

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
AUTHORITY OF THE FREEPORT OF BATAAN (AFAB)
(in thousand pesos)

Sector	2016					2017					2018												
	Actual ¹					Programmed ²					Actual					Projection ³							
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total			
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	9,701	69,572	79,273	-	-	-	-	-	10,620	76,164	86,784
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	9,701	-	69,572	-	79,273	-	-	-	-	-	10,620	76,164	86,784
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	902	-	-	902	-	966	-	-	966	-	1,069	48,653	168,393	218,115	-	1,070	53,262	184,348	238,680	-	-	-
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	48,653	168,393	217,046	-	-	-	53,262	184,348	237,610		
Energy (refining, storage, marketing and distribution of petroleum products)	-	902	-	-	902	-	966	-	-	966	-	1,069	-	-	1,069	-	1,070	-	-	-	-		
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	83,548	244,992	888,599	2,471,364	3,688,502	90,207	264,520	994,225	2,765,131	4,114,082	124,804	219,527	1,672,163	6,491,193	8,507,688	124,904	219,702	1,830,594	7,106,208	9,281,407	-	-	-
Manufacturing (chemicals)	-	666	9,283	16,560	26,509	-	719	10,386	18,528	29,634	-	2,223	-	2,223	2,223	-	-	-	2,224	2,224	-	-	-
Manufacturing (electronics, electrical products, semicon)	45,603	39,555	181,967	1,210,586	1,477,712	49,238	42,708	203,597	1,354,486	1,650,030	38,075	45,555	805,674	4,945,246	5,834,550	38,105	45,592	882,008	5,413,788	6,379,493	-	-	-
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	3,395	32,111	58,367	93,873	-	3,398	35,154	63,897	102,448	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	37,284	79,402	615,950	1,014,034	1,746,670	40,255	85,731	689,167	1,134,571	1,949,725	86,115	68,258	670,337	1,014,070	1,838,781	86,184	68,313	733,849	1,110,149	1,998,495	-	-	-
Manufacturing (glass, plastic, ceramic)	-	4,914	14,205	33,451	52,570	-	5,305	15,893	37,427	58,626	-	4,255	17,179	45,800	67,234	-	4,258	18,807	50,139	73,205	-	-	-
Manufacturing (wood, paper, rubber products)	661	24,679	8,057	39,953	73,349	713	26,646	9,014	44,702	81,075	614	10,062	10,515	42,509	63,700	614	10,070	11,511	46,537	68,733	-	-	-
Manufacturing (metals, steel)	-	5,663	527	3,398	9,589	-	6,114	590	3,802	10,507	-	4,929	10,117	64,344	79,391	-	4,933	11,076	70,441	86,450	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	87,395	17,964	91,970	197,330	-	94,362	20,100	102,902	217,364	-	76,113	49,030	164,093	289,237	-	76,174	53,676	179,640	309,490	-	-	-
Manufacturing (personal goods)	-	2,718	40,639	61,402	104,758	-	2,934	45,469	68,700	117,104	-	4,736	69,513	138,475	212,724	-	4,740	76,099	151,594	232,434	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	7	10	16	-	-	8	11	18	-	-	7,685	18,289	25,974	-	-	8,413	20,022	28,435	-	-	-
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	25,713	28,897	32,827	45,679	133,116	27,938	31,721	36,729	51,109	147,497	96,617	22,758	477,423	1,001,352	1,598,151	96,687	22,776	522,657	1,096,226	1,738,346	-	-	-
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	14,481	-	-	-	14,481	15,885	-	-	-	15,885	6,319	-	155	757	7,230	6,325	-	170	829	7,323	-	-	-
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	227	-	-	227	-	-	-	227	227	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	4,155	24,817	523	657	30,152	4,562	27,245	585	736	33,127	17,746	16,178	1,234	1,286	36,444	17,758	16,189	1,351	1,407	36,706	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	3,491	-	-	3,491	-	3,830	-	-	3,830	-	5,588	1,238	4,321	11,147	-	5,594	1,355	4,731	11,680	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	7,076	38	4,954	18,938	31,006	7,491	41	5,543	21,189	34,263	72,553	226	458,256	978,962	1,509,998	72,604	226	501,674	1,071,715	1,646,220	-	-	-
Services (wholesale, retail, trading)	-	551	27,350	26,084	53,985	-	606	30,601	29,185	60,392	-	539	16,540	16,026	33,105	-	539	18,107	17,544	36,191	-	-	-
VIII. Tourism	-	39	-	-	39	-	42	-	-	42	-	1,625	-	-	1,625	-	1,626	-	-	1,626	-	-	-
Tourism (accommodation, hotels, resort)	-	39	-	-	39	-	42	-	-	42	-	1,625	-	-	1,625	-	1,626	-	-	1,626	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/unspecified registered activity	-	125	-	-	125	-	136	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-
Unfilled/unspecified registered activity	-	125	-	-	125	-	136	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	109,260	274,955	921,425	2,517,043	3,822,684	118,145	297,385	1,030,954	2,816,240	4,262,724	221,422	244,978	2,207,940	7,730,511	10,404,851	221,591	245,174	2,417,134	8,462,945	11,346,844	-	-	-

