Table J.l.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 AUTHORITY OF THE FREEPORT OF BATAAN (AFAB) (in thousand pesos)

			Programmed ¹			019		Projections (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	Total (including incentives of cooperatives)
. Agriculture and fishery	30,702	·			30,702	·	` <u> </u>	-	-	30,702
griculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
griculture and fishery (livestock, poultry, production of animal feeds)	30,702	-	-	-	30,702	-	-	-	-	30,70
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>			<u> </u>	-	_ <u> </u>	
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-
II. Energy		820	837,023	1,967,080	2,804,922					2,804,922
inergy (coal, diesel)	-	-	837,023	1,967,080	2,804,102		-	-	-	2,804,102
nergy (refining, storage, marketing and distribution of petroleum products)	-	820	-	-	820	-	-	-	-	820
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	94,008	222,626	1,027,553	2,989,650	4,333,837			-		4,333,837
Manufacturing (chemicals)		6,415	222	900	7,537	-	-	-	-	7,537
fanufacturing (electronics, electrical products, semicon)	42,510		112,059	1,286,317	1,508,910		-	-	-	1,508,910
Manufacturing (industrial goods, machines)	-	915		1,018	2,360	-	-	-	-	2,360
flanufacturing (food, food processing)	-	20.040		1 207 000	2 277 002	-	-	-	-	2 277 002
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	50,386		808,780	1,397,890	2,277,903		-	-	-	2,277,903
fanufacturing (glass, plastic, ceramic)	1,112	3,653 18.428	29,401 16,251	64,994 59,180	98,047 94,972		-	-	-	98,047 94,972
lanufacturing (wood, paper, rubber products) lanufacturing (metals, steel)	1,112	2,130	16,251	1,460	3,756		-	-	-	3,756
lanufacturing (metals, steer) lanufacturing (personal care and healthcare products, medical products)	-	99,014	22,835	124,557	246,406		-		-	246,406
anufacturing (personal goods)		3,199	37,135	52,819	93,152		1			93,152
lanufacturing (personal goods) lanufacturing (vehicles, vehicle accessories, transport equipment)	-	5,199	277	517	793		-	-	-	793
V. Mining and quarrying	-	_	-	-	-	-	-	-	-	_
Mining and quarrying	-		-	-	-	-	-	-	-	-
VI. PPP projects	-	_	-	-	_	-	-	_	_	_
PPP projects	-		-	-	-	-	-	-	-	-
VII. Services	70,469	35,536	44,297	59,950	210,252	-	-	_	_	210,252
Services (banking, financing)	-	-	-		-	-	-	-	-	-
ervices (BPO - non-voice, software development, IT-related services, customer support)	10,469	4,884	-	-	15,352	-	-	-	-	15,352
fervices (call center)	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-
ervices (canteen and restaurant operation)	219		-	-	736		-	-	-	736
revices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	19,368	20,840	-	-	40,209	-	-	-	-	40,209
Services (operator of training and learning centers, operator of medical and health facilities) Services (other general services)	-	7.446	-	-	7,446	-	-	-	-	- 7.446
Services (warehousing, logistics, utilities, operator of sea ports and airports)	40,413		16,707	29,420	87,088					87,088
rervices (wholesale, retail, trading)	-	1,301	27,590	30,530	59,421		-	-	-	59,421
TII. Tourism	2,885	-	_	-	2,885	_	-	_	-	2,885
ourism (accommodation, hotels, resort)	2,885				2,885			_		2,885
ourism (accommodation, notes, resort) Fourism (medical tourism, other tourism-related services)	2,003				-		-		-	2,003
X. Unfilled/ unspecified registered activity	-	24	-	-	24	-	-	_	_	24
Unfilled/unspecified registered activity	-	24	-		24			-		24
	400.000	250 222	4 000 0	E 046 6=0	7 202 222					7 202 222
Total	198,064	259,006	1,908,873	5,016,679	7,382,622	-	-	-	•	7,382,622

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 was computed as the difference between the amount that would have been paid to the national government under a regular corporate 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 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.

^{*} Numbers may not add up due to rounding.

Table 3.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO)
(in thousand pesos)

			Programmed ¹			2019		Projections (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	Total (including incentives of cooperatives)
Agriculture and fishery	<u> </u>	•					·			•
griculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
riculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-
riculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-
riculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-
I. Energy				. <u> </u>		. <u> </u>			<u> </u>	
ergy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
ergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-
ergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - geothermal) nergy (renewable energy - hydro)	-	-	-	-		-	-	-	-	-
nergy (renewable energy - rivaro)		_	-	-	-	-	-	_		_
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
/. Manufacturing						. <u></u>			<u> </u>	-
anufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-
anufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-
anufacturing (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				<u> </u>					<u> </u>	-
ining and quarrying	-	-	-	-	-	-	-	-	-	-
I. PPP projects				<u> </u>		<u> </u>			<u> </u>	-
PP projects	-	-	-	-	-	-	-	-	-	-
II. Services						<u> </u>			<u> </u>	-
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)	-	-	-	-	-	-	-	-	-	-
rvices (other general services)	-	-	-	-	-	-	-	-	-	-
ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-
II. Tourism	-	_	-	_	-	-	<u>-</u>	_	_	
purism (accommodation, hotels, resort)										
ourism (accommodation, notes, resort) ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-		-
C. Unfilled/ unspecified registered activity				<u> </u>			<u>=</u>		<u> </u>	
Infilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-
otal Values reflected are 2010 projections of investment tay expenditures for 2020 as stated in the 2010 report	-	<u>-</u>	<u>-</u>	<u> </u>					<u> </u>	-

To Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

The 2021 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2021 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 were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the open described income tax rate was computed as the difference between the amount the outled 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 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.

^{*} Numbers may not add up due to rounding.

Table 3.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA) (in thousand pesos)

					2	2019				
			Programmed ¹					Projections (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	Total (including incentives of cooperatives)
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				<u> </u>	-	<u> </u>			. <u></u> .	-
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
III. Energy				. <u> </u>					. <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 - geothermal) Energy (renewable energy - hydro)										
Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing				<u> </u>					<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 (vehicles, vehicle accessories, transport equipment)	-		-	-	-	-		-	-	-
	_	_	_	_	_	_	_	_	_	_
V. Mining and quarrying					-	. <u> </u>				-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects										
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services							-		<u> </u>	
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 (construction, leasing, real estate other than economic and low-cost notising, 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	<u> </u>			<u> </u>					<u> </u>	-
Tourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity	133			<u> </u>	133				<u> </u>	133
Unfilled/unspecified registered activity	133	-	-	-	133	-	-	-	-	133
Total	133	_	_	_	133	-	-	_	-	133
1 Value reflected are 2019 projections of investment tay expenditures for 2020 as stated in the 2019 report	100									

To Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the difference between the amount the difference between the amount the difference between the amount will wave been propriate income tax regime and the amount actually paid under the special income tax rate regime.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 BOARD OF INVESTMENTS (BOI) (in thousand pesos)

			Programmed ¹			Projections (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	Total (including incentives of cooperatives)	
I. Agriculture and fishery	405,182	-	1,064	- '	406,246	-	-	-	-	406,24	
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	
Agriculture and fishery (livestock, poultry, production of animal feeds)	159,581	-	1,064	-	160,644		-	-	-	160,64	
Agriculture and fishery (operator of post harvest facility, cold storage facility)	102,954	-	· -	-	102,954	-	-	-	-	102,9	
agriculture and fishery (seed production, growing of plants)	142,648	-	-	-	142,648	-	-	-	-	142,64	
II. Economic and low-cost housing	4,396,263	173,227			4,569,490				<u> </u>	4,569,49	
Economic and low-cost housing	4,396,263	173,227	-	-	4,569,490	-	-	-	-	4,569,4	
III. Energy	12,054,071	2,696,232	1,567,121	58	16,317,481				<u> </u>	16,317,48	
Energy (coal, diesel)	6,714,346	-	1,540,268	-	8,254,615	-	-	-	-	8,254,6	
Energy (refining, storage, marketing and distribution of petroleum products)	1,548,952	-	72	-	1,549,024	-	-	-	-	1,549,02	
Energy (renewable energy - biomass)	1,697,481	110,316	-	-	1,807,798	-	-	-	-	1,807,79	
Energy (renewable energy - geothermal)	404,146	2,397,158	26,720	-	2,828,023	-	-	-	-	2,828,02	
Energy (renewable energy - hydro)	235,411	150,702	61	58	386,232	-	-	-	-	386,23	
Energy (renewable energy - solar)	507,266	11,319	-	-	518,585	-	-	-	-	518,58	
Energy (renewable energy - unspecified)	211,712	-	-	-	211,712	-	-	-	-	211,71	
Energy (renewable energy - wind)	734,757	26,736	-	-	761,493	-	-	-	-	761,49	
IV. Manufacturing	1,672,934	65,534	2,571,373		4,309,841				<u> </u>	4,309,84	
Manufacturing (chemicals)	263,360	-	516,931	-	780,291	-	-	-	-	780,29	
Manufacturing (electronics, electrical products, semicon)	148,879	3,192	160,224	-	312,294	-	-	-	-	312,29	
Manufacturing (industrial goods, machines)	178,069	-	223,564	-	401,633	-	-	-	-	401,63	
Manufacturing (food, food processing)	416,043	59,787	98,891	-	574,722	-	-	-	-	574,72	
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	10,939	-	· -	-	10,939	-	-	-	-	10,93	
Manufacturing (glass, plastic, ceramic)	17,580	-	1,236,371	-	1,253,952	-	-	-	-	1,253,95	
Manufacturing (wood, paper, rubber products)	12,103	-		-	12,103	-	-	-	-	12,10	
Manufacturing (metals, steel)	10,540	-	1,671	-	12,211	-	-	-	-	12,21	
Manufacturing (personal care and healthcare products, medical products)	147,395	-	-	-	147,395	-	-	-	-	147,39	
Manufacturing (personal goods)	881	-	1,602	-	2,483	-	-	-	-	2,48	
Manufacturing (vehicles, vehicle accessories, transport equipment)	467,145	2,554	332,119	-	801,818	-	-	-	-	801,81	
V. Mining and quarrying	249,326				249,326					249,32	
Mining and quarrying	249,326	-	-	-	249,326	-	-	-	-	249,32	
VI. PPP projects	536,735		106,973		643,707					643,70	
PPP projects	536,735	-	106,973	-	643,707	•	-	-	-	643,70	
VII. Services	2,044,340	105,276	2,782,970	34	4,932,619					4,932,61	
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	
Services (BPO - non-voice, software development, IT-related services, customer support)	139,027	6,978	813	-	146,818	-	-	-	-	146,81	
Services (call center)	5,307	-	-	-	5,307	-	-	-	-	5,30	
Services (R&D)	-	-	-	-	-	-	-	-	-	-	
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	51,324	-	207	-	51,531	-	-	-	-	51,53	
Services (operator of training and learning centers, operator of medical and health facilities)	1,529	98,297	-	-	99,827	-	-	-	-	99,82	
Services (other general services)	-	-	8	34	42	-	-	-	-	4	
Services (warehousing, logistics, utilities, operator of sea ports and airports)	1,847,152	-	2,778,959	-	4,626,111	-	-	-	-	4,626,11	
Services (wholesale, retail, trading)	-	-	2,984	-	2,984	-	-	-	-	2,98	
VIII. Tourism	151,711	47,897			199,607					199,60	
Tourism (accommodation, hotels, resort)	151,711	47,897	-	-	199,607	-	-	-	-	199,60	
Tourism (medical tourism, other tourism-related services)	-	· -	-	-	-	-	-	-	-	· -	
IX. Unfilled/ unspecified registered activity	2,983,727	1,219,912			4,203,639					4,203,63	
Unfilled/unspecified registered activity	2,983,727	1,219,912	-	-	4,203,639	-	-	-	-	4,203,63	
	24,494,289	4,308,077	7,029,500	92	35,831,958					35,831,95	

Total 24,494,289 4,308,077 7,029,500 92 35,831,958 - - - - - - 3

| Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.
| Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.
| Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.
| Values reflected are 2020 projections of investment tax expenditure for incentives on income tax were computed using the 2019-2020 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 2019-2020 growth rate of value of imports as reported by the BOC.
| The investment tax expenditure was computed into two periods. The first half was computed as the difference between the amount the outled are regular corporate income tax rate are gime and the amount actually paid under the special income tax rate regime.
| The 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.

^{*} Numbers may not add up due to rounding.

** 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.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 CLARK DEVELOPMENT CORPORATION (CDC) (in thousand persos)

Sector Income Tax Holiday Special Income Tax Rate Income Tax Holiday Special Income Tax Rate Income Tax Holiday Income Tax Holiday Rate Income Tax Holiday Income	Projections (CDA) Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ²	Total (including incentives of cooperatives) 1,707 499 1,208 501,444 501,444
Income Tax Holiday Special Income Tax Rate Rate Customs Duties Import VAT (gross) Total Income Tax Income Tax Income Tax Incometives of Cooperatives Cacillative and fishery (fishery) Total Income Tax Incometives of Cooperatives Cacillative and fishery (fishery) Total Total Total Total Income Tax Incometives of Cooperatives Cacillative and fishery (fishery) Total Tot	Incentives of	Cooperatives ⁷	incentives of cooperatives) 1,707 499 1,208 501,444
Agriculture and fishery (fishery)			- - 499 1,208 - - - 501,444
Agriculture and fishery (livestock, poultry, production of animal feeds) 499 499 499 504 570 1,208 1. Economic and low-cost housing 505 507 507 507 507 507 507 50	: : : : :	: : - :	1,208 - - - 501,444
Agriculture and fishery (operator of post harvest facility, cold storage facility) - 499 499 499 Agriculture and fishery (seed production, growing of plants) - 95 - 544 - 570 - 1,208 6		: - - : - :	1,208 - - - 501,444
Agriculture and fishery (seed production, growing of plants) - 95 544 570 1,208 II. Economic and low-cost housing		: - - : :	1,208 - - - 501,444
II. Economic and low-cost housing			
Economic and low-cost housing	- - - - - - - - - - - - - - - - - - -		501,444
		<u> </u>	-
III. Energy		- <u>-</u>	-
	- - - -	-	
Energy (coal, diesel)	- - - -	-	501,444
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 - 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		- <u> </u>	50,680,613
Manufacturing (chemicals) 1 602 603	-	-	603
Manufacturing (electronics, electrical products, semicon) - 547,408 541,486 42,452,411 43,541,304	-	-	43,541,304
Manufacturing (industrial goods, machines) - 17,024 47,199 176,626 240,849	-	-	240,849
Manufacturing (food, food processing) - 38,340 51,518 81,671 171,529	-	-	171,529
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) - 42,075 789,462 1,297,761 2,129,298	-	-	2,129,298
Manufacturing (glass, plastic, ceramic) - 42,069 138,193 302,737 483,000	-	-	483,000
Manufacturing (wood, paper, rubber products) - 359,500 35,771 54,649 449,921 - - Manufacturing (metals, steel) - 34,298 160,607 649,357 844,262 - - -	-	-	449,921 844,262
	-	-	75,962
Manufacturing (personal care and healthcare products, medical products) 6,288 11,802 21,300 36,572 75,962 - - Manufacturing (personal goods) - 3,472 155,436 323,222 482,130 - - -	-	-	482,130
relativiscuming (personian goods) - 3,747,2 133,743 323,242 4-02,130 3,747,2 133,743 323,242 4-02,130			2,261,756
V. Mining and quarrying	_	-	0
Mining and quarrying 0 0 0	-	-	0
VI. PPP projects - 21,249 21,249	_	_	21,249
1.	-	 	21,249
			•
VII. Services 11,403,405 1,152,383 598,446 1,784,807 14,939,041 Services (banking, financing)		- 	14,939,041
Services (GRPO: non-voice, software development, IT-related services, customer support) - 165,760 3,150 29,935 198,844		_	198,844
Services (call center) - 45,257 674 1,046 46,977	_	-	46,977
Services (R&D) 541 8,555 186 772 10,054	_	-	10,054
Services (canteen and restaurant operation) - 30,712 1,444 838 32,995	_	-	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	-	-	10,434,873
Services (operator of training and learning centers, operator of medical and health facilities) 1,143,793 32,494 2,595 4,327 1,183,210	-	-	1,183,210
Services (other general services) 46,715 24,809 648 4,824 76,995	-	-	76,995
Services (warehousing, logistics, utilities, operator of sea ports and airports) - 656,483 377,014 1,479,069 2,512,566	-	-	2,512,566
Services (wholesale, retail, trading) 97,993 24,876 165,539 154,120 442,529 -	-	-	442,529
VIII. Tourism <u>183,958</u> <u>421,177</u> <u>233,467</u> <u>453,889</u> <u>1,292,491</u> <u>-</u> <u>-</u>			1,292,491
Tourism (accommodation, hotels, resort) 182,674 232,571 233,437 453,812 1,102,493	-	-	1,102,493
Tourism (medical tourism, other tourism-related services) 1,283 188,606 30 77 189,997	-	-	189,997
IX. Unfilled/ unspecified registered activity 745 2,098,744 2,099,490	=		2,099,490
Unfilled/unspecified registered activity 745 2,098,744 2,099,490	-	-	2,099,490
Total 11,594,395 4,919,910 3,218,122 49,803,607 69,536,034	_	-	69,536,034

Total

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.
2 Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.
3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.
4 The 2020 projections of investment tax expenditures for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.
5 The investment tax expenditure was computed into two periods. The first half was computed starting Jan. Do June using the 30% CIT. The second half was computed using the CREATE law provisions, applying the adjusted income tax rate of 20%/25% to the net 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 regime and the amount actually paid under the special income tax rate regime.
7 The 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.

^{*} Numbers may not add up due to rounding.

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

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

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(in thousand pesos)

			Programmed ¹			2019		Projections (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	Total (including incentives of cooperatives)
I. Agriculture and fishery					-	<u> </u>				- cooperatives
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>	-	. <u> </u>				-
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			92,043	48,028	140,071	<u> </u>				140,071
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)	_			_	_				_	_
fanufacturing (personal care and healthcare products, medical products)	-	_	_	-	_			_	-	_
fanufacturing (personal goods)	-	_	_	-	_			_	-	_
lanufacturing (vehicles, vehicle accessories, transport equipment)	-	-	92,043	48,028	140,071	-	-	-	-	140,07
/. Mining and quarrying				<u> </u>						
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects				<u> </u>						-
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services			3,699	5,285	8,984	<u> </u>				8,984
Services (banking, financing)	-	-	- 2 600	-	-		-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	3,699	5,285	8,984	-	-	-	-	8,98
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 (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				5,982	5,982	<u> </u>			<u> </u>	5,982
Tourism (accommodation, hotels, resort)		-	-	5,982	5,982	2 -	-	-	-	5,98
Tourism (medical tourism, other tourism-related services)	-	-	-	-,	-	-	-	-	-	-,
IX. Unfilled/ unspecified registered activity		31,769		<u> </u>	31,769	<u> </u>			<u> </u>	31,769
Unfilled/unspecified registered activity	-	31,769	-	-	31,769	-	-	-	-	31,76
Total	-	31,769	95,742	59,295	186,806		-	-	-	186,806
Walves reflected are 2010 projections of investment tay expanditures for 2020 as stated in the 2010 propert		. /	/=	,	,					

^{*} Numbers may not add up due to rounding.

Table 3.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA) (in thousand pesos)

					2	019				
			Programmed ¹					Projections (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	Total (including 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				<u> </u>	1,386,591
Energy (coal, diesel)	-	103,381	284,529	935,965	1,323,875	-	-	-	-	1,323,875
Energy (refining, storage, marketing and distribution of petroleum products)	-					-	-	-	-	
Energy (renewable energy - biomass)	-	28,209	5,307	13,925	47,440	-	-	-	-	47,440
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro) Energy (renewable energy - solar)	-	15,243		34	15,276				_	15,276
Energy (renewable energy - solar) Energy (renewable energy - unspecified)	_	13,243		J7 -	13,270			-	_	13,270
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	17,375,782	26,065,631	41,854,596	232,728,795	318,024,804	-	-	-	-	318,024,804
Manufacturing (chemicals)	82,310	1,039,775	2,438,051	7,047,044	10,607,181			-		10,607,181
Manufacturing (electronics, electrical products, semicon)	11,150,120	14,686,329	16,433,418	162,214,687	204,484,554	-	-	-	-	204,484,554
Manufacturing (industrial goods, machines)	3,863,334	2,614,363	2,726,081	15,061,917	24,265,695	-	-	-	-	24,265,695
Manufacturing (food, food processing)	1,134	368,707	893,940	1,733,323	2,997,105	-	-	-	-	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	-	-	-	-	9,672,978
Manufacturing (glass, plastic, ceramic)	151,996	364,767	3,852,239	8,537,135	12,906,137	-	-	-	-	12,906,137
Manufacturing (wood, paper, rubber products)	18,214	1,261,288	2,293,831	4,633,421	8,206,754	-	-	-	-	8,206,754
Manufacturing (metals, steel)	62,779	2,025,773	1,695,802	6,003,061	9,787,415	-	-	-	-	9,787,415
Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods)	118,822 961,237	238,670 441,981	613,278 1,079,529	1,333,864 2,509,151	2,304,633 4,991,898	-	-	-	-	2,304,633 4,991,898
Manufacturing (vehicles, vehicle accessories, transport equipment)	630,124	2,920,048	6,348,390	17,901,891	27,800,453			-		27,800,453
V. Mining and quarrying	-	_	948	25,220	26,168	_	-	_	-	26,168
Mining and quarrying	-	-	948	25,220	26,168	-	-	-	-	26,168
VI. PPP projects	-	_	-	_	-	_	-	_	-	_
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services	8,080,950	20,523,335	5,636,431	17,971,769	52,212,486	_	-	_	-	52,212,486
Services (banking, financing)	-	-	415	1,840	2,254	-				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	-	-	-	-	16,444,640
Services (call center)	2,940,450	8,019,381	207,195	2,401,822	13,568,847	-	-	-	-	13,568,847
Services (R&D)		40,312	462	4,716	45,491	-	-	-	-	45,491
Services (canteen and restaurant operation)	-	5,198	1,602	1,688	8,488	-	-	-	-	8,488
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	1,230		27,778	176,177	2,388,473	-	-	-	-	2,388,473
Services (operator of training and learning centers, operator of medical and health facilities)	3,205		57	1,173	464,949	-	-	-	-	464,949
Services (other general services)	7,265 15,938	20,661 582,634	841 4,907,127	4,324 13,694,777	33,090 19,200,476	-	-	-	-	33,090 19,200,476
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	19,200,476 55,778	-	-	-	-	19,200,476
VIII. Tourism	3,478,218	76,844	9,602	22,610	3,587,274	_	_	_	<u>-</u>	3,587,274
Tourism (accommodation, hotels, resort)	3,477,196	76,844	9,602	22,610	3,586,253					3,586,253
Tourism (medical tourism, other tourism-related services)	1,022	-	-	-	1,022	-	=	-	-	1,022
IX. Unfilled/ unspecified registered activity	580,519	4,567,762	-	-	5,148,281	-	_	_	_	5,148,281
Unfilled/unspecified registered activity	580,519	4,567,762		-	5,148,281	-	-	-	-	5,148,281
Total	29,515,469	51,380,405	47.791.412	251,698,318	380,385,604	_	_	_	_	380,385,604

Totale 29,515,469 51,380,405 47,791,412 251,698,318 380,385,604 • • • • • • 38

*Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

*Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

*Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

*Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

*Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

*Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

*Values reflected are 2020 projections of investment tax expenditures on income tax ware computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BDC.

*The investment tax expenditure was computed as the difference between the amount and under a regular corporate income tax rate was regime and the amount actually paid under the special income tax rate regime.

*Total 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.

^{*} Numbers may not add up due to rounding.

