Table J.1.d. 2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 AUTHORITY OF THE FREEPORT OF BATAAN (AFAB)

<u> </u>			Programmed ¹		20	17		Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery		·						9,701	69,572	79,273
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	=	9,701	69,572	79,273
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		966			966		1,069	48,653	168,393	218,115
Energy (coal, diesel)	-	-	-	-	-	-	-	48,653	168,393	217,046
Energy (refining, storage, marketing and distribution of petroleum products)	-	966	-	-	966	-	1,069	-	-	1,069
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	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
Manufacturing (chemicals)	-	719	10,386	18,528	29,634	-	2,223	-	-	2,223
Manufacturing (electronics, electrical products, semicon)	49,238	42,708	203,597	1,354,486	1,650,030	38,075	45,555	805,674	4,945,246	5,834,550
Manufacturing (industrial goods, machines)	-	-	-	=	-	-	3,395	32,111	58,367	93,873
Manufacturing (food, food processing)	-	-		- 404.574		-				- 4 000 704
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	40,255	85,731	689,167	1,134,571	1,949,725	86,115	68,258	670,337	1,014,070	1,838,781
Manufacturing (glass, plastic, ceramic)	713	5,305	15,893	37,427	58,626 81.075	614	4,255	17,179	45,800	67,234 63,700
Manufacturing (wood, paper, rubber products)	/13	26,646 6,114	9,014 590	44,702 3,802	10,507	014	10,062 4,929	10,515 10,117	42,509 64,344	79,391
Manufacturing (metals, steel)	-	94,362	20,100	102,902	217,364	-	76,113	49,030	164,093	289,237
Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods)	-	2,934	45,469	68,700	117,104	-	4,736	69,513	138,475	212.72
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	8	11	18	-	-	7,685	18,289	25,974
V. Mining and quarrying	_	_	_	_	_	_	_	_	_	_
Mining and quarrying					-				-	-
VI. PPP projects		_	_					_	_	
PPP projects	_	-		_		_	_	_	_	-
VII. Services	27,938	31,721	36,729	51,109	147,497	96,617	22,758	477,423	1,001,352	1,598,151
Services (banking, financing)	15,885	-	-	-	15,885	6,319	-	155	- 757	7,230
Services (BPO - non-voice, software development, IT-related services, customer support) Services (call center)	13,003	-	-	-	13,003	0,319	-	100	737	7,230
Services (R&D)	_	_	_	_	_	_	_	_	_	_
Services (canteen and restaurant operation)	_	_	_	_	_	_	227	_	_	227
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	4,562	27,245	585	736	33,127	17,746	16,178	1,234	1,286	36,444
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	3,830	-	-	3,830	-	5,588	1,238	4,321	11,147
Services (warehousing, logistics, utilities, operator of sea ports and airports)	7,491	41	5,543	21,189	34,263	72,553	226	458,256	978,962	1,509,998
Services (wholesale, retail, trading)	-	606	30,601	29,185	60,392	-	539	16,540	16,026	33,105
VIII. Tourism		42			42		1,625			1,625
Tourism (accommodation, hotels, resort)	-	42	-	-	42	-	1,625	-	-	1,625
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity		136			136					
Unfilled/unspecified registered activity	-	136	-	-	136	-	-	-	-	-

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

2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

6 The investment tax expenditure on special income tax rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The revernue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO) (in thousand pesos)

			Programmed ¹		20	017		Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total
. Agriculture and fishery			·							
griculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	
griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
. Economic and low-cost housing										
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	
I. Energy										
nergy (coal, diesel)	-	-	-	-	-	-	-	-	-	
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - geothermal)	-	_	-	_	-	-	-	-	_	
nergy (renewable energy - hydro)	-	_	-	_	-	-	-	-	_	
ergy (renewable energy - solar)	_	_	_	_	_	_	_	_	_	
ergy (renewable energy - unspecified)	_	_	_	_	_	_	_	-	-	
ergy (renewable energy - wind)	_	_	-	_	-	_	_	_	-	
/. Manufacturing										
anufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
nufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
nufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	
nufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	
nufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	_	-	_	-	-	-	-	_	
nufacturing (glass, plastic, ceramic)	_	_	_	_	_	_	_	_	_	
nufacturing (wood, paper, rubber products)	_	_	_	_	_	_	_	_	_	
nufacturing (metals, steel)						_				
nufacturing (personal care and healthcare products, medical products)						_				
nufacturing (personal goods)						_				
nufacturing (personal goods) nufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	
Mining and quarrying	_	_	_	_	_	_	_	_	_	
ning and quarrying	-	-	-	-	-	-	-	-	-	-
. PPP projects	_	_				_	_			
PP projects										-
			170	251	F20					
I. Services			179	351	529					
vices (banking, financing)	-	-	-	-	-	-	-	-	-	
rvices (BPO - non-voice, software development, IT-related services, customer support)	-	-	=	-	=	-	-	=	-	
vices (call center)	-	-	=	-	=	-	-	=	-	
vices (R&D)	-	-	-	-	-	-	-	-	-	
vices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	
vices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	
vices (operator of training and learning centers, operator of medical and health facilities)	-	-	=	-	=	=	-	=	-	
vices (other general services)	-	-	=	-	=	=	-	=	-	
vices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	179	351	529	-	-	-	-	
vices (wholesale, retail, trading)	=	=	=	=	=	=	-	=	=	
I. Tourism	_	_	-	-	-	_	_	-	-	
irism (accommodation, hotels, resort)	-									
rism (accommodation, notels, resort) rism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	
Unfilled/ unspecified registered activity										
filled/unspecified registered activity	-	-	-	-	-	-	-	-	-	
tal	-	-	179	351	529	-	-	-	-	

² Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 or projections of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 or projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditures for 2018 as stated in the 2017 report.

5 The investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular income tax rate was computed using the 2018-2019 growth rate of 30% to the next taxable income.

6 The investment tax expenditure on special income tax rate was computed as the difference tax rate was computed to the national government under a regular corporate income tax rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The revernue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)

			Programmed ¹		20	017		Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	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)	-	=	÷	=	-	Ē	=	=	÷	=
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	-	=	÷	=	-	Ē	=	=	÷	=
VII. Services						92	-			92
Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support)	-	=	-	-	-	-	-	-	=	-
Services (call center)	-	=	-	-	-	-	-		-	-
Services (R&D)	-	=	-	-	-	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)	=	=	Ē	=	-	=	=	=	=	=
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/unspecified registered activity	-		-							
Unfilled/unspecified registered activity	-	-	=	=	-	=	=	-	=	-
Total	-	-	-	-	-	92	-	-	-	92

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.</sup>

Yaluses reflected are 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

The incoment tax expenditure on investment tax expenditure for incentives on income tax are computed using the 2018-2019 growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure on ITH was computed as a polying the regular income tax rate of 30% to the net taxable income.

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 rate regime and the amount actually paid under the special income tax rate regime.

The incomen tax incentives of cooperatives were computed asset on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The revenue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 BOARD OF INVESTMENTS (BOI) (in thousand pesos)

					20	17				
Sector			Programmed ¹					Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total
Agriculture and fishery	729,541	-	20,221	0	749,762	503,139	279	28,939	0	532,357
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	121,080	-	16,223	0	137,303	190,019	279	26,105	0	216,403
Agriculture and fishery (operator of post harvest facility, cold storage facility)	67,203	-	1,661	0	68,865	119,030	-	1,742	0	120,772
Agriculture and fishery (seed production, growing of plants)	541,257	=	2,337	0	543,594	194,090	-	1,091	0	195,182
II. Economic and low-cost housing	4,441,266	44,527	19	0	4,485,812	4,805,158	172,891			4,978,050
Economic and low-cost housing	4,441,266	44,527	19	0	4,485,812	4,805,158	172,891	-	-	4,978,050
III. Energy	14,147,394	2,731,704	1,635,930	13,764	18,528,792	12,817,176	3,573,541	492,944	15,380	16,899,040
Energy (coal, diesel)	8,703,616	-	1,606,757	1	10,310,374	7,767,579	-	474,261	0	8,241,840
Energy (refining, storage, marketing and distribution of petroleum products)	2,288,141	- 74 201	-	-	2,288,141	1,908,180	47.000	- 224	- 0	1,908,180
Energy (renewable energy - biomass)	669,127 769,395	76,201 2,364,811	6,117	- 0	745,328 3,140,322	737,563 369,838	47,088 2,102,906	224 1,031	0	784,875 2,473,775
Energy (renewable energy - geothermal) Energy (renewable energy - hydro)	556,253	2,364,611	5,188	0	852,133	620,572	1,382,880	10,655	0	2,473,775
Energy (renewable energy - riyard) Energy (renewable energy - solar)	551,771	270,072	8,707	13,763	574,241	505,792	18,023	6,773	15,380	545,968
Energy (renewable energy - unspecified)	159.240		9,162	13,703	168,402	160.262	10,023	0,773	0	160.262
Energy (renewable energy - wind)	449,851	-	-	-	449,851	747,389	22,644	-	-	770,033
IV. Manufacturing	5,442,006	39,169	28,652	15,678	5,525,506	5,396,404	43,538	660,092	106,401	6,206,434
Manufacturing (chemicals)	1,704,102	-	-	-	1,704,102	1,796,652	-		-	1,796,652
Manufacturing (electronics, electrical products, semicon)	245,373	-	258	0	245,631	458,165	254	8,435	39,599	506,452
Manufacturing (industrial goods, machines)	89,581	-	332	0	89,913	50,461	-	17,858	0	68,319
Manufacturing (food, food processing)	1,643,150	32,135	22,640	0	1,697,925	1,272,144	39,926	19,744	0	1,331,814
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	12,682	-	51	0	12,733	16,512	-	7	0	16,518
Manufacturing (glass, plastic, ceramic)	4,263	-	-	-	4,263	59,116	-	0	0	59,116
Manufacturing (wood, paper, rubber products)	24,999	0	-	-	24,999	16,758	-	-	-	16,758
Manufacturing (metals, steel)	328,001	-	590	0	328,591	148,226	-	74	0	148,299
Manufacturing (personal care and healthcare products, medical products)	157,269	4,266	4,782	15,678	181,996	68,086	-	7,231	13,997	89,313
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	1,446 1,231,138	2,768	-	-	1,446 1,233,906	1,190 1,509,094	3,359	729 606,013	0 52,805	1,920 2,171,271
V. Mining and quarrying	4,936,271				4,936,271	2,644,958				2,644,958
Mining and quarrying	4,936,271	-			4,936,271	2,644,958	-	-	-	2,644,958
VI. PPP projects	1,469,644	-	5,170	0	1,474,815	701,472	-	13,149	0	714.621
PPP projects	1,469,644	-	5,170	0	1,474,815	701,472	-	13,149	0	714,621
VII. Services	2,966,570	49,961	56,244	291,540	3,364,315	2,515,366	96,514	76,956	113,079	2,801,916
Services (banking, financing)										
Services (BPO - non-voice, software development, IT-related services, customer support)	96,278	1,863	-	-	98,141	8,773	2,621	125	0	11,520
Services (call center)	3,941	-	-	-	3,941	3,200	-	-	-	3,200
Services (R&D)	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	=	-	-	-	-	-	=
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	25,224	-	-	-	25,224	140	-	2,537	0	2,676
Services (operator of training and learning centers, operator of medical and health facilities)	-	48,098		-	48,098	968	73,584	1,238	0	75,789
Services (other general services)	116,127	-	1,027	0	117,154	17,050		-	-	17,050
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	2,724,999	-	55,217	291,540	3,071,756	2,485,236	20,309	61,203 11,854	113,079 0	2,679,827 11,854
VIII. Tourism	236.236	32.705	59	0	269.000	154.706	43.332	-	_	198.037
Tourism (accommodation, hotels, resort)	236,236	30,964	59	0	267,259	154,706	43,332			198,037
Tourism (medical tourism, other tourism-related services)		1,741	-	-	1,741	134,700	45,332	-	-	170,037
IX. Unfilled/ unspecified registered activity	4,535	-	535,714	34,579	574,829	15,811	46,799	-	=	62,609
Unfilled/unspecified registered activity	4,535	-	535,714	34,579	574,829	15,811	46,799	-	-	62,609
Total	34,373,464	2,898,065	2,282,008	355,561	39,909,100	29,554,190	3,976,894	1,272,080	234,860	35,038,023
Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report. Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.		,	, ,-,-,-			, , , , , , , ,	.,	,,	.,,	

² Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 or projections of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 or projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2018-2019 growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The amount of special income tax rate incentives under BOI is from double-registered firms and firms in the energy sector which receive GIE incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
CLARK DEVELOPMENT CORPORATION (CDC)

			Programmed ¹		20	17		Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total
. Agriculture and fishery	-	220	172	161	552	-	462	76	71	61
Agriculture and fishery (fishery)	-	-	-		-		-			-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	178	172	161	510	-	348	76	71	49
Agriculture and fishery (seed production, growing of plants)	=	42	-	=	42	=	114	-	=	11-
II. Economic and low-cost housing										
Economic and low-cost housing	-	=	=	-	-	-	-	-	-	-
III. Energy		24,952	4,344	3,528	32,824		39,897	766	125,870	166,53
Energy (coal, diesel)	-					=		Ē		
Energy (refining, storage, marketing and distribution of petroleum products)	-	24,952	4,344	3,528	32,824	-	39,897	766	125,870	166,53
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	=	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified) Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
V. Manufacturing	_	995,515	1,666,926	6,860,224	9,522,664	_	912,839	2,282,673	27,994,887	31,190,399
Manufacturing (chemicals)		7,0,0.0	1,479	7.142	8.621		712,007	5	23	27
Manufacturing (criefficals) Manufacturing (electronics, electrical products, semicon)	-	522,299	613,075	4,345,826	5,481,201	-	647,041	1,319,014	25,442,848	27,408,904
Manufacturing (circle onles), occurred products, servicery Manufacturing (industrial goods, machines)	_	9,428	1,525	5,591	16,544	_	11,518	154,948	486,458	652,92
Manufacturing (food, food processing)	_	17.046		-	17,046	_	35.185	27,905	43,404	106.49
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	57,201	496,099	640,975	1,194,275	-	64,621	191,057	257,751	513,429
Manufacturing (glass, plastic, ceramic)	-	11,883	72,308	226,983	311,175	-	35,742	191,081	406,827	633,650
Manufacturing (wood, paper, rubber products)	-	334,106	5,592	13,669	353,366	-	52,872	201,027	935,828	1,189,726
Manufacturing (metals, steel)	-	3,364	39,941	112,570	155,875	-	27,828	38,958	78,571	145,35
Manufacturing (personal care and healthcare products, medical products)	-	10,400	12,920	32,052	55,373	=	8,472	11,136	25,639	45,24
Manufacturing (personal goods)	-	4,277	79,774	234,388	318,439	-	5,178	32,530	66,956	104,66
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	25,509	344,213	1,241,027	1,610,749	-	24,382	115,013	250,581	389,97
V. Mining and quarrying			2,393	7,685	10,077					
Mining and quarrying	=	-	2,393	7,685	10,077	=	=	-	=	=
VI. PPP projects										
PPP projects	-	-	-	-	-	-	-	-	-	-
/II. Services	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
Services (banking, financing)	=	=	=	=	=	=	=	=	=	-
Services (BPO - non-voice, software development, IT-related services, customer support)	=	200,036	28,121	204,157	432,315	-	155,183	3,213	129,258	287,65
Services (call center)		3,622			3,622		30,646	1,796	2,048	34,49
Services (R&D)	240	3,766	125,591	344,915	474,512	875	1,870	804	2,996	6,54
Services (canteen and restaurant operation)	7.693.579	15,597 114,684	789 37,611	622 69,012	17,008 7,914,885	8.761.095	11,421 73,683	2,166 10.467	1,673 13,896	15,26 8,859,14
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)	1,693,579	16,577	37,611	39,272	7,914,885 59,570	0,701,095	73,683 28.453	1,027	2,304	31,78
Services (other general services)	11,257	140,335	14,311	37,533	203,436	3,619	21,139	61,727	140,275	226,76
Services (warehousing, logistics, utilities, operator of sea ports and airports)		269,361	289,682	857,495	1,416,538	-	739,037	234,927	817,884	1,791,84
Services (wholesale, retail, trading)	54,899	63,778	66,880	108,858	294,415	54,828	30,850	118,623	150,465	354,766
VIII. Tourism		7,174,973	41,017	63,640	7,279,630	141,673	1,179,724	79,932	127,187	1,528,516
Fourism (accommodation, hotels, resort)	-	482,328	37,705	58,397	578,430	141,673	118,584	62,410	95,252	417,920
Fourism (medical tourism, other tourism-related services)	-	6,692,645	3,312	5,244	6,701,200	-	1,061,140	17,522	31,935	1,110,59
X. Unfilled/ unspecified registered activity	-	-	1,507,170	11,288,833	12,796,003	-	65	-	-	6!
Unfilled/unspecified registered activity	-	-	1,507,170	11,288,833	12,796,003	-	65	-	-	65

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

2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The amount of ITH incentives under CDC and SBMA is from double-registered firms which are also registered in IPAs with ITH incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives.