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.

² Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.

⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO)
(in thousand pesos)

Sector	2016 Actual ¹					2017 Programmed ²					2017 Actual					2018 Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	-	160	313	473	-	-	179	351	529	-	-	-	-	-	-	-	-	-	-
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (caterer and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	160	313	473	-	-	179	351	529	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	160	313	473	-	-	179	351	529	-	-	-	-	-	-	-	-	-	-

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BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)
 (in thousand pesos)

Sector	2016					2017					2018									
	Actual ¹					Programmed ²					Actual					Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	-	-	-	-	-	-	-	-	-	92	-	-	-	92	92	-	-	-	92
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-	92	-	-	-	92	92	-	-	-	92
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	92	-	-	-	92	92	-	-	-	92

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.

² Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.

⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
CLARK DEVELOPMENT CORPORATION (CDC)
 (in thousand pesos)

Sector	2016					2017					2018									
	Actual ¹					Programmed ²					Actual					Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	201	153	143	497	-	220	172	161	552	-	462	76	71	610	-	462	83	78	624
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	162	153	143	459	-	178	172	161	510	-	348	76	71	496	-	348	83	78	510
Agriculture and fishery (seed production, growing of plants)	-	38	-	-	38	-	42	-	-	42	-	114	-	-	114	-	114	-	-	114
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	23,313	3,883	3,153	30,349	-	24,952	4,344	3,528	32,824	-	39,897	766	125,870	166,533	-	39,943	839	137,796	178,577
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	23,313	3,883	3,153	30,349	-	24,952	4,344	3,528	32,824	-	39,897	766	125,870	166,533	-	39,943	839	137,796	178,577
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	922,022	1,489,832	6,131,395	8,543,249	-	995,515	1,666,926	6,860,224	9,522,664	-	912,839	2,282,673	27,994,887	31,190,399	-	913,566	2,498,947	30,647,289	34,059,802
Manufacturing (chemicals)	-	-	1,322	6,383	7,705	-	1,479	-	7,142	8,621	-	-	5	23	27	-	-	5	25	30
Manufacturing (electronics, electrical products, semicon)	-	483,741	547,942	3,884,127	4,915,810	-	522,299	613,075	4,345,826	5,481,201	-	647,041	1,319,014	25,442,848	27,408,904	-	647,557	1,443,986	27,853,455	29,944,997
Manufacturing (industrial goods, machines)	-	8,732	1,363	4,997	15,092	-	9,428	1,525	5,991	16,544	-	11,518	154,948	486,458	652,924	-	11,527	169,629	532,548	713,704
Manufacturing (food, food processing)	-	15,788	-	15,788	15,788	-	17,046	-	17,046	-	-	-	-	106,493	106,493	-	-	-	47,516	113,278
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	52,979	443,394	572,878	1,069,250	-	57,201	496,099	640,975	1,194,275	-	35,185	27,905	43,404	106,493	-	35,213	30,549	47,516	113,278
Manufacturing (glass, plastic, ceramic)	-	11,006	64,626	202,869	278,501	-	11,883	72,308	226,983	311,175	-	64,621	191,057	257,751	513,429	-	64,673	209,158	282,172	556,003
Manufacturing (wood, paper, rubber products)	-	309,441	4,998	12,217	326,655	-	334,106	5,592	13,669	353,366	-	52,872	201,027	935,828	1,189,726	-	52,914	220,073	1,024,494	1,297,480
Manufacturing (metals, steel)	-	3,116	35,697	100,611	139,424	-	3,364	39,941	112,570	155,875	-	27,828	38,958	78,571	145,357	-	27,850	42,649	86,016	156,515