Table J.I.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 PORO POINT MANAGEMENT CORPORATION (PPMC)

(in thousand pesos)

			Programmed ¹			2019		Projections (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	Total (including 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		413			413	<u> </u>				41
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	413	-	-	413	-	-	-	-	41
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 (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-
V. Mining and quarrying				<u> </u>		<u> </u>				-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects				<u> </u>						-
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services		26,378		<u> </u>	26,378	<u> </u>				26,378
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)	-	20.000	-	-		-	-	-	-	-
Services (operator of training and learning centers, operator of medical and health facilities)	-	26,378	-	-	26,378	-	-	-	-	26,37
Services (other general services)	-	-	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	_	28,025	_	_	28,025	-	_	_	_	28,02
				-						
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	-	28,025	-	-	28,025	-	-	-	-	28,02
IX. Unfilled/ unspecified registered activity	_	_	_	_	_	_	_	_	_	_
Unfilled/unspecified registered activity	-	-	-		-	-	-	-	-	-
Total	_	54,817	_	_	54,817	_	_	_	_	54,817
1 Values reflected are 2010 prejections of investment tay expanditures for 2020 as stated in the 2010 report	-	J 7 ,01/	<u>-</u>		37,017	<u>-</u>		<u> </u>		34,01

Total

**Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

**Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

**Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

**Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

**The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

**The 2021 projections of investment tax expenditures for incentives on income tax were computed using the 2020-2021 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 2019-2020 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 would have been paid to the national government under a regular corporate income tax rate of 20%/c/25% to the net taxable income.

**The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 SUBIC BAY METROPOLITAN AUTHORITY (SBMA) (in thousand pesos)

	Programmed ¹					Projections (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	Total (including incentives of cooperatives)
I. Agriculture and fishery	-		3,520	4,658	8,178	`				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	-	-	-	-	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				<u> </u>	66,413
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	43,002	22,080	253	1,077	66,413	-	-	-	-	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				- <u> </u>	3,304,812
Manufacturing (chemicals)	-	- 	204 722	1 427 100	2 226 207	-	-	-	-	2 226 20
Manufacturing (electronics, electrical products, semicon)	-	514,274 49,239	294,733 26,147	1,427,199 141,223	2,236,207 216,610	•	-	-	-	2,236,207 216,610
Manufacturing (industrial goods, machines) Manufacturing (food, food processing)		92	1,101	4,350	5,543					5,543
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)		2.862	7.033	11,121	21.016	-	-		-	21.016
Manufacturing (glass, plastic, ceramic)	-	44,082	838	1,315	46,235				-	46,23
Manufacturing (wood, paper, rubber products)	-	31,592	992	3,824	36,408	-	-	-	-	36,408
Manufacturing (metals, steel)	-	45,019	4,860	44,667	94,547	-	-	-	-	94,547
Manufacturing (personal care and healthcare products, medical products)	-	77,080	28,969	70,839	176,888	-	-	-	-	176,888
Manufacturing (personal goods)	-	-	9,094	12,471	21,565	-	-	-	-	21,565
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	56,624	83,253	309,917	449,794	-	-	-	-	449,79
V. Mining and quarrying										
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects									<u> </u>	
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services	281,633	614,058	90,796	883,172	1,869,659					1,869,659
Services (banking, financing)	56,370	2,295	-	-	58,665	-	-	-	-	58,665
Services (BPO - non-voice, software development, IT-related services, customer support)	· -	29,605	3,764	18,270	51,639	-	-	-	-	51,639
Services (call center)	-	-	1,963	42,287	44,250	-	-	-	-	44,250
Services (R&D)	-	205	-	-	205	-	-	-	-	20!
Services (canteen and restaurant operation)	-	15,621	6	75	15,702	-	-	-	-	15,702
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	5,054 15,010	75,526 25,320	60 35	84 45	80,723	-	-	-	-	80,723 40,409
Services (operator of training and learning centers, operator of medical and health facilities) Services (other general services)	205,199	25,320 4,944	884	1,450	40,409 212,478	-		-	-	212,478
Services (warehousing, logistics, utilities, operator of sea ports and airports)	203,199	297,148	36,525	752,463	1,086,137					1,086,13
Services (wholesale, retail, trading)	-	163,393	47,559	68,497	279,450	-	-	-	-	279,450
VIII. Tourism	5,476	42,485	2,090	3,534	53,585	-	-	-	-	53,585
Tourism (accommodation, hotels, resort)	5,476	37,640	2,090	3,534	48,740					48,740
Tourism (medical tourism, other tourism-related services)	-	4,846	-	-	4,846	-	-	-	-	4,846
IX. Unfilled/ unspecified registered activity	574	532,653	-	_	533,227	-	_	-	-	533,227
Unfilled/unspecified registered activity	574	532,653	-		533,227	-	-	-	-	533,227

^{*} Numbers may not add up due to rounding.

Table J.l.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA) (in thousand pesos)

					2	019			<u> </u>	
			Programmed ¹					Projections (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	Total (includin incentives of cooperatives)
Agriculture and fishery				<u> </u>					<u> </u>	
iculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
riculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	
iculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
iculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
Economic and low-cost housing		<u> </u>							<u> </u>	
nomic and low-cost housing	-	-	-	-	-	-	-	-	-	
Energy		. <u> </u>								
rgy (coal, diesel)	-	-	-	-	-	-	-	-	-	
rgy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - solar)	•	-	-	-	-	-	-	-	-	
rgy (renewable energy - unspecified)	•	-	-	-	-	-	-	-	-	
rgy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
Manufacturing									<u> </u>	
ufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
ufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	•	-	-	
ufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	
ufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	
ufacturing (garments, textiles, wearables including jewelry, leather products - including bags) ufacturing (glass, plastic, ceramic)	1									
ufacturing (glasss, plastic, ceranic) ufacturing (wood, paper, rubber products)										
ufacturing (wood, paper, rubber products) ufacturing (metals, steel)										
ufacturing (personal care and healthcare products, medical products)	_			_	_			_	_	
ufacturing (personal goods)	-	-		-		-	-	_	_	
ufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	
ining and quarrying				<u> </u>					<u> </u>	
ng and quarrying	-	-	-	-	-	-	-	-	-	
PPP projects										
projects	-	-	-	-	-	-	-	-	-	
Services				<u> </u>						
ices (banking, financing)	-	-	-	-	-	-	-	-	-	
rices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	
vices (call center)	-	-	-	-	-	-	-	-	-	
rices (R&D)	-	-	-	-	-	-	-	-	-	
rices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	
ices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	
ices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	
ces (other general services)	-	-	-	-	-	-	-	-	-	
ces (warehousing, logistics, utilities, operator of sea ports and airports) ces (wholesale, retail, trading)		-	-	-	-		-	-	-	
Tourism	-	-	_	_	_	-	_	_	<u>-</u>	
	-									
rism (accommodation, hotels, resort) rism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	
Unfilled/ unspecified registered activity	-	-	_	_	_	-	_	_	<u>-</u>	
lled/unspecified registered activity	-	-	-	-			-		-	
al	-	-	•	_	-	-	-	•	-	

Totale reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure was computed into two periods. The first half was computed start in a. Journe using the 2019-2020 growth rate of value of imports as reported by the BOC.

6 The investment tax expenditure on special income tax rate was computed as the difference between the amount had overnment under a requilar comporate income tax rate was recomputed using the 2019-2020 growth rate of value of imports as reported by the BOC.

7 The 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.

^{*} Numbers may not add up due to rounding.

Table 3.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA)

						2019				
			Programmed ¹					Projections (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	Total (including 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	-	-	-		-	-		-	-	
III. Energy	_	_	_	_	_	_	_	_	_	_
nergy (coal, diesel)										
nergy (coal, dieser) Energy (refining, storage, marketing and distribution of petroleum products)										
inergy (renewable energy - biomass)	_	_		_		_	_		_	
Energy (renewable energy - geothermal)	_			_	_		_		-	
nergy (renewable energy - hydro)	_			_	_		_		-	
Energy (renewable energy - solar)	-		_	_	_	_	-	_	-	
inergy (renewable energy - unspecified)	-	-	-	-	-	_	-	-	-	
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
V. Manufacturing	_	_	53	295	347	_	_	_	_	3
lanufacturing (chemicals)										
	-	•	•	-	•	•	-		-	
lanufacturing (electronics, electrical products, semicon) lanufacturing (industrial goods, machines)									1	
lanufacturing (industrial goods, machines)										
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	_	_		_	_	_	_		_	
lanufacturing (glarineris, textres, wearables including Jeweiry, leather products - including days)										
lanufacturing (grass, pastic, ceranic) lanufacturing (wood, paper, rubber products)	_	_	53	295	347	, _	_		_	3
lanufacturing (wood, paper, rubber produces)	_		-	-	-		_		-	•
lanufacturing (media) seetly lanufacturing (personal care and healthcare products, medical products)	_			_	_		_		-	
lanufacturing (personal goods)	_			_	_		_		-	
fanufacturing (vehicles, vehicle accessories, transport equipment)	_	-	_		-	_		-	-	
/. Mining and quarrying						<u> </u>				
fining and quarrying	-	-	-	-	-	-	-	-	-	
TI. PPP projects										
PPP projects	-	-	-	-	-	-	-	-	-	
III. 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)	-	-	-	-	-	-	-	-	-	
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	
III. Tourism						<u> </u>				
fourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	
ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	
IX. Unfilled/ unspecified registered activity	_	4,249	_	-	4,249	-	-	-	-	4,2
· · · · · · · · · · · · · · · · · · ·		4,249			4,249					4,2

Total

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures on a stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures on a stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures on income tax return expenditures on income tax return expenditures on income tax rate vere computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The 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.

4,596

* Numbers may not add up due to rounding.

Table J.I.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 COOPERATIVE DEVELOPMENT AUTHORITY (CDA)

	nacne	

			Programmed ¹		2	2019		Projections (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	Total (including incentives of cooperatives)
. Agriculture and fishery	·	' <u> </u>			-	12,987	312,070	9,452	334,510	334,510
griculture and fishery (fishery)		-	-		-	39	5,919	-	5,958	5,958
griculture and fishery (livestock, poultry, production of animal feeds)	_	-	-	-	-	2,765	17,302	58	20,126	20,126
griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	2,061	6,859	10	8,930	8,930
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	8,122	281,990	9,385	299,496	299,496
I. Economic and low-cost housing										-
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-
I. Energy						123	3,113	681	3,918	3,91
nergy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	123	3,113	681	3,918	3,91
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-
ergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
ergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-
ergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
Manufacturing						2,534	40,934	1,497		44,96
nufacturing (chemicals)	-	-	-	-	-	-	34	-	34	3
nufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-
nufacturing (industrial goods, machines)	-	-	-	-	-	_ 7				2.5
nufacturing (food, food processing)	-	-	-	-	-	2,197	18,928	788		21,9
nufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	2	-	525	527	5
nufacturing (glass, plastic, ceramic)	-	-	-	-	-					
nufacturing (wood, paper, rubber products)	-	-	-	-	-	5	19,514	107	19,627	19,62
nufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-
nufacturing (personal care and healthcare products, medical products)	-	-	-	-	-					
nufacturing (personal goods)	-	-	-	-	-	330	2,244	78		2,6
nufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	213	-	213	2:
Mining and quarrying				<u> </u>		<u> </u>				-
ning and quarrying	-	-	-	-	-	-	-	-	-	-
I. PPP projects				. <u> </u>		34			34	3
P projects	-	-	-	-	-	34	-	-	34	3
I. Services				. <u> </u>		1,770,961	37,176,724	470,561	39,418,246	39,418,24
vices (banking, financing)	-	-	-	-	-	1,409,742	31,814,729	300,147		33,524,6
vices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	40,074	113,505	470	154,050	154,0
vices (call center)	-	-	-	-	-	-	-	-	-	-
rvices (R&D)	-	-	-	-	-	-	-	-	-	-
vices (canteen and restaurant operation)	-	-	-	-	-	123,774	939,692	79,186		1,142,6
vices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	2,066	43,906	1,500		47,4
vices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	4,826	35,965	580		41,3
vices (other general services)	-	-	-	-	-	24,699	1,310,814	29,022		1,364,5
rvices (warehousing, logistics, utilities, operator of sea ports and airports) rvices (wholesale, retail, trading)	-	-	-	-	-	56,751 109,028	263,686 2,654,427	797 58,860		321,23 2,822,31
II. Tourism	_	_	_	_	_	_	7,184	_	7,184	7,18
						· ——			7,184	
urism (accommodation, hotels, resort) urism (medical tourism, other tourism-related services)	-		-			-	7,184	-	7,184	7,18
. Unfilled/ unspecified registered activity	_	_	_	_	_	39,818	1,521,230	170,378	1,731,426	1,731,42
nfilled/unspecified registered activity	-		-		-	39,818	1,521,230	170,378		1,731,42
otal		_		_		1,826,457	39,061,256	652,570	41,540,283	41,540,283
OTAL Values reflected are 2010 projections of investment tay expanditures for 2020 as stated in the 2010 report		-	-	-	-	1,020,437	39,001,230	032,370	41,340,283	41,340,20

Total

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

6 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

7 He 2021 projections of investment tax expenditures for incentives on income tax were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

8 The investment tax expenditure on special income tax return on special income tax returns on special income tax return on special income tax return on special income tax return on special income tax returns on the special income tax return on special income tax return on special income tax return on special income tax returns on the special income tax ret

^{*} Numbers may not add up due to rounding.

** 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 texture fronge 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 it to consolidate and submit to the BIR the annual tax incentive reports of registered cooperatives.

Table J.1.d. 13019 J.L.D.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
AUTHORITY OF THE PREEPORT OF BATAAN (AFAB)
(in thousand pesso)

			Actual ²		-	019		Actual (CDA)		
Sector	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	Total (including 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		3,500	883,208	4,290,581	5,177,290	. <u> </u>			- <u>-</u>	5,177,290
Energy (coal, diesel)	-	-	883,208	4,290,581	5,173,789	-	-	-	-	5,173,789
Energy (refining, storage, marketing and distribution of petroleum products)	-	3,500	-	-	3,500	-	-	-	-	3,500
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	67,827	181,583	1,081,985	2,757,976	4,089,371	<u> </u>			<u> </u>	4,089,371
Manufacturing (chemicals)	-	-	565	2,644	3,209		-	-	-	3,209
Manufacturing (electronics, electrical products, semicon)	46,417	59,065	83,708	976,329	1,165,519		-	-	-	1,165,519
Manufacturing (industrial goods, machines)	9,973	1,358	23,491	99,994	134,816	-	-	-	-	134,816
Manufacturing (food, food processing)					.	-	-	-	-	. .
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	4,053	22,990	811,769	1,305,669	2,144,481	-	-	-	-	2,144,481
Manufacturing (glass, plastic, ceramic)	-	2,379 9.642	9,271 20,834	21,383 56,245	33,033 86,721		-	-	-	33,033 86,721
Manufacturing (wood, paper, rubber products)	7,314	2,260	34,750	71,449	115,773		-	-	-	115,773
Manufacturing (metals, steel)	7,314	76,129	25,878	107,358	209,365		-	-	-	209,365
Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods)	69	5,734	44,581	60,556	110,941					110,941
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	-	2,026	27,138	56,349	85,513	-	-	-	-	85,513
V. Mining and quarrying	-	-	-	_	-	-	-	_	-	_
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	-	_	-	_	-	-	-	_	_	_
PPP projects					-			-		-
VII. Services	99,876	46,291	293,740	383,344	823,252	_	_	_	_	823,252
Services (banking, financing)		- 40,251	-	-	-					-
Services (BPO - non-voice, software development, IT-related services, customer support)	32	10,374	-	-	10,406	-	-	-	-	10,406
Services (call center)	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	215	-	-	215		-	-	-	215
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	41,775	20,089	833	796	63,493	-	-	-	-	63,493
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	9,574	3,406	7,428	20,408	-	-	-	-	20,408
Services (warehousing, logistics, utilities, operator of sea ports and airports)	58,068	238	958	2,976	62,241	-	-	-	-	62,241
Services (wholesale, retail, trading)	-	5,802	288,542	372,144	666,488	-	-	-	-	666,488
VIII. Tourism	1,596	29			1,624					1,624
Tourism (accommodation, hotels, resort)	1,596	29	-	-	1,624	-	-	-	-	1,624
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity										
			·			·	· 	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	

Total

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.
2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.
3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.
4 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.
5 The investment tax expenditures for investment tax expenditures on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.
5 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
6 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
6 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
6 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
7 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
8 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
9 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
9 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
9 The investment tax expenditure was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
9 The 2019-2020 growth rate of value of imports as reported by the BOC.
9 The 2019-2020 growth rate of value of imports as reported by

⁶The 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.

⁷ The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO)

(in thousand pesos)

						2019			
			Actual ²				Actual (CD	A)	
Sector	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives Cooperatives		of Commentions	Total (including incentives of cooperatives)
Agriculture and fishery				<u> </u>	-	_ <u> </u>	<u> </u>	<u> </u>	
riculture and fishery (fishery)	-	-	-	-	-	-	-	-	
riculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	
iculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	
riculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	
Economic and low-cost housing					-	<u> </u>		<u> </u>	
nomic and low-cost housing	-	-	-	-	-	-	-		
Energy				<u> </u>	-	<u> </u>	<u> </u>	<u> </u>	
rgy (coal, diesel)	-	-	-	-	-	-	-	-	
rgy (refining, storage, marketing and distribution of petroleum products)	_	-		-		-	-	-	
rgy (renewable energy - biomass)	-		-	-	-	-		-	
rgy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	
rgy (renewable energy - hydro)	-	-	-	-	-	-		-	
rgy (renewable energy - solar)	-	-	-	-	-	-	-	-	
rgy (renewable energy - unspecified)	-	-	-	-	-	-		-	
rgy (renewable energy - wind)	-	-	-	-	-	-	-	-	
Manufacturing				. <u> </u>	-	<u> </u>		<u> </u>	
ufacturing (chemicals)	-	-	-	-	-	-	-	-	
ufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	
ufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	
ufacturing (food, food processing)	-	-	-	-	-	-	-	-	
ufacturing (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 (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	
lining and quarrying				. <u> </u>	-	<u> </u>	<u> </u>	<u> </u>	
ing and quarrying	-	-	-	-	-	-	-	-	
PPP projects					-	<u> </u>		<u> </u>	
projects	-	-	-	-	-	-	-	-	
Services				. <u> </u>	-	<u> </u>		<u> </u>	
vices (banking, financing)	-	-	-	-	-	-	-	-	
vices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	
vices (call center)	-	-	-	-	-	-	-	-	
vices (R&D)	-	-	-	-	-	-	-	-	
rices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	
rices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	
ices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	
ices (other general services)	-	-	-	-	-	-	-	-	
ices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	
ices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	
I. Tourism				. <u> </u>	-	<u> </u>		<u> </u>	
rism (accommodation, hotels, resort) rism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-		
. Unfilled/unspecified registered activity filled/unspecified registered activity				· ·	<u> </u>	· 		-	
,									
al	-	-	-	-	-	-	-	-	

Totale reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2020 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 2019-2020 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 regime and the amount actually paid under the special income tax rate regime.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)
(in thousand pesos)

			A12		2	2019		Actual (CDA)		
Sector	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Actual ² 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	Total (including 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>		-	- <u>-</u> .	-
conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-
II. Energy				. <u> </u>		. <u> </u>		-	_ .	-
nergy (coal, diesel)	-	-	-	-	-	-	-	-	-	
nergy (refining, storage, marketing and distribution of petroleum products) nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - biolinass)	_	-	-		-			-	_	
inergy (renewable energy - hydro)	_		-		-			-	_	
inergy (renewable energy - solar)	-	-	-	-	-	-	-	-		
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
/. Manufacturing						<u> </u>		-		
anufacturing (chemicals)	-	-	-		-	-	-	-	-	
lanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
anufacturing (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 (wood, paper, robber products) anufacturing (metals, steel)	_		_							
anufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	
anufacturing (personal goods)	-	-	-		-	-	-	-	-	
anufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	
Mining and quarrying				<u> </u>	_	<u> </u>		-	<u> </u>	
ning and quarrying	-	-	-	-	-	-	-	-	-	
. PPP projects				<u> </u>				_		
PP projects	-	-	-	-	-	-	-	-	-	
I. Services		558		<u>-</u>	558			-		
rvices (banking, financing)	-	-	-	-	-	-	-	-	-	
rvices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	
rvices (call center)	-	-	-	-	-	-	-	-	-	
rvices (R&D)	-	-	-	-	-	-	-	-	-	
vices (canteen and restaurant operation) vices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	
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)		558	-	-	558	-	-	-		
rvices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	
rvices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	
II. Tourism								_		
ourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	
ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	
X. Unfilled/ unspecified registered activity				<u> </u>						
nfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	
otal	_	558	_	_	558	_	_	_	_	5
v tur		330			330					

^{**} Is alluses reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

** Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

** Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

** Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

** The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

** The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

** The 2021 projections of investment tax expenditures on income tax was were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

** The investment tax expenditure on special income tax rates were computed as the difference between the amount would have been prior portale income tax rates are for 20%/25% to the net taxable income tax rates regime.

** The tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives were computed as the amount actually paid under the special income tax rate regime.

** The tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives were computed as the tax rate regime.

** The tax incentives of cooperatives were computed as the amount actually paid under the special income tax rate regime.

** The tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives were computed as the amount actually paid under the special income tax rate regime.

** The tax incentives of cooperatives were computed as the amount actually paid under the special income tax rate regime.