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(In thousand pesos)

					20	17		2		
Sector			Programmed ¹		1			Actual ²		
Section	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	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		<u> </u>								
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
III. Energy		258			258					
Energy (coal, diesel) Energy (refining, storage, marketing and distribution of petroleum products)	-	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
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
Manufacturing (metals, steel)	-	=	=	-	-	-	-	=	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying	<u> </u>	<u> </u>						<u> </u>		
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects										
PPP projects	-	Ē	Ē	-	÷	=	-	Ē	-	-
VII. Services		530,008	7,778	94,388	632,174	10,116	173,244	6,302	8,151	197,812
Services (banking, financing)	-	232	=	-	232	=	384	=	=	384
Services (BPO - non-voice, software development, IT-related services, customer support)	-	507,840	4,202	50,987	563,028	1,555	168,668	6,302	8,151	184,676
Services (call center) Services (R&D)	-	151 17,854	-	-	151 17,854	-	-	=	-	-
Services (canteen and restaurant operation)	-	17,054	-	-	17,034	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	3,886	-	-	3,886	8,561	4,106	-	-	12,667
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	3,576	43,401	46,978	-	- 8	-	-	- 0
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	-	45	-	-	45	-	8 77	-	-	8 77
VIII. Tourism		80	2,240	3,415	5,736		1,722			1,722
Tourism (accommodation, hotels, resort)	-	80	-	-	80	-	1,722	-	-	1,722
Tourism (medical tourism, other tourism-related services)	-	-	2,240	3,415	5,656	-	-	-	-	-
IX. Unfilled/ unspecified registered activity		231			231					-
Unfilled/unspecified registered activity	-	231	-	-	231	-	-	-	-	-
Total	-	530,577	10,018	97,804	638,399	10,116	174,966	619,773	888,898	1,693,753
Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.										

^{&#}x27;Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

'Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

'Values reflected are 2017 opicitions of investment tax expenditures as stated in the 2017 report.

'Values reflected are 2017 opicitions of investment tax expenditures as stated in the 2017 report.

'Values reflected are 2017 opicitions of investment tax expenditures for 2018 as stated in the 2017 report.

'The 100 projections of investment tax expenditures for 2018 as stated in the 2017 report.

'The 100 projections of investment tax expenditures for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% to the tax dark of 30% to the 30% t

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d. 2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA)

-			Programmed ¹		20)17		Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	-	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)	-	-	211	770	981	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	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		332,599	76,182	161,403	570,183		114,757	158,598	364,271	637,626
Energy (coal, diesel)	-	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)	-	9,556	1,126	13,576	24,257	-	6,325	3,089	94 16,182	94 25,596
Energy (renewable energy - biomass) Energy (renewable energy - geothermal)	-	-	-	-	-	-	0,323	3,069	10,102	25,590
Energy (renewable energy - geometrial) Energy (renewable energy - hydro)	_	-	_	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	55,452	3,975	6,947	66,374	-	41,925	388	713	43,026
Energy (renewable energy - unspecified)	-	-	652	1,145	1,796	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	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)	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)	17,456,170	9,230,069	32,045,856	131,635,019	190,367,113	15,344,714	15,266,039	16,018,184	143,807,498	190,436,434
Manufacturing (industrial goods, machines)	826,508	2,201,714	953,629	4,345,687	8,327,537	3,044,203	2,123,514	3,450,958	31,523,309	40,141,983
Manufacturing (food, food processing)	5,335 88,602	86,744 58,095	149,898 2,903,815	540,379 4,778,517	782,356 7,829,029	83,993 263,192	490,357 170,763	293,884 2,905,583	675,629 4,502,158	1,543,863 7,841,696
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (glass, plastic, ceramic)	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 (glass, plastic, ceramic) Manufacturing (wood, paper, rubber products)	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)	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)	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)	130,277	269,071	615,310	1,733,769	2,748,427	1,080,419	415,246	2,158,771	4,524,636	8,179,072
Manufacturing (vehicles, vehicle accessories, transport equipment)	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			206,853	598,196	805,049					
Mining and quarrying	=	-	206,853	598,196	805,049	=	-	-	=	=
VI. PPP projects										
PPP projects	-	-	-	-	=	-	-	-	-	-
VII. Services	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)	-	-	40,162	269,012	309,174	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	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)	1,139,482	1,590,079 183,757	712,466 18,254	2,208,368 59,191	5,650,395 261,201	2,090,060	7,244,805 12,307	182,032 3,146	1,317,994 21,802	10,834,892 37,254
Services (R&D) Services (canteen and restaurant operation)	-	103,/3/	10,234	59,191	201,201	-	8,052	823	944	9,819
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	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)	194,307	609,174	24,314	45,228	873,022	52,612	432,905	68	2,585	488,171
Services (other general services)	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) Services (wholesale, retail, trading)	2,995,386 9,813	449,483 441,058	4,953,693 45,236	14,467,665 82,022	22,866,226 578,128	39,180	1,386,508 13,372	3,617,462 11,422	11,013,010 61,098	16,056,161 85,892
VIII. Tourism	1.560.704	270.787	91.135	288.806	2.211.433	1.948.725	40.069	90.631	268.947	2,348,373
	1,560,702	270,787	91,135	288,806	2,211,431	1,948,725	40,069	86,686	266,890	2,342,370
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	1,560,702	210,181	41,135	200,dUb -	2,211,431	1,946,725	40,069	3,945	2,057	2,342,370 6,003
IX. Unfilled/ unspecified registered activity	429,381	152,866	601,536	3,886,509	5,070,292	-	4	-	-	4
Unfilled/unspecified registered activity	429,381	152,866	601,536	3,886,509	5,070,292	-	4	-	-	

[|] Otale | 38,537,281 | 35,005,700 | 30,474,271 | 200,0012 | 351,264,170 | 31,047,000 | 40,003,472 | 37,400,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 226,477,070 | 343,702,307 | 2

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 PORO POINT MANAGEMENT CORPORATION (PPMC) (in thousand pesos)

			Programmed ¹			17		Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	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	-	354			354		492			492
Energy (coal, diesel)	-	=	=	-	-	-	=	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	354	-	-	354	-	492	-	-	492
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro) Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar) Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	=	=	-	-	-	=	-	-	=	-
IV. Manufacturing	-	5,188	80	192	5,460	_	82	-	_	82
Manufacturing (chemicals)										
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	628	-	-	628	-	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 (nierals, steer) Manufacturing (personal care and healthcare products, medical products)		-	-			-		-	-	-
Manufacturing (personal goods)	_	_	_	_	_	_	_	_	_	_
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	4,560	80	192	4,832	-	-	-	-	-
V. Mining and quarrying	-	=	=	-	=	-	-	=	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	_	_	-	-	_	_	-
PPP projects	-	-		-		-		-		-
VII. Services	_	695	-	_	695	_	6,957	_	_	6,957
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)	-	695	-	-	695	-	- 4 0E7	-	-	- 4 OF
Services (operator of training and learning centers, operator of medical and health facilities) Services (other general services)	-	-	-	-	-	-	6,957	-	-	6,95
Services (warehousing, logistics, utilities, operator of sea ports and airports)	_	_	_	_	_	_	_	_	_	_
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	37,845	-	-	37,845	-	18,403	-	-	18,403
Tourism (accommodation, hotels, resort)	-	37,845		-	37,845	-	18,403		-	18,403
Tourism (medical tourism, other tourism-related services)	-		-	-		-	-	-	-	-
IX. Unfilled/ unspecified registered activity	-	-	1,529	1,977	3,505	-	-	-	-	-
Unfilled/unspecified registered activity	-	-	1,529	1,977	3,505	-	-	-	-	-

[|] Otal
| Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

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

| Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

| Values reflected are 2017 projections of investment tax expenditures for z018 as stated in the 2017 report.

| Values reflected are 2017 projections of investment tax expenditures for incentives on income tax 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 2018-2019 growth rate of value of imports as reported by the BOC.

| The investment tax expenditure on 1TH was computed by applying the regular income tax rate of 30% to the net taxable income.

| The investment tax expenditure on special income tax rate regime.

| The investment tax expenditure on special income tax rate regime.
| The investment tax expenditure on special income tax rate regime.
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| The investment tax expenditure on special income tax rate regime.
| The investment tax expenditure on special income tax rate regime.
| The investment tax expenditure on special income tax rate

⁷ The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d. 2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 SUBIC BAY METROPOLITAN AUTHORITY (SBMA)

			Programmed ¹		20	017		Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total
I. Agriculture and fishery	-	<u> </u>				·				
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		57,344	188	261	57,793		23,660	794	2,743	27,19
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	56,730	175	201	57,106	-	23,660	794	2,741	27,19
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	=	-	-
Energy (renewable energy - hydro) Energy (renewable energy - solar)	-	-	-	-	-			-	-	-
Energy (renewable energy - unspecified)		614	13	60	687			_	2	
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	_	871,516	293,688	1,247,254	2,412,459	_	887,389	112,563	575,916	1,575,869
Manufacturing (chemicals)				21	21			4.150	46.936	51.08
Manufacturing (electronics, electrical products, semicon)	-	583,787	88,674	712,269	1,384,730	-	482,618	28,322	232,740	743,68
Manufacturing (industrial goods, machines)	-	48,756	40,441	103,226	192,423	-	44,490	4,848	25,671	75,00
Manufacturing (food, food processing)	-	4,684	-	-	4,684	=	1,237	13,256	37,156	51,64
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	1,942	10,193	19,026	31,160	-	2,639	697	1,836	5,17
Manufacturing (glass, plastic, ceramic)	-	30,386	13,072	30,124	73,581	-	115,164	850	1,412	117,42
Manufacturing (wood, paper, rubber products)	-	18,799	4,185	11,049	34,033	-	35,102	4,302	6,405	45,80
Manufacturing (metals, steel)	-	34,628	498 24,831	1,477 67,365	36,604 151,993	-	72,468 65,044	152 3,838	501	73,12 81,40
Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods)	-	59,797	20,469	100,237	120,706		03,044	3,030	12,521 2	61,40
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	88,737	91,324	202,462	382,523	-	68,628	52,146	210,736	331,51
V. Mining and quarrying	_	_	_	_	_	_	_	_	_	_
Mining and quarrying	-	-		-		-	-			-
VI. PPP projects		_	_	_		_	_	_	_	
PPP projects										
	289,319	1,271,463	294,850	616,555	2,472,187	381,067	1,299,645	90,509	221,377	1,992,598
VII. Services			294,630	010,555				90,309	221,377	
Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support)	79,520 39,272	2,636 106,096	1,197	10,544	82,156 157,109	123,821 40,741	93,790 37,448	234	9,446	217,61 87,86
Services (call center)	37,272	100,070	1,177	10,344	137,107	40,741	37,440	234	3,062	3,06
Services (R&D)	_	170	16,408	23,106	39,685	_	51	187	863	1,10
Services (canteen and restaurant operation)	-	21,399	196	570	22,165	-	24,862	5	20	24,88
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	0	318,116	127	1,547	319,791	3	122,754	292	434	123,48
Services (operator of training and learning centers, operator of medical and health facilities)	11,357	34,893	18,064	30,382	94,696	10,185	7,684	2,963	12,340	33,17
Services (other general services)	156,924	7,208	25,496	47,381	237,009	205,774	18,893	345	1,128	226,14
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	2,246	684,067 96,877	55,693 177,668	161,767 341,258	903,773 615,803	543	908,116 86,048	38,390 48,094	126,281 67,803	1,073,33 201,94
		43,008	2,318	4,465	49,792	1,169	62,820	487	1,973	66,44
VIII. Tourism								487		
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	-	42,425 583	1,210 1,108	3,782 683	47,418 2,374	1,169	43,359 19,460	487	1,973	46,98 19,46
			3,650	536,519	540,169					
IX. Unfilled/unspecified registered activity Unfilled/unspecified registered activity			3,650	536,519	540,169					
Total Total Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.	289,319	2,243,331	594,694	2,405,055	5,532,399	382,236	2,273,513	204,354	802,009	3,662,11

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

The 2019 projections of investment tax expenditures for 2018 as stated in 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 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on 1TH was computed by applying the regular income tax rate of 30% to the nest taxable income.

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.

The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The amount of ITH incentives under CDC and SBMA is from double-registered firms which are also registered in IPAs with ITH incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives.

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA) (In thousand pesos)

					20	17				
Sector		_	Programmed ¹		1			Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	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		<u> </u>								
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		. <u>-</u>								
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 (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	≘	=	Ē	=	Ē	ē	=	-
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 (k&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
Tourism (accommodation, hotels, resort)		-				27,130	-	_		27,130
Tourism (medical tourism, other tourism-related services)	-	-	=	-	=		-	=	=	
IX. Unfilled/unspecified registered activity	15,033	-	-	-	15,033	-	-	-	-	-
Unfilled/unspecified registered activity	15,033	-	-	-	15,033	-	-	-	-	-
Total	15,033	<u>-</u>	<u> </u>	<u> </u>	15,033	27,130	<u> </u>	<u> </u>	<u>-</u>	27,130
1 Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.										

 $^{^1}$ Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 re 2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 or projections of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 or projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

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

6 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 rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA) (in thousand pesos)