Manufacturing (personal care and healthcare products, medical products)	-	9,633	11,548	28,647	49,827	-	10,400	12,920	32,052	55,373	-	8,472	11,136	25,639	45,248	-	8,479	12,191	28,068	48,739
Manufacturing (personal goods)	-	3,961	71,299	209,487	284,747	-	4,277	79,774	234,388	318,439	-	5,178	32,530	66,956	104,664	-	5,182	35,612	73,900	114,094
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	23,626	307,644	1,109,180	1,440,450	-	25,509	344,213	1,241,027	1,610,749	-	24,382	115,013	250,581	389,976	-	24,401	125,910	274,323	424,634
V. Mining and quarrying	-	-	2,138	6,868	9,007	-	-	2,393	7,685	10,077	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	2,138	6,868	9,007	-	-	2,393	7,685	10,077	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	7,068,354	763,225	506,408	1,485,309	9,823,296	7,760,076	827,756	566,604	1,661,865	10,816,300	8,820,417	1,092,282	434,750	1,260,800	11,608,250	8,826,482	1,093,145	475,941	1,380,256	11,775,824
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	182,359	25,133	182,468	389,960	-	200,036	28,121	204,157	432,315	-	155,183	3,213	129,258	287,655	-	155,344	3,518	141,505	300,366
Services (call center)	-	3,302	-	-	3,302	-	3,622	-	3,622	-	-	30,646	1,796	2,048	34,490	-	30,678	1,966	2,242	34,886
Services (R&D)	219	3,433	112,248	308,272	424,171	240	3,766	125,591	344,915	474,512	875	1,870	2,996	6,544	875	1,872	880	3,279	6,906	
Services (canteen and restaurant operation)	-	14,219	706	556	15,480	-	15,597	789	622	17,008	-	11,421	2,166	1,673	15,261	-	11,433	2,371	1,832	15,636
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	7,007,898	104,462	33,615	61,680	7,207,656	7,693,579	114,684	37,611	69,012	7,914,885	8,761,095	73,683	10,467	13,896	8,859,141	8,767,097	73,733	11,459	15,213	8,867,502
Services (operator of training and learning centers, operator of medical and health facilities)	92	15,112	3,234	35,100	53,539	101	16,577	3,619	39,272	59,570	-	28,453	1,027	2,304	31,784	-	28,483	1,124	2,522	32,129
Services (other general services)	10,262	127,934	12,791	33,545	184,532	11,257	140,335	14,311	37,533	203,436	3,619	21,139	61,727	140,275	226,761	3,623	21,161	67,575	153,566	245,926
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	254,453	258,906	766,395	1,279,754	-	269,361	289,682	857,495	1,416,538	-	739,037	234,927	817,884	1,791,848	-	739,559	257,185	895,375	1,892,119
Services (wholesale, retail, trading)	49,882	57,950	59,775	97,293	264,901	54,899	63,778	66,880	108,858	294,415	54,828	30,850	118,623	150,465	354,766	54,887	30,883	129,862	164,721	380,353
VIII. Tourism	-	6,540,926	36,659	56,879	6,634,464	-	7,174,973	41,017	63,640	7,279,630	141,673	1,179,724	79,932	127,187	1,528,516	141,819	1,180,946	87,505	139,238	1,549,509
Tourism (accommodation, hotels, resort)	-	439,705	33,699	52,193	525,598	-	482,328	37,705	58,397	578,430	141,673	118,584	62,410	95,252	417,920	141,819	118,707	68,324	104,277	433,127
Tourism (medical tourism, other tourism-related services)	-	6,101,221	2,960	4,686	6,108,867	-	6,692,645	3,312	5,244	6,701,200	-	1,061,140	17,522	31,935	1,110,597	-	1,062,239	19,182	34,961	1,116,382
IX. Unfilled/ unspecified registered activity	-	-	1,347,049	10,089,510	11,436,559	-	-	1,507,170	11,288,833	12,796,003	-	65	-	-	65	-	66	-	-	66
Unfilled/unspecified registered activity	-	-	1,347,049	10,089,510	11,436,559	-	-	1,507,170	11,288,833	12,796,003	-	65	-	-	65	-	66	-	-	66
Total	7,068,354	8,249,686	3,386,123	17,773,259	36,477,422	7,760,076	9,023,415	3,788,626	19,885,935	40,458,051	8,962,090	3,225,270	2,798,198	29,508,816	44,494,373	8,968,301	3,228,128	3,063,315	32,304,657	47,564,402