** The tax incentives

^{*} Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
BOARD OF INVESTMENTS (BOI)
(in thousand pesos)

			Actual ²			2019		Actual (CDA)		-
Sector	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	Total (including incentives of cooperatives)
I. Agriculture and fishery	548,398		67,505	0	615,903	· <u> </u>		-		615,90
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	270,942	-	56,655	0	327,597		-	-	-	327,59
Agriculture and fishery (operator of post harvest facility, cold storage facility)	73,792	-	10,850	0	84,642	-	-	-	-	84,64
Agriculture and fishery (seed production, growing of plants)	203,664	-	-	-	203,664	-	-	-	-	203,66
II. Economic and low-cost housing	3,077,116	3,906			3,081,022			_		3,081,02
Economic and low-cost housing	3,077,116	3,906	-	-	3,081,022	-	-	-	-	3,081,02
III. Energy	12,243,192	4,231,702	63,122	74,210	16,612,226					16,612,22
Energy (coal, diesel)	8,420,844	-	9,656	74,210	8,504,710	-	-	-	-	8,504,71
Energy (refining, storage, marketing and distribution of petroleum products)	960,104	-	-	, - ·	960,104		-	-	-	960,10
Energy (renewable energy - biomass)	1,125,111	71,152	41,486	0	1,237,749		-	-	-	1,237,74
Energy (renewable energy - geothermal)	473,995	1,409,398	9,296	0	1,892,688		-	-	-	1,892,68
Energy (renewable energy - hydro)	354,623	2,734,123	7	Ď	3,088,752		_	_	_	3,088,75
Energy (renewable energy - solar)	386,038	2,751,125	_ ′	-	386.038		_	_	_	386,03
Energy (renewable energy - unspecified)	29,591	_	2,677	0	32,268		_	_	_	32,26
Energy (renewable energy - wind)	492,886	17,030	2,0//	-	509,916					509,91
IV. Manufacturing	941,031	3,139	79,428	108,670	1,132,269	_	_	_	_	1,132,26
	7,445		67,479	0	74,923					74,92
Manufacturing (chemicals)		-		•		-	-	-	-	
Manufacturing (electronics, electrical products, semicon)	179,475	729	1,761	1,806	183,771	-	-	-	-	183,77
Manufacturing (industrial goods, machines)	1,103	-	-	-	1,103		-	-	-	1,10
Manufacturing (food, food processing)	324,725	-	6	0	324,732	-	-	-	-	324,73
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	33,661	-	-	-	33,661	-	-	-	-	33,66
Manufacturing (glass, plastic, ceramic)	113,838	-	789	0	114,627	-	-	-	-	114,62
Manufacturing (wood, paper, rubber products)	6,586	-	402	0	6,988	-	-	-	-	6,98
Manufacturing (metals, steel)	148	-	99	0	247	-	-	-	-	24
Manufacturing (personal care and healthcare products, medical products)	178,633	-	-	-	178,633	-	-	-	-	178,63
Manufacturing (personal goods)	7,656	-	_	0	7,656	-	-		-	7,65
Manufacturing (vehicles, vehicle accessories, transport equipment)	87,761	2,410	8,892	106,864	205,928		-	-	-	205,92
V. Mining and quarrying	34,705				34,705					34,70
Mining and quarrying	34,705	-	-	-	34,705	-	-	-	-	34,70
VI. PPP projects	155,366	-	43,440	0	198,806	-	-	-	-	198,80
PPP projects	155,366		43,440	0	198,806	-	-	-	-	198,80
VII. Services	5,600,148	43,004	30,966	126,248	5,800,365	-	-	-	_	5,800,36
Services (banking, financing)	26,358				26,358			_		26,35
Services (BPO - non-voice, software development, IT-related services, customer support)	1,588,890	281		_	1,589,170	-	_	_		1,589,17
		201	-	-			-		•	5,21
Services (call center)	5,212	-	-	-	5,212	·	-	-	-	5,21
Services (R&D)	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	35,401		-	-	35,401		-		-	35,40
Services (operator of training and learning centers, operator of medical and health facilities)	2,786	42,723	-	-	45,509	-	-	-	-	45,50
Services (other general services)	11,311	-	-	-	11,311	-	-	-	-	11,31
Services (warehousing, logistics, utilities, operator of sea ports and airports)	3,042,313	-	30,885	126,248	3,199,445		-	-	-	3,199,44
Services (wholesale, retail, trading)	887,877	-	81	0	887,958	-	-	-	-	887,95
VIII. Tourism	388,470	53,135	5,988	0	447,593	. <u>-</u>				447,593
Tourism (accommodation, hotels, resort)	388,470	53,135	-	-	441,605	-	-	-	-	441,60
Tourism (medical tourism, other tourism-related services)	-	-	5,988	0	5,988	-	-	-	-	5,98
IX. Unfilled/ unspecified registered activity	-	-	83,971	77,053	161,024	-	-	-	_	161,02
Unfilled/unspecified registered activity	-	-	83,971	77,053	161,024	-	-		-	161,02

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditure for incentives on income tax were computed using the 2019 report.

Values reflected are 2020 projections of investment tax expenditure for incentives on income tax were one tax expenditure for incentives on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the incentive 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.

Values reflected are 2019 projections of investment tax expenditure for incentives on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure 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 tax incentives of cooperatives were computed as the paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

^{*} Numbers may not add up due to rounding.

** 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.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 CLARK DEVELOPMENT CORPORATION (CDC) (in thousand persos)

Sector			Actual ²			1		Actual (CDA)		
	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	Total (including incentives of cooperatives)
I. Agriculture and fishery	-	202			202	·				202
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	182	-	-	182	-	-	-	-	183
Agriculture and fishery (seed production, growing of plants)	-	21	-	-	21	-	-	-	-	2:
II. Economic and low-cost housing									. <u></u>	
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
III. Energy		81,681	3,813	22,610	108,104					108,104
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	81,681	3,813	22,610	108,104	-	-	-	-	108,10
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	554,423	1,029,480	1,861,865	30,877,144	34,322,912	_	_	_	_	34,322,912
Manufacturing (chemicals)	334,423	257	61	480	798				· — -	798
Manufacturing (electronics, electrical products, semicon)	_	493,927	359,470	27,250,047	28,103,444			_	-	28,103,44
Manufacturing (industrial goods, machines)	<u>-</u>	16,351	33,047	153,696	203,094	_	_	_	_	203,09
Manufacturing (food, food processing)	-	54,150	63,921	97,722	215,792		_			215,792
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	40,857	722,644	1,004,435	1,767,935	-	-	-	-	1,767,935
Manufacturing (glass, plastic, ceramic)	-	49,363	99,251	273,294	421,908	-	-	-	-	421,908
Manufacturing (wood, paper, rubber products)	-	161,301	260,226	1,338,955	1,760,481	-	-	-	-	1,760,481
Manufacturing (metals, steel)	-	33,760	42,049	155,928	231,738	-	-	-	-	231,738
Manufacturing (personal care and healthcare products, medical products)	554,423	9,262	15,620	29,885	609,190	-	-	-	-	609,19
Manufacturing (personal goods)	-	4,848	112,635	216,820	334,303	-	-	-	-	334,30
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	165,405	152,941	355,883	674,229	-	-	-	-	674,229
V. Mining and quarrying										
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects		16,294	2,504	10,102	28,901				<u> </u>	28,901
PPP projects	-	16,294	2,504	10,102	28,901	-	-	-	-	28,901
VII. Services	12,158,097	2,333,422	740,180	1,968,729	17,200,429					17,200,429
Services (banking, financing)	-	80	-	7,473	7,554	-	-	-	-	7,55
Services (BPO - non-voice, software development, IT-related services, customer support)	225,490	857,851	4,570	122,435	1,210,346	-	-	-	-	1,210,34
Services (call center)	54,752	78,201	278	321	133,553	-	-	-	-	133,55
Services (R&D)	-	4,267	1,034	4,593	9,895	-	-	-	-	9,89
Services (canteen and restaurant operation)	-	6,099	8,864	10,599	25,562	-	-	-	-	25,563
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	11,701,197	936,043	204,153	384,386	13,225,779	-	-	-	-	13,225,77
Services (operator of training and learning centers, operator of medical and health facilities)	651	15,276	841	58,165	74,933	-	-	-	-	74,933
Services (other general services)	36,701	32,213 363,962	36,345 286,977	60,532 1,104,284	165,791 1,755,223	-	-	-	-	165,79: 1,755,22:
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	139,306	39,429	197,118	215,942	591,794			-		591,794
VIII. Tourism	_	9,473,853	161,635	323,289	9,958,777	_	_	_	_	9,958,777
		429,293	158,568	320,292	908,152				· ———	908,15
Fourism (accommodation, hotels, resort) Fourism (medical tourism, other tourism-related services)		9,044,560	3,067	320,292 2,997	9,050,625		-	-		9,050,625
		.,. ,,	,							
IX. Unfilled/ unspecified registered activity Unfilled/unspecified registered activity			13,257 13,257	89,013 89,013	102,271 102,271				· 	102,271 102,271
summay anapasanas registered deditity										,
Total	12,712,520	12,934,933	2,783,255	33,290,888	61,721,596	-	-	-	-	61,721,596

^{*} Numbers may not add up due to rounding.

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

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

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA) (in thousand pesos)

O VALUE			Actual ²			2019		Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)
Agriculture and fishery				. .	-					
riculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
riculture and fishery (livestock, poultry, production of animal feeds)	-	-	-		-	-	-	-	-	
riculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
riculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
Economic and low-cost housing				. <u> </u>	-	<u> </u>				
onomic and low-cost housing	-	-	-	-	-	-	-	-	-	
i. Energy					-					
ergy (coal, diesel)	-	-	-	-	-	-	-	-	-	
ergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - solar) rgy (renewable energy - unspecified)										
ergy (renewable energy - unspecified) ergy (renewable energy - wind)		-		-	-	-				
Manufacturing				· —	-	<u> </u>			- 	
nufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
nufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
nufacturing (industrial goods, machines) nufacturing (food, food processing)	-		-		-	-	-	-	-	
ufacturing (1000, 1000 processing) ufacturing (garments, textiles, wearables including jewelry, leather products - including bags)									1	
nufacturing (glass, plastic, ceramic)	-	_	_	-	_	_	_	_	-	
nufacturing (wood, paper, rubber products)	-		-	-	-				_	
nufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	
nufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	
nufacturing (personal goods)	-	-	-	-	-	-	-	-	-	
nufacturing (vehicles, vehicle accessories, transport equipment)	•	-	-	•	-	-	-	-	-	
Mining and quarrying				· —	-	· — -			<u> </u>	
ning and quarrying	-	-	-	-	-	-	-	-	-	
i. PPP projects				. <u></u> .	-				<u> </u>	
P projects	-	-	-	-	-	-	-	-	-	
II. Services	1,002	27,470	871	3,751	33,095	<u> </u>				33
rvices (banking, financing)	-	4	-	-	4	-	-	-	-	
vices (BPO - non-voice, software development, IT-related services, customer support)	1,002	17,895	-	-	18,897	-	-	-	-	1
rvices (call center) rvices (R&D)				-				-	-	
vices (canteen and restaurant operation)	_		_	_	_	_	_		_	
vices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	9,480	398	974	10,852		-	-	-	1
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)	-	-	473	2,777	3,250		-	-	-	
vices (wholesale, retail, trading)	-	91	-	-	91	· -	-	-	-	
II. Tourism		64,481	3,455	4,306	72,242	<u> </u>				72
urism (accommodation, hotels, resort)		653	-	-	653	-	-	-	-	
urism (medical tourism, other tourism-related services)	-	63,828	3,455	4,306	71,589		-	-	-	7
. Unfilled/ unspecified registered activity				<u> </u>		<u> </u>				
nfilled/unspecified registered activity	-	-	-	-	-	-	-	-	- 	
otal	1,002	91,951	4,326	8,057	105,337	_	_	_	_	105
/alues reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.	1,002	91,951	4,320	0,037	103,337	-	-		-	103

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA) (in thousand pesos)

			3		2	019				
Sector		1	Actual ²					Actual (CDA)		Tatal /instruding
Sector	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	Total (including 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	26,587	22,948			49,534	. <u> </u>			. <u> </u>	49,534
Economic and low-cost housing	26,587	22,948	-	-	49,534	-	-	-	-	49,534
III. Energy	32,051	3,663,854	225,699	457,744	4,379,348				<u> </u>	4,379,348
Energy (coal, diesel)	24,672	3,491,839	224,764	453,566	4,194,841	-	-	-	-	4,194,841
Energy (refining, storage, marketing and distribution of petroleum products)	7,379	151,052	-	- · · · · · · · · · · · · · · · · · · ·	158,431	-	-	-	-	158,431
Energy (renewable energy - biomass)	· -	12,374	934	4,164	17,472	-	-	-	-	17,472
Energy (renewable energy - geothermal)	-	· -	-	· · · · · · · · · · · · · · · · · · ·	· -	-	-	-	-	· -
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - solar)	_	8,589	1	14	8,604	_	-	-	_	8,604
Energy (renewable energy - unspecified)	_	-	-	-	-	-	-	-	_	-
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	18,865,232	23,371,000	35,582,536	200,883,350	278,702,119					278,702,119
Manufacturing (chemicals)	59,191	838,711	1,781,230	6,169,337	8,848,468	-	-			8,848,468
Manufacturing (electronics, electrical products, semicon)	11,405,309	12,235,581	13,706,510	137,108,524	174,455,925			-	-	174,455,925
Manufacturing (industrial goods, machines)	4,685,281	2,925,318	2,928,779	18,550,559	29,089,938			_	-	29,089,938
Manufacturing (food, food processing)	11,824	214,064	326,365	596,352	1,148,605		_	_	_	1,148,605
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	337,343	133,079	3,156,833	4,914,893	8,542,149		_	_	_	8,542,149
Manufacturing (glass, plastic, ceramic)	272,559	520,105	1,630,488	4,240,525	6,663,676		_		_	6,663,676
Manufacturing (wood, paper, rubber products)	57,065	1,366,541	1,397,123	2,318,834	5,139,561		_		_	5,139,561
Manufacturing (metals, steel)	75,396	799,534	1,140,447	3,945,625	5,961,002		_		_	5,961,002
Manufacturing (nectals, sectr) Manufacturing (personal care and healthcare products, medical products)	28,101	264,917	626,425	1,695,578	2,615,021		_	_	_	2,615,021
Manufacturing (personal goods)	873,905	913,006	2,861,733	6,014,059	10,662,703		_		_	10,662,703
Manufacturing (vehicles, vehicle accessories, transport equipment)	1,059,258	3,160,146	6,026,603	15,329,064	25,575,070		-	-	-	25,575,070
V. Mining and quarrying	_	-	_	_	-	_	_	_	-	_
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	_	_	_	_	_	_	_	_	_	_
PPP projects	-	_	-	-	-		-	-		-
VII. Services	9,584,363	19,232,636	5,808,376	21,787,879	56,413,255	_	_	_	_	56,413,255
Services (banking, financing)	11,428	1,401			12,829					12,829
Services (BPO - non-voice, software development, IT-related services, customer support)	5,324,393	10,919,737	98,684	451,802	16,794,616		-	•	-	16,794,616
Services (call center)	1,240,226	5,511,429	168,669	1,225,215	8,145,539		-	•	-	8,145,539
	4,114	20,613	8,914	42,393	76,034		•	-	-	76,034
Services (R&D) Services (canteen and restaurant operation)	4,114	5.132	986	1,088	7,206		-	•	-	7,206
	442,007	2,210,392	60,625		2,864,342		-	•	-	2,864,342
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	442,007 8,747	2,210,392 64,748	3,320	151,318 6,540	2,864,342 83,355		-	-	-	2,864,342 83,355
Services (operator of training and learning centers, operator of medical and health facilities)	2,525,182	22,754	1,697,979	6,530,093	10,776,008		-	-	•	10,776,008
Services (other general services) Services (warehousing, logistics, utilities, operator of sea ports and airports)	2,525,182	470,825	3,763,881	13,246,337	17,509,308		-	-	-	17,509,308
Services (warenousing, logistics, utilities, operator or sea ports and airports) Services (wholesale, retail, trading)	20,205	5,606	5,320	133,094	144,019		-		-	144,019
VIII. Tourism	3,312,652	69,012	1,532	19,447	3,402,644	-	-	-	_	3,402,644
		61,282	92	5,785						3,379,811
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	3,312,652	7,730	92 1,441	13,663	3,379,811 22,833		-	-	-	22,833
IX. Unfilled/ unspecified registered activity	_	_	500	771	1,271	_	_	_	_	1,271
Unfilled/unspecified registered activity	-		500	771	1,271				·	1,271
*****	31,820,885	46 350 450	41,618,644	223.149.192	342,948,171					242.049.474
Total	31,820,885	46,359,450	41,618,644	223,149,192	342,948,171	-	-	-	-	342,948,171

^{*} Numbers may not add up due to rounding.

Table J.l.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 PORO POINT MANAGEMENT CORPORATION (PPMC) (in thousand pesos)

<u>.</u> .			Actual ²		_	019		Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)
Agriculture and fishery				. <u> </u>	-			-	<u> </u>	
iculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
riculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	
riculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
riculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
Economic and low-cost housing				. <u> </u>	-				<u> </u>	
onomic and low-cost housing	-	-	-	-	-	-	-	-	-	
. Energy		420		<u> </u>	420					
ergy (coal, diesel)	-	-	-	-	-	-	-	-	-	
ergy (refining, storage, marketing and distribution of petroleum products)	-	420	-	-	420	-	-	-	-	
ergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
Manufacturing				. <u></u> .	-					
nufacturing (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)	-	-	-	-	-	-	-	-	-	
ufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	
nufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	
nufacturing (personal care and healthcare products, medical products) nufacturing (personal goods)										
nufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	
Mining and quarrying	_	_	-	-	_	_	-	-	_	
ing and quarrying	-	-	-	-	-	-	-	-	-	
PPP projects	_	_	-	-	_	_	_	-	-	
P projects	-	-	-	-	-	-	-	-	-	
I. Services	_	12,024	-	-	12,024	_	-	-	_	12,0
vices (banking, financing)				· ——	,					
vices (BPO - non-voice, software development, IT-related services, customer support)	_	_	_	_	_	_	_	_	_	
vices (call center)	-	-	-	-	-		_	-	-	
vices (R&D)	-	-	-	-	-	-	-	-	-	
rvices (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)	-	12,024	-	-	12,024	-	-	-	-	12,
vices (other general services)	-	-	-	-	-	-	-	-	-	
vices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	
vices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	
II. Tourism		41,529		. <u></u> .	41,529					41,
urism (accommodation, hotels, resort)	-	41,529	-	-	41,529	-	-	-	-	41
urism (medical tourism, other tourism-related services)	-	· -	-	-	· -	-	-	-	-	
Unfilled/ unspecified registered activity	-	-	-	-	-	-	-	-	-	
filled/unspecified registered activity	-	-	-	-	-	-	-	-	-	
tal		53,973			53,973					53,9

¹ Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.
2 Values reflected are 2019 extended are 2019 extended anount of investment tax expenditures as a stated in the 2019 report.
3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.
4 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.
5 The investment tax expenditure on income tax was were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.
5 The investment tax expenditure was computed into two periods. The first half was computed stating lan, to June using the 2019-2020 growth rate of value of imports as reported by the BOC.
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 qovernment under a requiar corporate income tax rate regime.
7 The tax incentives of cooperatives were computed based on the preferrential tax treatment of the preferrential tax t

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 SUBIC BAY METROPOLITAN AUTHORITY (SBMA) (in thousand pesos)

			Actual ²		_	019		Actual (CDA)		
Sector	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	Total (including 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	41,862	30,598	5,735	274	78,469					78,469
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	41,862	30,598	5,735	274	78,469	-	-	-	-	78,469
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		952,567	401,316	1,539,528	2,893,412					2,893,412
Manufacturing (chemicals)		332,307	401,310	1,339,328	2,033,412	· 	<u>-</u>		- 	2,093,412
Manufacturing (electronics, electrical products, semicon)		617,662	60,169	705,449	1,383,280					1,383,280
Manufacturing (industrial goods, machines)		30,357	20,127	81,801	132,284		_		_	132,284
Manufacturing (food, food processing)		381	736	2,298	3,416				-	3,416
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	4,556	19,497	31,137	55,189		-	-	_	55,189
Manufacturing (glass, plastic, ceramic)	-	77,246	157,709	295,127	530,082	-	-	-	-	530,082
Manufacturing (wood, paper, rubber products)	-	28,856	1,746	6,324	36,925		-	-	-	36,925
Manufacturing (metals, steel)	-	62,636	6,934	30,672	100,241		-	-	-	100,241
Manufacturing (personal care and healthcare products, medical products)	-	9,622	7,626	22,108	39,356		-	-	-	39,356
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	-	77,373 43,879	31,605 95,167	82,750 281,863	191,728 420,910		-	-	-	191,728 420,910
manufacturing (venicles, venicle accessories, transport equipment)	•	43,079	93,107	201,003	420,910	-	•	-	•	420,910
V. Mining and quarrying					-				<u> </u>	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects					-					-
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services	665,812	1,344,717	130,609	1,294,166	3,435,303					3,435,303
Services (banking, financing)	415,143	310,208	-	-	725,351		-	-	-	725,351
Services (BPO - non-voice, software development, IT-related services, customer support)	19,740	29,775	11,198	71,186	131,899	-	-	-	-	131,899
Services (call center)	-	-	-	-	-	-	-	-	-	-
Services (R&D)	176	43	806	10,888	11,737		-	-	-	11,737
Services (canteen and restaurant operation)	176 14,953	24,555 327,613	655	10 2,513	24,742 345,734		-	-	-	24,742 345,734
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)	5,081	3,552	575	2,513 3,778	12,985			-		12,985
Services (other general services)	210,719	4,921	459	1,823	217,923			-		217,923
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	471,306	27,234	558,899	1,057,440		-	-	-	1,057,440
Services (wholesale, retail, trading)	-	172,743	89,681	645,068	907,491		-	-	-	907,491
VIII. Tourism	322	68,541	3,583	4,198	76,644	<u> </u>			<u> </u>	76,644
Tourism (accommodation, hotels, resort)	322	40,298	3,583	4,198	48,401		-	-	-	48,401
Tourism (medical tourism, other tourism-related services)	-	28,243	-	•	28,243		-	-	-	28,243
IX. Unfilled/ unspecified registered activity			5,113	6,859	11,972	<u> </u>			<u> </u>	11,972
Unfilled/unspecified registered activity		-	5,113	6,859	11,972	-	-	-	-	11,972

Yalues reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures or 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

The 2021 projections of investment tax expenditures on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax retine was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.I.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA)

(in thousand pesos)

			Actual ²			2019		Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)
. Agriculture and fishery	-	-			-	· <u> </u>		-	-	-
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>		<u> </u>				
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)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
V. Manufacturing				<u> </u>		<u> </u>				
lanufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
fanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
anufacturing (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)	-	-	-	-	-	-	-	-	-	
lanufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	
lanufacturing (personal goods) lanufacturing (vehicles, vehicle accessories, transport equipment)				-						
Mining and quarrying				- <u> </u>		-			- 	
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
/I. PPP projects	-			<u> </u>		- _				
PPP projects	-	-	-	-	-	-	-	-	-	-
II. Services				<u> </u>		<u> </u>				
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 (warehousing, logistics, utilities, operator of sea ports and airports) ervices (wholesale, retail, trading)	-		-	-	-	-	-	-		
TII. Tourism	_	86	_	_	86	; -	_	-	-	8
ourism (accommodation, hotels, resort)										
Fourism (medical tourism, other tourism-related services)	-	86	-	-	86	5 -	-	-	-	
IX. Unfilled/ unspecified registered activity	_	-	_	_	_	_	_	_	-	_
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-
es.		~~								
Total	-	86	-	-	86	j -	-	-	-	8

¹ Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures on income tax were computed using the 2020-2021 nominal GDP qrowth 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 2019-2020 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on special income tax rate with a difference between the amount would have been paid to the national government under a regular corporate income tax rate of 20%/25% to the net taxable income.

6 The investment tax expenditure on special income tax rate with a difference between the amount would have been paid to the national government under a regular corporate income tax rate of 20% days to the end taxable income.

7 The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA) (in thousand pesos)

	-		A abus 12		2	019		Actual (CDA)		
Sector	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Actual ² Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of	Total Tax Incentives of Cooperatives ⁷	Total (including incentives of
I. Agriculture and fishery	-	-	138	0	138			Cooperatives -		cooperatives)
Agriculture and fishery (fishery)										
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	138	0	138	-	-	-	-	13
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)	Ī.								-	
Energy (renewable energy - unspecified)	-	_								
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing		4,726	17	68	4,810			-		4,810
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)		2,992	17	- 68	3,077					3,07
Manufacturing (metals, steel)	-	-	- 1/	-						3,07
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	1,734	-	-	1,734	-	-	-	-	1,73
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		<u>_</u>						-		
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)			-	-	-	-		-		-
IX. Unfilled/ unspecified registered activity	_	_	_	_	_	_	_	_	_	_
Unfilled/unspecified registered activity										
Total	-	4,726	154	68	4,948	-	-	-	-	4,948

Total

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2.019 torjections of investment tax expenditures for 2.020 as stated in the 2.019 report.

Values reflected are 2.019 extractal amount of investment tax expenditures as a stated in the 2.019 report.