	cial Income	rogrammed¹ ustoms Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Actual ² Customs Dutles	Import VAT (gross)	Total
Agriculture and fishery (fishery) Agriculture and fishery (investock, poultry, production of animal feeds) Agriculture and fishery (seed production, growing of plants) II. Economic and low-cost housing III. Economic and low-cost housing III. Energy Economic and low-cost housing III. Energy Economic and low-cost housing III. Energy Energy (cedining, storage, marketing and distribution of petroleum products) Energy (renewable energy - blomass) Energy (ren	- - -			-					- - - - - - - - - - - - - - - - - - -
Agriculture and fishery (livestock, poultry, production of animal feeds) Agriculture and fishery (seed production, growing of plants) II. Economic and low-cost housing Economic and low-cost housing III. Energy Energy (coal, diese) Energy (coal, diese) Energy (reining, storage, marketing and distribution of petroleum products) Energy (reinewable energy - blomass) Energy (renewable energy - petherma) Energy (renewable energy - solar) Energy (- - -			-					- - - - - - - - - - - - - - - - - - -
Agriculture and fishery (seed production, growing of plants) II. Economic and low-cost housing Economic and low-cost housing Energy (coal, diese) Energy (refining, storage, marketing and distribution of petroleum products) Energy (refining, storage, marketing and distribution of petroleum products) Energy (renewable energy - biomass) Energy (renewable energy - bythomass) Energy (renewable energy - wind) IV. Manufacturing Energy (renewable energy - wind) Energy (renewable energy - wind) IV. Manufacturing (electronics, electrical products, semicon) Manufacturing (electronics, electrical products, semicon) Manufacturing (electronics, electrical products, semicon) Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (wood, paper, rubber products) Manufacturing (wood, paper, rubber products) Manufacturing (metals, steel) Manufacturing (metals, steel) Manufacturing (metals, steel) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods) Manufacturing (personal goods) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal care and healthcare products, medical products) Manufacturing (bersonal care and healthcare products, medical products) Manufacturing (sersonal care and healthcare produ	- - -			-					- - - - - - - - - - - - - - - - - - -
Agriculture and fishery (seed production, growing of plants) II. Economic and low-cost housing Economic and low-cost housing III. Energy Energy (coal, diese) Energy (coal, diese) Energy (renewable energy - biomass) Energy (renewable energy - bytro) Energy (renewable energy - solar) Energy (renewable energy - solar) Energy (renewable energy - solar) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (chemicals) Manufacturing (chemicals) Manufacturing (clectronics, electrical products, semicon) Manufacturing (lod, food processing) Manufacturing (graments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (graments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (wood, paper, rubber products) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal acre and healthcare products, medical products) Manufacturing (bersonal goods) Manufacturing (bersonal goods) Manufacturing (bersonal ecare and healthcare products, medical products) Manufacturing (bersonal goods) Manufacturing	- - -			-					-
III. Economic and low-cost housing Economic and low-cost housing	- - -			-			- - - - - - - - - - - - - - - - - - -		
Economic and low-cost housing	- - -			-			- - - - - - - - - - - - - - - - - - -		- - - - - - - -
Energy (coal, diese) Energy (refining, storage, marketing and distribution of petroleum products) Energy (renewable energy - biomass) Energy (renewable energy - biomass) Energy (renewable energy - pothermal) Energy (renewable energy - pothermal) Energy (renewable energy - solar) Energy (renewable energy - solar) Energy (renewable energy - unspecified) Energy (renewable energy - unspecified) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (chemicals) Manufacturing (industrial goods, machines) Manufacturing (industrial goods, machines) Manufacturing (industrial goods, machines) Manufacturing (grament, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (grament, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (grament, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (grament, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (grament, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (gresonal goods) - Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods) - Manufacturing (vehicles, vehicle accessories, transport equipment) - W. Mining and quarrying - W. Mining and quarrying - W. PPP projects - PPP projects	- - -			-		- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - -	- - - - - - - - - - -	- - - - - - -
Energy (coal, diesel) Energy (reinling, storage, marketing and distribution of petroleum products) Energy (renewable energy - biomass) Energy (renewable energy - geothermal) Energy (renewable energy - geothermal) Energy (renewable energy - solar) Energy (renewable energy - solar) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (electronics, electrical products, semicon) Manufacturing (electronics, electrical products, semicon) Manufacturing (industrial goods, machines) Manufacturing (industrial goods, machines) Manufacturing (giess, plastic, ceramic) Manufacturing (giess, plastic, ceramic) Manufacturing (giess, plastic, ceramic) Manufacturing (moder, products) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods) - Wilning and quarrying Mining and quarrying VI. PPP projects - PPP projects Services (BPO - non-voice, software development, IT-related services, customer support) Services (RaD) Services (canteen and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (other general services) Services (other general services) Services (other general services) Services (other general services)	- - -			-	- - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - -	- - - - - - -	- - - - -
Energy (renewable energy - biomass) Energy (renewable energy - biomass) Energy (renewable energy - biomass) Energy (renewable energy - geothermal) Energy (renewable energy - geothermal) Energy (renewable energy - yudro) Energy (renewable energy - unspecified) Energy (renewable energy - unspecified) Energy (renewable energy - unspecified) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (rehemicals) Manufacturing (electronics, electrical products, semicon) Manufacturing (industrial goods, machines) Manufacturing (flood, food processing) - Manufacturing (gods, plastic, ceramic) Manufacturing (glass, plastic, ceramic) Manufacturing (glass, plastic, ceramic) Manufacturing (metals, steel) Manufacturing (personal goods) - Manufacturing (personal goods) Manufacturing (personal goods) Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment) V. Mining and quarrying VI. PPP projects - PPP projects - Services (BPO - non-voice, software development, IT-related services, customer support) Services (Canten and restaurant operation) Services (canten and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (other general services) Services (other general services) Services (other general services) - Services (other general services) Services (other general services) - Services (other general services)	- - -			-	-	- - - - - - - - - - - - - - - - - - -		- - - - - -	-
Energy (renewable energy - biomass) Energy (renewable energy - biomass) Energy (renewable energy - biomass) Energy (renewable energy - geothermal) Energy (renewable energy - geothermal) Energy (renewable energy - yudro) Energy (renewable energy - unspecified) Energy (renewable energy - unspecified) Energy (renewable energy - unspecified) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (rehemicals) Manufacturing (electronics, electrical products, semicon) Manufacturing (industrial goods, machines) Manufacturing (flood, food processing) - Manufacturing (gods, plastic, ceramic) Manufacturing (glass, plastic, ceramic) Manufacturing (glass, plastic, ceramic) Manufacturing (metals, steel) Manufacturing (personal goods) - Manufacturing (personal goods) Manufacturing (personal goods) Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment) V. Mining and quarrying VI. PPP projects - PPP projects - Services (BPO - non-voice, software development, IT-related services, customer support) Services (Canten and restaurant operation) Services (canten and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (other general services) Services (other general services) Services (other general services) - Services (other general services) Services (other general services) - Services (other general services)	- - -			-	- - - - - - -	- - - - - - - -	- - - - - -	- - - - -	- - - -
Energy (renewable energy - gothermal) Energy (renewable energy - hydro) Energy (renewable energy - solar) Energy (renewable energy - solar) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (chemicals) Manufacturing (electronics, electrical products, semicon) Manufacturing (electronics, electrical products, semicon) Manufacturing (industrial goods, machines) Manufacturing (gods, foed processing) Manufacturing (gods, foed processing) Manufacturing (graments, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (glass, plastic, ceramic) Manufacturing (medis, steet) Manufacturing (medis, steet) Manufacturing (medis, steet) Manufacturing (personal goods) - Manufacturing (personal goods) - Winding and quarrying V. Mining and quarrying W. Mining and quarrying W. PPP projects - PPP projects - PPP projects - Services (BPO - non-voice, software development, IT-related services, customer support) Services (ReD) Services (ReD) Services (ReD) - Services (ReD) - Services (ReD) - Services (canteen and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) - Services (other gianning, real estate other than economic and airports) - Services (coher gianning, logistics, utilities, operator of sea ports and airports) - Services (coher gianning, logistics, utilities, operator of sea ports and airports) - Services (coher gianning, logistics, utilities, operator of sea ports and airports) - Services (coher gianning, logistics, utilities, operator of read airports) - Services (coher gianning, logistics, utilities, operator of sea ports and airports)	- - -	- - - - - - - - - - - - - - - - - - -		-	- - - - - -	- - - - - - -	- - - - -	- - - -	- - -
Energy (renewable energy - hydro) Energy (renewable energy - solar) Energy (renewable energy - unspecified) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (chemicals) Manufacturing (cleutronics, electrical products, semicon) Manufacturing (industrial goods, machines) Manufacturing (industrial goods, machines) Manufacturing (flood, food processing) - Manufacturing (goarment, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (glass, plastic, ceramic) Manufacturing (glass, plastic, ceramic) Manufacturing (mod, paper, rubber products) Manufacturing (metals, steel) - Manufacturing (metals, steel) - Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods) - Wilning and quarrying - Wilning and quarrying -	- - -		- - - - - - -	-	- - - - -	- - - - -	- - - -	- - - -	- - -
Energy (renewable energy - hydro) Energy (renewable energy - solar) Energy (renewable energy - solar) Energy (renewable energy - unspecified) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (chemicals) Manufacturing (chemicals) Manufacturing (ridustrial goods, machines) Manufacturing (industrial goods, machines) Manufacturing (food, food processing) Manufacturing (goarment, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (glasses, plastic, ceramic) Manufacturing (glasses, plastic, ceramic) Manufacturing (wood, paper, rubber products) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods) - Withing and quarrying - Withing and quarrying VI. PPP projects - Withing and quarrying VI. Services (BPO - non-voice, software development, IT-related services, customer support) Services (canteen and restaurant operation) Services (canteen and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (other general services)	- - -	- - - - - - - - -	- - - - - -	-	- - - -	- - - - 4 037	- - - -	- - -	-
Energy (renewable energy - unspecified) Energy (renewable energy - wind) IV. Manufacturing Manufacturing (chemicals) Manufacturing (electronics, electrical products, semicon) Manufacturing (flodustrial goods, machines) Manufacturing (flodustrial goods, machines) Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (geod, paper, rubber products) Manufacturing (modals, steel) Manufacturing (metals, steel) Manufacturing (personal goods) - Winding (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment) V. Mining and quarrying VI. PPP projects VII. Services Services (BPO - non-voice, software development, IT-related services, customer support) Services (R&D) Services (Ratenen and restaurant operation) Services (canteen and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (other general services)	- - -	- - - - - - - -	- - - - -	-	- - - -	- - - 4 037	- - -	-	-
Energy (renewable energy - wind) IV. Manufacturing	- - -	- - - - - - -	- - - - -	-		- - 4 037	-	=	
IV. Manufacturing Manufacturing (chemicals) Manufacturing (electronics, electrical products, semicon) Manufacturing (industrial goods, machines) Manufacturing (flood, flood processing) Manufacturing (goarments, textiles, wearables including jewelry, leather products - including bags)	- - -	- - - - - -		-	<u>-</u>	- 4 037	-		-
Manufacturing (chemicals) Annufacturing (lebetronics, electrical products, semicon) Annufacturing (flood, food processing) Annufacturing (flood, food processing) Annufacturing (glass, plastic, ceramic) Manufacturing (glass, plastic, ceramic) Annufacturing (glass, plastic, ceramic) Annufacturing (wood, paper, rubber products) Annufacturing (wed, paper, rubber products) Annufacturing (personal care and healthcare products, medical products) Annufacturing (personal goods)	- - -	- - - - -		-	<u> </u>	4 037		-	=
Manufacturing (leectronics, electrical products, semicon)	-	-	- -	-		4,737	128	597	5,66
Manufacturing (industrial goods, machines) Manufacturing (gorments, textiles, wearables including jewelry, leather products - including bags) Manufacturing (glass, plastic, ceramic) Manufacturing (wood, paper, rubber products) Manufacturing (metals, steel) Manufacturing (metals, steel) Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal care and healthcare products, medical products) Manufacturing (versonal goods) Manufacturing (versonal care and healthcare products, medical products) Manufacturing (versonal care and healthcare products, medical products) Manufacturing (versonal care and healthcare products, medical products) Manufacturing (metals, steel) Manufacturing (personal goods)	-	- - -	-	_		-	-	-	-
Manufacturing (food, food processing) Amufacturing (garments, textiles, wearables including jewelry, leather products - including bags) Amufacturing (garments, textiles, wearables including jewelry, leather products - including bags) Amufacturing (wood, paper, rubber products) Amufacturing (weod, paper, rubber products) Amufacturing (personal care and healthcare products, medical products) Amufacturing (personal goods) Amufacturing (vehicles, vehicle accessories, transport equipment) V. Mining and quarrying	1,981	-	-		-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) - Manufacturing (glass, plastic, ceramic) Manufacturing (metals, steet) Manufacturing (personal care and healthcare products, medical products) - Manufacturing (personal goods) - Manufacturing (vehicles, vehicle accessories, transport equipment) - Wining and quarrying - Wining and quarryi	1,981	-		-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic) Amufacturing (wood, paper, rubber products) Amufacturing (mersonal care and healthcare products, medical products) Amufacturing (personal care and healthcare products, medical products) Amufacturing (personal goods) Amufacturing (vehicles, vehicle accessories, transport equipment) V. Mining and quarrying VI. PPP projects VII. Services Services (BPO - non-voice, software development, IT-related services, customer support) Services (RBO) Services (Canteen and restaurant operation) Services (Canteen and restaurant operation) Services (operator of training and learning centers, operator of medical and health facilities) Services (other services) Services (other general services)	_		-	1,981	-	1,239	-	-	1,23
Manufacturing (wood, paper, rubber products) Annufacturing (metals, steel) Annufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-
Manufacturing (metals, steet) Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	2 (00	- 120	-	- 4.40
Manufacturing (personal care and healthcare products, medical products) - Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment) - William and quarrying VI. PPP projects - William and quarrying VI. PPP projects - William and quarrying VI. Services - William and quarrying - William and quarrying VI. PPP projects - William and quarrying - Wi	-	-	-	-	-	3,698	128	597	4,42
Manufacturing (personal goods) Annufacturing (vehicles, vehicle accessories, transport equipment) V. Mining and quarrying VI. PPP projects VI. PPP projects VI. Services (banking, financing) Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support) Services (R&D) Services (R&D) 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)	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment) V. Mining and quarrying VI. PPP projects VI. PPP projects VII. Services Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support) Services (RPO - non-voice, software development, IT-related services, customer support) Services (RPO - non-voice, software development) Services (RPO - non-voice, software development) Services (RPO - non-voice, software development) Services (Cantenter) Services (ReAD) Services (Canter) 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 (varehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-
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 (R&D) - Services (R&D) - Services (R&D) - Services (cantener) - Services (cantener) - Services (cantener) - 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 (warehousing, logistics, utilities, operator of sea ports and airports) - Services (warehousing, logistics, utilities, operator of sea ports and airports) -	-	-	-	-	-	-	-	-	-
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 (RBD) - services (RBD) - services (RBD) - Services (RBD) - services (RBD) - Services (RBD) - services (RBD) - Services (RBD) - Services (canteen and restaurant operation) - 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 (warehousing, logistics, utilities, operator of sea ports and airports) -									
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 (RaBD) Services (Rabination of the staurant 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 (warehousing, logistics, utilities, operator of sea ports and airports) Services (warehousing, logistics, utilities, operator of sea ports and airports)		 .		 .					
Services (banking, financing)	-	_	_	-		_	_	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) - Services (call center) - Services (call center) - Services (call center) - Services (R&D) - Services (canteen and restaurant operation) - Services (construction, leasing, real estate other than economic and low-cost housing, eozone operator) - Services (operator of training and learning centers, operator of medical and health facilities) - Services (other general services) - Services (other general services) - Services (warehousing, logistics, utilities, operator of sea ports and airports) - Services		- -		<u> </u>					-
Services (RaD) Services (RaD) Services (RaD) 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 (other general services) Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-
Services (R&D) - Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) - 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 (warehousing, logistics, utilities, operator of sea	-	-	-	-	-	-	-	-	-
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 (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-
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 (other general services) - Services (warehousing, logistics, utilities, operator of sea ports and airports) - Services	-	-	-	-	-		-	-	
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 (other general services) - Services (warehousing, logistics, utilities, operator of sea ports and airports)	_	_	_	_	_	_	_	_	_
Services (warehousing, logistics, utilities, operator of sea ports and airports)	_	_	_	_	_	_	_	_	_
	_	_	_	_	_	_	_	_	_
	-	-	-	-	-	-	-	-	-
VIII. Tourism -		-	-	-	-	_	_	_	-
Tourism (accommodation, hotels, resort)	-								
Tourism (medical tourism, other tourism-related services) -		-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity 9,470	<u> </u>		-	14,781	2,684	_	_	_	2,68
Unfilled/unspecified registered activity 9,470		-		14,781	2,684	-	-	-	2,68
Total 9.470	- - - 5,311 5,311	<u> </u>	-			4.937	128	597	8.345

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

The 2019 projections of investment tax expenditure for incentives on customs duties were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on 1TH was computed by a state of 30% to the net taxable income.

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.

The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 COOPERATIVE DEVELOPMENT AUTHORITY (CDA) (in thousand pesos)

			Programmed ¹					Actual ²		
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total
. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-
griculture and fishery (fishery)	-				-	-		-	-	-
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-
griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-
I. Economic and low-cost housing		. <u>-</u>								
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-
II. Energy		. <u></u>								
nergy (coal, diesel)	-	=	-	-	-	-	-	-	=	-
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - hydro) nergy (renewable energy - solar)	-	-		-	-	-		-	-	-
nergy (renewable energy - unspecified)	_		_		-		_	-		
nergy (renewable energy - wind)	-	-	-	-	-	-	-	=	=	-
V. Manufacturing	=	-	-	-	=	-	-	=	-	-
fanufacturing (chemicals)	-	-								-
fanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-
fanufacturing (industrial goods, machines)	-	=	-	-	-	-	-	-	=	-
fanufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-
fanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	=	-	-	-	-	-	-	=	-
fanufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-
fanufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-
lanufacturing (metals, steel) lanufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-
fanufacturing (personal goods)	_	_	_	_	_	_	_	_	_	_
fanufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-
f. Mining and quarrying	=	-	-	-	=	-	-	=	-	-
fining and quarrying	-	-	-	-	-	-	-	-	-	-
(I. PPP projects	=	-	=	=	=	=	=	=	-	-
PP projects	-	-	-	-	-	-	-	-	-	-
/II. Services	=	-	-	-	=	-	-	=	-	-
ervices (banking, financing)	-	-								-
ervices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-
ervices (call center)	-	-	-	-	-	-	-	-	-	-
ervices (R&D)	-	-	-	-	-	-	-	-	-	-
ervices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	-
ervices (operator of training and learning centers, operator of medical and health facilities) ervices (other general services)	=	-	=	-	-	-	=	-	=	=
ervices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-		-	-	-		-	-	-
ervices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-
/III. Tourism	-	-	-	-	-	-	-	-	-	-
ourism (accommodation, hotels, resort)	-		-		-	-	-	-	-	-
ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-
X. Unfilled/ unspecified registered activity										
Infilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditure for incentives on income tax 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 2018-2019 growth rate of value of imports as reported by the BOC.

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

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

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

***The Cooperative Development Authority is not an Investment Promotion Agency (IPA), however, RA 10963 mandates the CDA to consolidate the annual tax incentive reports of registered cooperatives and submit the same to the BIR.

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
AUTHORITY OF THE FREEPORT OF BATAAN (AFAB)
(In thousand pesos)

			Programmed ³					Actual				Actua	al (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷
I. Agriculture and fishery	` <u> </u>	·	10,620	76,164	86,784	30,719				30,719		-		-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	10,620	76,164	86,784	30,719	-	-	-	30,719	-	-	-	-
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		1,070	53,262	184,348	238,680		819	787,415	1,850,498	2,638,732			<u> </u>	
Energy (coal, diesel)	-	-	53,262	184,348	237,610	-	-	787,415	1,850,498	2,637,914	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	1,070	-	-	1,070	-	819	-	-	819	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	=	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified) Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ellergy (renewable ellergy - willd)	_	_	_	-	_	_	_	_	_		_	_		-
IV. Manufacturing	124,904		1,830,594	7,106,208	9,281,407	93,984	222,570	966,654	2,812,465	4,095,673			·	
Manufacturing (chemicals)	-	2,224	-	-	2,224	-	6,414	209	846	7,469	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	38,105		882,008	5,413,788	6,379,493	42,499	68,007	105,418	1,210,081	1,426,005	-	-	-	-
Manufacturing (industrial goods, machines)	-	3,398	35,154	63,897	102,448	-	915	403	957	2,274	-	-	-	-
Manufacturing (food, food processing)	- 0/ 10/	68,313	722.040	1 110 140	1 000 405	50.373	- 20.042	7/0.047	1 215 042	2 1 1 7 1 0 4	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	86,184		733,849	1,110,149	1,998,495	50,373	20,843	760,847	1,315,042	2,147,104	-	-	-	-
Manufacturing (glass, plastic, ceramic)	614	4,258 10.070	18,807 11,511	50,139 46.537	73,205 68,733	1,112	3,652 18.424	27,658 15,288	61,142 55,673	92,452 90.497	-	-	-	-
Manufacturing (wood, paper, rubber products)	014	4,933	11,076	70,441	86,450	1,112	2,129	15,266	1,374	3,659	-	-	-	-
Manufacturing (metals, steel) Manufacturing (personal care and healthcare products, medical products)	-	76,174	53,676	179,640	309,490	-	98,989	21,482	117,175	237,645	-	-	-	-
Manufacturing (personal care and nearificare products, medicar products) Manufacturing (personal goods)		4,740	76,099	151,594	232,434	-	3,198	34,934	49,688	87,820		-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	8,413	20,022	28,435	-	-	260	486	746	-	-	-	-
V. Mining and quarrying	_	_	-	_	-	_	-	_	-	_	_	_	-	_
Mining and quarrying	-	-	-	-	-	-	-	-	-			-	-	-
VI. PPP projects	_	_	_	_	_	_	_	_	_	_	_	_	_	_
PPP projects		· ——												
TTT projects														
VII. Services	96,687	22,776	522,657	1,096,226	1,738,346	70,419	35,509	41,672	56,397	203,998			·	
Services (banking, financing)	6,325	-	170	829	7,323	10,459	4,879	-	-	15,338	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) Services (call center)	0,323	-	170	029	1,323	10,439	4,079	-	-	10,330	-	-	-	-
Services (R&D)			_							_				
Services (canteen and restaurant operation)	_	227	_	_	227	218	517	_	_	735	_	_	_	_
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	17,758		1,351	1,407	36,706	19,356	20,827	_	-	40,184	_	_	_	_
Services (operator of training and learning centers, operator of medical and health facilities)			-		-		-	-	-	-	-	-	-	-
Services (other general services)	-	5,594	1,355	4,731	11,680	=	7,439	=	-	7,439	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	72,604		501,674	1,071,715	1,646,220	40,386	548	15,717	27,676	84,327	-	-	-	-
Services (wholesale, retail, trading)	-	539	18,107	17,544	36,191	-	1,300	25,955	28,721	55,975	-	-	-	=
VIII. Tourism		1,626			1,626	2,883				2,883				
Tourism (accommodation, hotels, resort)	-	1,626	-	-	1,626	2,883	-	-	-	2,883	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	-	-	-	-	-	-	24	-	-	24	-	-	-	-
Unfilled/unspecified registered activity	-	-	-	-	-	-	24	-	-	24	-	-	-	=
	221,591	245.174	2.417.134	8.462.945		198.005	258.922							

Total

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

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for incentives on combinated using the 2017 report.