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.
² Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.
³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.
⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.
⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(in thousand pesos)

Sector	2016					2017					2018									
	Actual ¹					Programmed ²					Actual					Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	241	-	-	241	-	258	-	-	258	-	-	-	-	-	-	-	-	-	-
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	241	-	-	241	-	258	-	-	258	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	613,472	880,748	1,494,219	-	-	671,596	964,195	1,635,791
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	-	613,472	880,748	1,494,219	-	-	671,596	964,195	1,635,791
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	483,166	6,951	84,361	574,478	-	530,008	7,778	94,388	632,174	10,116	173,244	6,302	8,151	197,812	10,123	173,422	6,899	8,923	199,367
Services (banking, financing)	-	209	-	-	209	-	232	-	-	232	-	384	-	-	384	-	385	-	-	385
Services (BPO - non-voice, software development, IT-related services, customer support)	-	462,963	3,755	45,570	512,288	-	507,840	4,202	50,987	563,028	1,555	168,668	6,302	8,151	184,676	1,557	168,843	6,899	8,923	186,221
Services (call center)	-	138	-	-	138	-	151	-	-	151	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	16,277	-	-	16,277	-	17,854	-	-	17,854	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	3,540	-	-	3,540	-	3,886	-	-	3,886	8,561	4,106	-	-	12,667	8,566	4,109	-	-	12,676
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	3,196	38,790	41,987	-	-	3,576	43,401	46,978	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	8	-	-	8	-	8	-	-	8
Services (wholesale, retail, trading)	-	41	-	-	41	-	45	-	-	45	-	77	-	-	77	-	77	-	-	77
VIII. Tourism	-	73	2,002	3,053	5,128	-	80	2,240	3,415	5,736	-	1,722	-	-	1,722	-	1,724	-	-	1,724
Tourism (accommodation, hotels, resort)	-	73	-	-	73	-	80	-	-	80	-	1,722	-	-	1,722	-	1,724	-	-	1,724
Tourism (medical tourism, other tourism-related services)	-	-	2,002	3,053	5,055	-	-	2,240	3,415	5,656	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	-	211	-	-	211	-	231	-	-	231	-	-	-	-	-	-	-	-	-	-
Unfilled/unspecified registered activity	-	211	-	-	211	-	231	-	-	231	-	-	-	-	-	-	-	-	-	-
Total	-	483,692	8,953	87,413	580,058	-	530,577	10,018	97,804	638,399	10,116	174,966	619,773	888,898	1,693,753	10,123	175,146	678,494	973,118	1,836,881

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.

² Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.

⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA)
(in thousand pesos)