Values reflected are 2.019 extractal amount of investment tax expenditures for investment tax expenditures on ustoms duties were computed using the 2.020-2.021 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditure was computed using the 2.019-2.020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the difference between the amount the ordinate opporate income tax rate was computed as the difference between the amount and operament under a recular comporate income tax rate was expenditure on special income tax rate was computed as the difference between the amount and operament under a recular comporate income tax rate was expenditure on special income tax rate was expenditure as a state of 2.09%,25% to the net taxable income tax rate reqime.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 (On thousand pesos)

Age Company				Actual ²			019		Actual (CDA)		
Lagrangian and Honey	Sector	Income Tax Holiday ⁵		Customs Duties	Import VAT (gross)	Total			Incentives of		
Part	I. Agriculture and fishery		-				56,342	842,858	-	899,199	899,199
Part	Agriculture and fishery (fishery)	-	-	-	-	-	542	1,537	-	2,080	2,08
Registration of laws ploated producting spread	Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	6,640	190,349	-	196,989	196,98
The Content and how cent housing	Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-			-		13,82
Commer and Descent sharing	Agriculture and fishery (seed production, growing of plants)	-	-	-	-	-	45,943	640,363	-	686,306	686,30
The control process of the control process	II. Economic and low-cost housing										
Teamy Content Conten	Economic and low-cost housing	-	-	-	•	-	-	-	-	•	-
Comparison processing designed, strong, marketing and desthated or personant products) 7,515 7,5	III. Energy						0	7,515		7,515	7,51
Fine placemake energy - stamuso (Comparison Recomposition	Energy (coal, diesel)	-	-	-	-	-	-		-		-
Enclose Company Comp	Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	0	7,515	-	7,515	7,5
Transport Tran		-	-	-	-	-	-	-	-	-	-
Trianger (Demospher energy - solar)		-	-	-	-	-	-	-	-	-	-
The procession of the proces		-	-	-	-	-	-	-	-	-	-
Name		-	-	-	-	-	-	-	-	-	-
N. Menufacturing		-	-	-	-	-	-	-	-	-	-
Name							17.007	122 204		150 211	150 21
International products sentical products sentical products 1.2,86	-				· 						130,31
Name Part		-	-	-	-	-	-	-	-	-	-
Name functioning (toods food processing) 12,386 59,517 71,903 71,1104 71,1		-	-	-	-	-	-	-	-	-	-
Annishtaning (gaments, brealls, waanhles including jewery, leather products - including jewery jewery - including jewery - inclu		-	-	-	-	-	12.206	- 	-	71 003	71.0
Manufacturing (olians plants, ceramic) 551 33,355 33,007 33, Manufacturing (olians, plants, periodist) 233		-	-	-	-	-			-		
Name function (proof, paper, nather products)											
Name Part											
Naminaturing (personal care and healthure products, medical products) 29 23,157 25,112 25, shartfurturing (personal care and healthure products) 1,955 23,157 25,112 25, shartfurturing (personal care) 4 312 313 334 33,245 33,3											2.
Services							29				2.
Manifesting (vehicles, vehicle accessories, transport equipment)		_			_			23 157			25,1
Mining and quarying		-	-	-	-	-	4		-		3
Mining and quarrying	V. Mining and quarrying	_	-	-	-	-	2	3,343	-	3,345	3,34
VII. Services	Mining and quarrying	-	-	-	-	-	2	3,343	-	3,345	3,3
VII. Services 14,400,235 15,307,240 1,378,212 31,085,687 31,0	VI. PPP projects				<u> </u>					<u> </u>	
Services (banking, financing) - - - - - - - - -	PPP projects	-	-	-	-	-	-	-	-	-	-
Services (RPO - non-volce, software development, IT-related services, customer support) 40,041 1,063,497 - 1,103,538 1,103, 58 revices (Call Center)	VII. Services				<u> </u>		14,400,235	15,307,240	1,378,212	31,085,687	31,085,68
Services (RBO - non-voice, software development, IT-related services, customer support) - 40,041 1,063,497 - 1,103,538 1,103, services (RBO - non-voice, software development, IT-related services, customer support) - 5 ervices (RBO - non-voice, software development, IT-related services, customer support) - 5 ervices (RBO - non-voice, software development, IT-related services, customer support) - 5 ervices (RBO - non-voice, software development, IT-related services, customer support) - 5 ervices (RBO - non-voice, software development, IT-related services, customer support) - 7 ervices (RBO - non-voice, software development, IT-related services (RBO - non-voice, software development, IT-related services, non-voice, software non-voic	Services (banking, financing)	-	-	-		-	2,715,102	6.311.232	1,378,212	2 10,404,546	10,404,5
Services (RBD) Services (Call Centrer) Services (RBD) 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 (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 (sometric of training and learning centers, operator of medical and health facilities) Services (sometric of training and learning centers, operator of medical and health facilities) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services (where lousing, logistics, utilities, operator of sea ports and airports) Services		-	-	-	-	-			-		1,103,5
Fervices (canteen and restaurant operation)	Services (call center)	-	-	-	-	-	-	· · · · · ·	-	· · · · ·	
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)		-	-	-	-	-	2 211 452	1 275 015	-	4 500 460	4 506 4
Services (operator of training and learning centers, operator of medical and health facilities) 19,177 119,828 - 139,004 139, services (other general services) 7,004,661 2,456,606 - 10,361,266 10,3		-	-	-	-	-			-		
Services (other general services) 7,904,661 2,456,606 - 10,361,266 10,361, Services (warehousing, logistics, utilities, operator of sea ports and airports) 123,091 1,838,106 - 1,961,197 1,961, Services (wholessie, retail, trading) 166 1,286 - 1,961,197 2,500, VIII. Tourism 166 1,286 - 1,452 1, Tourism (accommodation, hotels, resort) 166 1,286 - 1,452 1, Tourism (medical tourism, other tourism-related services) 166 1,286 - 1,452 1, Tourism (medical tourism, other tourism-related services) 856 47,467 - 48,324 48,324 48,324 48,334		-	-	-	-	-			-		
Services (warehousing, logistics, utilities, operator of sea ports and airports) 123,091 1,838,106 - 1,961,197 1,961, 278,530 2,222,082 - 2,500,612 2,500, III. Tourism 166 1,286 - 1,452 1, Tourism (accommodation, hotels, resort) 166 1,286 - 1,452 1, Tourism (accommodation where tourism-related services) IX. Unfilled/ unspecified registered activity 856 47,467 - 48,324 48,324 Algorithm (algorithm) 856 47,467 - 48,324 48,324 Algorithm (algorithm) 856 47,467 - 48,324 48,324											
Services (wholesale, retail, trading) VIII. Tourism 166 1,286 - 1,452 1,4 Tourism (accommodation, hotels, resort) Fourism (medical tourism, other tourism-related services) CX. Unfilled/unspecified registered activity 856 47,467 48,324		_			_						
Tourism (accommodation, hotels, resort) 166 1,286 - 1,452 1, Tourism (medical tourism, other tourism-related services) 856 47,467 - 48,324 48,3 Unfilled/unspecified registered activity 856 47,467 - 48,324 48,3		-	-	-	-	-			-		2,500,61
Tourism (accommodation, hotels, resort) 166 1,286 - 1,452 1, Tourism (medical tourism, other tourism-related services) 166 1,286 - 1,452 1, 1.50 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1, 1.50 1,452 1,	VIII. Tourism	-	-	-	-	-	166	1,286	-	1,452	1,45
IX. Unfilled/ unspecified registered activity - - - - - - 48,324 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1,45</td></t<>											1,45
Unfilled/unspecified registered activity 856 47,467 - 48,324 48,		-	-	-	-	-		-	-		-
Unfilled/unspecified registered activity 856 47,467 - 48,324 48,	IX. Unfilled/ unspecified registered activity	_	-	_	_	-	856	47,467	_	48,324	48,32
14.774.00		-	-	-	-	-			-		48,32
	T. 1. 1						14 474 600	16 242 611	1 270 242	22.405.024	32,195,83

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 activated amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for incentives on income tax were computed using the 2020-2021 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 2020-2021 nominal GDP growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June using the 2019-2020 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 qovernment under a recular corporate income tax rate regime and the amount actually paid under the special income tax rate regime.

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

^{*} Numbers may not add up due to rounding.

** 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 forquoe for tax incentives of cooperatives does not include the importation incentives of cooperatives.

**** The revenue forquoe 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 it to consolidate and submit to the BIR the annual tax incentive reports of registered cooperatives.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 AUTHORITY OF THE FREEPORT OF BATAAN (AFAB) (in thousand pesos)

			Programmed ³			2020		Projections (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	Total (including 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		. <u>-</u>			-	<u> </u>			<u> </u>	
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
II. Energy		3,501	756,026	3,672,738	4,432,264				<u> </u>	4,432,264
inergy (coal, diesel)	-	-	756,026	3,672,738	4,428,764		-	-	-	4,428,76
Energy (refining, storage, marketing and distribution of petroleum products)	-	3,501	-	-	3,501	-	-	-	-	3,50
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	67,744	181,360	926,179	2,360,827	3,536,110				<u> </u>	3,536,110
fanufacturing (chemicals)	-	-	484	2,263	2,747		-	-	-	2,74
fanufacturing (electronics, electrical products, semicon)	46,360		71,654	835,738	1,012,744	-	-	-	-	1,012,74
anufacturing (industrial goods, machines)	9,961	1,357	20,108	85,595	117,021	-	-	-	-	117,02
lanufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	4,048	22,962	694,874	1,117,653	1,839,537	· _	-	-	-	1,839,53
fanufacturing (glass, plastic, ceramic)	-	2,376	7,936	18,304	28,616	-	-	-	-	28,61
lanufacturing (wood, paper, rubber products)	-	9,630	17,834	48,145	75,609		-	-	-	75,60
lanufacturing (metals, steel)	7,305	2,257	29,746	61,161	100,469	-	-	-	-	100,469
fanufacturing (personal care and healthcare products, medical products)	-	76,036	22,152	91,898	190,085	-	-	-	-	190,08
lanufacturing (personal goods)	69	5,727	38,162	51,836	95,794	-	-	-	-	95,79
fanufacturing (vehicles, vehicle accessories, transport equipment)	-	2,024	23,230	48,235	73,488	-	-	-	-	73,48
V. Mining and quarrying					-					
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
/I. PPP projects					-					
PPP projects	-	-	-	-	-	-	-	-	-	-
/II. Services	99,774	46,243	251,442	328,143	725,602	. <u>-</u>			<u> </u>	725,602
Services (banking, financing)			-	-		-	-	-	-	
Services (BPO - non-voice, software development, IT-related services, customer support)	32	10,366	-	-	10,399	-	-	-	-	10,39
Services (call center)	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	Ī	-	-	Ī.,	-	-	-	-	Ī.
ervices (canteen and restaurant operation)	-	214	-	-	214		-	-	-	21
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	41,716	20,060	713	681	63,171	•	-	-	-	63,17
ervices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-
ervices (other general services)	- F0.026	9,567	2,916	6,358	18,841		-	-	-	18,84
ervices (warehousing, logistics, utilities, operator of sea ports and airports)	58,026	238 5,798	820 246,992	2,548 318,555	61,632 571,345		-	-	-	61,63 571,34
ervices (wholesale, retail, trading)	-	5,796	240,992	310,333	5/1,345	-	-	-	-	5/1,34
TIII. Tourism	1,589				1,617					1,617
fourism (accommodation, hotels, resort)	1,589	28	-	-	1,617	-	-	-	-	1,61
ourism (medical tourism, other tourism-related services)	·-	-	-	-	· -	-	-	-	-	· -
IX. Unfilled/ unspecified registered activity		. <u>-</u>			-	. <u>-</u>				
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-
Total	169,107	231,132	1,933,647	6,361,708	8,695,594	-	-	-	_	8,695,594
	-30/107		-,,0.,	-,,-	-,,					-,

⁶The 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.

⁷ The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO)

(in thousand pesos)

			_		2	.020		_		
			Programmed ³					Projections (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	Total (including incentives of cooperatives)
Agriculture and fishery				. <u> </u>	-	· <u> </u>		-	<u> </u>	-
iculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
culture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	
culture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
iculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
Economic and low-cost housing								-		-
nomic and low-cost housing	-	-	-	-	-	-	-	-	-	
Energy								-		-
gy (coal, diesel)		-	-	-	-		-	-	-	
rgy (refining, storage, marketing and distribution of petroleum products)	-	-	-	_	-	-	-	-	-	
rgy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
Manufacturing				. <u> </u>	-	<u> </u>		-		
ufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
ufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
ufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	
facturing (food, food processing)	-	-	-	-	-	-	-	-	-	
facturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	
facturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	
facturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	
facturing (metals, steel)	-	-	-	-	-	-	-	-	-	
facturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	
facturing (personal goods)	-	-	-	-	-	-	-	-	-	
facturing (vehicles, vehicle accessories, transport equipment)	-	•	-	-	-	-	-	-	•	
ning and quarrying					-			-		
and quarrying	-	-	-	-	-	-	-	-	-	
PP projects								-		
projects	-	-	-	-	-	-	-	-	-	
Services	-	-	-	-	-	-	-	-	-	
tes (banking, financing)	-	-	-	-		-		-	-	
es (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	
es (call center)	-	-	-	-	-		-	-	-	
es (R&D)	-	-	-	-	-		-	-	-	
es (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	
es (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	
es (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	
es (other general services)	-	-	-	-	-	-	-	-	-	
es (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	
es (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	
Tourism				. <u> </u>	-	<u> </u>		-	<u> </u>	
sm (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	
sm (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	
nfilled/ unspecified registered activity				<u></u>		<u> </u>				
led/unspecified registered activity	-	-	-	-	-	-	-	-	-	
al	_	_	_		_	_	_	_	_	
ai a contract of the contract	-	-	-	-	-	-	-	-	-	

¹ Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 Values reflected are 2020 projections of investment tax expenditures for incentives on income tax were computed using the 2019 report.

5 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

6 The investment tax expenditure was computed as the was removed using the 2019-2020 growth rate of value of imports as reported by the BOC.

7 The tax incentives of cooperatives were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

8 The investment tax expenditure on special income tax retar were difference between the amount that would have been paid to the national government under a regular corporate income tax retar end the amount actually paid under the special income tax rate regime.

9 The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)
(in thousand pesos)

			Programmed ³		2	2020		Projections (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	Total (including incentives of cooperatives)
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)	-			-		-		-	-	
Agriculture and rishery (seed production, growing or plants)	_	_	_	_	_	_	_	_	-	
II. Economic and low-cost housing				. <u> </u>	-				<u> </u>	-
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	-	_	_	<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 (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	
V. Mining and quarrying				. <u> </u>	-				_ .	-
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects					-					-
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services	-	557	-	_	557	-	-	_	_	5!
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 (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)	-	557	-	-	557	-	-	-	-	!
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		· 		 -	<u> </u>				 -	
onnicaj arapteritas regionis de deditity	_		_	_	_	_	_		_	
Total	-	557	-	-	557	-	-	-	-	5

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures on income tax were computed using the 2020-2021 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditures on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure on special income tax rates were computed as section to the computed of the investment tax expenditures on special income tax rates regime.

6 The investment tax expenditures on special income tax rates regime.

7 The 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 lew.

* Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
BOARD OF INVESTMENTS (BOI)
(in thousand pesos)

			Programmed ³					Projections (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	Total (including incentives of cooperatives)
I. Agriculture and fishery	548,734	•	57,784	0	606,518			-		606,5
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	271,108	-	48,497	0	319,605			-	_	319,6
Agriculture and fishery (operator of post harvest facility, cold storage facility)	73,837	-	9,288	0	83,125	-	-	-	-	83,1
Agriculture and fishery (seed production, growing of plants)	203,789	-	-	-	203,789	-	-	-	-	203,78
II. Economic and low-cost housing	3,072,763	3,901			3,076,663					3,076,66
Economic and low-cost housing	3,072,763	3,901	-	-	3,076,663	-	-	-	-	3,076,6
III. Energy	12,243,810	4,231,916	54,032	63,524	16,593,282			-	<u> </u>	16,593,28
Energy (coal, diesel)	8,421,270	-	8,266	63,524	8,493,059	-	-	-	-	8,493,0
Energy (refining, storage, marketing and distribution of petroleum products)	960,152	-	-	-	960,152	-	-	-	-	960,1
Energy (renewable energy - biomass)	1,125,168	71,155	35,512	0	1,231,835	-	-	-	-	1,231,83
Energy (renewable energy - geothermal)	474,019	1,409,469	7,957	0	1,891,445	-	-	-	-	1,891,44
Energy (renewable energy - hydro)	354,641	2,734,261	6	0	3,088,907	-	-	-	-	3,088,90
Energy (renewable energy - solar)	386,058	-	-	-	386,058	-	-	-	-	386,05
Energy (renewable energy - unspecified)	29,593	-	2,291	0	31,884	-	-	-	-	31,88
Energy (renewable energy - wind)	492,911	17,031	-	-	509,942	-	-	-	-	509,94
IV. Manufacturing	939,875	3,135	67,991	93,021	1,104,023			-	<u> </u>	1,104,02
Manufacturing (chemicals)	7,435	-	57,762	0	65,197	-	-	-	-	65,19
Manufacturing (electronics, electrical products, semicon)	179,255	729	1,508	1,546	183,036	-	-	-	-	183,03
Manufacturing (industrial goods, machines)	1,102	-	-	-	1,102	-	-	-	-	1,10
Manufacturing (food, food processing)	324,327	-	5	0	324,332	-	-	-	-	324,33
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	33,619	-	-	-	33,619	-	-	-	-	33,6
Manufacturing (glass, plastic, ceramic)	113,698	-	676	0	114,374	-	-	-	-	114,37
Manufacturing (wood, paper, rubber products)	6,578	-	344	0	6,922	-	-	-	-	6,92
Manufacturing (metals, steel)	148	-	85	0	233	-	-	-	-	23
Manufacturing (personal care and healthcare products, medical products)	178,413	-	-	-	178,413	-	-	-	-	178,4
Manufacturing (personal goods)	7,646	-	-	0	7,646	-	-	-	-	7,64
Manufacturing (vehicles, vehicle accessories, transport equipment)	87,654	2,407	7,612	91,476	189,148	-	-	-	-	189,14
V. Mining and quarrying	34,650				34,650			-	. .	34,65
Mining and quarrying	34,650	-	-	-	34,650	-	-	-	-	34,65
VI. PPP projects	155,254		37,185	0	192,438			-	. .	192,43
PPP projects	155,254	-	37,185	0	192,438	-	-	-	-	192,43
VII. Services	5,596,135	42,973	26,507	108,068	5,773,683			-		5,773,68
Services (banking, financing)	26,380	-	-	-	26,380	-	-	-	-	26,38
Services (BPO - non-voice, software development, IT-related services, customer support)	1,587,758	281	-	-	1,588,038	-	-	-	-	1,588,03
Services (call center)	5,215	-	-	-	5,215	-	-	-	-	5,2
Services (R&D)	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)		-	-	-		-	-	-	-	
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	35,351	-	-	-	35,351	-	-	-	-	35,35
Services (operator of training and learning centers, operator of medical and health facilities)	2,784	42,692		-	45,476	-	-	-	-	45,47
Services (other general services)	11,303	-	26,438	108,068	11,303	-	-	-	-	11,30
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	3,040,110 887,234	-	20,438	100,000	3,174,616 887,303	-	-	-	-	3,174,61 887,30
VIII. Tourism	386,868	52,916	5,125	0	444,909	-	-	_	-	444,90
	386,868	52,916			439,784					439,78
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	366,868	52,916	5,125	- 0	439,784 5,125	-	-	-		439,78 5,12
IX. Unfilled/ unspecified registered activity	_	_	71,880	65,957	137,837	-	-	_	-	137,83
Unfilled/unspecified registered activity	-		71,880	65,957	137,837	-	-	-	-	137,83
	22,978,089		320,503							

Values reflected are 2019 rejections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 extreated are 2019 extreated amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for investment tax expenditures on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the difference between the amount the order a regular corporate income tax rate was expenditure on special income tax rate was expenditure on special income tax rate was expenditure on the preference that we provide to the administration of the preference that we provide to the administration of the preference that we predict the administration of the preference that we predict the administration of the preference that we predict that the administration of the preference that we predict that the preference that t

^{*} Numbers may not add up due to rounding.

** 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.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 CLARK DEVELOPMENT CORPORATION (CDC) (in thousand persos)

					2	020				
Sector		1	Programmed ³				1	Projections (CDA)		Total (including
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	incentives of cooperatives)
I. Agriculture and fishery	<u> </u>	203	-	·	203	·				203
Agriculture and fishery (fishery)	_	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	182	-	-	182	-	-	-	-	182
Agriculture and fishery (seed production, growing of plants)	-	21	-	-	21	-	-	-	-	21
II. Economic and low-cost housing						. <u> </u>			. <u> </u>	
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
III. Energy		81,685	3,264	19,354	104,303	. <u> </u>			. <u> </u>	104,303
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	81,685	3,264	19,354	104,303	-	-	-	-	104,303
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	553,742	1,028,216	1,593,757	26,430,835	29,606,549					29,606,549
Manufacturing (chemicals)	-	257	52	411	720		-	-	-	720
Manufacturing (electronics, electrical products, semicon)	-	493,320	307,706	23,326,040	24,127,067		-	-	-	24,127,067
Manufacturing (industrial goods, machines)	-	16,331	28,288	131,564	176,183		-	-	-	176,183
Manufacturing (food, food processing)	-	54,083	54,716	83,650	192,449		-	-	-	192,449
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	40,807	618,583	859,796	1,519,186		-	-	-	1,519,186
Manufacturing (glass, plastic, ceramic)	-	49,302	84,959	233,940	368,201		-	-	-	368,201
Manufacturing (wood, paper, rubber products)	-	161,103	222,753	1,146,145	1,530,001		-	-	-	1,530,001
Manufacturing (metals, steel)	-	33,719	35,994	133,475	203,188		-	-	-	203,188
Manufacturing (personal care and healthcare products, medical products)	553,742	9,251	13,371	25,582	601,945		-	-	-	601,945
Manufacturing (personal goods)	-	4,842	96,416	185,598	286,855		-	-	-	286,855
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	165,202	130,918	304,636	600,755	-	-	-	-	600,755
V. Mining and quarrying										
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects		16,282	2,144	8,647	27,074	. <u> </u>			. <u> </u>	27,074
PPP projects	-	16,282	2,144	8,647	27,074	-	-	-	-	27,074
VII. Services	12,141,285	2,331,174	633,594	1,685,232	16,791,286				<u> </u>	16,791,286
Services (banking, financing)	-	80	-	6,397	6,477		-	-	-	6,477
Services (BPO - non-voice, software development, IT-related services, customer support)	225,330	857,240	3,912	104,804	1,191,286		-	-	-	1,191,286
Services (call center)	54,782	78,243	238	275	133,538		-	-	-	133,538
Services (R&D)	-	4,264	886	3,932	9,081	-	-	-	-	9,081
Services (canteen and restaurant operation)	-	6,074	7,588	9,073	22,734		-	-	-	22,734
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	11,684,644	934,719	174,755	329,034	13,123,152		-	-	-	13,123,152
Services (operator of training and learning centers, operator of medical and health facilities)	650	15,265	720	49,789	66,424		-	-	-	66,424
Services (other general services)	36,674	32,190	31,111	51,815	151,791		-	-	-	151,791
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	363,699	245,652	945,267	1,554,618		-	-	-	1,554,618
Services (wholesale, retail, trading)	139,205	39,400	168,733	184,846	532,184	-	-	-	-	532,184
VIII. Tourism		9,465,536	138,360	276,735	9,880,630					9,880,630
Tourism (accommodation, hotels, resort)	-	427,522	135,734	274,170	837,426		-	-	-	837,426
Tourism (medical tourism, other tourism-related services)	-	9,038,014	2,625	2,566	9,043,205	-	-	-	-	9,043,205
IX. Unfilled/ unspecified registered activity			11,348	76,195	87,544				- 	87,544
Unfilled/unspecified registered activity	-	-	11,348	76,195	87,544	-	-	-	-	87,544
Total	12,695,027	12,923,096	2,382,466	28,497,000	56,497,589	-	-	-	-	56,497,589

Total

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.
2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.
3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.
4 The 2021 projections of investment tax expenditures on income tax were computed using the 2020-2021 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 were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.
3 The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June using the 30% CTT. The second half was computed using the CREATE law provisions, applying the adjusted income tax rate of 20%/25% to the net taxable income.
5 The investment tax expenditure on special income tax rate was computed as the difference between the amount that would have been paid to the national government under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.
7 The 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.

