules and regulations under the Labor Code of the Philippines, as amended. Employees and personnel in the registered enterprises shall receive salaries and benefits and shall enjoy working conditions provided under the Labor Code and other relevant laws and issuances of the Philippine government and the DOLE, the APECO shall allow the visitorial power of the Secretary of Labor and Employment or his duly authorized representative and/or may assign its personnel to join the DOLE Regional Office III in the conduct of labor inspection.”

SEC. 12. All provisions in Republic Act No. 9490 pertaining to the Aurora Special Economic Zone shall be amended to refer to the APECO.

In addition, all provisions in Republic Act No. 9490 pertaining to the Aurora Special Economic Zone Authority (ASEZA) shall be amended to refer to the APECO.

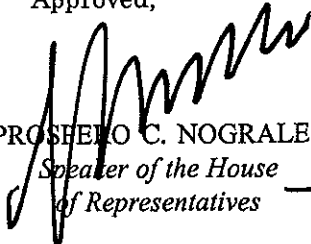
SEC. 13. The government shall not make capital contributions to the APECO from the date of the approval of this Act until the 31st of December 2010 without prejudice to any sums which may have appropriated to the APECO prior to the approval of this Act.

SEC. 14. *Repealing Clause.* – Any provision of existing laws, rules, decrees and executive orders inconsistent with the provisions of this Act are hereby repealed and modified accordingly.

SEC. 15. *Separability Clause.* – Any portion or provision of this Act that may be declared unconstitutional shall not have the effect of nullifying other portions or provisions hereof as such remaining provisions can still subsist and be given effect.


SEC. 16. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its complete and full publication in the *Official Gazette* or in at least two (2) newspapers of general circulation, whichever comes first.


Approved,


PROSPERO C. NOGRALES
*Speaker of the House
of Representatives*


JUAN PONCE ENRILE
President of the Senate

This Act which is a consolidation of Senate Bill No. 3470 and House Bill No. 6213 was finally passed by the Senate and the House of Representatives on January 27, 2010 and February 1, 2010, respectively.


MARILYN B. BARUA-YAP
*Secretary General
House of Representatives*


EMMA LIRIO-REYES
Secretary of the Senate

Approved:

GLORIA MACAPAGAL-ARROYO
President of the Philippines

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Lapsed ~~into law~~ on APR 27 2010
without the signature of the President, in accordance with Article VI, Section 27 (1) of the Constitution