Sector	2016					2017					2018				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	122,132	200,478	322,611	-	-	136,650	224,309	360,959	-	-	4,557	7,841	12,398
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	188	689	877	-	-	211	770	981	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	121,944	199,790	321,734	-	-	136,439	223,538	359,978	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	4,557	7,841	12,398
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	310,756	68,088	144,255	523,100	-	332,599	76,182	161,403	570,183	-	114,757	158,598	364,271	637,626
Energy (coal, diesel)	-	250,017	62,947	124,890	437,854	-	267,591	70,429	139,736	477,756	-	66,507	155,121	347,283	568,911
Energy (refining, storage, marketing and distribution of petroleum products)	-	8,928	1,006	12,133	22,068	-	9,556	1,126	13,576	24,257	-	-	94	94	103
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	6,325	3,089	16,182	25,596
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	51,810	3,553	6,209	61,572	-	55,452	3,975	6,947	66,374	-	41,925	388	713	43,026
Energy (renewable energy - unspecified)	-	-	583	1,023	1,606	-	-	652	1,145	1,796	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	19,889,888	17,827,543	42,966,742	155,068,139	235,752,311	21,475,282	19,248,551	48,074,124	173,500,817	262,298,773	21,957,865	27,030,670	34,079,293	210,757,562	293,825,390
Manufacturing (chemicals)	91,714	161,710	1,467,974	3,932,343	5,653,741	99,024	174,599	1,642,470	4,399,774	6,315,867	133,788	790,209	1,463,932	4,593,926	6,981,855
Manufacturing (electronics, electrical products, semicon)	16,167,483	8,548,667	28,641,313	117,650,151	171,007,614	17,456,170	9,230,069	32,045,856	131,635,019	190,367,113	15,344,714	15,266,039	16,018,194	143,807,498	190,436,434
Manufacturing (industrial goods, machines)	765,491	2,039,174	852,316	3,884,002	7,540,983	826,508	2,201,714	4,345,687	8,327,537	3,044,203	2,123,514	3,450,958	31,523,309	40,141,983	3,046,628
Manufacturing (food, food processing)	4,941	80,340	133,973	482,969	702,224	5,335	86,744	149,898	540,379	782,356	83,993	490,357	293,884	675,629	1,543,863
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	82,061	53,806	2,595,315	4,270,849	7,002,030	88,602	58,095	2,903,815	4,778,517	7,829,029	263,192	170,763	2,905,583	4,502,158	7,841,696
Manufacturing (glass, plastic, ceramic)	1,331,749	980,318	2,071,689	4,682,675	9,066,431	1,437,901	1,058,458	2,317,947	5,239,296	10,053,602	270,647	621,900	1,218,147	2,824,704	4,935,397
Manufacturing (wood, paper, rubber products)	123,966	1,049,970	1,659,132	3,227,779	6,060,847	133,847	1,133,661	1,856,351	3,611,459	6,735,318	67,282	821,735	399,583	1,010,440	2,299,040
Manufacturing (metals, steel)	213,648	1,557,402	1,722,669	6,821,414	10,315,133	230,678	1,681,540	1,927,440	7,632,264	11,471,921	715,080	2,096,650	1,125,794	4,548,511	8,486,034
Manufacturing (personal care and healthcare products, medical products)	37,296	124,652	477,329	1,184,186	1,823,462	40,268	134,588	534,068	1,324,948	2,033,872	35,537	153,717	518,131	1,213,771	1,921,156
Manufacturing (personal goods)	120,659	249,207	549,940	1,549,574	2,469,380	130,277	269,071	615,310	1,733,769	2,748,427	1,080,419	415,246	4,524,636	8,179,072	10,812,280
Manufacturing (vehicles, vehicle accessories, transport equipment)	950,879	2,982,298	2,795,093	7,382,197	14,110,467	1,026,673	3,220,012	3,127,341	8,259,706	15,633,731	919,010	4,080,539	4,526,328	11,532,982	21,058,859
V. Mining and quarrying	-	-	184,877	534,644	719,520	-	-	206,853	598,196	805,049	-	-	-	-	-
Mining and quarrying	-	-	184,877	534,644	719,520	-	-	206,853	598,196	805,049	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	13,838,762	14,289,470	6,531,432	19,579,225	54,238,889	15,071,913	15,661,184	7,307,812	21,906,573	59,947,482	7,142,490	19,619,972	5,075,278	17,101,056	48,938,796
Services (banking, financing)	-	-	35,895	240,432	276,327	-	-	40,162	269,012	309,174	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	8,881,492	9,187,383	739,658	1,799,069	20,607,601	9,742,423	10,077,966	827,579	2,012,921	22,660,888	4,958,775	9,080,636	1,215,631	4,500,463	19,755,505
Services (call center)	1,038,787	1,449,565	636,774	1,973,752	5,098,877	1,139,482	1,590,079	712,466	2,208,368	5,650,395	2,090,060	7,244,805	1,317,994	10,834,892	2,092,226
Services (R&D)	-	167,518	16,315	52,902	236,735	-	183,757	18,254	59,191	261,201	-	12,307	3,146	21,802	37,254
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	8,052	823	944	9,819
Services (construction, leasing, real estate other than economic and low-cost housing, ecotourism operator)	180,893	1,527,224	70,137	132,905	1,911,159	198,593	1,676,653	78,474	148,703	2,102,423	1,484	1,418,247	33,512	156,901	1,610,144
Services (operator of training and learning centers, operator of medical and health facilities)	177,136	555,341	21,731	40,423	794,631	194,307	609,174	24,314	45,228	873,022	52,612	432,905	68	2,585	488,171
Services (other general services)	721,929	577,076	543,080	2,335,810	4,177,896	791,910	633,015	607,634	2,613,464	4,646,024	379	23,139	11,182	26,259	60,959
Services (warehousing, logistics, utilities, operator of sea ports and airports)	2,829,608	424,606	4,427,414	12,930,624	20,612,252	2,995,386	449,483	4,953,693	14,467,665	22,866,226	39,180	1,386,508	3,617,462	11,013,010	16,056,161
Services (wholesale, retail, trading)	8,916	400,756	40,430	73,308	523,410	9,813	441,058	45,236	82,022	578,128	-	13,372	11,422	61,098	85,892
VIII. Tourism	1,422,786	246,858	81,453	258,123	2,009,221	1,560,704	270,787	91,135	288,806	2,211,431	1,948,725	40,069	90,631	268,947	2,348,373
Tourism (accommodation, hotels, resort)	1,422,784	246,858	81,453	258,123	2,009,219	1,560,702	270,787	91,135	288,806	2,211,431	1,948,725	40,069	90,631	268,947	2,348,373
Tourism (medical tourism, other tourism-related services)	2	-	-	2	2	-	-	-	2	2	-	-	3,945	2,057	6,003
IX. Unfilled/ unspecified registered activity	393,349	140,038	537,629	3,473,607	4,544,623	429,381	152,866	601,536	3,886,509	5,070,292	-	-	-	-	-
Unfilled/unspecified registered activity	393,349	140,038	537,629	3,473,607	4,544,623	429,381	152,866	601,536	3,886,509	5,070,292	-	-	-	-	-
Total	35,544,785	32,814,665	50,492,354	179,258,471	298,110,275	38,537,281	35,665,986	56,494,291	200,566,612	331,264,170	31,049,080	46,805,472	39,408,357	228,499,678	345,762,587