^{*} Numbers may not add up due to rounding.

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

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

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
CAGATAN ECONOMIC ZONE AUTHORITY (CEZA)
(in thousand pesos)

A processor and infection of the control of the con							2020		·		
Application and filtering Property Application and	<u>.</u> .			Programmed ³							
Agricultural residence	Sector	Income Tax Holiday		Customs Duties	Import VAT (gross)	Total			Incentives of		Total (including incentives of cooperatives)
Section of the foliation pleasable, goality pleasable, goality gridery (triple) Committee of the recent housing Committee of the recent h	Agriculture and fishery				·			·		<u> </u>	-
Section of Microsoft Special Agency (particular) (particu	riculture and fishery (fishery)	_	-	-	-	-	-	-	-	-	
Figure 1999		-	-	-	-	-	-	-	-	-	-
Committee and the second baseling	griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-
Commerce of each starting	griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-
The part of control	I. Economic and low-cost housing				<u> </u>		<u> </u>			<u> </u>	
respondence of the control of the co	conomic and low-cost housing	-	-	-	-	-	-	-	-	-	-
resp (preferring damage), groups, damage), groups, gro	II. Energy				<u> </u>			<u>-</u>		<u> </u>	
seep (remember servery performant)	nergy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Projection Projects Project	nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-
resp (member design - Typida) resp (nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-
respondent energy - solar) respondent energy - s		-	-	-	-	-	-	-	-	-	-
W. Manufacturing (increasive error y- unspecified) W. Manufacturing (increasive error y- unspecified) I an underturing (increasive error y- under y- underty) I an underturing (increasive error y- under y- underty) I an underturing (increasive error y- under y- underty) I an underturing (increasive error y- underturing y- under y- underturing y- underturing y- under y- underturing y- under y- underturing y- under y-		-	-	-	-	-	-	-	-	-	-
Association of commonity (commonity) Instruction (commonity) Instruction of commonity (commonity) Instruction (commonity) Instruction of commonity (commonity) Instruction of commonity (commonity) Instruction of commonity (commonity)		-	-	-	-	-	-	-	-	-	-
V. Manufacturing Including to produce the control products, sension products, sensi		-	-	-	-	-	-	-	-	-	-
landscaturing (chemicals) insufficient (chemic	nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
Interfacting (electronics, electrical products, senticol) Interfacting (electronics, electrical products, electric					. <u> </u>		- <u></u>			<u> </u>	
invitaction (rolustrating goods, manufacturing (rolustrating goods, presenting) invitactioning (rolustrating goods, presenting) invitactioning (rolustrating goods) invitactioning and quarrying and quarrying and quarrying invitactioning and quarrying qu		-	-	-	-	-	-	-	-	-	-
Interfaction (growth, teacher products - including begs) Interfaction (general teacher) Inter		-	-	-	-	-	-	-	-	-	-
instruction (goments, tealies, exemine) control (goments, tealies) exemine) control (goments, tealies) ceremen) control (goments, tealies) ceremen) control (goments, tealies) ceremen) control (goments, tealies) ceremen) control (goments, tealies) control (goments, tealies) control (goments, tealies) control (goments, tealies) control (goments) control		-	-	-	-	-	-	-	-	-	-
Interfacting (plass, plass), ceremic) Interfacting (press), steel) Interfacting (press), steel,		-	-	-	-	-	-	-	-	-	-
almafaturing (roods, paper, rubber products) annifaturing (roods, paper, rubber products) annifaturing (personal care and healthrace produ		-	•		-	-	•	•	-	-	-
insufacturing (metals, steel) insufacturing (metals, steel) insufacturing (metals, steel) insufacturing (personal spocks)											
Interfacturing (personal care and healthcare products, medical products)		_						-	-	-	
International government Continue Cont		-	_	_	_	_	_	_	_	_	_
Mining and quarryling		-	_	_	-	_			_	-	
1. PP projects		-	-	-	-	-	-	-	-	-	-
T. Pep projects	. Mining and quarrying				<u> </u>					<u> </u>	
## P projects ### 1,002	lining and quarrying	-	-	-	-	-	-	-	-	-	-
## Services 1,002 27,444 746 3,211 32,402 3 ## carvices (banking, financing)	T. PPP projects				<u> </u>			<u> </u>		<u> </u>	
Services (banking, financing) 4 4 4 4 5	'PP projects	-	-	-	-	-	-	-	-	-	-
remices (RPO - non-voice, software development, IT-related services, customer support) 1,002 17,882 - 18,884	/II. Services	1,002	27,444	746	3,211	32,402	<u> </u>				32,40
revices (Call Center) fervices (RABD)	ervices (banking, financing)		•	-	-		1	-	-	-	
ervices (R&D)		1,002	17,882	-	-	18,884	4 -	-	-	-	18,88
ervices (canteen and restaurant operation) ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) 9,466 341 834 10,641		-	-	-	-	-	-	-	-	-	-
envices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) - 9,466 341 834 10,641		-	-	-	-	-	-	-	-	-	-
envices (operator of training and learning centers, operator of medical and health facilities)		-	0.466	- 241	- 024	10.64		-	-	-	10.64
envices (other general services)		-	9,466			10,641	-	-	-	-	10,64
Pervices (warehousing, logistics, utilities, operator of sea ports and airports)			-	-	-	-	-	-	-	-	-
Pervices (wholesale, retail, trading)				405	2 377	2 782	2 -				2,78
fourism (accommodation, hotels, resort) - 650 650 650		-	91					-	-	-	2,70
ourism (accommodation, hotels, resort) - 650 - 650 - 650 650 650 650 650 650 650 650 650	III. Tourism	-	64,432	2,958	3,686	71,076	; -	-	-	-	71,07
ourism (medical tourism, other tourism-related services) - 63,782 2,958 3,686 70,425			650						-		65
Infilled/unspecified registered activity		-		2,958	3,686			-	-	-	70,42
Infilled/unspecified registered activity	X. Unfilled/ unspecified registered activity	_	-	_	-	_	-	-	_	_	_
1003 01976 2 702 6 907 102 479		-	-	-	-	-	-	-	-	-	-
	Fotal	1,002	91,876	3,703	6,897	103,478	· -	_	_	_	103,47

^{*} Numbers may not add up due to rounding.

Table 3.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA)

(in	thousand	nococ)	

			Programmed ³		20			Projections (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	Total (including 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	26,549	22,915			49,464					49,464
Economic and low-cost housing	26,549	22,915	-	-	49,464	-	-	-	-	49,46
III. Energy	32,053	3,664,039	193,199	391,828	4,281,119					4,281,119
Energy (coal, diesel)	24,673	3,492,016	192,398	388,252	4,097,339	-	-	-	-	4,097,33
Energy (refining, storage, marketing and distribution of petroleum products)	7,379	151,059	-	-	158,439	-	-	-	-	158,43
Energy (renewable energy - biomass)	-	12,374	800	3,564	16,738	-	-	-	-	16,73
Energy (renewable energy - geothermal) Energy (renewable energy - hydro)					-	-				
Energy (renewable energy - solar)		8,590	1	12	8,602					8,60
Energy (renewable energy - solar) Energy (renewable energy - unspecified)		-	- *	-				_		
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	18,842,060	23,342,294	30,458,651	171,956,148	244,599,153					244,599,153
Manufacturing (chemicals)	59,119	837,680	1,524,733	5,280,952	7,702,484	-	-	-	-	7,702,48
Manufacturing (electronics, electrical products, semicon)	11,391,300	12,220,553	11,732,773	117,364,897	152,709,522	-	-	-	-	152,709,52
Manufacturing (industrial goods, machines)	4,679,527	2,921,725	2,507,035	15,879,279	25,987,565	-	-	-	-	25,987,56
Manufacturing (food, food processing)	11,810	213,801	279,368	510,477	1,015,456	-	-	-	-	1,015,45
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	336,928	132,916	2,702,249	4,207,149	7,379,242	-	-	-	-	7,379,24
Manufacturing (glass, plastic, ceramic)	272,224	519,466	1,395,698	3,629,889	5,817,277	-	-	-	-	5,817,27
Manufacturing (wood, paper, rubber products)	56,995 75,304	1,364,862 798,552	1,195,937 976,223	1,984,921 3,377,455	4,602,715 5,227,533	-	-	-	-	4,602,71 5,227,53
Manufacturing (metals, steel) Manufacturing (personal care and healthcare products, medical products)	28,066	264,591	536,220	3,377,435 1,451,415	2,280,292	-				2,280,29
Manufacturing (personal goods)	872,832	911,884	2,449,644	5,148,034	9,382,394		_	_	_	9,382,39
Manufacturing (vehicles, vehicle accessories, transport equipment)	1,057,957	3,156,264	5,158,772	13,121,679	22,494,671	-	-	-	-	22,494,67
V. Mining and quarrying				<u> </u>					<u> </u>	
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects				<u> </u>						
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services	9,578,758	19,224,224	4,971,970	18,650,424	52,425,376				<u> </u>	52,425,376
Services (banking, financing)	11,437	1,402	-	-	12,839	-	-	-	-	12,83
Services (BPO - non-voice, software development, IT-related services, customer support)	5,320,600	10,911,958	84,473	386,743	16,703,775	-	-	-	-	16,703,77
Services (call center)	1,240,887	5,514,365	144,381	1,048,784	7,948,417	-	-	-	-	7,948,41
Services (R&D)	4,111	20,599	7,630	36,288	68,628	-	-	-	-	68,62
Services (canteen and restaurant operation)		5,111	844	931	6,886	-	-	-	-	6,88
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	441,382	2,207,265	51,895	129,528	2,830,070	-	-	-	-	2,830,07
Services (operator of training and learning centers, operator of medical and health facilities)	8,741 2,523,355	64,701 22,737	2,842 1,453,470	5,598 5,589,760	81,882 9,589,322	-	-	-	-	81,883 9,589,323
Services (other general services) Services (warehousing, logistics, utilities, operator of sea ports and airports)	28,245	470,484	3,221,882	11,338,864	15,059,475					15,059,47
Services (wholesale, retail, trading)	-	5,602	4,554	113,928	124,084	-	-	-	-	124,08
VIII. Tourism	3,298,987	68,754	1,312	16,647	3,385,699	-	-	-	-	3,385,699
Tourism (accommodation, hotels, resort)	3,298,987	61,030	78	4,952	3,365,046	-	-	-	-	3,365,04
Tourism (medical tourism, other tourism-related services)	-,,50,	7,724	1,233	11,695	20,653	-	-	-	-	20,65
IX. Unfilled/ unspecified registered activity		<u> </u>	428	660	1,088					1,088
Unfilled/unspecified registered activity	-	-	428	660	1,088	-	-	-	-	1,08

¹ Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures on customs duties were computed using the 2020-2021 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditures on customs duties were computed using the 2019-2020 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 would have been paid to the national government under a regular corporate income tax rate was regimened the amount actually paid under the special income tax rate regime.

7 The 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 lew.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 PORO POINT MANAGEMENT CORPORATION (PPMC) (in thousand pesos)

			Programmed ³					Projections (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	Total (including incentives of cooperatives)
I. Agriculture and fishery				. <u> </u>					. <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	_	_	<u>-</u>	-	-	_	_	_	-	_
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	
III. Energy		420		. <u></u> .	420					4
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	
nergy (refining, storage, marketing and distribution of petroleum products)	-	420	-	-	420	-	-	-	-	4
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - geothermal) nergy (renewable energy - hydro)		-		-		-		-		
inergy (renewable energy - solar)		_		-	_	-				
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
V. Manufacturing				. <u> </u>					<u> </u>	
fanufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
fanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
lanufacturing (industrial goods, machines) lanufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	
lanufacturing (100d, 100d processing) lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)										
flanufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-		-	
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	_	
flanufacturing (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									- <u>-</u>	
PPP projects	-	-	-	-	-	-	-	-	-	-
/II. Services		12,015		. <u> </u>	12,015				<u> </u>	12,0:
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)	-	-	-	-		-	-	-	-	
ervices (operator of training and learning centers, operator of medical and health facilities)	-	12,015	-	-	12,015	-	-	-	-	12,0
ervices (other general services) ervices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	
services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	
III. Tourism		41,358		<u> </u>	41,358				<u> </u>	41,3
Fourism (accommodation, hotels, resort)	-	41,358	-	-	41,358	-		-	-	41,3
Fourism (medical tourism, other tourism-related services)	-	· -	-	-	-	-	-	-	-	
X. Unfilled/ unspecified registered activity				. <u></u> .	-					
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	

Total Tollaus reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures or 2020 as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June using the 30% CTT. The second half was computed using the CREATE law provisions, applying the adjusted income tax rate was computed as the difference between the amount had overmment under a reculair comporate income tax rate was computed as the difference between the amount had overmment under a reculair comporate income tax rate was recomputed as the amount actually paid under the special income tax rate recime.

7 The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 SUBIC BAY METROPOLITAN AUTHORITY (SBMA) (in thousand pesos)

								Projections (CDA)		
Sector	Income Tax Holiday	Special Income Tax Rate	Programmed ³ Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Projections (CDA) Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷	Total (including incentives of cooperatives)
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	41,864	30,600	4,909	234	77,608					77,60
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	41,864	30,600	4,909	234	77,608	-	-	-	-	77,60
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		951,397	343,526	1,317,836	2,612,760					2,612,760
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon)	-	616,904	51,505	603,864	1,272,272		-	-	-	1,272,27
Manufacturing (industrial goods, machines)	-	30,319	17,229	70,021	117,569		-	-	-	117,56
Manufacturing (food, food processing)	-	381	630	1,967	2,978		-	-	-	2,97
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	4,550	16,690	26,653	47,892		-	-	-	47,89
Manufacturing (glass, plastic, ceramic)	-	77,151	134,999	252,629	464,779		•	-	-	464,77
Manufacturing (wood, paper, rubber products)	-	28,820 62,559	1,495 5,935	5,413 26,255	35,728 94,749		•	-	-	35,72 94.74
Manufacturing (metals, steel) Manufacturing (personal care and healthcare products, medical products)	-	9,610	6,528	18,925	35,063		•	-	-	35,06
Manufacturing (personal care and realiticare products, medical products) Manufacturing (personal goods)	-	77,278	27,054	70,834	175,166		•	-	-	175,16
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	43,826	81,463	241,275	366,564	-	-	-	-	366,56
V. Mining and quarrying	_	_	_	_	-	_	_	_	_	_
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	_	_	_	_	_	_	_	_	_	_
PPP projects	-							-	 	-
VII. Services	665,967	1,343,918	111,801	1,107,806	3,229,492				_	3,229,49
	415,490	310,468	111,001	1,107,800	725,958			<u>-</u>	- 	725,95
Services (banking, financing) Services (BPO - non-voice, software development, IT-related services, customer support)	19,726	29,753	9,586	60,935	120,000	•	•	-	-	120,00
Services (call center)	19,720	29,733	9,300	00,933	120,000				1	120,00
Services (R&D)	_	43	690	9,320	10,053				_	10,05
Services (canteen and restaurant operation)	176	24,454	1	3,320	24,639			-	_	24,63
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	14.932	327,150	561	2.151	344,794			_	-	344,79
Services (operator of training and learning centers, operator of medical and health facilities)	5,077	3,549	492	3,234	12,352	-	-	-	-	12,35
Services (other general services)	210,567	4,918	393	1,561	217,439		-	-	-	217,43
Services (warehousing, logistics, utilities, operator of sea ports and airports)	· -	470,965	23,313	478,418	972,696	-	-	-	-	972,69
Services (wholesale, retail, trading)	-	172,618	76,767	552,178	801,563	-	-	-	-	801,56
VIII. Tourism	321	68,354	3,067	3,593	75,336				<u> </u>	75,33
Tourism (accommodation, hotels, resort)	321	40,132	3,067	3,593	47,113	-	-	-	-	47,11
Tourism (medical tourism, other tourism-related services)	-	28,223	-	-	28,223		-	-	-	28,22
IX. Unfilled/ unspecified registered activity	-	-	4,377	5,871	10,248	-	-	-	-	10,24
IX. Unfilled/ unspecified registered activity Unfilled/unspecified registered activity		-	4,377 4,377	5,871 5,871	10,248 10,248			<u>-</u>		10,24

Total

7 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

9 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

9 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

1 The 2021 projections of investment tax expenditures for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

5 The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June using the 30% CTT. The second half was computed using the CREATE law provisions, applying the adjusted income tax rate of 20%/25% to the net 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 regime and the amount actually paid under the special income tax rate regime.

7 The 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.

^{*} Numbers may not add up due to rounding.

Table J.l.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA) (in thousand pesos)

			Programmed ³			2020		Projections (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	Total (includi incentives o cooperatives
Agriculture and fishery			_					-	<u> </u>	
iculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
iculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	
iculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
iculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	
nomic and low-cost housing	-	-	-	-	-	-		-	-	
Energy	-	-	-	-	-	-	-	-	-	
rgy (coal, diesel)					-		-	-		
rgy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	
gy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	
gy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	
rgy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
Manufacturing									<u> </u>	
ufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
ufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
ufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	
facturing (food, food processing)	-	-	-	-	-	-	-	-	-	
facturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	
facturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	
ufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	
ufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	
ufacturing (personal care and healthcare products, medical products) ufacturing (personal goods)	-	-	-	-	-	•	•	-	-	
ufacturing (vehicles, vehicle accessories, transport equipment)	-	-	_	-	_	-	-	_	-	
ining and quarrying										
ng and quarrying				· 						
PPP projects	<u>-</u>			· ————		<u>-</u>			- 	
projects	-	-	-	-	-	-	-	-	-	
Services				. <u> </u>		. <u> </u>			<u> </u>	
ices (banking, financing)	-	-	-	-	-	-	-	-	-	
rices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	
rices (call center)	-	-	-	-	-	-	-	-	-	
ices (R&D)	-	-	-	-	-	-	-	-	-	
ices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	
ices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ices (operator of training and learning centers, operator of medical and health facilities)	1			1					1	
ices (other general services)	_			_	_				-	
ices (warehousing, logistics, utilities, operator of sea ports and airports)	-	_	_	_	_	_	_	_	-	
rices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	
I. Tourism	-	86	_	_	86	_	_	_	<u>-</u>	
rism (accommodation, hotels, resort)										-
rism (medical tourism, other tourism-related services)	-	86	-	-	86	-	-	-	-	
Unfilled/ unspecified registered activity	-	-	_	_	_	_	_	_	<u>-</u>	
filled/unspecified registered activity	-		-	-		-		-	-	
tal	-	86	-	-	86	-	-	-	-	

¹ Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.
2 Values reflected are 2019 extreated are 2019 extreated amount of investment tax expenditures as as stated in the 2019 report.
3 Values reflected are 2019 extreated are 2019 extreated are 2020 projections of investment tax expenditures for incentives on cause tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.
5 The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June using the 2019-2020 growth rate of value of imports as reported by the BOC.
6 The investment tax expenditure was computed as the difference between the adjusted income tax rate of 20%,75% to the net tax able income.
6 The investment tax expenditure on special income tax rate was computed as the difference between the anount that would have been paid to the national qovernment under a require and the amount actually paid under the special income tax rate reqime.
7 The tax incentives of cooperatives were computed based on the preferential tax treatment and are to be included in the TIMTA law.

^{*} Numbers may not add up due to rounding.

Table 3.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA) (in thousand pesos)