Values reflected are 2017 projections of investment tax expenditures on incentives on combinated 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 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate was computed as the difference between the amount has vouid have been paid to the national government under a require corporate income tax reterine and the amount actually paid under the special income tax rate regime.

The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The revenue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO) (in thousand pesos)

Section Part Part Part Section Part		-		Programmed ³			I	2	018 Actual			I	Actua	(CDA)	
Agriculture in Shory (page 1 and 1 a	Sector					Total					Total	Incentives of	Local VAT Incentives of	Percentage Tax Incentives of	Total Tax Incentives o
gradient and interpolation, printing presented remain (seeing of person) If comment and intercent remains Seeing and addition If comment and intercent remains See of the comment of t	I. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	- COODELATIVE
gradient and interpolation, printing presented remain (seeing of person) If comment and intercent remains Seeing and addition If comment and intercent remains See of the comment of t		-				-		-		-	-				
year comment of the product place of products of products of products or produ	Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
If General values and two-cost fracting If George If	Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Target T	Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	=	-	-	-	-	-	-
If Finding Personnels only account material and delication of personan product) Intelligence of the Personal Pe	II. Economic and low-cost housing														
was grown and service of the control	Economic and low-cost housing	-	-	-	=	=	-	-	-	-	-	-	-	-	-
rang plentage despert plantage of production production (any production) (any plantage of production and produc	III. Energy														
The growneds berray - storage (any towneds berray - subtries) (but growneds berray - subtries) (but for growneds between the subtries of between the subtries) (but for growned berray - subtries) (but for growned between the subtries of b	Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
resign (consequence) equipment) (ang (consequence) equipment) (ang (consequence) equipment) (ang (consequence) equipment) (ang (consequence) equipment) (and (consequence) (and (consequ	Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The growth energy in your good and you good and a service of the growth energy country of the growth energy energy of the growth energy energy of the growth energy ener	Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
recognition and construction of the constructi	Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport Contention of the Co	Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valundarium (in minuta) Andrechard products, sentrally products, s	Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Menufacturing Annifecturing (beneficial products, sentor) Annifecturing (beneficial products, sentor) Annifecturing (beneficial products, sentor) Annifecturing (beneficial products, sentor) Annifecturing (beneficial products) Annifecturing (be		-	-	-	-	-	-	=	-	-	-	-	-	-	-
Attendicturing (extensive) (antificial products, service) Antificial registerious, ederical exposites, resultant powerly, leather products - including beggl) Antificial registerious, ederical exposites, resultant products, resistant products) Antificial registerious, ederical exposites, resultant products, resistant products, resistant powerly, leather products, resistant products, resistant powerly, leather products, resistant powerly, leather products, resistant powerly, leather products, resistant powerly, leather products, resistant products, resistant powerly, leather products, resistant products, resist	Energy (renewable energy - wind)	=	=	=	-	=	-	-	=	=	-	=	-	-	-
Annabeturing (indextones, described products, sentice) Annabeturing (indextones), described products in chalding products, medical products, medical products, medical products, medical products, including products, common in characterising (medical products, medical products) Annabeturing products accessories, transport on quipment) A finding and quarrying A finding and quarrying and extension of the annabeturing and teaming orders, quarries of exposure quarrying A finding and quarrying and extensing orders, quarries of exposure quarrying A finding and quarrying and extensing orders, quarries of exposure quarrying A finding and quarrying and extensing orders, quarries of exposure quarrying A finding and quarrying and extensing orders, quarries of exposure quarrying A finding and quarrying A	IV. Manufacturing														
Annafacturing (rote Carlo processing) Annafacturing (rote Carlo product) A		-	-	-	-	-	-	=	-	-	-	-	-	-	-
Anniforming (food, food processing) Anniforming (food), food processing) Anniforming (food), food processing) Anniforming (food), food processing) Anniforming (food), food processing) Anniforming (food)		-	-	-	-	-	-	=	-	-	-	-	-	-	-
Annificating (igenments, featlier, worandos including jewely, leather products - including bags) Annificating (social paper, rubber products) Annificating (social paper, rubber products) Annificating (social paper, rubber products) Annificating (social paper) Annificating (social p		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Americaning (glass plats), ceremic) Americaning (glass) pairs, fueler products) Americaning (pentals), steel) Americaning (pentals), verified accessories, fransport equipment) // Mining and quarrying // IPPP projects PP p		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annificating (location products) Annificating (locations) Annifications) Annificating (locations) Annifications) Annifications		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annifecturing (mestas, steet) Annifecturing and steeming orders, speciator of mestas annifecturing (mestas, steet) Annifecturing (mestas, steet) Annifecturing and steeming orders, speciator of mestas annifecturing (mestas, steet) Annifecturing and steeming and steeming and steeming annifecturing (mestas, steeming annifecturing annifecturing annifecturing (mestas, steeming annifecturing annifectu		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annifecturing (personal care and healthcare products, medical products) Annifecturing (persons) Annife		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annifesturing (personal spoots) Annifesturing (personal spoots		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amendacturing (vehicles, vehicle accessaries, transport equipment) All mingrand quarrying All Exprices All Exprices Big projects Pil Projects Pil I. Services Canadage For Institute Canadage Canada		-	-	-	-	-	-	-	-	-	-	-	-	-	-
/ Mining and quarrying / Interpretation of the projects / In PPP projects / In PPP projects / In Services / In Ser		-	-	-	-	-	-	-	-	-	-	-	-	-	-
If in grant quarrying If it per projects If it services If	wandacturing (venices, venice accessories, transport equipment)	_	_	_	-	_	_	_	-	_		_	_	_	-
## PPP projects ### PPP	V. Mining and quarrying														
7/1. Services // Services (Banking, financing) // Services (Banking, financing) // Services (Ball canter) // Services (Call canter) // Services (Call canter) // Services (Canter) // Services (Conter) // Services (Conter) and isstant other than economic and low-cost housing, ecozone operator) // Services (Operator of training and isstant other than economic and low-cost housing, ecozone operator) // Services (Operator of training and isstanting centers, operator of medical and health facilities) // Services (Operator of training and isstanting centers, operator of medical and health facilities) // Services (Operator of training and isstanting centers, operator of sea ports and airports) // Services (Operator of training and isstanting centers, operator of sea ports and airports) // Services (Operator of training and isstanting centers, operator of sea ports and airports) // Services (Operator of sea ports and	Mining and quarrying	-	-	-	=	=	-	-	-	-	-	-	-	-	-
In Services Services (panking, financing) Services (Call center) Services (Conternand restaurant operation) Services (Construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (Construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (Construction, leasing, real estate other shan economic and low-cost housing, ecozone operator) Services (Construction, leasing, real estate other shan economic and low-cost housing, ecozone operator) Services (Construction, leasing, real estate other shan economic and low-cost housing, ecozone operator) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports and airports) Services (Sortheraphis, Logistics, utilities, operator of sea ports	VI. PPP projects														
Services (banking, financing) services (panking, financing) services (panking, financing) services (panking, financing) services (cancerer) services (cancerer) services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) 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 (operator of services) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and airports) services (wherehousing, logistics, utilities, operator of sea ports and	PPP projects	=	-	=	-	-	-	=	=	-	=	=	-	-	-
Services (RPO - non-voice, software development, IT-related services, customer support) Services (RaD) Services (RaD) Services (RaD) Services (RaD) Services (RaD) Services (Pad) Services	VII. Services														
Services (Call Center) Services (Canteen and restaurant operation) Services (Construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (Construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (Construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (Construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (Souther general services) Services (who leasing, reall, trading) ITIL. Tourism Tourism (accommodation, hotels, resort) Tourism (nedical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity Juffilled/unspecified registered activity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) 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 (where general services) Services (where yearly services) Services (wholesale, retail, trading) ///////////////////////////////////		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (content and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (other general services) Services (other general services) Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading) WIII. Tourism Sourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 (owner operated services) Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading) //III. Tourism //III. Tourism //Iourism (accommodation, hotels, resort) //ourism, indecidal tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	=	-	-	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities) Services (other general services) Services (wholesale, retail, trading) ///////////////////////////////////		-	-	-	-	-	-	-	=	-	-	-	-	-	-
Services (wher general services) Services (wholesale, retail, trading) //III. Tourism (accommodation, hotels, resort) //ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports) ATIL Tourism Fourism (accommodation, hotels, resort) Fourism (nedical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading) //III. Tourism		-	-	-	=	-	-	-	=	-	-	-	-	-	-
Fourism (accommodation, hotels, resort) Fourism (medical tourism, other tourism-related services) X. Unfilled/unspecified registered activity Infilled/unspecified registered activity	Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fourism (accommodation, hotels, resort) Fourism (medical tourism, other tourism-related services) X. Unfilled/unspecified registered activity Infilled/unspecified registered activity	/III. Tourism	_	_	-	_	_	-	_	_	_	-	-	-	-	_
Fourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity Infilled/unspecified registered activity															-
Infilled/unspecified registered activity	Tourism (accommodation, notes, resort) Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infilled/unspecified registered activity	IX. Unfilled/unspecified registered activity	=	=	=	-	-	=	-	=	-	=	-	-	=	=
	Unfilled/unspecified registered activity	-	-	-		-	-	-	-		-	-	-	-	-
	Total														

- Total

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

 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

 The investment tax expenditure on investment tax expenditure for incentives on income tax rate varies on income tax rate of 30% to the net taxable income.

 The investment tax expenditure on special income tax rate varies 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.

 The income tax incentives of cooperatives were computed based on the preference between the amount that would have been paid to the national queryment under a regular corporate income tax rate regime.

 The income tax incentives of cooperatives were computed based on the preference between the amount that would have been paid to the national queryment under a regular corporate income tax rate regime.

 The income tax incentives of cooperatives were computed based on the preference between the amount that would have been paid to the national queryment under a regular corporate income tax rate regime.

 The income tax incentives of cooperatives were computed based on the preference between the amount that would have been paid to the national queryment under a regular corporate income tax rate regime.

- *The revenue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

 **The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)
(In thousand pesos)

	-		Programmed ³				20	018 Actual				Actus	ıl (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives o
. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	- COODCIAITYC
griculture and fishery (fishery)														
griculture and fishery (livestock, poultry, production of animal feeds)	_	_	_	-	_	-	-	-	_	_	_	_	-	-
griculture and fishery (operator of post harvest facility, cold storage facility)	_	_	_	-	_	-	-	-	_	_	_	_	-	-
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I. Economic and low-cost housing						·								
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Energy														
nergy (coal, diesel)	-	-	-	-	-	-	-	=	-	-	-	-	-	-
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - biomass)	_	_	_	-	_	_	_	_	_	-	_	_	_	_
nergy (renewable energy - geothermal)	_	_	_	_	_	_	_	_	_	_	_	-	-	_
inergy (renewable energy - hydro)	_	_	_	_	_	_	_	_	_	_	_	_	_	_
nergy (renewable energy - solar)	_	_	_	_	_	_	_	_	_	_	_	_	_	_
nergy (renewable energy - solar) nergy (renewable energy - unspecified)			_		_	-		_			-	_	-	_
ergy (renewable energy - wind)	=	=	=	-	-	-	=	=	=	=	-	=	=	-
V. Manufacturing														
fanufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
lanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
lanufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
lanufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
/. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-
fining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W 200														
/I. PPP projects						· 								
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Services	92				92									
iervices (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-		-
ervices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (R&D)	92	-	-	-	92	-	-	-	-	-	-	-	-	-
rvices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Tourism	_	_	_	_	_	_	_	_	_	_	_	_	_	_
		· — <u> </u>												
urism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X. Unfilled/ unspecified registered activity						133				133				
Infilled/unspecified registered activity	-	-	-	-	-	133	-	-	-	133	-	-	-	-
otal	92	-	-	-	92	133	-	-	-	133	-	-	-	-

Total 92 - 92 133 - 135

^{*}The revernue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
BOARD OF INVESTMENTS (BOI) (in thousand pesos)

			Programmed ³		ı		20	Actual		1		Actua	I (CDA)	
Sector	Income Tax	Special Income		Import VAT		Income Tax	Special Income		Import VAT		Income Tax	Local VAT	Percentage Tax	Total Tax
	Holiday	Tax Rate	Customs Duties	(gross)	Total	Holiday ⁵	Tax Rate ⁶	Customs Duties	(gross)	Total	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Conneratives ⁷
I. Agriculture and fishery	503,414	279	31,681	0	535,374	404,961		1,001		405,962	-	-	-	- Cooperatives
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	190,123	279	28,579	0	218,981	159,494	-	1,001	-	160,494	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	119,095	-	1,908	0	121,002	102,898	-	-	-	102,898	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	194,196	-	1,195	0	195,391	142,570	-	-	-	142,570	-	-	-	-
II. Economic and low-cost housing	4,808,450	173,010	-	-	4,981,460	4,393,254	173,109	-	-	4,566,362	-	-	-	-
Economic and low-cost housing	4,808,450	173,010	-	-	4,981,460	4,393,254	173,109	-	-	4,566,362	-	-	-	-
III. Energy	12,831,900	3,577,646	539,648	16,837	16,966,031	12,040,239	2,693,138	1,474,243	54	16,207,675				
Energy (coal, diesel)	7,776,502	-	519,196	0	8,295,698	6,706,642	-	1,448,983	-	8,155,624	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	1,910,373	-	-	-	1,910,373	1,547,175	-	67	-	1,547,242	-	-	-	-
Energy (renewable energy - biomass)	738,411	47,142	245	0	785,798	1,695,533	110,190	-	-	1,805,723	-	-	-	-
Energy (renewable energy - geothermal)	370,263	2,105,322	1,129	0	2,476,714	403,682	2,394,407	25,136	-	2,823,225	-	-	-	-
Energy (renewable energy - hydro)	621,285	1,384,468	11,664	0	2,017,417	235,141	150,529	57	54	385,781	-	-	-	-
Energy (renewable energy - solar)	506,373	18,044	7,415	16,837	548,669	506,684	11,306	-	-	517,990	-	-	-	-
Energy (renewable energy - unspecified)	160,446	-	0	0	160,446	211,470	-	=	-	211,470	-	-	-	-
Energy (renewable energy - wind)	748,247	22,670	-	-	770,918	733,913	26,706	-	-	760,619	=	-	-	-
IV. Manufacturing	5,400,702	43,573	722,633	116,482	6,283,390	1,671,603	65,481	2,418,978		4,156,062				
Manufacturing (chemicals)	1,798,084	-	-	-	1,798,084	263,151	-	486,294	-	749,445	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	458,530	254	9,235	43,350	511,369	148,760	3,190	150,728	-	302,678	-	-	-	-
Manufacturing (industrial goods, machines)	50,501	-	19,550	0	70,052	177,927	-	210,314	-	388,241	-	-	-	-
Manufacturing (food, food processing)	1,273,157	39,958	21,615	0	1,334,730	415,712	59,740	93,030	-	568,482	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	16,525	-	8	0	16,532	10,931	-	-	-	10,931	-	-	-	-
Manufacturing (glass, plastic, ceramic)	59,163	-	0	0	59,164	17,566	-	1,163,096	-	1,180,663	-	-	-	-
Manufacturing (wood, paper, rubber products)	16,771	-	-	-	16,771	12,093	-	-	-	12,093	-	-	-	-
Manufacturing (metals, steel)	148,344	-	81	0	148,425	10,531	-	1,572	-	12,104	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	68,140	-	7,916	15,323	91,379	147,278	-	-	-	147,278	-	-	-	-
Manufacturing (personal goods)	1,191		798	0	1,990	880		1,507	-	2,387	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	1,510,296	3,361	663,430	57,808	2,234,896	466,773	2,552	312,436	=	781,760	-	-	-	-
V. Mining and quarrying	2,647,373				2,647,373	249,099				249,099				
Mining and quarrying	2,647,373	-	-	-	2,647,373	249,099	=	-	=	249,099	=	-	-	-
VI. PPP projects	702,199		14,395	0	716,594	536,179		100,633		636,812				
PPP projects	702,199	-	14,395	0	716,594	536,179	=	100,633	-	636,812	-	-	-	-
VII. Services	2,517,152	96,607	84,247	123,793	2,821,800	2,042,851	105,167	2,618,033	32	4,766,083				
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	8,782	2,624	137	0	11,544	138,883	6,971	764	-	146,619	-	-	-	-
Services (call center)	3,203	-	-	-	3,203	5,302	-	-	-	5,302	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	=	÷.	=	-	-	-	=	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	140		2,777	0	2,917	51,289		195	-	51,483	=	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	969	73,660	1,355	0	75,984	1,528	98,195			99,723	-	-	-	-
Services (other general services)	17,068		- (7.000	100 70-	17,068	1 0 15 0 15	-	7	32	39	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	2,486,990	20,323	67,002 12,977	123,793 0	2,698,108 12,977	1,845,849	=	2,614,261 2,807	-	4,460,110 2,807	-	-	-	-
	454.0	40.0=:		_		454.55	47.0:-							
VIII. Tourism	154,866	43,376			198,242	151,554	47,847			199,401				
Tourism (accommodation, hotels, resort)	154,866	43,376	-	-	198,242	151,554	47,847	-	-	199,401	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	=	-
IX. Unfilled/ unspecified registered activity	15,827	46,846			62,673	2,980,675	1,218,664			4,199,339				
Unfilled/unspecified registered activity	15,827	46,846	-	-	62,673	2,980,675	1,218,664	-	-	4,199,339	-	-	-	-
Total	29.581.883	3.981.338	1.392.604	257.112	35.212.937	24.470.414	4.303.406	6.612.888	86	35.386.794	_	_		

^{29,581,883 3,981,338 1,392,004 257,112 35,212,937 24,470,414 4,303,406 0,612,888 86 35,386,794 - -}Values reflected are 2016 projections of investment tax expenditures as stated in the 2017 report.