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.

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³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.

⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
PORTO POINT MANAGEMENT CORPORATION (PPMC)
(in thousand pesos)

Sector	2016 Actual ¹					2017 Programmed ²					2017 Actual					2018 Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	331	-	-	331	-	354	-	-	354	-	492	-	-	492	-	492	-	-	492
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	331	-	-	331	-	354	-	-	354	-	492	-	-	492	-	492	-	-	492
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	4,805	71	171	5,048	-	5,188	80	192	5,460	-	82	-	-	82	-	82	-	-	82
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	581	-	-	581	-	628	-	-	628	-	82	-	-	82	-	82	-	-	82
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	4,224	71	171	4,466	-	4,560	80	192	4,832	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	633	-	-	633	-	695	-	-	695	-	6,957	-	-	6,957	-	6,964	-	-	6,964
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	633	-	-	633	-	695	-	-	695	-	-	-	-	-	-	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	6,957	-	-	6,957	-	6,964	-	-	6,964
Services (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	34,501	-	-	34,501	-	37,845	-	-	37,845	-	18,403	-	-	18,403	-	18,422	-	-	18,422
Tourism (accommodation, hotels, resort)	-	34,501	-	-	34,501	-	37,845	-	-	37,845	-	18,403	-	-	18,403	-	18,422	-	-	18,422
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/unspecified registered activity	-	-	1,366	1,767	3,133	-	-	1,529	1,977	3,505	-	-	-	-	-	-	-	-	-	-
Unfilled/unspecified registered activity	-	-	1,366	1,767	3,133	-	-	1,529	1,977	3,505	-	-	-	-	-	-	-	-	-	-
Total	-	40,270	1,438	1,938	43,645	-	44,082	1,609	2,168	47,859	-	25,934	-	-	25,934	-	25,961	-	-	25,961

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Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
SUBIC BAY METROPOLITAN AUTHORITY (SBMA)
(in thousand pesos)