Second content (Sector	Programmed ³ 2020 Projection							Projections (CDA)	tections (CDA)		
Application of different 118		Income Tax Holiday			Import VAT (gross)	Total			Percentage Tax Incentives of		incentives of	
Security of the condition of the condition of a most backgrowth (security of the condition of the condition of a most backgrowth (security of the condition of the condition of a most backgrowth (security of the condition	I. Agriculture and fishery			118	0	118	<u> </u>	<u> </u>		<u> </u>	11	
Security of the condition of the condition of a most backgrowth (security of the condition of the condition of a most backgrowth (security of the condition of the condition of a most backgrowth (security of the condition	Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	
Section and Protect (Section Managers)	Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	118	0	118		-	-	-	11	
Accounts and low root baseling	agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-	
Some of each sharps	griculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-	
The part	II. Economic and low-cost housing		. <u>-</u>				<u> </u>	<u> </u>			-	
resp (route) (resp) (route) control products) control products) control products (resp) (route) control products) control products (resp) (route) control products (route) contr	Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	
resp (principle, planes), principle and delibration of principle implications products and service of the principle of the pr	II. Energy		. <u>-</u>					<u> </u>			-	
response processed accessory sciences of the company of the compan	Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	
resign (commodate energy - specified) resign (commodate energy - resign (co	Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-	
respondent enemaly enemaly compared to any com	inergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	
respondencember energy - substitution of the production of the pro	inergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	
A Manufacturing (prematule energy - unspection) (M. Manufacturing (prematule energy - unspection) (S. Manufacturing (prematule energy - unspection	Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	
A Manufacturing (prematule energy - unspection) (M. Manufacturing (prematule energy - unspection) (S. Manufacturing (prematule energy - unspection	Energy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	
A 4702 14 58 4.792		-	-	-	-	-	-	-	-	-	-	
Instruction (commonate)	Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	
almatication (electronics, electrical products, senticol) almatications ((electronics, electrical products, electrical products) almatications ((electronics, electrical products) almatications ((electronics, electrical products) almatications ((electronics, electrical products) almatications ((electronics, electrical products) almatications ((electrical products) almatications ((electronics) almatications ((electronics	IV. Manufacturing		4,720	14	58	4,792	<u> </u>	<u> </u>			4,79	
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Interfaction (notation goods, manches) Interfaction (post of processing) Interfaction (grammers, birdles, wearbele including jowilly, leather products - including lage) Interfaction (grammers, birdles, wearbele including jowilly, leather products - including lage) Interfaction (grammers, birdles, wearbele including jowilly, leather products, including lage) Interfaction (grammers, birdles, seed) Interfaction (grammers, upperator of seed points and sinports) Interfaction (grammers, upperator of seed points) Interfaction (grammers, upperat	Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	
interfacting (found, food, processing) Interfacting (grown before, comen, grower), leather products - including bags) Interfacting (grown before, comen, grower) Interfacting (grown before, comen, grower) Interfacting (grown before, comen, grower) Interfacting (grown before, grown before products, medical products) Interfacting (grown before, grown before products, medical products) Interfacting (grown before, grown bef		-	-	-	-	-	-	-	-	-	-	
interfacting (gaments, tealles, wearhles including jewely, leather products – including lags) interfacting (gaments, tealles, wearhles products) interfacting (gaments, gaments) interfacting (gaments)		-	-	-	-	-	-	-	-	-	-	
Interfacturing (plass, plants), ceremic) Interfacturing (post, pers, rother products) Interfacturing (pers), pers, rother products) Interfacturing (pers), pers, rother products) Interfacturing (pers), pers, pers) Interfacturing (pers), personal products, medical products) Interfacturing (personal personal products) Interfacturing (personal personal products) Interfacturing (personal personal personal products) Interfacturing (personal personal p		-	-	-	-	-	-	-	-	-	-	
Interfacturing (recod, paper, nubber products) - 2,988 - 14 - 58 - 3,061 -		-	-	-	-	-	_	-	-	_	-	
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lamindarium (personal goods) Indirectarring (personal goods) Ind		-	-		_		-	-		_	_	
Aming and quarrying In Pep projects In Pep projects In Services In Services In Services In Services In Services In Services In Services (Selvand) In S		-	1.731	-	-	1.73	1 -	-	-	_	1,73	
In J. PP projects PP projects II. Services III. Services I	Manufacturing (vehicles, vehicle accessories, transport equipment)	-	'- '	-	-		-	-	-	-	,-	
II. Services	/. Mining and quarrying							<u> </u>				
### P projects ### II. Services ### Convices (Shift), financing) ### Convices (Shift) - non-voice, software development, IT-related services, customer support) ### Convices (Shift) - non-voice, software development, IT-related services, customer support) ### Convices (Continued and Petaturant operation) ### Convices (Continued and Petaturant operation) ### Convices (Continued and Indicated and Indicated Shift) ### Convices (Continued and Indicated Shift) ### Convices (Continued Shift) ### Convic	Mining and quarrying	-	-	-	-	-	-	-	-	-	-	
III. Services ervices (banking, financing) ervices (panking, financing) ervices (postruction, leasing, real estate other than economic and low-cost housing, eccorae operator) ervices (postruction, leasing, real estate other than economic and low-cost housing, eccorae operator) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real estate other financing centers, operator of medical and health facilities) ervices (postruction, leasing, real esta	/I. PPP projects										_	
ervices (banking, financing) - ervices (BPO - non-voice, software development, IT-related services, customer support) - ervices (CRBO) - 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 (construction, leasing, and learning centers, operator of medical and health facilities) - ervices (other general services) - ervices (whereposts, polystics, utilities, operator of sea ports and airports) - ervices (whereposts, polystics, utilities, operator of sea ports and airports) - ervices (whereposts, polystics, utilities, operator of sea ports and airports) - ervices (whereposts, polystics, utilities, operator of sea ports and airports) - ervices (whereposts, operator of sea ports and airports) - ervices (wh	PPP projects	-	-	-	-	-	-	-	-	-	-	
envices (RRPO - non-voice, software development, IT-related services, customer support) envices (RRDO - non-voice, software development, IT-related services, customer support) envices (RRDO - non-voice, software development, IT-related services, customer support) envices (RRDO - non-voice, software development, IT-related services, customer support) envices (RRDO - non-voice, software development, IT-related services, customer support) envices (RRDO - non-voice, software development, IT-related services, customer support) envices (RRDO - non-voice, software development, IT-related services, customer support) envices (Canteen and restaurant operation) envices (Canteen and restaurant operation) envices (operator of training and learning centers, operator of medical and health facilities) envices (operator of training and learning centers, operator of medical and health facilities) envices (warehousing, logistics, utilities, operator of sea ports and airports) envices (warehousing, logistics, utilities, operator of sea ports and airports) envices (wholesale, retail, trading) III. Tourism ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services) X. Unfilled/unspecified registered activity	/II. Services		. <u> </u>				<u> </u>	<u> </u>			-	
ervices (call center) ervices (canteen and restaurant operation) 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 (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 (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (softer 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	Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	
ervices (call center) ervices (canteen and restaurant operation) 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 (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 (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) ervices (softer 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	ervices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	
ervices (R&D) - ervices (Canteen and restaurant operation) - ervices (Canteen and restaurant operation) - ervices (orative and restaurant operation) - ervices (orative and restaurant operation) - ervices (orative and restaurant operation) - ervices (oration of training and learning centers, operator of medical and health facilities) - ervices (orber general services) - ervices (warehousing, logistics, utilities, operator of sea ports and airports) - ervices (warehousing, logistics, utilities, operator of sea ports and airports) - ervices (wholesale, retail, trading) III. Tourism - ervices (warehousing, objects, expert) - ourism (accommodation, hotels, resort) - ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity - ervices (archeologistered activity - ervices (ar	Services (call center)	-	-	-	-	-	-	-	-	-	-	
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 (operator of training and learning centers, operator of medical and health facilities) ervices (operator of training and learning centers, 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		-	-	-	-	-	-	-	-	-	-	
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 (other general services) ervices (worken ousing, logistics, utilities, operator of sea ports and airports) ervices (worken, etail, trading) III. Tourism ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity ervices (worken out and in a construction of medical and health facilities) ervices (worken out and in a construction of medical and health facilities) ervices (worken out and in a construction of medical and health facilities) ervices (other general services) ervices (worken out and health facilities) ervic	ervices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	
ervices (other general services) ervices (other general services) ervices (other general services) ervices (other general services) 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		-	-	-	-	-	-	-	-	_	-	
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III. Tourism		_	-			-	-			-	-	
ourism (accommodation, hotels, resort)	ervices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	
ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity Infilled/unspecified registered activity Infilled/unspecified registered activity	/III. Tourism						<u> </u>	<u> </u>			-	
ourism (medical tourism, other tourism-related services) X. Unfilled/ unspecified registered activity Infilled/unspecified registered activity Infilled/unspecified registered activity	ourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-		-	
nfilled/unspecified registered activity	ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	
	IX. Unfilled/ unspecified registered activity							<u> </u>				
otal - 4,720 132 58 4,910 4,9:	Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	
	Total	-	4,720	132	58	4,910		_	-	-	4,910	

Total

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures on income tax ware computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate was computed using the CREATE law provisions, applying the adjusted income tax rate of 20%/k/25% to the net taxable income.

The 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.

^{*} Numbers may not add up due to rounding.

Table 3.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 COOPERATIVE DEVELOPMENT AUTHORITY (CDA)

Sector	2020 Programmed ³ Projections (CDA)									
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷	Total (including incentives of cooperatives)
I. Agriculture and fishery				. <u> </u>	-	56,376	843,374	-	899,750	899,75
Agriculture and fishery (fishery)	-	-	-	-	-	543	1,538	-	2,081	2,08
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	6,644	190,465	-	197,110	197,11
Agriculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	3,218	10,615	-	13,832	13,83 686,72
Agriculture and fishery (seed production, growing of plants)	•	-	-	•	-	45,972	640,755	-	686,727	000,72
II. Economic and low-cost housing				. <u></u> .	-			-	<u> </u>	
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
III. Energy				<u> </u>	-	0	7,515	-	7,516	7,51
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	0	7,515	-	7,516	7,51
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	_	_	_	_	_	16,986	133,141	_	150,127	150,12
Manufacturing (chemicals)				· -		10,500	133,141		130,127	130,12
Manufacturing (electronics, electrical products, semicon)	_			_	-			-		-
Manufacturing (industrial goods, machines)	-	-			_			_		-
Manufacturing (food, food processing)	-	-	-	-	-	12,371	59,444	-	71,815	71,81
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	2,079	13,157	-	15,236	15,23
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	551	33,314	-	33,865	33,86
Manufacturing (wood, paper, rubber products)	-	-	-	-	-	-	3,553	-	3,553	3,55
Manufacturing (metals, steel)	-	-	-	-	-	-	232	-	232	23
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	29 1,953	23,129	-	29 25,081	2 25,08
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	-			-		1,955	312		316	25,00
V. Mining and quarrying						2	3,338		3,340	3,34
Mining and quarrying				· —		2	3,338		3,340	3,34
						-	3,330		5,5 .0	3,5 .
VI. PPP projects				· ——-		- 		-	- 	
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services				<u> </u>	-	14,382,779	15,301,669	1,379,365		31,063,814
Services (banking, financing)	-	-	-	-	-	2,717,374	6,316,511	1,379,365		10,413,25
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	40,012	1,062,740	-	1,102,752	1,102,75
Services (call center)	-	-	-	-	-	-	-	-	-	-
Services (R&D)	-	-	-	•	-	3,297,792	1,269,755	-	4,567,547	4,567,54
Services (canteen and restaurant operation) Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	1					8,169	20,845		29,014	29,01
Services (operator of training and learning centers, operator of medical and health facilities)	_	-	_	_	_	19,163	119,741	_	138,904	138,90
Services (other general services)	_		-	-	-	7,898,939	2,454,828	-	10,353,767	10,353,76
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	123,002	1,836,775	-	1,959,778	1,959,77
Services (wholesale, retail, trading)	-	-	-	-	-	278,329	2,220,474	-	2,498,802	2,498,80
VIII. Tourism				_		165	1,281		1,446	1,44
Tourism (accommodation, hotels, resort)	-	-	-	-	-	165	1,281	-	1,446	1,44
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-,	-	-,	-
IX. Unfilled/ unspecified registered activity	-	_	_	_	_	856	47,429	_	48,285	48,28
Unfilled/unspecified registered activity	-	-	-	-	-	856	47,429	-	48,285	48,28
Total 1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.	-	-	•	-	-	14,457,164	16,337,747	1,379,365	32,174,276	32,174,276

Total Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

The 2021 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2021 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 were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the fulffreence between the amount the difference between the amount and outle have been proported income tax retires and the amount actually paid under the special income tax rate regime.

The 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.

^{*} Numbers may not add up due to rounding.

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

*** The tax inventives 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 intentives of cooperatives.

*** The cooperative Development Authority is not an Investment Promotion Agency (IPA), however, R. 10963 mades it to consolidate and submit to the BIR the annual tax incentive reports of registered cooperatives.

Table J.l.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
AUTHORITY OF THE PREEPORT OF BATAAN (AFAB)

	nacne)	

			Actual	2020				Actual (CDA)			
Sector	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	Total (including incentives of cooperatives)	
. Agriculture and fishery	·				-	-		-	-	-	
griculture 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	-	-	-	-	-	-	-	-	-	-	
II. Energy		5,537	924,764	1,621,452	2,551,753					2,551,75	
Energy (coal, diesel)	-	-	924,692	1,621,120	2,545,812	-	-	-	-	2,545,81	
Energy (refining, storage, marketing and distribution of petroleum products)	-	5,537	-	-	5,537	-	-	-	-	5,53	
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	
Energy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	
Energy (renewable energy - solar)	-	-	72	332	404	-	-	-	-	40	
Energy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	
IV. Manufacturing	25,374	289,345	676,555	1,755,342	2,746,616				<u> </u>	2,746,61	
Manufacturing (chemicals)	-	-	273	1,828	2,100	-	-	-	-	2,10	
Manufacturing (electronics, electrical products, semicon)	11,641	125,449	63,603	705,274	905,968	-	-	-	-	905,96	
Manufacturing (industrial goods, machines)	5,217	1,983	19,729	34,286	61,215	-	-	-	-	61,21	
Manufacturing (food, food processing)	0.516	18,577	448,923	694,092	1,170,108	-	•	-	-	1,170,10	
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	8,516					-	•	-	-		
Manufacturing (glass, plastic, ceramic)	-	5,451	15,472 53,639	41,048 80,210	61,970 133,849	-	•	-	-	61,97 133,84	
Manufacturing (wood, paper, rubber products) Manufacturing (metals, steel)			29,387	50,210	80,365				1	80,36	
Manufacturing (presonal care and healthcare products, medical products)		124,880	15,795	103,325	244,000					244,00	
Manufacturing (personal goods)		12,192	20,059	28,277	60,528					60,52	
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	812	9,674	16,025	26,512	-	-	-	-	26,51	
V. Mining and quarrying	-	-	-	-	-	-	-	-	-	-	
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	
VI. PPP projects	-	-	-	-	-	-	-	-	-	-	
PPP projects	-	-	-	-	-	-	-	-	-	-	
VII. Services		53,599	25,573	85,578	164,750					164,75	
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	
Services (BPO - non-voice, software development, IT-related services, customer support)	-	8,379	-	-	8,379	-	-	-	-	8,37	
Services (call center)	-	-	-	-	-	-	-	-	-	-	
Services (R&D)	-	-	-	-	-	-	-	-	-	-	
Services (canteen and restaurant operation)	-	250		Ī.,	250	-	-	-	-	25	
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	33,554	248	264	34,066	-	-	-	-	34,06	
Services (operator of training and learning centers, operator of medical and health facilities)	-		-	- 10.000		-	-	-	-	-	
Services (other general services)	-	11,417	3,944	10,828	26,188	-	-	-	-	26,18	
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	-	-	275 21,106	716 73,770	991 94,876	-	-	-	-	99 94,87	
VIII. Tourism	6	_	479	1,767	2,253	_	_	_	_	2,25	
					2,253				- 		
Fourism (accommodation, hotels, resort) Fourism (medical tourism, other tourism-related services)	6 -	-	479	- 1,767	6 2,246	-	-	-	-	2,24	
IX. Unfilled/ unspecified registered activity	_	_	_	_	_	<u>-</u>	_	_	_	_	
Unfilled/unspecified registered activity					-	-	-	-	-		

Yalues reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

The 2021 projections of investment tax expenditures on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax regime active computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The 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.

^{*} Numbers may not add up due to rounding.

Table 3.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO)
(in thousand pesos)

	-		Actual			2020		Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)
. Agriculture and fishery						· <u> </u>			<u> </u>	
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)	_	-	-	-	-		-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-
Aanufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-
Anufacturing (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)	-		-					-		-
f. Mining and quarrying	_	_	_	_	_	_	_	_	_	_
				· 						
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects	<u>-</u> _			. <u></u>		<u> </u>			<u> </u>	
PPP projects	-	-	-	-	-	-	-	-	-	-
VII. Services	<u>-</u> _			. <u></u>		<u> </u>			<u> </u>	
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)	-	-	-	-	-	-	-	-	-	-
ervices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	-	-	-	-	-	-	-	-
iervices (warehousing, logistics, utilities, operator of sea ports and airports) iervices (wholesale, retail, trading)	-	-			-	-	-	-		-
	_	_	_	_		_	_		-	
/III. Tourism	<u>-</u>			<u>-</u> _		. <u> </u>				
Fourism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	-
Tourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ unspecified registered activity				. <u> </u>		. <u> </u>			. <u> </u>	
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-
Fotal .	_	_	_	_	_	_	_	_	_	_
· van						_				

¹ Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures on income tax rever computed using the 2019-2021 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 2019-2020 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 would have been paid to the national government under a regular corporate income tax rate of 20%/25% to the net taxable income.

6 The investment tax expenditure on special income tax rate was computed as the difference between the amount actually paid under the special income tax rate regime.

7 The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)
(in thousand pesos)

			A-11		2	2020		Astro-Lifensi's		
Sector		T	Actual	T			T	Actual (CDA)		Total (including
Sector	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	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				-		-		-	- 	
nergy (coal, diesel) nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	•	-	•	-	-	-	
nergy (renning, 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)	-	-	-	-	-	-	-	-	-	
energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
V. Manufacturing				·		· 		-	<u> </u>	
lanufacturing (chemicals)	-	-	-	-	-	-	-	-	-	
fanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	
lanufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	
lanufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags) lanufacturing (glass, plastic, ceramic)	-	-	-	-	-	•	-	-	-	
lanufacturing (grass, plastic, ceraniic) lanufacturing (wood, paper, rubber products)										
lanufacturing (wood, paper, rubber products)	_		-		-		-	-	_	
lanufacturing (inclus, sect) lanufacturing (personal care and healthcare products, medical products)	-	_	_	_	_	_	_	_	<u>-</u>	
lanufacturing (personal goods)	-	-	-		-			-	-	
fanufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	
Mining and assessing										
. Mining and quarrying				. 		· 		-		-
fining and quarrying	•	-	-	-	-	-	-	-	-	
TI. PPP projects								-		
PPP projects	-	-	-	-	-	-	-	-	-	
/II. Services	_	_	_	_	_	_	_	_	_	
ervices (banking, financing)										
ervices (BPO - non-voice, software development, IT-related services, customer support)										
ervices (call center)	-	_	_	_	_	_	_	_	<u>-</u>	
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)	-	-	-	-	-	-	-	-	-	
(V. II-Ellad /										
IX. Unfilled/ unspecified registered activity			<u>-</u>	· 	<u>-</u>				- 	
Infilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	
rotal	_	_	_	_	_	_	-	_	_	_

- Total

 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

 The 2021 projections of investment tax expenditure for incentives on income tax were computed using the 2019-2020 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 2019-2020 growth rate of value of imports as reported by the BOC.

 The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June using the 30% CIT. The second half was computed using the CREATE law provisions, applying the adjusted income tax rate of 20%/25% 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 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.

^{*} Numbers may not add up due to rounding.

Table J.l.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 (in thousand pesos)

			Actual		20	Actual (CDA)					
Sector	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	Total (including incentives of cooperatives)	
I. Agriculture and fishery	100,285		16,558		116,843	·		-		116,84	
griculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	
griculture and fishery (livestock, poultry, production of animal feeds)	10,672	-	-	-	10,672	-	-	-	-	10,67	
griculture and fishery (operator of post harvest facility, cold storage facility)	39,703	-	15,422	-	55,126	-	-	-	-	55,1	
griculture and fishery (seed production, growing of plants)	49,910	-	1,135	-	51,045	-	-	-	-	51,04	
I. Economic and low-cost housing	115,457	7,128			122,585				<u> </u>	122,58	
conomic and low-cost housing	115,457	7,128	-	-	122,585	-	-	-	-	122,58	
II. Energy	816,144	7,756,543	205,310	<u> </u>	8,777,996				<u> </u>	8,777,99	
Energy (coal, diesel)	21,130	-	1,563	-	22,693	-	-	-	-	22,6	
inergy (refining, storage, marketing and distribution of petroleum products)	-	-	151,884	-	151,884	-	-	-	-	151,88	
nergy (renewable energy - biomass)	212,832	118,397	23,964	-	355,194	-	-	-	-	355,1	
nergy (renewable energy - geothermal)	235,550	7,638,145	23,313	-	7,897,008	-	-	-	-	7,897,00	
nergy (renewable energy - hydro)	8,635	-	4,490	-	13,125	-	-	-	-	13,12	
nergy (renewable energy - solar)	244,648	-	-	-	244,648	-	-	-	-	244,64	
nergy (renewable energy - unspecified)	-	-	96	-	96	-	-	-	-	9	
nergy (renewable energy - wind)	93,348	-	-	-	93,348	-	-	-	-	93,34	
V. Manufacturing	18,934	740,548	169,370	50,636	979,488				<u> </u>	979,48	
fanufacturing (chemicals)	-	-	68,369	-	68,369	-	-	-	-	68,36	
Manufacturing (electronics, electrical products, semicon)	2,658	-	21,541	50,636	74,835	-	-	-	-	74,83	
lanufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	
fanufacturing (food, food processing)	1,189	-	2,107	-	3,296	-	-	-	-	3,29	
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	305	-	-	-	305	-	-	-	-	30	
fanufacturing (glass, plastic, ceramic)	14,642	-	43,732	-	58,373	-	-	-	-	58,37	
fanufacturing (wood, paper, rubber products)	-	-	33,534	-	33,534	-	-	-	-	33,53	
lanufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	
fanufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	
lanufacturing (personal goods)	38	-	-	-	38	-	-	-	-	:	
fanufacturing (vehicles, vehicle accessories, transport equipment)	102	740,548	87	-	740,738	-	-	-	-	740,73	
/. Mining and quarrying					-					-	
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	
/I. PPP projects			27,583		27,583					27,58	
PPP projects	-	-	27,583	-	27,583	-	-	-	-	27,58	
/II. Services	326,290	77,195	18,979		422,465					422,46	
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	
ervices (BPO - non-voice, software development, IT-related services, customer support)	219	-	-	-	219	-	-	-	-	21	
Services (call center)	-	-	-	-	-	-	-	-	-	-	
ervices (R&D)	-	-	-	-	-	-	-	-	-	-	
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	42,782	521	0	-	43,303	-	-	-	-	43,30	
ervices (operator of training and learning centers, operator of medical and health facilities)	8,461	76,674	-	-	85,136	-	-	-	-	85,13	
Services (other general services)	-	-	3,136	-	3,136	-	-	-	-	3,13	
Services (warehousing, logistics, utilities, operator of sea ports and airports)	273,206	-	15,842	-	289,049	-	-	-	-	289,04	
Services (wholesale, retail, trading)	1,622	-	0	-	1,622	-	-	-	-	1,62	
/III. Tourism	157				157					15	
Tourism (accommodation, hotels, resort)	157	-	-	-	157	-	-	-	-	15	
Fourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	
X. Unfilled/ unspecified registered activity											
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	
	1,377,267	8,581,414	437,800	50,636	10,447,117					10,447,11	

Tables reflected are 2019 trojections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 extrement tax expenditures as a stated in the 2019 report.

Values reflected are 2019 trojections of investment tax expenditures as a stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures or income tax were computed using the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures or income tax were computed using the 2020 report and tax expenditure for incentives on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the difference between the amount the 2019-2020 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 actually paid under the special income tax rate regime.

The 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.

^{*} Numbers may not add up due to rounding.