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

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

The 2019 projections of investment tax expenditure for incentives on income tax 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 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on Special income tax rate regime.

The income tax rate were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The amount of special income tax rate incentives under BOI is from double-registered firms and firms in the energy sector which receive GIE incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
CLARK DEVELOPMENT CORPORATION (CDC)
(in thousand pesos)

							20	118						
			Programmed ³	1				Actual	1	,			al (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷
I. Agriculture and fishery		462	83	78	624		593	512	536	1,640		-	-	
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	=	-	-	-	-	-	-	-	=	-	=	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	348	83	78	510	-	498	-	-	498	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	114	-	=	114	-	95	512	536	1,142	=	-	-	-
II. Economic and low-cost housing														
Economic and low-cost housing	-	=	-	=	=	-	=	=	=	=	=	-	-	-
III. Energy		39,943	839	137,796	178,577		20,979	1,565	450,402	472,946			. <u></u>	
Energy (coal, diesel)	-	-	-	- 407.70/	470 577	-	-		-	- 170 011	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	39,943	839	137,796	178,577	-	20,979	1,565	450,402	472,946	-	-	-	-
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		913,566	2,498,947	30,647,289	34,059,802	6,283	1,203,803	2,242,710	44,294,979	47,747,775				
Manufacturing (chemicals)	-	-	5	25	30	-	-	1	566	567	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	647,557	1,443,986	27,853,455	29,944,997	-	546,972	509,394	39,936,417	40,992,783	-	-	-	-
Manufacturing (industrial goods, machines)	-	11,527	169,629	532,548	713,704	-	17,010	44,402	166,158	227,570	-	-	-	-
Manufacturing (food, food processing)	-	35,213	30,549	47,516	113,278	-	38,309	48,465	76,830	163,604	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	64,673	209,158	282,172	556,003	-	42,042	742,674	1,220,848 284,795	2,005,563	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	35,770 52,914	209,185 220,073	445,372 1,024,494	690,328 1,297,480	-	42,036 359,214	130,003 33,651	51,410	456,834 444,276	-	-	-	-
Manufacturing (wood, paper, rubber products) Manufacturing (metals, steel)		27.850	42,649	86,016	156.515		34,271	151.088	610.872	796.231				
Manufacturing (needs, seek) Manufacturing (personal care and healthcare products, medical products)	_	8,479	12,191	28,068	48,739	6,283	11,793	20,038	34,405	72,517	_	-	_	_
Manufacturing (personal goods)	-	5,182	35,612	73,300	114,094	-,	3,470	146,224	304,065	453,759	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	24,401	125,910	274,323	424,634	=	108,687	416,771	1,608,613	2,134,070	-	-	-	-
V. Mining and quarrying									0	0				
Mining and quarrying	-	-	-	-	-	-	-	-	0	0	-	-	-	-
VI. PPP projects							21,227			21,227			=	
PPP projects	-	-	-	-	-	-	21,227	-	-	21,227	-	-	-	-
VII. Services	8,826,482	1,093,145	475,941	1,380,256	11,775,824	11,395,144	1,151,463	562,979	1,679,029	14,788,614			<u> </u>	
Services (banking, financing)	-	455.044	- 2 540	- 141 505		-	- 1/5 500	-		10/ 710	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	155,344	3,518	141,505	300,366	=	165,588	2,963	28,161 984	196,712	-	=	-	-
Services (call center) Services (R&D)	875	30,678 1,872	1,966 880	2,242 3,279	34,886 6,906	540	45,210 8,546	634 175	726	46,828 9,987	-	-	-	-
Services (R&D) Services (canteen and restaurant operation)	- 0/3	11,433	2,371	1,832	15,636	540	30,680	1,359	726 788	32,827	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	8,767,097		11,459	15,213	8,867,502	10,107,439	163,325	44,399	103,364	10,418,528	-	_	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-,,	28,483	1,124	2,522	32,129	1,142,609	32,461	2,441	4,071	1,181,582	-	-	-	-
Services (other general services)	3,623	21,161	67,575	153,566	245,926	46,666	24,783	609	4,538	76,596	-	=	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	739,559	257,185	895,375	1,892,119	-	656,020	354,670	1,391,410	2,402,100	-	-	-	-
Services (wholesale, retail, trading)	54,887	30,883	129,862	164,721	380,353	97,889	24,849	155,728	144,986	423,453	-	-	-	-
VIII. Tourism	141,819	1,180,946	87,505	139,238	1,549,509	183,767	420,741	219,631	426,989	1,251,127				
Tourism (accommodation, hotels, resort)	141,819	118,707	68,324	104,277	433,127	182,485	232,330	219,602	426,916	1,061,333	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	1,062,239	19,182	34,961	1,116,382	1,282	188,411	28	73	189,794	-	-	-	-
IX. Unfilled/unspecified registered activity		66			66	744	2,096,598			2,097,342				
Unfilled/unspecified registered activity	-	66	-	-	66	744	2,096,598	-	-	2,097,342	-	-	-	-
Total	8.968.301	3,228,128	3.063.315	32.304.657	47,564,402	11.585.938	4.915.403	3,027,396	46.851.935	66.380.671	_	_	_	_

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The amount of ITH incentives under CDC and SBMA is from double-registered firms which are also registered in IPAs with ITH incentives.
**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.
**The revenue forgone for tax incentives of cooperatives.

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(in thousand pesos)

			Programmed ³				20	Actual				Actua	al (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives
. Agriculture and fishery												-		
griculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I. Economic and low-cost housing														
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	=	-	-
II. Energy														
inergy (coal, diesel)							-					-	-	-
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
inergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	=	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Manufacturing	-	-	671,596	964,195	1,635,791	-	=	86,588	45,181	131,769	=	-	=	-
fanufacturing (chemicals)														-
fanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
fanufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
fanufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
fanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
fanufacturing (glass, plastic, ceramic)	_	_	_	-	-	-	_	-	-	-	-	_	_	_
fanufacturing (wood, paper, rubber products)	_	_	671,596	964,195	1,635,791	-	_	-	-	-	-	_	_	_
fanufacturing (metals, steel)	-	-		_	-	-	-	-	-	-	-	-	-	-
fanufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
fanufacturing (personal goods)	_	_	_	_	_	_	_	_	_	_	_	_	_	_
fanufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	86,588	45,181	131,769	-	-	-	-
f. Mining and quarrying	-	-	=	=	-	-	=	=	-	-	-	-	=	-
fining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-
/I. PPP projects	-	-	-	-	-	-	-	_	-	_	_	-	-	-
PP projects	-	-	-		-	-	-	-		-	-	-	-	-
/II. Services	10,123	173.422	6.899	8,923	199.367	_	-	3.480	4,972	8,452	_	_	_	_
ervices (banking, financing)	-	385	-		385	-	-	-	-	-	-	-	-	-
ervices (BPO - non-voice, software development, IT-related services, customer support)	1,557	168,843	6,899	8,923	186,221	-	-	3,480	4,972	8,452	-	-	-	-
ervices (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	8,566	4,109	-	-	12,676	-	-	-	-	-	-	-	-	-
ervices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (warehousing, logistics, utilities, operator of sea ports and airports)	-	8	-	-	8	=	-	=	-	-	-	-	=	=
ervices (wholesale, retail, trading)	-	77	=	-	77	-	-	=	-	-	-	-	-	-
III. Tourism		1,724			1,724				5,627	5,627				
purism (accommodation, hotels, resort)	-	1,724	-	-	1,724	-	-	-	5,627	5,627	-	-	-	-
ourism (medical tourism, other tourism-related services)	-	-	=	-	-	-	-	=	=	=	-	-	=	-
X. Unfilled/ unspecified registered activity							31,736	-		31,736				
Infilled/unspecified registered activity	-	-	-	-	-	-	31,736	-	-	31,736	-	=	-	-

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

Values reflected are 2017 actual amount of investment tax expenditures is taked in the 2017 report.

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for income tax actual investment tax expenditures or income tax actual in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for income tax actual in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures or income tax actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment actual in the 2018 as stated in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment actual in the 2018 as stated in the 2017 report.

Values reflected are 2017 projections of inve

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
PILLIPPINE ECONOMIC ZONE AUTHORITY (PEZA)
(in thousand pesos)

			3				20	018				A - 4	1 (00 4)	
Sector			Programmed ³	l				Actual		1	Income Tax	Local VAT	Percentage Tax	Total Tax
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Cooperatives ⁷
I. Agriculture and fishery			4,988	8,584	13,572									
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	=	-	-	-	=	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	- 40.570	-	-	-	-	-	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	4,988	8,584	13,572	-	-	-	=	-	-	-	-	-
II. Economic and low-cost housing														
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy		114,889	173,624	398,785	687,298		146,664	272,658	893,625	1,312,947				
Energy (coal, diesel)	-	66,584	169,818	380,187	616,589	-	103,262	267,666	880,494	1,251,422	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	- (222	- 2.00	103	103	-	- 20.17/	4.000	12 100	- 4/ 2/0	-	-	-	-
Energy (renewable energy - biomass)	-	6,332	3,382	17,715	27,429	-	28,176	4,992	13,100	46,268	-	-	-	-
Energy (renewable energy - geothermal) Energy (renewable energy - hydro)	-	-		-	-	-		-			-		-	-
Energy (renewable energy - nyuru) Energy (renewable energy - solar)	-	41,973	425	780	43,178	-	15,225	_	32	15,257	-	-	-	-
Energy (renewable energy - unspecified)	-	,773	-	-	-	-	.0,220	-	-		-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	21,975,355	27,052,202	37,308,168	230,725,987	317,061,712	17,361,952	26,044,885	39,374,032	218,935,837	301,716,706	-	-	-	-
Manufacturing (chemicals)	133,895	790,839	1,602,634	5,029,182	7,556,549	82,245	1,038,948	2,293,557	6,629,392	10,044,142	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	15,356,937	15,278,200	17,535,842	157,432,675	205,603,653	11,141,246	14,674,640	15,459,471	152,600,835	193,876,191	-	-	-	-
Manufacturing (industrial goods, machines)	3,046,628	2,125,205	3,777,922	34,510,014	43,459,770	3,860,259	2,612,282	2,564,517	14,169,254	23,206,312	-	=	-	-
Manufacturing (food, food processing)	84,060	490,748	321,728	739,642	1,636,177	1,133	368,413	840,960	1,630,596	2,841,102	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	263,401	170,899	3,180,875	4,928,720	8,543,895	335,443	103,848	3,273,787	5,412,325	9,125,403	-	-	-	-
Manufacturing (glass, plastic, ceramic)	270,862	622,395	1,333,561	3,092,333	5,319,152	151,875	364,477	3,623,931	8,031,171	12,171,454	-	-	-	-
Manufacturing (wood, paper, rubber products)	67,336 715,650	822,389 2,098,320	437,442 1,232,458	1,106,175 4,979,463	2,433,342 9,025,891	18,200 62,729	1,260,284 2,024,160	2,157,884 1,595,298	4,358,815 5,647,282	7,795,183 9,329,470	-	-	-	-
Manufacturing (metals, steel) Manufacturing (personal care and healthcare products, medical products)	35,565	153,840	567,221	1,328,771	2,085,397	118,727	238,480	576,931	1,254,811	2,188,949	-	-	-	-
Manufacturing (personal goods)	1,081,280	415,577	2,363,306	4,953,327	8,813,489	960,472	441,629	1,015,550	2,360,443	4,778,094		_	-	_
Manufacturing (vehicles, vehicle accessories, transport equipment)	919,742	4,083,789	4,955,179	12,625,685	22,584,396	629,622	2,917,724	5,972,145	16,840,914	26,360,404	-	=	=	-
V. Mining and quarrying	_	_	_	-	_	_	_	892	23,725	24.617	_	-	_	_
Mining and quarrying	-	-	-	-		-	-	892	23,725	24,617	-	-	-	-
VI. PPP projects														
PPP projects	-	=	-	-	=	-	-	=	-	-	-	-	-	-
VII. Services	7,149,877	19,639,344	5,556,140	18,721,312	51,066,673	8,072,592	20,503,051	5,302,381	16,906,650	50,784,674				
Services (banking, financing)								390	1,730	2,121	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	4,963,912	9,090,044	1,330,807	4,926,863	20,311,627	5,107,571	9,201,073	451,543	1,543,913	16,304,101	-	-	-	-
Services (call center)	2,092,226	7,252,311 12,320	199,279 3,444	1,442,869 23,867	10,986,684 39,631	2,937,406	8,011,081 40,271	194,915 435	2,259,475 4,437	13,402,877 45,142	-	-	-	-
Services (R&D) Services (canteen and restaurant operation)	-	8.061	900	1.033	9,994	-	5.193	1.507	1.588	8.288	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	1,485	1,419,218	36,687	171,767	1,629,158	1,229	2,181,794	26,131	165,735	2,374,890		_	-	
Services (operator of training and learning centers, operator of medical and health facilities)	52,666	433,354	75	2,830	488,925	3,202	460,037	54	1,104	464,396	_	-	-	-
Services (other general services)	379	23,163	12,241	28,747	64,531	7,257	20,640	791	4,067	32,755	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	39,208	1,387,487	3,960,202	12,056,448	17,443,345	15,926	582,223	4,616,300	12,883,139	18,097,589	-	-	-	-
Services (wholesale, retail, trading)	-	13,386	12,504	66,887	92,777	-	739	10,315	41,461	52,515	-	=	-	-
VIII. Tourism	1,950,744	40,111	99,218	294,429	2,384,502	3,474,618	76,765	9,033	21,270	3,581,686				
Tourism (accommodation, hotels, resort)	1,950,744	40,111	94,899	292,177	2,377,931	3,473,597	76,765	9,033	21,270	3,580,665	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	4,319	2,252	6,571	1,021	-	-	-	1,021	-	-	-	-
IX. Unfilled/ unspecified registered activity		4			4	579,925	4,563,090			5,143,015				
Unfilled/unspecified registered activity	=	4	=	-	4	579,925	4,563,090	-	-	5,143,015	-	Ē	-	-
Total	31.075.976	46.846.549	43.142.139	250.149.097	371,213,761	29.489.088	51.334.454	44.958.995	236,781,108	362.563.645	_	_	_	

<sup>31,075,976 46,846,549 43,142,139 250,149,097 371,213,761 29,489,088 51,334,454 44,958,995 236,781,108 362,563,645

2</sup> Values reflected are 2016 projections of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures as stated in the 2017 report.

4 Values reflected are 2017 projections of investment tax expenditures as stated in the 2017 report.

5 The 2019 projections of investment tax expenditure for incentives on income tax 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 2018-2019 growth rate of value of imports as reported by the BOC.