Sector	2016 Actual ¹					2017 Programmed ²					2017 Actual					2018 Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	53,578	168	233	53,979	-	57,344	188	261	57,793	-	23,660	794	2,743	27,196	-	23,687	869	3,002	27,559
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	53,004	156	180	53,340	-	56,730	175	201	57,106	-	23,660	794	2,741	27,195	-	23,687	869	3,001	27,557
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	574	11	53	639	-	614	13	60	687	-	-	-	2	2	-	-	-	2	2
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	807,177	262,487	1,114,746	2,184,410	-	871,516	293,688	1,247,254	2,412,459	-	887,389	112,563	575,916	1,575,869	-	888,096	123,228	630,482	1,641,806
Manufacturing (chemicals)	-	-	-	19	19	-	-	-	21	21	-	-	4,150	46,936	51,087	-	-	4,544	51,383	55,927
Manufacturing (electronics, electrical products, semicon)	-	540,689	79,253	636,598	1,256,540	-	583,787	88,674	712,269	1,384,730	-	482,618	28,322	232,740	743,680	-	483,002	31,006	254,791	768,799
Manufacturing (industrial goods, machines)	-	45,157	36,145	92,259	173,561	-	48,756	40,441	103,226	192,423	-	44,490	4,848	25,671	75,009	-	44,525	5,307	28,103	77,936
Manufacturing (food, food processing)	-	4,338	-	-	4,338	-	4,684	-	-	4,684	-	1,237	13,256	37,156	51,649	-	1,238	14,512	40,677	56,427
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	1,798	9,110	17,004	27,913	-	1,942	10,193	19,026	31,160	-	2,639	697	1,836	5,171	-	2,641	763	2,010	5,413
Manufacturing (glass, plastic, ceramic)	-	28,142	11,683	26,923	66,749	-	30,386	13,072	30,124	73,581	-	115,164	850	1,412	117,426	-	115,255	931	1,546	117,732
Manufacturing (wood, paper, rubber products)	-	17,411	3,740	9,875	31,027	-	18,799	4,185	11,049	34,033	-	35,102	4,302	6,405	45,809	-	35,130	4,709	7,012	46,851
Manufacturing (metals, steel)	-	32,072	445	1,320	33,838	-	34,628	498	1,477	36,604	-	72,468	152	501	73,122	-	72,526	167	549	73,241
Manufacturing (personal care and healthcare products, medical products)	-	55,382	22,193	60,208	137,783	-	59,797	24,831	67,365	151,993	-	65,044	3,838	12,521	81,404	-	65,096	4,202	13,707	83,005
Manufacturing (personal goods)	-	-	18,295	89,587	107,882	-	-	20,469	100,237	120,706	-	-	1	2	3	-	-	2	2	3
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	82,186	81,622	180,952	344,760	-	88,737	91,324	202,462	382,523	-	68,628	52,146	210,736	331,510	-	68,683	57,086	230,702	356,472
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	262,958	1,181,136	263,525	551,052	2,258,672	289,319	1,271,463	294,850	616,555	2,472,187	381,067	1,299,645	90,509	221,377	1,992,598	381,489	1,300,672	99,084	242,352	2,023,598
Services (banking, financing)	71,625	2,374	-	-	73,999	79,520	2,636	-	-	82,156	123,821	93,790	-	-	217,611	123,977	93,908	-	-	217,885
Services (BPO - non-voice, software development, IT-related services, customer support)	35,802	96,721	1,069	9,424	143,016	39,272	106,096	1,197	10,544	157,109	40,741	37,448	234	9,446	87,868	40,783	37,486	256	10,341	88,667
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,062	-	-	-	-	3,352	3,352
Services (R&D)	-	155	14,665	20,651	35,472	-	170	16,408	23,106	39,685	-	51	187	863	1,101	-	51	205	945	1,201
Services (canteen and restaurant operation)	-	19,508	175	509	20,193	-	21,399	196	570	22,165	-	24,862	5	20	24,886	-	24,887	5	22	24,914
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	0	289,765	113	1,383	291,261	0	318,116	127	1,547	319,791	3	122,754	292	434	123,482	3	122,838	320	475	123,635
Services (operator of training and learning centers, operator of medical and health facilities)	10,354	31,809	16,145	27,154	85,462	11,357	34,893	18,064	30,382	94,696	10,185	7,684	2,963	12,340	33,172	10,196	7,692	3,243	13,509	34,641
Services (other general services)	143,057	6,571	22,788	42,347	214,762	156,924	7,208	25,496	47,381	237,009	205,774	18,893	345	1,128	226,140	205,987	18,912	378	1,235	226,513
Services (warehousing, logistics, utilities, operator of sea ports and airports)	2,121	646,208	49,777	144,581	842,687	2,246	684,067	55,693	161,767	903,773	543	908,116	38,390	126,281	1,073,330	543	908,757	42,027	138,246	1,089,573
Services (wholesale, retail, trading)	-	88,025	158,793	305,003	551,821	-	96,877	177,668	341,258	615,803	-	86,048	48,094	67,803	201,945	-	86,140	52,650	74,227	213,018
VIII. Tourism	-	39,208	2,072	3,991	45,271	-	43,008	2,318	4,465	49,792	-	1,169	62,820	487	1,973	-	66,449	1,170	62,885	534
Tourism (accommodation, hotels, resort)	-	38,676	1,082	3,380	43,138	-	42,425	1,210	3,782	47,418	-	1,169	43,359	487	1,973	-	46,989	1,170	43,404	534
Tourism (medical tourism, other tourism-related services)	-	531	990	611	2,132	-	583	1,108	683	2,374	-	19,460	-	-	19,460	-	19,480	-	-	19,480
IX. Unfilled/ unspecified registered activity	-	-	3,262	479,520	482,782	-	-	3,650	536,519	540,169	-	-	-	-	-	-	-	-	-	-
Unfilled/unspecified registered activity	-	-	3,262	479,520	482,782	-	-	3,650	536,519	540,169	-	-	-	-	-	-	-	-	-	-
Total	262,958	2,081,099	531,514	2,149,543	5,025,114	289,319	2,243,331	594,694	2,405,055	5,532,399	382,236	2,273,513	204,354	802,009	3,662,112	382,660	2,275,340	223,715	877,996	3,759,711