** 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.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 CLARK DEVELOPMENT CORPORATION (CDC) (in thousand pessos)

			Actual			Actual (CDA)				
Sector	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	Total (includi incentives o cooperatives
Agriculture and fishery	<u> </u>	-	319	395	714	·		-		
riculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
iculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	
riculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
riculture and fishery (seed production, growing of plants)	-	-	319	395	714	-	-	-	-	
Economic and low-cost housing										
nomic and low-cost housing	-	-	-	-	-	-	-	-	-	
I. Energy		22,217		12,157	34,374			-		34
ergy (coal, diesel)	-	-	-	-	-	-	-	-	-	
ergy (refining, storage, marketing and distribution of petroleum products)	-	22,217	-	12,157	34,374	-	-	-	-	
ergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - hydro)	-	-	-	•	-	-	-	-	-	
ergy (renewable energy - solar) ergy (renewable energy - unspecified)										
ergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
Manufacturing	579,898	561,381	1,048,803	21,615,085	23,805,167	_	-	_	_	23,80
nufacturing (chemicals)	-		3,561	15,012	18,573			-		
nufacturing (electronics, electrical products, semicon)	-	231,598	207,496	19,476,077	19,915,170	-	-	-	-	19,9
nufacturing (industrial goods, machines)	-	13,543	14,582	98,377	126,502	-	-	-	-	1
nufacturing (food, food processing)	-	4,919	22,764	37,203	64,887	-	-	-	-	
nufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	53,882	463,642	657,371	1,174,895	-	-	-	-	1,1
nufacturing (glass, plastic, ceramic)	-	17,367	62,411	169,125	248,903	-	-	-	-	2
nufacturing (wood, paper, rubber products)	-	14,489	126,286 10,858	840,334	981,109	-	-	-	-	9
nufacturing (metals, steel) nufacturing (personal care and healthcare products, medical products)	579,898	18,870 43,952	25,414	35,894 29,058	65,622 678,322	-		-		6
nufacturing (personal care and healthcare products, medical products)	373,030	599	30,511	62,862	93,971		_	-	-	0
nufacturing (vehicles, vehicle accessories, transport equipment)	-	162,161	81,278	193,772	437,212	-	-	-	-	4.
Mining and quarrying								-		
ning and quarrying	-	-	-	-	-	-	-	-	-	
. PPP projects								-		
P projects	-	-	-	-	-	-	-	-	-	
I. Services	4,879,950	1,917,893	1,041,239	3,634,082	11,473,165			-		11,47
vices (banking, financing)	-	-	-	-	-	-	-	-	-	
vices (BPO - non-voice, software development, IT-related services, customer support)	75,330	543,761	3,252	129,428	751,771	-	-	-	-	7
vices (call center)	19,121	34,557	1,136	1,552	56,366	-	-	-	-	
vices (R&D)	-	15,446 9,983	526 21	2,818 21	18,790 10,025	-	-	-	-	
vices (canteen and restaurant operation) vices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	400	545,063	84,457	110,755	740,675					7
vices (construction, leasing, real estate outer than economic and low cost rousing, ecozone operator) vices (operator of training and learning centers, operator of medical and health facilities)	-	26,747	357	66,356	93,460	_	_	_	-	,
vices (other general services)	20,856	89,285	695,323	2,589,745	3,395,208	-	-	-	-	3,3
vices (warehousing, logistics, utilities, operator of sea ports and airports)	4,764,243	577,025	147,929	610,861	6,100,060	-	-	-	-	6,1
vices (wholesale, retail, trading)	-	76,027	108,236	122,546	306,809	-	-	-	-	3
I. Tourism		38,673	79,658	141,325	259,656				<u> </u>	25
urism (accommodation, hotels, resort)	-	34,697	77,774	138,460	250,932	-	-	-	-	2
urism (medical tourism, other tourism-related services)	-	3,975	1,884	2,865	8,724	-	-	-	-	
Unfilled/ unspecified registered activity					-			-		
filled/unspecified registered activity	-	-	-	-	-	-	-	-	-	
tal	5,459,848	2,540,164	2,170,018	25,403,044	35,573,075	-	-	-	-	35,57
otal Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report. Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report. Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report. The 2021 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2 The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June The investment tax expenditure on special income tax rate was computed as the difference between the amount The tax incentives of cooperatives were computed based on the preferrential tax treatment of cooperatives in acc Numbers may not add up due to rounding.	021 nominal GDP growth rates by using the 30% CIT. The second h that would have been paid to the r	sector as reported by the Phil alf was computed using the C national government under a	ippine Statistics Authority (P. REATE law provisions, apply regular corporate income ta:	SA), while the projections of inv ing the adjusted income tax rate cregime and the amount actual	estment tax expenditure e of 20%/25% to the net	taxable income.	eies were computed using the	2019-2020 growth rate (- of value of imports as reported by	

Numbers may not add up due to rounding.
 The amount of ITH incentives under CDC is from double-registered firms which are also registered in IPAs with ITH incentives.
 The revenue fronce for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(in thousand pesos)

			Actual			2020		Actual (CDA)	Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)	
I. Agriculture and fishery	<u>-</u>	' <u> </u>	·	· ·		· <u> </u>	' <u> </u>	-	<u>' </u>	- COODEIAGVES	
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>		<u> </u>				_	
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	
II. Energy				<u> </u>		<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>		- <u>-</u>			<u> </u>		
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	
flanufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	-	-	-	-	
fanufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	
lanufacturing (metals, steel) lanufacturing (personal care and healthcare products, medical products)	-	•	-	-	-	-	•	-	-	-	
fanufacturing (personal goods)	-	•	•	-	•	•	•	-	-	-	
fanufacturing (personal goods) fanufacturing (vehicles, vehicle accessories, transport equipment)	-										
f. Mining and quarrying	_	_	_	_	-	-	-	_	-	_	
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	
VI. PPP projects	_	_	_	_	_	_	_	_	_	_	
PPP projects				-							
VII. Services		38,843	3,259	29,202	71,304	_				71,304	
in. Services ervices (banking, financing)		30,043	3,239	29,202	71,304	·			 -	71,30-	
Services (BPO - non-voice, software development, IT-related services, customer support)	-	4,612	396	591	5,598	3 -		-	-	5,59	
Services (call center)	-	· -	-	-			-	-	-	· -	
Services (R&D)	-	-	-	-	-	-	-	-	-	-	
ervices (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	
services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	3,188	2,863	8,889	14,941		-	-	-	14,94	
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)	-	31,043	-	- 19,722	- 50,764	- 1 -	-	-	-	50,76	
		,		// ==	,					•	
/III. Tourism		7,258		· — -	7,258	·				7,25	
ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services)		7,258	-	-	7,258	3 -	-	-	-	7,25	
X. Unfilled/ unspecified registered activity	_	-	-	<u>-</u>	_	_	_	-	_	_	
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	
Total	_	46,101	3,259	29,202	78,562	_	_	_	_	78,562	
Value reflected are 2010 projections of investment tay expanditures for 2020 as stated in the 2010 report		70,101	3,239	23,202	, 3,302	•				, 0, 30	

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA)

	nacne	

			Actual					Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)
I. Agriculture and fishery	-	·	3,694	14,108	17,802	·		-	· <u> </u>	17,80
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	3,694	14,108	17,802	-	-	-	-	17,80
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	9,116	12,179			21,295			-		21,29
Economic and low-cost housing	9,116	12,179	-	-	21,295	-	-	-	-	21,29
III. Energy		4,042	168,321	461,035	633,399			-		633,39
Energy (coal, diesel)	-	-	154,379	397,288	551,667	-	-	-	-	551,66
Energy (refining, storage, marketing and distribution of petroleum products)	-	-	22	91	113	-	-	-	-	11
Energy (renewable energy - biomass)	-	4,042	11,412	56,118	71,573	-	-	-	-	71,57
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
Energy (renewable energy - hydro)	-	-	2.500	- 7 F27	10.045	•	-	-	•	10.04
Energy (renewable energy - solar) Energy (renewable energy - unspecified)	-	-	2,508	7,537	10,045	-	-	-	•	10,04
Energy (renewable energy - unspecified) Energy (renewable energy - wind)			-			-		-		
IV. Manufacturing	6,086,779	16,080,386	63,757,543	247,743,739	333,668,447	-	_	_	_	333,668,447
Manufacturing (chemicals)	3,465	298,443	1,192,052	6,897,339	8,391,299					8,391,29
Manufacturing (electronics, electrical products, semicon)	5,243,088	9,369,198	47,870,680	199,654,738	262,137,704					262,137,70
Manufacturing (industrial goods, machines)	390,711	2,750,057	2,041,414	13,185,554	18,367,737	-	-	-	-	18,367,73
Manufacturing (food, food processing)	18,950	44,685	304,283	656,882	1,024,800	-	-	-	-	1,024,80
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	52,638	74,663	2,096,407	3,175,548	5,399,256	-	-	-	-	5,399,25
Manufacturing (glass, plastic, ceramic)	50,848	514,613	973,063	2,829,434	4,367,959	-	-	-	-	4,367,95
Manufacturing (wood, paper, rubber products)	9,656	193,536	1,239,880	1,996,799	3,439,870	-	-	-	-	3,439,87
Manufacturing (metals, steel)	39,977	602,775	973,031	3,475,806	5,091,590	-	-	-	-	5,091,59
Manufacturing (personal care and healthcare products, medical products) Manufacturing (personal goods)	54,924 6,354	483,801 116,250	484,763 2,418,841	1,567,519 4,560,133	2,591,006 7,101,577	-	-	-	-	2,591,00 7,101,57
Manufacturing (vehicles, vehicle accessories, transport equipment)	216,168	1,632,364	4,163,130	9,743,987	15,755,649					15,755,64
V. Mining and quarrying	_	_	_	_	_	_	_	_	_	_
Mining and quarrying					-			-		-
VI. PPP projects PPP projects									- 	
VII. Services Services (banking, financing)	6,559,852	17,395,708	3,279,527	12,937,748	40,172,835			<u>-</u> _	- 	40,172,83
Services (BPO - non-voice, software development, IT-related services, customer support)	5,510,191	13,079,872	380,709	1,307,074	20,277,845	_	_	_	_	20,277,84
Services (call center)	798,178	2,373,340	94,065	1,069,992	4,335,575	-	-	-	-	4,335,57
Services (R&D)	· -	18,676	1,720	9,696	30,093	-	-	-	-	30,09
Services (canteen and restaurant operation)	-	-	148	197	345	-	-	-	-	34
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	76,535	1,285,755	19,781	63,181	1,445,252	-	-	-	-	1,445,25
Services (operator of training and learning centers, operator of medical and health facilities)	-	14,247	5	316	14,568	-	-	-	-	14,56
Services (other general services)	167,116 7,832	37,084 586,734	64,493 2,714,017	203,200 10,206,072	471,893 13,514,654	-	-	-	-	471,89 13,514,65
Services (warehousing, logistics, utilities, operator of sea ports and airports) Services (wholesale, retail, trading)	7,832	300,/34	4,588	78,021	82,610	-	-	-	-	13,514,65 82,61
VIII. Tourism	17,574	282	815	9,099	27,770	-	_	_	_	27,770
Tourism (accommodation, hotels, resort)	10,893		759	8,394	20,047			-		20,04
Tourism (medical tourism, other tourism-related services)	6,680	282	56	704	7,723	-	-	-	-	7,72
IX. Unfilled/ unspecified registered activity	_	_	609	6,297	6,906	-	-	_	-	6,900
Unfilled/unspecified registered activity			609	6,297	6,906			-		6,90

<sup>12,673,320 33,492,599 67,210,510 261,172,025 374,548,454 - - - - - - 374

1</sup> Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

3 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

4 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures on income tax returns on the save recomputed using the 2020-2021 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditures on customs duties were computed using the 2019-2020 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 would have been paid to the national government under a regular corporate income tax rates are for 20%/25% to the net taxable income tax rate regime.

7 The 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 lew.

^{*} Numbers may not add up due to rounding.

Table 3.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021
PORO POINT MANAGEMENT CORPORATION (PPMC)
(in thousand pesos)

			Actual		2	020		Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)
Agriculture and fishery		·	-				-	-		-
priculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
priculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	-
griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	-
priculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	-
. Economic and low-cost housing	<u> </u>			<u> </u>		. <u>-</u>			<u> </u>	
onomic and low-cost housing	-	-	-	-	-	-	-	-	-	-
I. Energy	-	-	-	-	-	-	-	-	-	-
ergy (coal, diesel)		-		-	-	-	-	-		-
ergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	-	-	-	-	-
ergy (renewable energy - biomass)	-	-	-		-	-	-	-	-	-
nergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - unspecified)	•	-	-	-	-	-	-	-	•	-
nergy (renewable energy - wind)	•	-	-	-	-	•	-	-	•	-
/. Manufacturing				<u> </u>					<u> </u>	
anufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-
anufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-
anufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-
anufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-
anufacturing (garments, textiles, wearables including jewelry, leather products - including bags) anufacturing (glass, plastic, ceramic)										
anufacturing (glass, plastic, ceranic)	_		-				-	-	_	
anufacturing (metals, steel)					_			_		-
anufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-
nufacturing (personal goods)	-	-	-		-	-	-	-	-	-
anufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	-	_	-	-	-	_	-	_	-	-
ning and quarrying	-	-	-	-	-	-	-	-	-	-
I. PPP projects	_	_	_	_	_	_	_	_	_	_
PP projects	-		-	-	-	-	-	-	-	-
II. Services	_	_	1,431	3,788	5,219	_	_	_	_	5,219
rvices (banking, financing)				- 3,700	3,219					- 3,21
rvices (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)	-	-	-	-	-	-	-	-	-	-
rvices (operator of training and learning centers, operator of medical and health facilities)	-	-	1,431	1 3,788	5,219	-	-	-	-	5,21
rvices (other general services)	-	-	-	-	-	-	-	-	-	-
rvices (warehousing, logistics, utilities, operator of sea ports and airports) rvices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-
II. Tourism	_	_	_	_	_	_	_	_	_	_
purism (accommodation, hotels, resort)				· ——		· 				
purism (accommodation, noters, resort) surism (medical tourism, other tourism-related services)	-		-	-	-		-		-	-
. Unfilled/ unspecified registered activity	_	_	_	_	_	_	_	_	_	_
nfilled/unspecified registered activity	-		-	-	-		-			-
			_							_
otal (Aluse reflected are 2010 projections of investment tay expanditures for 2020 as stated in the 2010 report	•	-	1,431	. 3,788	5,219	-	-		-	5,21

Total

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures are as a stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 expenditure for incentives on income tax was ever computed using the 2020-2021 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 2019-2020 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 would have been project income tax rate was regiment and the amount actually paid under the special income tax rate regime.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 SUBIC BAY METROPOLITAN AUTHORITY (SBMA) (in thousand pesos)

			Actual			2020		Actual (CDA)		
Sector	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	Total (including 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>	-	. <u>-</u>				
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
II. Energy	52,998	3,789	128	4,230	61,145					61,14
nergy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	52,998	3,789	128	4,230	61,145	-	-	-	-	61,14
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	1,673	877,921	295,726	1,208,677	2,383,998					2,383,998
fanufacturing (chemicals)	1,673	-	-	-	1,673	-	-	-	-	1,67
Manufacturing (electronics, electrical products, semicon)	· -	454,430	54,063	604,713	1,113,206	-	-	-	-	1,113,20
fanufacturing (industrial goods, machines)	-	16,640	11,142	51,319	79,101	-	-	-	-	79,10
fanufacturing (food, food processing)	-	· -	430	1,635	2,065		-	-	-	2,06
fanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	50,705	48,647	90,207	189,559	-	-	-	-	189,55
fanufacturing (glass, plastic, ceramic)	-	27,348	78,446	201,679	307,473	-	-	-	-	307,47
lanufacturing (wood, paper, rubber products)	-	43,081	1,046	3,673	47,800		-	-	-	47,80
fanufacturing (metals, steel)	-	112,986	6,327	27,114	146,427		-	-	-	146,42
lanufacturing (personal care and healthcare products, medical products)	-	148,749	28,021	65,383	242,153		-	-	-	242,15
lanufacturing (personal goods)	-	1,404	16	60	1,480		-	-	-	1,48
fanufacturing (vehicles, vehicle accessories, transport equipment)	-	22,580	67,589	162,894	253,063	-	-	-	-	253,06
/. Mining and quarrying	<u>-</u>				-	<u> </u>				
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
VI. PPP projects					-					
PPP projects	-	-	-	-	-	-	-	-	-	-
/II. Services	372,901	636,671	129,282	1,471,859	2,610,712				<u> </u>	2,610,712
ervices (banking, financing)	-					-	-	-	-	
ervices (BPO - non-voice, software development, IT-related services, customer support)	-	34,248	17,326	61,868	113,442		-	-	-	113,44
Services (call center)	-	60			60		-	-	-	6
ervices (R&D)	-	-	8	17	25		-	-	-	2
ervices (canteen and restaurant operation)	157	10,326	-	-	10,483	-	-	-	-	10,48
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	4,722	78,596	7,457	5,992	96,767		-	-	-	96,76
ervices (operator of training and learning centers, operator of medical and health facilities)	431	4,380	132	504	5,448		-	-	-	5,44
ervices (other general services)	367,590	6,247 151,450	3,370 86,797	15,726 1,256,659	392,934 1,494,906		-	-	-	392,93 1,494,90
ervices (warehousing, logistics, utilities, operator of sea ports and airports) ervices (wholesale, retail, trading)	-	351,364	14,191	1,256,659	1,494,906		-	-	-	1,494,90 496,64
VIII. Tourism	_	105,506	58,598	338,179	502,283			_	_	502,28
									- 	
ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services)	-	13,671 91,835	58,598 -	338,179	410,447 91,835		-	-	-	410,44 91,83
		·			•					•
IX. Unfilled/ unspecified registered activity Unfilled/unspecified registered activity					-	· 			- 	
otal Control of the C	427,572	1,623,888	483,734	3,022,944	5,558,138	-	-	-	-	5,558,13

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA) (in thousand pesos)

2 -1		•	Actual			020		Actual (CDA)		
Sector	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	Total (including incentives of cooperatives)
. Agriculture and fishery					-			-		
griculture 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	-	-	-	-	-	-	-	-	-	-
II. 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)	-	_		-	-	-		-	-	-
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
(V. Manufacturing	_	-	-	-	-	-	-	-	-	_
Anufacturing (chemicals)					-			-		-
Manufacturing (electronics, electrical products, semicon)	_	_	_	_	_	_	-	_	_	_
Manufacturing (industrial goods, machines)	_	_	_	_	_	_	-	_	_	_
Anufacturing (food, food processing)	_	_		_		_	_		_	
lanufacturing (1000, 1000 processing) lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)								-		
lanufacturing (glass, plastic, ceramic)										
	_	_	-	_		_	_	_	_	_
lanufacturing (wood, paper, rubber products) lanufacturing (metals, steel)										
Anufacturing (metals, seech) Anufacturing (personal care and healthcare products, medical products)										
fanufacturing (personal goods)										
fanufacturing (personal goods) fanufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-
. Mining and quarrying	_	_	_	_	_	_	_	_	_	_
				· ·		· 			 -	
Mining and quarrying	-	-	-	-	-	-	-	-	-	-
/I. PPP projects				. <u></u> .	-	. <u> </u>		-		
PPP projects	-	-	-	-	-	-	-	-	-	-
/II. Services				<u> </u>	-	<u> </u>		-		-
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-
Services (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)	-	-	-	-	-	-	-		-	
IX. Unfilled/ unspecified registered activity Unfilled/unspecified registered activity				· ·		· 		<u>-</u>	- 	
Annica an appearate registered details	-	•	-	-	-	•	-	-	-	-
otal				<u>-</u>			<u>-</u>		<u> </u>	

Totales reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 projections of investment tax expenditures for investment tax expenditures for investment tax expenditures for investment tax expenditures for investment tax expenditures on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the value of investment tax expenditures for investment tax expenditures for investment tax expenditures on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed into two periods. The first half was computed as the difference between the amount had to the national overmment under a require comported income tax rate was computed as the difference between the amount had to the national overmment under a require comported income tax rate was required.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.l.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA) (in thousand pesos)

 			Actual		2020 Actual (CDA)						
Sector	Income Tax Holiday ⁵	Special Income Tax Rate ⁶	Actual Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of	Total Tax Incentives of Cooperatives ⁷	Total (including incentives of	
I. Agriculture and fishery	-	-	-	132	132	-		Cooperatives -	-	cooperatives)	
griculture and fishery (fishery)								-		-	
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	132	132	-	-	-	-	13	
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>				-	. <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)	-	-	-	-	-	-	-	-	-	-	
inergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	
inergy (renewable energy - unspecified) inergy (renewable energy - wind)		-	-			-				-	
V. Manufacturing			2	1,882	1,884	· — -		-	- 	1,88	
lanufacturing (chemicals) Ianufacturing (electronics, electrical products, semicon)	•	-	-		-	-	•	-	•	-	
fanufacturing (electronics, electrical products, seniicon) fanufacturing (industrial goods, machines)											
lanufacturing (flood, food processing)	_		2	1,882	1,884		_	_	_	1,88	
lanufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	_	_		-	-	_	_	_	_	-	
anufacturing (glass, plastic, ceramic)	-	-	-	-	-		-	-	-	-	
lanufacturing (wood, paper, rubber products)	-	-	-	-	-	-	-	-	-	-	
lanufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	
lanufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	
fanufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	
flanufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	
. Mining and quarrying				<u> </u>				-			
fining and quarrying	-	-	-	-	-	-	-	-	-	-	
/I. PPP projects						<u> </u>			<u> </u>		
PPP projects	-	-	-	-	-	-	-	-	-	-	
/II. Services						. <u>-</u>		-	. <u> </u>		
ervices (banking, financing)	-	-	-	-	-	-	-	-	-	-	
Services (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-	
ervices (call center)	-	-	-	-	-	-	-	-	-	-	
Services (R&D)	-	-	-	-	-	-	-	-	-	-	
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	
Services (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 (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	-	-	_	-	-	-	-	-	-	-	
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	
				2,014	2,016					2,01	

rotal

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures on so as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures on investment tax expenditures on investment tax expenditures on investment ack as expenditures on income tax rate vero computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The 2021 projections of investment tax expenditure for incentives on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The 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.

* Numbers may not add up due to rounding.

Table 3.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 COOPERATIVE DEVELOPMENT AUTHORITY (CDA)

Sector	Actual Special Income Tax					Actual (CDA) Percentage Tax Table Taylor 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	Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷	Total (including incentives of cooperatives)	
Agriculture and fishery	•		-	•	-	35,278	193,455	159	228,891	228,8	
iculture and fishery (fishery)	-			-	-	51	138	-	189		
iculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	16,509	59,875	6	76,390	76,3	
iculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	80	4,179	-	4,260	4,	
iculture and fishery (seed production, growing of plants)	-	-	-	-	-	18,637	129,263	153	148,053	148,	
Economic and low-cost housing	-			. <u></u>	-			-			
nomic and low-cost housing	-	-	-	-	-	-	-	-	-		
Energy	-			. <u></u>	-	274	456	84	814		
rgy (coal, diesel)	-	-	-	-	-	-	-	-	-		
gy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	274	456	84	814		
rgy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-		
rgy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-		
rgy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-		
rgy (renewable energy - solar)			-	-		-		-	-		
gy (renewable energy - unspecified) gy (renewable energy - wind)	-	-	-	-	-	-	-	-	-		
Manufacturing	-	_	_	-	_	3,376	36,230	408	40,015	40,	
ufacturing (chemicals)					-			-			
facturing (electronics, electrical products, semicon)	_	_	_	-	_		_	_	-		
facturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-		
facturing (food, food processing)	-	-	-	-	-	2,754	20,041	131	22,926	2	
facturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	129	1,404	-	1,533		
ufacturing (glass, plastic, ceramic)	-	-	-	-	-	-	14	-	14		
ufacturing (wood, paper, rubber products)	-	-	-	-	-	304	14,093	278	14,675	1	
ufacturing (metals, steel)	-	-	-	-	-	-	-	-	-		
ufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	164	12	-	176		
ufacturing (personal goods) ufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	26	666	-	692		
fining and quarrying							12		20		
ng and quarrying				· -		8	12		20		
						_					
PPP projects projects	<u>-</u> _			· ——-	-						
	-	-	-	•	-	-	-	-	-		
Services				· —	-	3,252,442	13,312,057	1,241,116		17,805	
ces (banking, financing)	-	-	-	-	-	2,118,063	5,963,226	1,166,971	9,248,260	9,24	
ices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	86,494	353,924	268		44	
ices (call center)	-	-	-	-	-	-	-	-	-		
ices (R&D) ices (canteen and restaurant operation)			-	-		45,620	280,504	10,146	336,270	33	
ices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)						5,066	76,605	65		8	
ces (operator of training and learning centers, operator of medical and health facilities)	_	_	_	-	_	26,819	192,917	105		21	
ces (other general services)	-		_	-	-	210,715	1,851,510	314		2,06	
ces (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	47,478	1,500,481	1,978		1,54	
ices (wholesale, retail, trading)	-	-	-	-	-	712,187	3,092,888	61,270	3,866,346	3,86	
. Tourism				. <u> </u>	-	15	730	66,349	67,094	67	
rism (accommodation, hotels, resort)	-	-	-	-	-	11	714	66,349	67,075	6	
ism (medical tourism, other tourism-related services)	-	-	-	-	-	3	16	-	19		
Unfilled/ unspecified registered activity				. <u> </u>	-	92,673	3,829,248	125,922	4,047,844	4,047	
illed/unspecified registered activity	-		-		-	92,673	3,829,248	125,922	4,047,844	4,047	

Total Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

The 2021 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the fulffreence between the amount the difference between the amount and outle have been proported income tax rete are of 20%/25% to the net taxable income tax rate regime.

The 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.

^{*} Numbers may not add up due to rounding.