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

7 The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
PORO POINT MANAGEMENT CORPORATION (PPMC) (in thousand pesos)

			Programmed ³					018 Actual				Actua	al (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives
. Agriculture and fishery														
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
griculture 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)	=	-	=	-	=	≡	≘	-	-	=	=	-	=	-
I. Economic and low-cost housing			=											
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Energy		492			492		412			412				
Energy (coal, diesel)	-	-	-	-	-	-	-	=	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	492	-	-	492	-	412	-	-	412	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	=	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	=	-	-	-	-	-	-	-
Energy (renewable energy - wind)	=	-	-	-	-	-	-	-	-	=	-	=	-	-
V. Manufacturing		82			82								<u> </u>	
Manufacturing (chemicals)	-	-	-	-	-	-	=	=	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-		-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines)	-	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 (presonal care and healthcare products, medical products)	_	_	-	_	_	_	_	_	_	_	_	_	-	_
Vanufacturing (personal goods)	_	_	-	_	_	-	_	_	_	_	_	_	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
/. Mining and quarrying	_	-	_	-	_	-	_	-	-	_	_	_	-	-
Mining and quarrying	-	-	-	-	-	=	=	-	-	-	-	-	-	-
/I. PPP projects	=	=	=	=	=	=	=	=	=	=	=	_	=	_
PPP projects	-	-	-	-	-	-	-	-	-	-		-	-	-
/II. Services		6,964	_		6,964		26,351	_	_	26,351				
Services (banking, financing)					- 0,704		20,331			20,331				
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)	-	6,964	-	-	6,964	-	26,351	-	-	26,351	-	-	-	-
ervices (other general services)	-	-	=	=	=	-	-	-	=	=	-	-	=	=
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	-	=	= -	-	-		=	= =	-	-	-	-	-	-
		40.7			40.4		07.65			07.0				
/III. Tourism		18,422			18,422		27,996			27,996				
Fourism (accommodation, hotels, resort)	=	18,422	=	=	18,422	=	27,996	=	=	27,996	=	-	=	-
Fourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	=	-	-
X. Unfilled/ unspecified registered activity														
Infilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-

[|] Otal | 25,961 | 25,961 | 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760 | - 54,760

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
SUBIC BAY METROPOLITAN AUTHORITY (SBMA)
(In thousand pesos)

	<u> </u>		Programmed ³					018 Actual			l	Actus	al (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷
I. Agriculture and fishery	-	-		- '			-	3,311	4,382	7,693	-	-	-	-
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	=	3,311	4,382	7,693	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	=	-	-	=	=	=	=	-	=	-	-	-	=
II. Economic and low-cost housing														
Economic and low-cost housing	-	-	-	-	=	-	-	-	-	-	-	-	-	-
III. Energy		23,687	869	3,002	27,559	42,953	22,055	238	1,013	66,259				
Energy (coal, diesel)	-	-	-	-	-	-	=	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	23,687	869	3,001	27,557	42,953	22,055	238	1,013	66,259	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar) Energy (renewable energy - unspecified)	-		-	2	- 2		-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	_	888,096	123,228	630,482	1,641,806	-	820,212	429,935	1,906,797	3,156,944	-	_	-	_
Manufacturing (chemicals)			4,544	51,383	55,927							-		
Manufacturing (electronics, electrical products, semicon)	_	483,002	31,006	254,791	768,799	-	513,865	277,266	1,342,614	2,133,745	_	_	_	_
Manufacturing (industrial goods, machines)	-	44,525	5,307	28,103	77,936	-	49,200	24,598	132,853	206,651	-	-	-	-
Manufacturing (food, food processing)	-	1,238	14,512	40,677	56,427	-	92	1,035	4,092	5,220	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	2,641	763	2,010	5,413	-	2,859	6,616	10,462	19,938	-	-	-	-
Manufacturing (glass, plastic, ceramic)	-	115,255	931	1,546	117,732	-	44,047	788	1,237	46,072	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	35,130	4,709	7,012	46,851	-	31,567	934	3,598	36,098	-	-	-	-
Manufacturing (metals, steel)	-	72,526	167	549	73,241	-	44,983	4,572	42,020	91,575	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	65,096	4,202 2	13,707 2	83,005 3	-	77,019	27,253 8,555	66,640 11,732	170,912 20,287	-	-	-	-
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	=	68,683	57,086	230,702	356,472	-	56,579	78,319	291,549	426,447	=	-	-	-
V. Mining and quarrying	_	_	_			_		_						
Mining and quarrying														
	_	_	_		_	_	_	_	_	_	_	_	_	-
VI. PPP projects														
PPP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	381,489	1,300,672	99,084	242,352	2,023,598	281,330	613,541	85,415	830,830	1,811,116		-		
Services (banking, financing)	123,977	93,908	25/	10,341	217,885 88,867	56,299	2,292 29,575	3,541	- 17,187	58,591 50,303	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) Services (call center)	40,783	37,486	256	3,352	3,352	-	29,575	1,846	39,781	41,627	-	-	-	-
Services (R&D)		51	205	945	1,201	_	205	1,040	37,701	205		_	-	
Services (canteen and restaurant operation)	-	24,887	5	22	24,914	-	15,605	6	71	15,681	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	3	122,838	320	475	123,635	5,050	75,474	56	79	80,659	-	-	=	-
Services (operator of training and learning centers, operator of medical and health facilities)	10,196	7,692	3,243	13,509	34,641	14,994	25,294	33	42	40,363	-	-	-	-
Services (other general services)	205,987	18,912	378	1,235	226,513	204,987	4,939	832	1,364	212,122	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	543	908,757	42,027	138,246	1,089,573	-	296,939	34,361	707,868	1,039,167	-	-	-	-
Services (wholesale, retail, trading)	=	86,140	52,650	74,227	213,018	-	163,219	44,740	64,438	272,397	=	-	=	-
VIII. Tourism	1,170	62,885	534	2,159	66,748	5,470	42,441	1,966	3,325	53,202				
Tourism (accommodation, hotels, resort)	1,170	43,404	534	2,159	47,268	5,470	37,601	1,966	3,325	48,362	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	19,480	=	-	19,480	-	4,841	-	=	4,841	-	-	=	-
IX. Unfilled/ unspecified registered activity						574	532,108			532,682				
Unfilled/unspecified registered activity	-	-	-	-	-	574	532,108	-	-	532,682	-	-	-	-
Total	382,660	2,275,340	223,715	877,996	3,759,711	330,327	2,030,358	520,865	2,746,348	5,627,897	-	-	-	-

Total 382,660 2,275,340 223,715 877,996 3,759,711 330,327 2,030,358 520,865 2,746,348 5,627,897

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 1018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2018-2019 growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

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 rate regime.

The investment tax expenditure on special income tax rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The amount of ITH incentives under CDC and SBMA is from double-registered firms which are also registered in IPAs with ITH incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA) (in thousand pesos)

			Programmed ³				21	018 Actual				Actua	al (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives
. Agriculture and fishery							-							
griculture and fishery (fishery)	-	=	-	-	-	-	-	-	-	-	-	-	-	-
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
griculture and fishery (operator of post harvest facility, cold storage facility)	=	-	-	-	-	-	-	-	-	=	-	-	=	-
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I. Economic and low-cost housing						<u> </u>								
Economic and low-cost housing	=	-	-	=	-	=	=	=	-	-	=	-	Ē	-
II. Energy														
nergy (coal, diesel)		-			-	-				-	-	-		-
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - geothermal)	-	=	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	=	-
nergy (renewable energy - solar)	=	-	-	-	-	=	=	=	=	-	=	=	=	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Manufacturing	=	=									<u> </u>		=	
fanufacturing (chemicals)	-	=	-	-	-	-	-	-	-	-	-	-	-	-
fanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
lanufacturing (industrial goods, machines)	-	-	-	-	-	-	=	=	-	-	-	-	-	-
anufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (metals, steel) anufacturing (personal care and healthcare products, medical products)				_		-					-	-		_
anufacturing (personal goods)	_	_	_	_	_	_	_	_	_	_	_	-	_	_
anufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
. Mining and quarrying	=	=	=	=	_	_	=	=	=	=	=	_	=	_
fining and quarrying	=	-	-	=	-	-	-	-	-	-	=	-	-	
/I. PPP projects						· 								
PP projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Services														
ervices (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (R&D) ervices (canteen and restaurant operation)	-	=	-	-	-	-	-	-	-	-	-	-	-	-
	-		-	-	-			-			-	-		-
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	=	-	-	-	-	-	-	=	
ervices (other general services)	_	_	_	-	-	-	-	-	_	_	_	_	-	-
rvices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	=	-	-	-	-	-	=	-	-
rvices (wholesale, retail, trading)	-	=	-	-	=	-	-	-	=	-	-	-	-	-
III. Tourism	27,158	-	-	-	27,158	-	-	-	-	-	-	-	-	-
ourism (accommodation, hotels, resort)	27,158				27,158		-							
purism (medical tourism, roters, resurt)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C. Unfilled/unspecified registered activity	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Infilled/unspecified registered activity	-					· — -	· 				-			
•														
otal Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.	27,158	-	-	-	27,158	-	=	-	-	=	-	-	=	-

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for incentives on income tax were computed using the 2017 report.

The 2019 projections of investment tax expenditure for incentives on income tax 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 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on Special income tax rate values computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax rate regime.

The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA)
(in thousand pesos)

			Programmed ³					018 Actual				Actu	al (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of	Total Tax Incentives of
. Agriculture and fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	- COODCIAITYC
griculture and fishery (fishery)	-											-	-	-
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	_	-	-	-	-	-	-
griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	-	-		-
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I. Economic and low-cost housing													<u> </u>	
Economic and low-cost housing	=	=	-	-	=	-	-	=	-	=	=	-	=	-
II. Energy														
nergy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
inergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Manufacturing		4,941	140	653	5,734			49	277	327				
anufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
fanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (food, food processing)	-	1,240	-	-	1,240	-	-	-	-	-	-	-	-	-
anufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (wood, paper, rubber products)	-	3,701	140	653	4,494	-	-	49	277	327	-	-	-	-
anufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
anufacturing (vehicles, vehicle accessories, transport equipment)	=	=	-	-	-	-	-	Ē	-	=	=	-	-	-
/. Mining and quarrying														
fining and quarrying	-	-	-	-	-	=	÷	-	-	÷	=	=	-	-
/I. PPP projects														
PP projects	-	-	-	-	-	=	÷	-	-	÷	=	=	-	-
TI. Services														
ervices (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (R&D)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (canteen and restaurant operation)	=	-	-	-	-	-	-	=	-	=	-	-	-	
rvices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	=	-	-	-	-	-	-	-	-	-
rvices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	
rvices (other general services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
rvices (wholesale, retail, trading)	-	-	-	-	=	=	-	-	-	÷.	-	Ē	-	-
II. Tourism														
ourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
purism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
X. Unfilled/ unspecified registered activity	2,687				2,687		4,245			4,245				
Infilled/unspecified registered activity	2,687	-	-	-	2,687	-	4,245	-	-	4,245	-	-	-	-
	2,687	4.941	140	653	8,421		4,245	49	277	4.571				

Total

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

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

Values reflected are 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2017 report.

The 2019 projections of investment tax expenditure for incentives on income tax 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 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on Special income tax rate varies computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

The income tax rate varies computed by applying the requiral income tax rate regime.

The income tax income tax expenditure on Special income tax rate regime.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 COOPERATIVE DEVELOPMENT AUTHORITY (CDA) (in thousand pesos)

			Programmed ³				20	018 Actual				Actua	il (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives o Cooperatives
. Agriculture and fishery											12,994	312,235	9,457	334,68
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	39	5,916	-	5,95
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-	2,767	17,312	58	20,13
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	2,062	6,863	10	8,9
Agriculture and fishery (seed production, growing of plants)	=	=	=	-	-	=	=	=	-	-	8,126	282,144	9,390	299,66
I. Economic and low-cost housing						. <u> </u>								
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Energy											123	3,111	681	3,9
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	123	3,111	681	3,9
inergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
inergy (renewable energy - wind)	=	=	Ē	-	-	=	-	=	-	-	=	-	=	-
V. Manufacturing											2,533	40,923	1,497	44,9
fanufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	34	-	
anufacturing (electronics, electrical products, semicon)	-	-	_	-	_	-	_	_	-	-	-	-	-	
lanufacturing (industrial goods, machines)	-	-	_	-	_	-	_	_	-	-	-	-	-	
lanufacturing (food, food processing)	-	-	_	-	-	-	-	-	-	-	2,196	18,924	788	21,
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	2	-	524	
fanufacturing (glass, plastic, ceramic)	-	-	_	-	_	-	_	_	-	-	-	-	_	
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	5	19,510	107	19,6
Manufacturing (metals, steel)	-	-	_	-	-	-	-	-	-	-	-	-		
Manufacturing (personal care and healthcare products, medical products)	-	-	_	-	-	-	-	-	-	-	-	-	-	
fanufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	330	2,243	78	2,6
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	=	213	-	2
/. Mining and quarrying														
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-
/I. PPP projects	_	-	_	_	-	-	-	-	-	-	34	-	-	
PPP projects	-	-			-	-	-	-			34	-		
											4 7/0 700	07.400.444	470.040	000100
/II. Services											1,768,793	37,130,141	470,010	39,368,9
services (banking, financing)	-	=	=	-	-	-	-	-	=	=	1,407,895	31,773,040	299,753	33,480,6
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	40,037	113,400	469	153,9
Services (call center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ervices (R&D)	-	-	-	-	-	-	-	-	-	-	-	-		
ervices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	123,660	938,820		1,141,5
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	-	2,064 4,821	43,879 35,932		47,4 41,3
revices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-				
ervices (other general services)	-	-	-	-	-	-	-	-	-	-	24,676 56,712	1,309,598 263,507	28,995 796	1,363,2 321,0
iervices (warehousing, logistics, utilities, operator of sea ports and airports) iervices (wholesale, retail, trading)	=	=	=	-	-	=	-	=	-	-	108,927	2,651,965		2,819,6
/III. Tourism		·										7,178		7,1
ourism (accommodation, hotels, resort) fourism (medical tourism, other tourism-related services)	=	-	- -	-	-	-	-	-	-	-	=	7,178	-	7,1
X. Unfilled/ unspecified registered activity		·									39,791	1,520,194		1,730,2
Infilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	39,791	1,520,194	170,262	1,730,2
											1,824,269	39.013.782	651.908	41.489.95

Values reflected are 2017 actual amount of Investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 actual amount of Investment tax expenditures as stated in the 2017 report.

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

Values reflected are 2017 projections of investment tax expenditures or income tax 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 expenditures on income tax rate as were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate to 30% to the net taxable income.

The investment tax expenditure on special income tax rate were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate of 30% to the net taxable income.

The incoment tax expenditure on special income tax rate regime.

The income tax rate regime and the amount actually paid under the special income tax rate regime.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

***The Cooperative Development Authority is not an Investment Promotion Agency (IPA), however, RA 10963 mandates the CDA to consolidate the annual tax incentive reports of registered cooperatives and submit the same to the BIR.

Table J.1.d. 2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 AUTHORITY OF THE FREEPORT OF BATAAN (AFAB)

_i			Projections ⁴		2019	l	Projection	ons (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷
Agriculture and fishery	30,702	-	-	-	30,702	- cooperatives	- Cooperatives	- Cooperatives	- Cooperatives
Agriculture and fishery (fishery)	-		-			-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	30,702	-	-	-	30,702	-	-	-	-
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		820	837,023	1,967,080	2,804,922				
Energy (coal, diesel)	-	-	837,023	1,967,080	2,804,102	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	820	=	-	820	-	-	-	-
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	94,008	222,626	1,027,553	2,989,650	4,333,837				
Manufacturing (chemicals)	=	6,415	222	900	7,537	-	=	=	-
Manufacturing (electronics, electrical products, semicon)	42,510	68,024	112,059	1,286,317	1,508,910	-	-	-	-
Manufacturing (industrial goods, machines)	-	915	428	1,018	2,360	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	=	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	50,386	20,848	808,780	1,397,890	2,277,903	-	=	-	-
Manufacturing (glass, plastic, ceramic)		3,653	29,401	64,994	98,047	-	-	-	-
Manufacturing (wood, paper, rubber products)	1,112	18,428	16,251	59,180	94,972	-	-	-	-
Manufacturing (metals, steel)	-	2,130	165	1,460	3,756	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	99,014	22,835	124,557	246,406	-	-	-	-
Manufacturing (personal goods)	-	3,199	37,135 277	52,819 517	93,152 793	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	211	517	743	-	-	-	-
V. Mining and quarrying									
Mining and quarrying	-	-	-	-	-	-	-	-	-
VI. PPP projects								=	
PPP projects	-	-	=-	-	-	-	-	-	-
VII. Services	70,469	35,536	44,297	59,950	210,252				
Services (banking, financing)		-	-	=	-	=	=	=	=
Services (BPO - non-voice, software development, IT-related services, customer support)	10,469	4,884	-	-	15,352	-	-	-	-
Services (call center)	-	-	-	-	-	-	-	-	-
Services (R&D)	219	517	-	-	736	-	-	-	-
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)	19,368	20,840	-	-	40,209	-	-	-	-
Services (operator or training and learning centers, operator or medical and neatth facilities) Services (other general services)	-	7,446	-	-	7,446	-	-	-	-
Services (which general services) Services (warehousing, logistics, utilities, operator of sea ports and airports)	40,413	548	16,707	29,420	87,088	_	-	-	_
Services (wholesale, retail, trading)	-	1,301	27,590	30,530	59,421	-	-	-	-
VIII. Tourism	2,885	-	=	=	2,885	-	-	-	-
Tourism (accommodation, hotels, resort)	2,885				2,885		-		-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	-	24	-	-	24	-	-	-	-
Unfilled/unspecified registered activity	-	24	-	-	24	-	-	-	-

¹ Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

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

2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The revernue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO) (in thousand pesos)