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.

² Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.

⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA)
(in thousand pesos)

Sector	2016					2017					2018									
	Actual ¹					Programmed ²					Actual					Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-	-	-	27,130	-	-	-	27,130	27,158	-	-	-	27,158
Tourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-	27,130	-	-	-	27,130	27,158	-	-	-	27,158
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	13,771	-	-	-	13,771	15,033	-	-	-	15,033	-	-	-	-	-	-	-	-	-	-
Unfilled/unspecified registered activity	13,771	-	-	-	13,771	15,033	-	-	-	15,033	-	-	-	-	-	-	-	-	-	-
Total	13,771	-	-	-	13,771	15,033	-	-	-	15,033	27,130	-	-	-	27,130	27,158	-	-	-	27,158

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.

² Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.

⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation

Table J.1.d.
2017 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
ZAMBONGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA)
(in thousand pesos)

Sector	2016					2017					2018									
	Actual ¹					Programmed ²					Actual					Projection ³				
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁴	Special Income Tax Rate ⁵	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	1,835	-	-	1,835	-	1,981	-	-	1,981	-	4,937	128	597	5,661	-	4,941	140	653	5,734
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	1,835	-	-	1,835	-	1,981	-	-	1,981	-	1,239	-	-	1,239	-	1,240	-	-	1,240
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	3,698	128	597	4,423	-	3,701	140	653	4,494
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	8,675	4,865	-	-	13,540	9,470	5,311	-	-	14,781	2,684	-	-	-	2,684	2,687	-	-	-	2,687
Unfilled/unspecified registered activity	8,675	4,865	-	-	13,540	9,470	5,311	-	-	14,781	2,684	-	-	-	2,684	2,687	-	-	-	2,687
Total	8,675	6,700	-	-	15,375	9,470	7,292	-	-	16,762	2,684	4,937	128	597	8,345	2,687	4,941	140	653	8,421

¹ Values reflected are 2016 actual amount of investment tax expenditures as stated in the 2016 report.

² Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

³ The 2018 projections of investment tax expenditure for income tax incentives were computed using the 2017 - 2018 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2017 - 2018 growth rate of value of imports.

⁴ The investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

⁵ The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), DOF staff computation