Sector Income Tax Special Income Customs Duties Import VAT Income Tax Local VAT Percentage Tax Total Ta Incentives of Incenti				Projections ⁴		2019		Projectio	ons (CDA)	
Approuter or prince princes provided country production of animal feach) Approuter or prince princes provided princes or princes provided princes p	Sector					Total	Incentives of	Local VAT Incentives of	Percentage Tax Incentives of	Total Tax Incentives of Cooperatives
Agriculture or drivery (besides), postuly production of armine feeds (Aprillation of Design	. Agriculture and fishery									
Agrandure and framery (septemated in property grietins) II. Economic and two coast housing III. Economic and two coast housing	Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-
Il Foreign and flow cost Properties Il Foreign cost development of the cost properties of the cost properties Il Foreign cost development of the cost properties of the cost	Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-
II. Economic and low-cost toucleting Crowners and low-cost touclet	Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-
Exercise and towards housing Exercise and towards housing Exercise (coal deed) Exercise (coal	Agriculture and fishery (seed production, growing of plants)	=	=	-	=	-	=	-	÷	-
III. Energy Energy (selevals desired) Energy										
Entry (cold place) Entry (pricing) strange marketing and delitribution of petroleum products) Entry (previousitie entry): - potential products) Entry (previousitie entry): - protection Entry (previousitie entry): - protection Entry (previousitie entry): - stand Entry (previousitie	Economic and low-cost housing	-	-	-	=	-	=	-	=	-
intering (referring, storage, marketing and distribution of petrolaum products) Lengy (removable energy potentian) Lengy (removable energy p	III. Energy									
princety (nerwolable energy - genthermal) princety (nerwolable energy - genthermal) princety (nerwolable energy - genthermal) princety (nerwolable energy - start) princety (nerwolable energy - sta		-	-	-	-	-	-	-	-	-
Lineary (previousitie energy - spetity) Lineary (convention energy - s		-	-	=	-	-	-	-	-	-
Frenzy (premable energy - star) Frenzy (premable energy - star		-	-	=	-	-	-	-	-	-
Trenty (prevable energy - unspecified) Trenty (unspecified energy - unspecified energy - unspecified) Trenty (unspecified energy - unspecified energy - unspecified energy - unspecified englished environment - unspeci		-	-	-	-	-	-	-	-	-
Therey (remewable energy - unique) Interry (remewable energy - unique) Interry (remewable energy - unique) IV. Manufacturing (chemicals) Ivanufacturing (chemicals) Ivanufacturing (productis) (pock, machine) Ivanufacturing (productis) (pock, machine) Ivanufacturing (pock, machine) Ivanufacturing (pock, machine) Ivanufacturing (pock, plantic, coramic) Ivanufacturing (pock, plantic, coramic, plantic, pla		-	-	-	-	-	-	=	-	-
V. Manufacturing (electronics, electrical products, semicon) Annufacturing (electronics, electrical products, semicon) Annufacturing (recordinics, electrical products) Annufacturing (recordinic potentics, totales, weardles including (pewly, leather products - including bags) Annufacturing (recordinic potentics) Annuf		=	=	=	-	=	=	=	=	=
V. Manufacturing (chamical) Annufacturing (cha		-	-	-	-	-	-	=	-	-
Namufacturing (centrals) Manufacturing (conducting (co	energy (renewable energy - wind)	-	-	-	-	-	=	-	-	-
All infanturing (electronics, electrical products, semicor) All infanturing (electronics, electrical products, semicor) All infanturing (food, food processing) All infanturing (gloss, plastic, coramic) All infanturing (gloss)										
Annufacturing (notice) machines, searches including jewerly, leather products - including bags) Annufacturing (gaments, teatilities, wearables including jewerly, leather products - including bags) Annufacturing (generate, teather, products) Annufacturing (personal care and healthcare products), medical products) Annufacturing (personal care and healthcare products, medical products) Annufacturing (personal poods) Annufacturing (personal		-	-	-	-	-	-	-	-	-
Interfacturing (fromthers), tealities, wearables including jewerly, leather products - including bags) Interfacturing (gians, plastic, coramic) Interfacturing (gians, plastic, coramic) Interfacturing (gians, plastic, coramic) Interfacturing (gians, plastic, coramic) Interfacturing (gians) paper, rubber products) Interfacturing (gians) Interfacturing (gians)		-	-	-	-	-	-	-	-	-
lamifacturing (gaments, teolites, wearables including jeweiry, leather products - including bags) famifacturing (wood, paper, rubber products) famifacturing (prospeal care and healthcare products) famifacturing (prospeal goads) famifacturing (prospea		-	-	-	-	-	-	-	-	-
Instructing (gase, plastic, ceramic) Instructing (more paper, nubber products) Instructing (metals, steel) Instructing (metals, steel) Instructing (metals, steel) Instructing (personal acrea and healthcare products, medical products) Instructing (personal acrea and healthcare products, medical products) Instructing (webicles, evhicle accessories, transport equipment) In Mining and quarrying In PPP projects In PPP projects In PPP projects In PPP projects In Services (Bensing, financing) In		-	-	-	-	-	-	-	-	-
Annufacturing (neck), paper, rubber products) Annufacturing (personal care and healthcare products, medical products) Annufacturing (personal care and healthcare products, medical products) Annufacturing (vehicles, vehicle accessories, transport equipment) **Mining and quarrying **Annufacturing (vehicles, vehicle accessories, transport equipment) **Mining and quarrying **Annufacturing products **P projects **P proje		-	-	-	-	-	-	-	-	-
familiariting (metals, steel) familiariting (personal care and healthcare products, medical products) familiariting (personal care and healthcare products, medical products) familiariting (vehicles, vehicle accessories, transport equipment) / Mining and quarrying // PPP projects // PP		-	-	-	-	-	-	-	-	-
Anufacturing (personal care and healthcare products, medical products) Anufacturing (whicles, vehicle accessories, transport equipment) / Mining and quarrying Inlining and puarrying Inlining Anufacturing (partex, shelded accessories, train, Inlining		_	-	-	_	_	-	-	-	_
Anufacturing (vehicles, vehicle accessories, transport equipment) / Mining and quarrying /I. PPP projects /I. Services PP projects /II. Services Projects Proje										
Alanufacturing (vehicles, vehicle accessories, transport equipment) // Mining and quarrying // Lipp projects // P		_	_	_	_	_	_	_	_	_
All night and quarrying All PPP projects All Services All Services All Services All Services Services (banking, financing) Services (banking, financing) Services (call center) Services (call center) Services (call center) Services (RAD) Services (RAD) Services (RAD) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) Services (where general services) All I. Tourism Fourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	=	-	-	-	-	-	-	-
All Inding and quarrying All I. PPP projects All I. Services All I. Ser	/. Mining and quarrying	-	-	-	-	-	-	-	-	-
PPP projects VII. Services Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support) Services (Call center) Services (Call center) Services (Canteen and restaurant operation) Services (Canteen and restaurant operation) Services (operator of training and learning centers, operator of medical and health facilities) Services (operator of training and learning centers, operator of medical and health facilities) Services (wholesale, retail, trading) VIII. Tourism Industry of the commodation, hotels, resort) Tourism (medical tourism, other tourism-related services) LX. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	-	-
All Services (Banking, financing) services (Banking, financing) services (BPO - non-voice, software development, IT-related services, customer support) services (Call center) services (Call center) services (RAD) services (Cantern and restaurant operation) services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) 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 (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities, operator of sea ports and airports) services (warehousing, logistics, utilities,	/I. PPP projects	-	-	-	-	-	-	-	-	-
Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support) Services (RBO) - non-voice, software development, IT-related services, customer support) Services (CRBD)	PPP projects	-	-	-	-	-	-	-	-	-
ervices (RPO - non-voice, software development, IT-related services, customer support) ervices (RBO) ervices (RBO) ervices (RBO) ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (poreator of training and learning centers, operator of medical and health facilities) ervices (other general services) ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (windesale, retail, trading) ///////////////////////////////////	/II. Services	-	-	-	-	-	-	-	-	-
Services (RPO - non-volce, software development, IT-related services, customer support) Services (RBO) Services (RBO) Services (RBD) Services (Construction, leasing, real estate other than economic and low-cost housing, ecozone operator) 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 (operator of training and learning centers, operator of medical and health facilities) Services (other general services) Services (wholesale, retail, trading) VIII. Tourism Services (wholesale, retail, trading) VIII. Tourism (accommodation, hotels, resort) Fourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity	Services (banking, financing)		-	-		-		-	-	-
ervices (call center) ervices (R&D) ervices (Rex D) ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (operator of training and learning centers, operator of medical and health facilities) ervices (operator of training and learning centers, operator of medical and health facilities) ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (wholesale, retail, trading) //III. Tourism ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	-	-
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 (softer general services) services (wholesale, retail, trading) //III. Tourism fourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	-	-
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (operator of training and learning centers, operator of medical and health facilities) ervices (operator of training and learning centers, operator of medical and health facilities) ervices (other general services) ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (windesale, retail, trading) 111. Tourism ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services) K. Unfilled/ unspecified registered activity		-	-	-	-	-	-	-	-	-
ervices (operator of training and learning centers, operator of medical and health facilities)	ervices (canteen and restaurant operation)	-	-	-	-	-	=	=	-	-
ervices (dher general services) ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (wholesale, retail, trading) 111. Tourism ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity		-	=	-	-	-	-	-	-	-
ervices (warehousing, logistics, utilities, operator of sea ports and airports)		-	=	-	-	-	-	-	-	-
ervices (wholesale, retail, trading) III. Tourism		-	-	-	-	-	=	-	-	-
III. Tourism		-	-	-	-	-	-	-	-	-
ourism (accommodation, hotels, resort)	ervices (wholesale, retail, trading)	-	-	-	-	-	=	-	-	-
ourism (medical tourism, other tourism-related services) K. Unfilled/ unspecified registered activity										
X. Unfilled/ unspecified registered activity		-	-	-	-	=	-	=	-	-
	ourism (medical tourism, other tourism-related services)	-	-	-	=	-	=	-	=	-
Infilled/unspecified registered activity										
	Infilled/unspecified registered activity	-	-	-	-	-	-	-	-	-

Tableus reflected are 2016 projections of investment tax expenditures as stated in the 2016 report.

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

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

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for investment tax expenditures on income tax 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 on ITH was computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

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

The investment tax expenditure on special income tax rate vas computed as the difference between the amount that would have been paid to the national government under the special income tax rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The revernue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)

į			Projections ⁴		2019		Projection	ons (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷
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 - biolinass) 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	-	-	_	-	_	-	_	-	-
Tourism (accommodation, hotels, resort)									-
Tourism (medical tourism, rotes), rotes (y	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	133				133				
Unfilled/unspecified registered activity	133	-	-	-	133	-	-	-	-

¹ Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

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

2 Values reflected are 2017 actual amount of investment tax expenditures a stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The revernue forgone from income tax incentives of cooperatives were not reported in the 2017 report.

**The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 BOARD OF INVESTMENTS (BOI) (in thousand pesos)

	2019		Projections ⁴			2019		ons (CDA)	
Sector			Projections		l	Income Tax	Local VAT	Percentage Tax	Total Tax
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Cooperative
Agriculture and fishery	405,182	-	1,064	-	406,246	-	-	-	-
griculture and fishery (fishery)									
griculture and fishery (livestock, poultry, production of animal feeds)	159,581	_	1,064	-	160,644	_	_	_	-
griculture and fishery (operator of post harvest facility, cold storage facility)	102,954	_	-,	_	102,954	_	_	_	_
griculture and fishery (seed production, growing of plants)	142,648	_	_	_	142,648	_	_	_	-
g	,								
Economic and low-cost housing	4,396,263	173,227	-	-	4,569,490	-	=	-	-
conomic and low-cost housing	4,396,263	173,227	-	-	4,569,490	-	-	-	-
I. Energy	12,054,071	2,696,232	1,567,121	58	16,317,481				
nergy (coal, diesel)	6,714,346	-	1,540,268	-	8,254,615	-	-	-	-
nergy (refining, storage, marketing and distribution of petroleum products)	1,548,952	-	72	-	1,549,024	-	_	-	-
ergy (renewable energy - biomass)	1,697,481	110,316	-	_	1,807,798	_	_	_	
ergy (renewable energy - geothermal)	404,146	2.397.158	26,720	_	2,828,023	_	_	_	
ergy (renewable energy - hydro)	235,411	150,702	61	58	386,232	_	_	_	
ergy (renewable energy - solar)	507,266	11,319	-	-	518,585	_	_	_	
ergy (renewable energy - unspecified)	211,712	,			211,712	_			
ergy (renewable energy - wind)	734,757	26,736	-	-	761,493	-	-	-	
. Manufacturing	1,672,934	65,534	2,571,373	_	4.309.841	_	_	_	
-	263,360		516,931		780,291				
anufacturing (chemicals) anufacturing (electronics, electrical products, semicon)	148,879	3,192	160,224	-	312,294	-	-	-	
	178,069	3,192	223,564	-	401,633	-	-	-	
nufacturing (industrial goods, machines)				-		-	-	-	
nufacturing (food, food processing)	416,043	59,787	98,891	-	574,722	-	-	-	
nufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	10,939	-	4 00/ 074	-	10,939	-	-	-	
nufacturing (glass, plastic, ceramic)	17,580	-	1,236,371	-	1,253,952	-	-	-	
nufacturing (wood, paper, rubber products)	12,103	-	1 /71	-	12,103	-	-	-	
nufacturing (metals, steel)	10,540	-	1,671	-	12,211	-	-	-	
anufacturing (personal care and healthcare products, medical products)	147,395	-	-	-	147,395	-	-	-	
anufacturing (personal goods) anufacturing (vehicles, vehicle accessories, transport equipment)	881 467,145	2,554	1,602 332,119	-	2,483 801,818	-	-	-	
		2,004	332,117						
Mining and quarrying	249,326				249,326				
ining and quarrying	249,326	-	-	-	249,326	-	-	-	
. PPP projects	536,735		106,973		643,707				
P projects	536,735	-	106,973	-	643,707	-	-	-	
I. Services	2,044,340	105,276	2,782,970	34	4,932,619				
vices (banking, financing)	-	-	-	-	-	-	-	-	
vices (BPO - non-voice, software development, IT-related services, customer support)	139,027	6,978	813	-	146,818	-	-	-	
vices (call center)	5,307	-	-	-	5,307	-	-	-	
vices (R&D)	-	-	-	-	-	-	-	-	
vices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	
vices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	51,324	-	207	-	51,531	-	-	-	
vices (operator of training and learning centers, operator of medical and health facilities)	1,529	98,297	-	-	99,827	-	-	-	
rvices (other general services)	-	-	8	34	42	-	-	-	
vices (warehousing, logistics, utilities, operator of sea ports and airports)	1,847,152	-	2,778,959	-	4,626,111	-	-	-	
rvices (wholesale, retail, trading)	-	-	2,984	-	2,984	-	-	-	
II. Tourism	151,711	47,897			199,607				
urism (accommodation, hotels, resort)	151,711	47,897	-	-	199,607	-	-	-	
urism (medical tourism, other tourism-related services)	-	-	-	=	-	-	=	-	
. Unfilled/unspecified registered activity	2,983,727	1,219,912			4,203,639				
nfilled/unspecified registered activity	2,983,727	1,219,912	-	-	4,203,639	-	-	-	

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

2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The amount of special income tax rate incentives under BOI is from double-registered firms and firms in the energy sector which receive GIE incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
CLARK DEVELOPMENT CORPORATION (CDC)

<u></u>			Projections ⁴		2019		Projection	ons (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives
Agriculture and fishery	-	593	544	570	1,707	-	-	-	-
Agriculture and fishery (fishery)	-	-		-	-		-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	499	-	-	499	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	95	544	570	1,208	-	-	=	-
II. Economic and low-cost housing									
Economic and low-cost housing	-	-	-	-	-	-	-	=	-
III. Energy		21,003	1,663	478,777	501,444				
Energy (coal, diesel)	-					-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	21,003	1,663	478,777	501,444	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal) Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - flydio) Energy (renewable energy - solar)	_			_		_			_
Energy (renewable energy - unspecified)	_	_	_	_	_	_	_	_	_
Energy (renewable energy - wind)	-	-	-	-	-	-		-	-
IV. Manufacturing	6,288	1,204,762	2,384,001	47,085,563	50,680,613	-	=	-	-
Manufacturing (chemicals)			1	602	603				-
Manufacturing (electronics, electrical products, semicon)	-	547,408	541,486	42,452,411	43,541,304	-	-	-	-
Manufacturing (industrial goods, machines)	-	17,024	47,199	176,626	240,849	-	-	-	-
Manufacturing (food, food processing)	-	38,340	51,518	81,671	171,529	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	=	42,075	789,462	1,297,761	2,129,298	-	-	=	-
Manufacturing (glass, plastic, ceramic)	-	42,069	138,193	302,737	483,000	-	-	-	-
Manufacturing (wood, paper, rubber products)	-	359,500 34,298	35,771 160,607	54,649 649,357	449,921 844,262	-	-	-	-
Manufacturing (metals, steel) Manufacturing (personal care and healthcare products, medical products)	6,288	11,802	21,300	36,572	75,962	-	-	-	-
Manufacturing (personal goods)	0,200	3,472	155,436	323,222	482,130			-	_
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	108,773	443,027	1,709,955	2,261,756	-	-	=	-
V. Mining and quarrying	-	-	-	0	0	-	-	-	-
Mining and quarrying	-	-	-	0	0	-	-	-	-
VI. PPP projects	_	21,249	_	_	21,249	_	_	-	_
PPP projects	-	21,249	-	-	21,249	-	-	-	-
VII. Services	11,403,405	1,152,383	598,446	1,784,807	14,939,041	-	-	-	-
Services (banking, financing)									
Services (BPO - non-voice, software development, IT-related services, customer support)	-	165,760	3,150	29,935	198,844	-	-	-	-
Services (call center)	-	45,257	674	1,046	46,977	-	-	-	-
Services (R&D)	541	8,555	186	772	10,054	-	-	-	-
Services (canteen and restaurant operation)	=	30,712	1,444	838	32,995	-	=	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	10,114,363	163,437	47,196	109,876	10,434,873	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	1,143,793 46,715	32,494 24,809	2,595 648	4,327 4,824	1,183,210 76,995	-	-	-	-
Services (other general services) Services (warehousing, logistics, utilities, operator of sea ports and airports)	40,715	656,483	377,014	1,479,069	2,512,566	-	-	-	-
Services (wholesale, retail, trading)	97,993	24,876	165,539	154,120	442,529	-	-	-	-
VIII. Tourism	183,958	421,177	233,467	453,889	1,292,491	-	_	-	-
Tourism (accommodation, hotels, resort)	182,674	232,571	233,437	453,812	1,102,493				
Tourism (medical tourism, other tourism-related services)	1,283	188,606	30	77	189,997	-	-	-	-
					0.000.400				
IX. Unfilled/unspecified registered activity	745	2,098,744	-	-	2,099,490	-	-	-	-
IX. Unfilled/unspecified registered activity Unfilled/unspecified registered activity	745 745	2,098,744		-	2,099,490	-			

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

2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The amount of ITH incentives under CDC and SBMA is from double-registered firms which are also registered in IPAs with ITH incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives.

Table 3.1.0.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(In thousand pesos)

	2019					2019			
Contor			Projections ⁴					ons (CDA)	7
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷
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			92,043	48,028	140,071				
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon) Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-
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)	-	-	92,043	48,028	140,071	-	-	-	-
V. Mining and quarrying									
Mining and quarrying	-	-	-	-	-	-	=	-	-
VI. PPP projects									
PPP projects	-	-	-	-	-	-	=	-	-
VII. Services			3,699	5,285	8,984				
Services (banking, financing)	-	=	=	=	-	=	=	-	=
Services (BPO - non-voice, software development, IT-related services, customer support)	=	=	3,699	5,285	8,984	=	=	=	=
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)	=	=	=	=	=	=	=	=	Ē
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-
VIII. Tourism				5,982	5,982				
				5,982	5,982				
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	-	-	-	5,982	5,982	-	-	-	-
IX. Unfilled/unspecified registered activity	_	31,769	_	_	31,769	_	_	_	_
Unfilled/unspecified registered activity		31,769	-		31,769		-		-
Total		31,769	95,742	59,295	186,806				
Total TValues reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.	-	31,769	95,742	59,295	100,000	-	-	-	-

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 actual amount of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for investment tax expenditures for income tax 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 income tax rate of 30% to the net taxable income.

The investment tax expenditure on 1TH was computed by applying the regular income tax rate of 30% to the net taxable income.

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 requiar corporate income tax regime and the amount actually paid under the special income tax rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA)

			Projections ⁴		2019		Projection	ons (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives
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		146,832	289,836	949,924	1,386,591				
Energy (coal, diesel)	-	103,381	284,529	935,965	1,323,875	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - biomass)	-	28,209	5,307	13,925	47,440	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-		-			-	-	-	-
Energy (renewable energy - solar)	-	15,243	-	34	15,276	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-
IV. Manufacturing	17,375,782	26,065,631	41,854,596	232,728,795	318,024,804				
Manufacturing (chemicals)	82,310	1,039,775	2,438,051	7,047,044	10,607,181	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	11,150,120	14,686,329	16,433,418	162,214,687	204,484,554	-	-	-	-
Manufacturing (industrial goods, machines)	3,863,334	2,614,363	2,726,081	15,061,917	24,265,695	-	-	-	-
Manufacturing (food, food processing)	1,134	368,707	893,940	1,733,323	2,997,105	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	335,711	103,931	3,480,036	5,753,301	9,672,978	-	-	-	-
Manufacturing (glass, plastic, ceramic)	151,996	364,767	3,852,239	8,537,135	12,906,137	-	-	-	=
Manufacturing (wood, paper, rubber products)	18,214	1,261,288	2,293,831	4,633,421	8,206,754	-	-	-	-
Manufacturing (metals, steel)	62,779	2,025,773	1,695,802	6,003,061	9,787,415	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	118,822	238,670	613,278	1,333,864	2,304,633	-	-	-	-
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	961,237 630,124	441,981 2,920,048	1,079,529 6,348,390	2,509,151 17,901,891	4,991,898 27,800,453	-	-	-	-
V. Mining and quartiles			948	25,220	26,168				
V. Mining and quarrying Mining and quarrying			948	25,220	26,168				
VI. PPP projects									
PPP projects	-	-	-	-	-	-	-	-	-
VII. Services	8,080,950	20,523,335	5,636,431	17,971,769	52,212,486				
Services (banking, financing)	-	-	415	1,840	2,254	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	5,112,863	9,210,606	479,990	1,641,180	16,444,640	-	-	-	-
Services (call center)	2,940,450	8,019,381	207,195	2,401,822	13,568,847	-	-	-	-
Services (R&D)	-	40,312	462	4,716	45,491	-	-	-	-
Services (canteen and restaurant operation)	-	5,198	1,602	1,688	8,488	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	1,230	2,183,289	27,778	176,177	2,388,473	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	3,205	460,513	57	1,173	464,949	-	-	-	-
Services (other general services)	7,265	20,661	841	4,324	33,090	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	15,938	582,634 740	4,907,127 10,964	13,694,777 44,073	19,200,476 55,778	-	-	-	-
VIII. Tourism	3,478,218	76.844	9.602	22.610	3,587,274				
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	3,477,196 1,022	76,844	9,602	22,610	3,586,253 1,022	=	=	-	=
		4,567,762							
IX. Unfilled/unspecified registered activity Unfilled/unspecified registered activity	580,519 580,519	4,567,762			5,148,281 5,148,281				
annual angular angular da darring									
Total	29,515,469	51,380,405	47,791,412	251,698,318	380,385,604	-	-	-	-

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

2 Values reflected are 2017 actual amount of investment tax expenditures a stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2017-2018 nominal GDP growth rate of value of imports as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 PORO POINT MANAGEMENT CORPORATION (PPMC) (in thousand pesos)

	2019					2019			
Sector		1	Projections ⁴		1	Inner - T		ons (CDA)	Total Tax
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Incentives of Cooperatives ⁷
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		413			413				
Energy (coal, diesel) Energy (refining, storage, marketing and distribution of petroleum products)	-	413	-	-	413	-	-	-	-
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar) Energy (renewable energy - unspecified)	-	=	-	=	=	=	-	-	-
Energy (renewable energy - unspecified) Energy (renewable energy - wind)	-	=	-	-	-	-	=	-	-
IV. Manufacturing									
Manufacturing (chemicals)	-	-	-	-	-	=	-	-	-
Manufacturing (electronics, electrical products, semicon) Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-
Manufacturing (flood, 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	=	-	=	-	Ē	=	=	÷	Ē
VII. Services		26,378			26,378				
Services (banking, financing) Services (ADO, population configuration development, IT related services customer support)	-	-	-	-	-	-	-	-	-
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)	-	- 2/ 272	-	=		=	-	=	-
Services (operator of training and learning centers, operator of medical and health facilities) Services (other general services)	-	26,378	-	-	26,378	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	Ē	Ē	-	÷	-	=	Ē	÷	=
VIII. Tourism		28,025			28,025				
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	=	28,025	=	=	28,025	-	=	=	-
IV Unfilled / unapposited registered activity									
IX. Unfilled/ unspecified registered activity Unfilled/unspecified registered activity									
		5.0.4=			F 4 0 4 =				
Total 1 Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.	-	54,817	-	-	54,817	-	-	-	-

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 orjections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 orjections of investment tax expenditures for 2018 as stated in the 2017 report.

The 2019 projections of investment tax expenditure for incentives on income tax 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 2018-2019 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on TFH was computed by applying the regular income tax rate of 30% to the retax believe income.

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 rate regime.

The investment tax expenditure on special income tax rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
SUBIC BAY METROPOLITAN AUTHORITY (SBMA)

					2019				
			Projections ⁴				Projection	ons (CDA)	
Sector	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷
I. Agriculture and fishery	-		3,520	4,658	8,178				
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	3,520	4,658	8,178	-	-	-	-
Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-
II. Economic and low-cost housing									
Economic and low-cost housing	=	=	-	-	-	≡	-	=	-
III. Energy	43,002	22,080	253	1,077	66,413				
Energy (coal, diesel)	-	-	-		-	-	=	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	43,002	22,080	253	1,077	66,413	-	-	-	-
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		820,865	457,021	2,026,926	3,304,812				
Manufacturing (chemicals)	=					=	=	=	-
Manufacturing (electronics, electrical products, semicon)	=	514,274 49,239	294,733 26,147	1,427,199 141,223	2,236,207 216,610	-	=	=	-
Manufacturing (industrial goods, machines) Manufacturing (food, food processing)	-	49,239	1,101	4,350	5,543	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	2,862	7,033	11,121	21,016	-	=	=	-
Manufacturing (glass, plastic, ceramic)	-	44,082	838	1,315	46,235	-	-	-	-
Manufacturing (wood, paper, rubber products)	=	31,592	992	3,824	36,408	-	=	-	-
Manufacturing (metals, steel)	-	45,019	4,860	44,667	94,547	-	-	-	-
Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods)	-	77,080	28,969 9,094	70,839 12,471	176,888 21,565	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	56,624	83,253	309,917	449,794	-	-	-	-
V. Mining and quarrying	_	_	_	_	_	-	_	-	_
Mining and quarrying		-				-	-	-	-
VI. PPP projects	_		_	_	_				
PPP projects									
	004 (00	/4/050	00.707	000 470	4 0 / 0 / 50				
VII. Services	281,633	614,058	90,796	883,172	1,869,659				
Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support)	56,370	2,295 29,605	3,764	18,270	58,665 51,639	-			-
Services (call center)	-		1,963	42,287	44,250	-	_	_	-
Services (R&D)	-	205	-	-	205	-	-	-	-
Services (canteen and restaurant operation)	-	15,621	6	75	15,702	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	5,054	75,526	60	84	80,723	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities) Services (other general services)	15,010 205,199	25,320 4,944	35 884	45 1,450	40,409 212,478	-	_		-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	203,177	297,148	36,525	752,463	1,086,137	-	_	_	_
Services (wholesale, retail, trading)	-	163,393	47,559	68,497	279,450	-	-	-	-
VIII. Tourism	5,476	42,485	2,090	3,534	53,585	-	-	-	-
Tourism (accommodation, hotels, resort)	5,476	37,640	2,090	3,534	48,740				-
Tourism (medical tourism, other tourism-related services)	-	4,846	-	=	4,846	-	÷	-	-
IX. Unfilled/ unspecified registered activity	574	532,653			533,227				
Unfilled/unspecified registered activity	574	532,653	-	-	533,227	-	-	-	-
Total	330,685	2,032,142	553,679	2,919,368	5,835,873	_	=	_	-
1 Values reflected are 2016 projections of investment tay expenditures for 2017 as stated in the 2016 report			-						

¹ Values reflected are 2016 projections of investment tax expenditures for 2017 as stated in the 2016 report.

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

2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The amount of ITH incentives under CDC and SBMA is from double-registered firms which are also registered in IPAs with ITH incentives.

**The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

***The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives.

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA) (In thousand pesos)

	2019		Drojoctions4			2019 Projections (CDA)				
Sector			Projections ⁴			Income Tax	Local VAT	Percentage Tax	Total Tax	
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Cooperatives	Incentives of Cooperatives ⁷	
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	-	-	=			-	-	-		
UI DDD projects										
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										
Unfilled/unspecified registered activity	-	-	=	-	-	-	-	=	-	

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for income tax expenditures for income tax 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 on ITH was computed by applying the regular income tax rate of 30% to the net taxable income.

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 rate regime.

The investment tax expenditure on special income tax rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

Table J.1.d.
2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019
ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA)

-	2019		David and Lane 4			2019		one (CDA)	
Sector		ı	Projections ⁴			Incomo Toy	Local VAT	ons (CDA)	Total Tax
Scoto	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Incentives of Cooperatives ⁷
. 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)	-	-	-	-	-	-	-	-	-
I. Economic and low-cost housing									
conomic and low-cost housing	-	-	-	-	-	-	-	-	-
II. Energy									
inergy (coal, diesel)	=	-	-	-	=	=	=	=	-
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	=	-	-	-	=	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-
V. Manufacturing			53	295	347				
fanufacturing (chemicals)	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-
fanufacturing (industrial goods, machines)	-	-	-	-	-	=	-	-	-
fanufacturing (food, food processing)	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-
fanufacturing (glass, plastic, ceramic)	-	-	53	295	347	-	-	-	-
lanufacturing (wood, paper, rubber products) lanufacturing (metals, steel)	-	-	33	293	347	-	-	-	-
lanufacturing (inerals, steel) lanufacturing (personal care and healthcare products, medical products)	_	-	_	-	-	-	-	_	_
fanufacturing (personal goods)			-	-	-		-	-	_
fanufacturing (vehicles, vehicle accessories, transport equipment)	-	-	=	=	=	=	-	=	-
/. Mining and quarrying	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	-	-	-
/I. PPP projects	_	_	_	_	_	_	_	_	_
PPP projects			-	-	-	-	-	-	-
/II. Services		_	_	_		_			
ervices (banking, financing)									
ervices (BPO - non-voice, software development, IT-related services, customer support)		-	-	-	-	-		-	-
ervices (call center)	_	_	_	_	_	_	_	_	_
ervices (R&D)	_	_	_	_	_	_	_	_	_
ervices (canteen and restaurant operation)	-	-	-	-	-	-	=	-	-
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	=	-	-
ervices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	=	=	=	-
ervices (other general services)	-	-	-	-	-	-	-	-	-
ervices (warehousing, logistics, utilities, operator of sea ports and airports)	-	=	-	-	-	-	=	=	-
ervices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-
II. Tourism									
purism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-
ourism (medical tourism, other tourism-related services)	-	=	=	-	-	=	Ē	-	-
C. Unfilled/ unspecified registered activity		4,249	=		4,249				
Infilled/unspecified registered activity	-	4,249	-	-	4,249	-	-	-	-

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

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

2 Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

3 Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

4 The 2019 projections of investment tax expenditure for incentives on customs duties were computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on ITH was computed by applying the regular 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 rate regime.

7 The income tax incentives of cooperatives were computed based on the preferential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

2018 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2017-2019 COOPERATIVE DEVELOPMENT AUTHORITY (CDA) (in thousand pessos)

1	2019		Droi octions 4			2019	Projectio	nc (CDA)	
Sector			Projections ⁴			Income Tax	Local VAT		Total Tax
Sector.	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income rax Incentives of Cooperatives	Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Incentives of Cooperatives ⁷
Agriculture and fishery	-	-	-	=	-	12,987	312,070	9,452	334,510
Agriculture and fishery (fishery)						39	5,919		5,958
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	=	=	=	-	2,765	17,302	58	20,126
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	2,061	6,859	10	8,930
Agriculture and fishery (seed production, growing of plants)	-	-	=	-	-	8,122	281,990	9,385	299,496
II. Economic and low-cost housing									
Economic and low-cost housing	-	-	-	-	-	-	=	=	-
III. Energy						123	3,113	681	3,918
Energy (coal, diesel)	-	-	-	-	-	-		-	
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	123	3,113	681	3,918
Energy (renewable energy - biomass)	-	-	=	-	=	-	-	=	-
Energy (renewable energy - geothermal) Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro) Energy (renewable energy - solar)	-	-	-	-	-	-	=	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	=	-	-
IV. Manufacturing						2,534	40,934	1,497	44,965
Manufacturing (chemicals)	-	-	-	-	=	-	34	-	34
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-
Manufacturing (Industrial goods, machines)	=	-	=	-	=			-	
Manufacturing (food, food processing)	-	-	-	-	=	2,197	18,928	788	21,913
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	2	=	525	527
Manufacturing (glass, plastic, ceramic) Manufacturing (wood, paper, rubber products)	-	-	-	-	-	5	19,514	107	19,627
Manufacturing (metals, steel)	-	_	_	_	_	-		-	17,027
Manufacturing (personal care and healthcare products, medical products)	_	_	_	_	_	_	_	_	_
Manufacturing (personal goods)	-	-	-	-	-	330	2,244	78	2,652
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	=	-	-	-	213	-	213
V. Mining and quarrying									
Mining and quarrying	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	-	-	-	-	34	-	-	34
PPP projects	-	-	-	-	-	34	-	-	34
VII. Services						1,770,961	37,176,724	470,561	39,418,246
Services (banking, financing)	-	-	-	-	=	1,409,742	31,814,729	300,147	33,524,618
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	40,074	113,505	470	154,050
Services (call center)	-	-	-	=	=	-	-	=	-
Services (R&D)	-	-	-	-	-	100 774		70.10/	1 1 40 7 50
Services (canteen and restaurant operation)	-	-	-	-	-	123,774 2,066	939,692 43,906	79,186 1,500	1,142,652 47,471
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)	-	-	-	-	-	4,826	35,965	580	41,371
Services (other general services)	-	-	-	-	-	24,699	1,310,814	29,022	1,364,535
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	56,751	263,686	797	321,233
Services (wholesale, retail, trading)	-	-	-	-	-	109,028	2,654,427	58,860	2,822,315
VIII. Tourism							7,184		7,184
Tourism (accommodation, hotels, resort)	=	=	=	-	=	-	7,184	=	7,184
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity						39,818	1,521,230	170,378	1,731,426
Unfilled/unspecified registered activity	=	=	Ē	÷	=	39,818	1,521,230	170,378	1,731,426
Total						1,826,457	39,061,256	652,570	41,540,283

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

Values reflected are 2017 actual amount of investment tax expenditures as stated in the 2017 report.

Values reflected are 2017 or projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 or projections of investment tax expenditures for 2018 as stated in the 2017 report.

Values reflected are 2017 or projections of investment tax expenditures on income tax 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 on iTH was computed using the 2018-2019 growth rate of value of imports as reported by the BOC.

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 rate regime.

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 rate regime.

⁷ The income tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in accordance with Republic Act 9520, and are to be included in the TIMTA report, as stated in the TIMTA law.

^{*}The tax incentives of cooperatives are reported in the TIMTA report in accordance to Sec. 3 of TRAIN Law which took effect in 2018.

**The revenue forgone for tax incentives of cooperatives does not include the importation incentives of cooperatives

***The Cooperative Development Authority is not an Investment Promotion Agency (IPA), however, RA 10963 mandates the CDA to consolidate the annual tax incentive reports of registered cooperatives and submit the same to the BIR.