^{**} The tax increases of cooperatives of cooperative of cooperative of cooperatives of cooperatives of cooperatives of cooperatives of cooperatives of cooperative of cooperatives of cooperatives of cooperatives of cooperatives of cooperatives of cooperative of cooperatives of cooperativ

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 AUTHORITY OF THE FREEPORT OF BATAAN (AFAB) (in thousand pesos)

			Projections Projections (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	Total (including incentives of cooperatives)
Agriculture and fishery	•			•		•			-	
priculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-	
priculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-	
riculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
. Economic and low-cost housing									. <u> </u>	
onomic and low-cost housing	-	-	-	-	-	-	-	-	•	
I. Energy		5,542	926,623	1,624,711	2,556,875				<u> </u>	2,556,8
ergy (coal, diesel)	-	-	926,551	1,624,378	2,550,929	-	-	-	-	2,550,
ergy (refining, storage, marketing and distribution of petroleum products)	-	5,542	-	-	5,542	-	-	-	-	5,
ergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - solar)	-	-	72	333	404	-	-	-	-	
ergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	
ergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
Manufacturing	25,394	289,580	677,915	1,758,870	2,751,760				<u> </u>	2,751,
nufacturing (chemicals)	-	-	273	1,831	2,104	-	-	-	-	2
nufacturing (electronics, electrical products, semicon)	11,651		63,731	706,692	907,625	-	-	-	-	907
nufacturing (industrial goods, machines)	5,221	1,985	19,769	34,354	61,329	-	-	-	-	61
nufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	
nufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	8,523		449,825	695,487	1,172,428	-	-	-	-	1,172
ufacturing (glass, plastic, ceramic)	-	5,455	15,503	41,131	62,088	-	-	-	-	62
nufacturing (wood, paper, rubber products)	-	-	53,747	80,371	134,118	-	-	-	-	134
nufacturing (metals, steel)	-	-	29,446	51,080	80,526	-	-	-	-	80
nufacturing (personal care and healthcare products, medical products)	-	124,982	15,827	103,532	244,341	-	-	-	-	244
nufacturing (personal goods)	-	12,202	20,100	28,333	60,635	-	-	-	-	60
nufacturing (vehicles, vehicle accessories, transport equipment)	-	813	9,694	16,058	26,564	-	-	-	-	26
Mining and quarrying					<u> </u>				<u> </u>	
ning and quarrying	-	-	-	-	-	-	-	-	-	
. PPP projects									<u> </u>	
P projects	-	-	-	-	-	-	-	-	-	
I. Services		53,643	25,624	85,750	165,017				<u> </u>	165,
vices (banking, financing) vices (BPO - non-voice, software development, IT-related services, customer support)		- 8,386	-	-	- 8,386	-	-	-	-	8
vices (call center)	-	-,		-	-	_		_	-	-
vices (R&D)	-	-		-		-	-		-	
vices (canteen and restaurant operation)	_	250	-	-	250	-		-	-	
vices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	33,581	249	264	34,094	-	-	-	-	34
vices (operator of training and learning centers, operator of medical and health facilities)	-			-	- /	-	-	-	-	
vices (other general services)	-	11,426	3,952	10,850	26,227	-	-	-	-	26
vices (warehousing, logistics, utilities, operator of sea ports and airports)	-	· -	275	717	993	-	-	-	-	
vices (wholesale, retail, trading)	-	-	21,149	73,918	95,067	-	-	-	-	95
II. Tourism	6		480	1,770	2,257				<u> </u>	2,
urism (accommodation, hotels, resort)	6	-	-	-	6	-	-	-	-	
urism (medical tourism, other tourism-related services)	- 1	-	480	1,770	2,251	-	-	-	-	2
. Unfilled/ unspecified registered activity	<u>-</u> _	<u>-</u>			<u> </u>	<u> </u>		<u> </u>		
nfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	

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

⁷ The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO) (in thousand pesos)

	2021 Projections (CDA)										
			Projections ⁴					Projections (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	Total (includion incentives of cooperatives	
griculture and fishery				<u> </u>	-		<u> </u>	-			
culture and fishery (fishery)	-	-	-	-	-	-	-	-	-		
culture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	-	-	-	-		
culture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	-	-	-	-		
iculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-		
Economic and low-cost housing	-	-	-	-	-	-	-	-	-		
nomic and low-cost housing	-		-		-	-					
. Energy	-	-	-	-	-	-	-	-	-		
ergy (coal, diesel)											
rgy (refining, storage, marketing and distribution of petroleum products)			_	_	_		_	_	_		
ergy (renewable energy - biomass)			_	_	_		_	_	_		
ergy (renewable energy - geothermal)	_	_	_	_	_	_	-	_	_		
ergy (renewable energy - hydro)											
ergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-		
ergy (renewable energy - unspecified)											
ergy (renewable energy - wind)											
· • · · · · · · · • • · · · · · · · · ·											
Manufacturing	-	-	-	-	-	-	-	-	-		
nufacturing (chemicals)				·					·		
nufacturing (electronics, electrical products, semicon)											
nufacturing (industrial goods, machines)											
nufacturing (frod, food processing)											
nufacturing (1000, 1000 processing) nufacturing (garments, textiles, wearables including jewelry, leather products - including bags)											
nufacturing (glass, plastic, ceramic)											
nufacturing (wood, paper, rubber products)		_		_		_	_		_		
nufacturing (metals, steel)	_	_	_	_	_	_	_	_	_		
nufacturing (nietals, steer) nufacturing (personal care and healthcare products, medical products)					-						
nufacturing (personal goods)		_		_		_	_		_		
nufacturing (vehicles, vehicle accessories, transport equipment)			_	_	_		_	_	_		
randcaring (variates) remote decessories, dansport equipment)											
Mining and quarrying	_	_	-	_	_		_	_	_		
ing and quarrying	•	•	•	-	-	•	-	-	-		
. PPP projects											
				· -	-				·		
P projects	-	-	-	-	-	-	-	-	-		
I. Services				. <u> </u>	-				. <u> </u>		
vices (banking, financing)	-	-	-	-	-	-	-	-	-		
vices (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)	-	-	-	-	-	-	-	-	-		
rices (other general services)	-	-	-	-	-	-	-	-	-		
rices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-		
ices (wholesale, retail, trading)	-	-	-	•	-	-	-	-	•		
I. Tourism				. -	-				· ——		
rism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-		
urism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-		
. Unfilled/ unspecified registered activity				. <u> </u>	-				. <u> </u>		
illed/unspecified registered activity	-	-	-	-	-	-	-	-	-		

Totals

'Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

'Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

'Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

'The 2021 projections of investment tax expenditure for incentives on income tax acted in the 2019 report.

'The 2021 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

'The investment tax expenditure was computed into two periods. The first half was computed starting Jan. to June using the 30% CTT. The second half was computed using the CREATE law provisions, applying the adjusted income tax rate was computed as the difference between the amount 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 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.

^{*} Numbers may not add up due to rounding.

Table 3.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)

(in thousand pesos)

					:	2021				
			Projections⁴					Projections (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	Total (including incentives of cooperatives)
Agriculture and fishery	-	•	-	-	-	-	-	-	-	
riculture and fishery (fishery)			-	-		-				
priculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-			-	-	-	
priculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-			-	-	-	
riculture and fishery (seed production, growing of plants)	-	-	-	-	-	-	-	-	-	
. Economic and low-cost housing	_	-	-	-	-	-	-	-	-	
onomic and low-cost housing	-	-	-	-	-	-		-	-	
I. Energy	_	_	_	-	-	-	-	-	-	
ergy (coal, diesel)										
ergy (refining, storage, marketing and distribution of petroleum products)	_						_	_	_	
ergy (renewable energy - biomass)	_	_	_	_	_	_	-	_	_	
ergy (renewable energy - geothermal)	_	_		_		_	_		_	
ergy (renewable energy - hydro)	_	_		_		_	_		_	
ergy (renewable energy - rivulo) ergy (renewable energy - solar)	_	-				-		-	_	
ergy (renewable energy - solar) lergy (renewable energy - unspecified)	_		-					_		
ergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	
. Manufacturing	_	_	_	_	_	_	-	_	-	
nufacturing (chemicals)				· —						
nufacturing (chemicals) nufacturing (electronics, electrical products, semicon)										
nufacturing (industrial goods, machines)										
nufacturing (muusurar goods, macrimes) nufacturing (food, food processing)										
ufacturing (1000, 1000 processing) ufacturing (garments, textiles, wearables including jewelry, leather products - including bags)										
ufacturing (glass, plastic, ceramic)										
ufacturing (grass, plastic, ceramic)										
nufacturing (mood, paper, rubber products)										
nufacturing (necess, sectr) nufacturing (personal care and healthcare products, medical products)	_	_	_	_		_	_	_	_	
ufacturing (personal goods)										
ufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	
Mining and quarrying	_	_	_	_	_	_	_	_	_	
			-							
ing and quarrying	-	-	-	-	-	-	-	-	-	
PPP projects				<u> </u>		<u> </u>			<u> </u>	
P projects	-	-	-	-	-	-	-	-	-	
Services				<u> </u>		. <u> </u>			<u> </u>	
vices (banking, financing)	-	-	-	-	-	-	-	-	-	
rices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	
ices (call center)	-	-	-	-	-	-	-	-	-	
ces (R&D)	-	-	-	-	-	-	-	-	-	
ces (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	
ces (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	-	
ces (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	
tes (other general services)	-	-	-	-	-	-	-	-	-	
ces (warehousing, logistics, utilities, operator of sea ports and airports) ces (wholesale, retail, trading)	-	-	-	-	-	-	-		-	
. Tourism				. 		. <u> </u>			- 	
rism (accommodation, hotels, resort)	-	-	-	-	-	-	-	-	-	
rism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	
Unfilled/ unspecified registered activity	<u> </u>			. <u>-</u>		<u> </u>			<u> </u>	
filled/unspecified registered activity	-	-	-	-	-	-	-	-	-	
tal	_	_	_	_	_	_	ē	_	_	
ui .	-	-	-	-	-	-	-	-	-	

* Numbers may not add up due to rounding.

Total

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures on income tax was ever computed using the 2020-2021 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditures on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

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

The 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.

Table 1.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 BOARD OF INVESTMENTS (BOI)

	nacac'	

			Projections ⁴			2021 Projections (CDA)					
Sector		Consist Income Tou	Projections			Income Tax Incentives Loca	LVAT Incombines of	Percentage Tax	Total Tax Incentives of	Total (including	
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	of Cooperatives	Cooperatives	Incentives of Cooperatives	Cooperatives ⁷	incentives of cooperatives)	
I. Agriculture and fishery	100,367		16,591		116,958		-		<u>-</u> _	116,95	
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	
Agriculture and fishery (livestock, poultry, production of animal feeds)	10,680	-	-	-	10,680		-	-	-	10,68	
Agriculture and fishery (operator of post harvest facility, cold storage facility)	39,736	-	15,453	-	55,189		-	-	-	55,18	
Agriculture and fishery (seed production, growing of plants)	49,951	-	1,138	-	51,088	-	-	-	-	51,08	
II. Economic and low-cost housing	115,551	7,134		<u> </u>	122,685	. <u> </u>			<u> </u>	122,685	
Economic and low-cost housing	115,551	7,134	-	-	122,685	-	-	-	-	122,68	
III. Energy	816,807	7,762,847	205,723		8,785,376	. <u> </u>			<u> </u>	8,785,376	
Energy (coal, diesel)	21,147	-	1,567	-	22,714	-	-	-	-	22,71	
Energy (refining, storage, marketing and distribution of petroleum products)	· -	_	152,189	_	152,189	-	-	-	_	152,18	
inergy (renewable energy - biomass)	213,005	118,494	24,012	-	355,511		-	-	_	355,51	
inergy (renewable energy - geothermal)	235,741	7,644,353	23,360	_	7,903,454				_	7,903,45	
Energy (renewable energy - hydro)	8,642	7,011,555	4,499	_	13,141		_	_	_	13,14	
			7,755	_	244,847		_	_			
inergy (renewable energy - solar)	244,847	•	-	-			-	-	-	244,84	
nergy (renewable energy - unspecified)	-	-	96	-	96		-	-	-	9	
Energy (renewable energy - wind)	93,424	-	-	-	93,424	-	-	-	-	93,42	
IV. Manufacturing	18,949	741,150	169,710	50,738	980,548					980,548	
Manufacturing (chemicals)	-	-	68,507	-	68,507		-	-	-	68,50	
Manufacturing (electronics, electrical products, semicon)	2,660	-	21,584	50,738	74,983	-	-	-	-	74,98	
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (food, food processing)	1,190	_	2,111	_	3,301	-	-	-	_	3,30	
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	305	_	-,	_	305				_	30	
Manufacturing (glass, plastic, ceramic)	14,653	_	43,820	_	58,473		_	_	_	58,47	
	14,055		33,601	_	33,601		_	_		33,60	
Manufacturing (wood, paper, rubber products)	_	_	33,001		33,001	-	_	_	_	33,00	
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (personal care and healthcare products, medical products)		-	-	-		-	-	-	-		
fanufacturing (personal goods)	38	-	-	-	38		-	-	-	3	
flanufacturing (vehicles, vehicle accessories, transport equipment)	103	741,150	87	-	741,340	-	-	-	-	741,34	
V. Mining and quarrying						<u> </u>	-		<u> </u>	-	
fining and quarrying	-	-	-	-	-	-	-	-	-	-	
VI. PPP projects			27,638		27,638		-		<u> </u>	27,638	
PPP projects	-	-	27,638	-	27,638	-	-	-	-	27,63	
VII. Services	326,556	77,258	19,017		422,831	<u> </u>	_			422,831	
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	
services (BPO - non-voice, software development, IT-related services, customer support)	219	-	-	-	219	-	-	-	-	21	
Services (call center)	_	_	_	<u>-</u>	_ `	_	_	_	-	_	
Services (R&D)	_	_	_	<u>-</u>	_	_	_	_	-	_	
Services (canteen and restaurant operation)	_	_	_	_		_	_	_	_	_	
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	42,816	522	_	_	43,338	_	_	_	_	43,33	
			0	-			•		-		
Services (operator of training and learning centers, operator of medical and health facilities)	8,468	76,737	3	-	85,205		-	-	-	85,20	
Services (other general services)	272 122	-	3,143	-	3,143		-	-	-	3,14	
Services (warehousing, logistics, utilities, operator of sea ports and airports)	273,428	-	15,874	-	289,303		-	-	-	289,30	
Services (wholesale, retail, trading)	1,623	-	0	-	1,623	-	-	-	-	1,62	
VIII. Tourism	157				157		-			15	
"ourism (accommodation, hotels, resort)	157	-	-	-	157	-	-	-	-	15	
ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	
X. Unfilled/ unspecified registered activity						<u> </u>					
	·	·			·	- -	·	· · · · · · · · · · · · · · · · · · ·			
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	_	

Totale 1,378,386 8,588,389 438,680 50,738 10,456,193 - - - - - 1

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditure for incentives on income tax expenditure for incentives on income tax expenditure for incentives on income tax were computed using the 2020-2021 nominal GDP growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the fulffrence between the amount have dull have been projections of investment tax expenditure for incentives on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure was computed as the difference between the amount and powermment under a regular corporate income tax regime and the amount actually paid under the special income tax rate regime.

The 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.

^{*} Numbers may not add up due to rounding.

** 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.

Table 3.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 CLARK DEVELOPMENT CORPORATION (CDC)

thousand	

			Projections ⁴			021		Projections (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	Total (including incentives of cooperatives)
I. Agriculture and fishery	<u> </u>	•	320	396	716	•				716
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)	-	-	320	396	716	-	-	-	-	716
II. Economic and low-cost housing					-					
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-
III. Energy		22,235		12,181	34,417					34,417
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-
Energy (refining, storage, marketing and distribution of petroleum products)	-	22,235	-	12,181	34,417	-	-	-	-	34,417
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	580,369	561,838	1,050,911	21,658,532	23,851,650					23,851,650
Manufacturing (chemicals)	-	-	3,568	15,042	18,611	-	-	-	-	18,611
Manufacturing (electronics, electrical products, semicon)	-	231,786	207,913		19,954,923		-	-	-	19,954,923
Manufacturing (industrial goods, machines)	-	13,554	14,611	98,574	126,740		-	-	-	126,740
Manufacturing (food, food processing)	-	4,923	22,810	37,278	65,011		-	-	-	65,011
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	53,926	464,574	658,692	1,177,192		-	-	-	1,177,192
Manufacturing (glass, plastic, ceramic)	-	17,381	62,536	169,465	249,383		-	-	-	249,383
Manufacturing (wood, paper, rubber products)	-	14,501	126,540	842,023	983,064		-	-	-	983,064
Manufacturing (metals, steel)	-	18,885 43,988	10,880 25,465	35,967 29.117	65,732 678,939		-	-	-	65,732 678,939
Manufacturing (personal care and healthcare products, medical products)	580,369	43,966 599	25,465 30,572		94,160		•	-	-	94,160
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)		162,293	81,442		437,896					437,896
V. Mining and quarrying	_	_	_	_	_	_	_	_	_	_
Mining and quarrying										
VI. PPP projects PPP projects									 -	
VII. Services Services (banking, financing)	4,883,917	1,919,452	1,043,332	3,641,387	11,488,087				 -	11,488,087
Services (BPO - non-voice, software development, IT-related services, customer support)	75,391	544,202	3,259	129,688	752,541				_	752,541
Services (call center)	19,137	34,585	1,139		56,416			_	_	56,416
Services (R&D)	15,15.	15,459	527	2,824	18,810			_	-	18,810
Services (canteen and restaurant operation)	-	9,991	21		10,033		-	-	-	10,033
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	401	545,506	84,627	110,977	741,511		-	-	-	741,511
Services (operator of training and learning centers, operator of medical and health facilities)	-	26,768	358	66,490	93,616		-	-	-	93,616
Services (other general services)	20,873	89,358	696,721	2,594,950	3,401,901	-	-	-	-	3,401,901
Services (warehousing, logistics, utilities, operator of sea ports and airports)	4,768,115	577,494	148,227	612,089	6,105,926		-	-	-	6,105,926
Services (wholesale, retail, trading)	-	76,089	108,453	122,793	307,334	-	-	-	-	307,334
VIII. Tourism		38,704	79,818	141,609	260,131					260,131
Tourism (accommodation, hotels, resort)	-	34,726	77,930	138,739	251,394	-	-	-	-	251,394
Tourism (medical tourism, other tourism-related services)	-	3,979	1,888	2,870	8,737	-	-	-	-	8,737
IX. Unfilled/ unspecified registered activity					-					-
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-
Total	5,464,286	2,542,229	2,174,380	25,454,106	35,635,001			_		35,635,001

Total

5,464,286

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

3 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

4 The 2021 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

4 The investment tax expenditure was computed into two periods. The first half was computed starting 3m. to June using the 30% CIT. The second half was computed using the CREATE law provisions, applying the adjusted income tax rate of 20%/25% to the net taxable income.

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

5 The 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.

Numbers may not add up due to rounding.
 The amount of ITH incentives under CDC is from double-registered firms which are also registered in IPAs with ITH incentives.
 The revenue forgone for tax incentives of cooperatives does not include the VAT and duties incentives of cooperatives.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 CAGATAN ECONOMIC ZONE AUTHORITY (CEZA) (in thousand pesos)

Sector I. Agriculture and fishery	Income Tax Holiday	Projections ⁴ Special Income Tax Contain Dating Table								Projections (CDA) Percentage Tax Total (including						
re and fishery (fishery)	Income rax nonday	Rate	Customs Duties	Import VAT (gross)	Total	Income Tax Incentives of Cooperatives	Local VAT Incentives of Cooperatives	Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷	incentives of cooperatives)						
				. <u> </u>		· <u> </u>			<u> </u>							
griculture 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>		<u> </u>										
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																
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				- _		<u>-</u>										
PPP projects	-	-	-	-	-	-	-	-	-	-						
VII. Services		38,874	3,266		71,401	<u> </u>			<u> </u>	71,40						
Services (banking, financing)	•	4,616	397	592	5,604	-	-	-	-	5,60						
Services (BPO - non-voice, software development, IT-related services, customer support) Services (call center)		4,010	397	592	5,004		-		-	5,00						
Services (R&D)	-	-	-		-			-	-	-						
Services (canteen and restaurant operation)	-	-	-		-			-	-	-						
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	3,191	2,869	8,907	14,967	-	-	-	-	14,96						
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)		31,068		19,761	50,829	-) -			-	50,82						
										,						
VIII. Tourism		7,264		· 	7,264	·			- -	7,26						
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	-	7,264	-	-	7,264	-	-	-	-	7,26						
IX. Unfilled/ unspecified registered activity							<u> </u>		<u> </u>							
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-		-						
Total	_	46,139	3,266	29,261	78,665	_			_	78,66						

^{** 1} Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

** 1 Values reflected are 2019 as clusual amount of investment tax expenditures for 2020 as stated in the 2019 report.

** 2 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

** 3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

** The 2021 projections of investment tax expenditures for investment tax expenditures on income tax returns we were computed using the 2020-2021 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 2019-2020 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 between the amount comment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

*The 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 lew.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA) (in thousand pesos)

A		<u> </u>	Projections ⁴	j.		021		Projections (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	Total (including incentives of cooperatives)
I. Agriculture and fishery			3,702	14,136	17,838	·			<u> </u>	17,83
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	3,702	14,136	17,838	-	-	-	-	17,83
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	9,123	12,189			21,312					21,31
Economic and low-cost housing	9,123	12,189	-	-	21,312	-	-	-	-	21,31
III. Energy		4,046	168,660	461,962	634,667					634,663
Energy (coal, diesel)	-	-	154,689	398,087	552,776	-	-	-	-	552,77
Energy (refining, storage, marketing and distribution of petroleum products)	_	-	22	91	113	-	_	-	-	11
Energy (renewable energy - biomass)	_	4,046	11,435	56,231	71,712		_	-	-	71,71
Energy (renewable energy - geothermal)	_	1-	-	-	· -	-	_	-	-	· -
Energy (renewable energy - hydro)	_	-		-	-	-	_	-	-	-
Energy (renewable energy - solar)	_	-	2,513	7,552	10,065	-	-		-	10,06
Energy (renewable energy - unspecified)			-,515	- ,,552	-			-		
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	6,091,725	16,093,455	63,885,699	248,241,718	334,312,598	-	-	-	-	334,312,598
Manufacturing (chemicals)	3,468	298,685	1,194,448	6,911,204	8,407,805	-	-			8,407,80
Manufacturing (electronics, electrical products, semicon)	5,247,349	9,376,813	47,966,903	200,056,054	262,647,120	_	_	_	_	262,647,12
Manufacturing (industrial goods, machines)	391,029	2,752,293	2,045,518	13,212,058	18,400,897	_	_		_	18,400,89
Manufacturing (food, food processing)	18,966	44,722	304,894	658,203	1,026,784	_	_		_	1,026,78
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	52,680	74,724	2,100,620	3,181,931	5,409,956	_	_		_	5,409,95
Manufacturing (glass, plastic, ceramic)	50,889	515,032	975,019	2,835,122	4,376,061	_	_		_	4,376,06
Manufacturing (wood, paper, rubber products)	9,663	193,693	1,242,372	2,000,813	3,446,541	_	_	_	_	3,446,54
Manufacturing (metals, steel)	40,010	603,265	974,987	3,482,793	5,101,055					5,101,05
Manufacturing (presonal care and healthcare products, medical products)	54,968	484,194	485,737	1,570,669	2,595,569					2,595,56
	6,359	116,344	2,423,703	4,569,299	7,115,705			_	_	7,115,70
Manufacturing (personal goods) Manufacturing (vehicles, vehicle accessories, transport equipment)	216,344	1,633,691	4,171,498	9,763,573	15,785,105					15,785,10
V. Mining and quarrying	_	_	_	-	_	-	_	_	_	-
Mining and quarrying	-	_			-	-		-		-
VI. PPP projects	_	_	_	-	_	-	_	_	_	-
PPP projects	-	-		-	-	-	-	-	-	-
VII. Services	6,565,183	17,409,847	3,286,119	12,963,754	40,224,902	_	_	_	_	40,224,902
Services (banking, financing)	-	-	- 5,200,115	-	-					-
Services (BPO - non-voice, software development, IT-related services, customer support)	5,514,669	13,090,502	381,474	1,309,701	20,296,346	-	-	-	-	20,296,34
Services (call center)	798,827	2,375,269	94,254	1,072,143	4,340,493		-	-	-	4,340,49
Services (R&D)	· -	18,692	1,724	9,716	30,131		_	-	-	30,13
Services (canteen and restaurant operation)	_	-	149	197	346		_	-	-	34
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	76,598	1,286,800	19,821	63,308	1,446,526	-	_	-	-	1,446,52
Services (operator of training and learning centers, operator of medical and health facilities)	-	14,258	5	317	14,580		-	-	-	14,58
Services (other general services)	167,251	37,115	64,623	203,609	472,597			-	_	472,59
Services (warehousing, logistics, utilities, operator of sea ports and airports)	7,838	587,211	2,719,472	10,226,586	13,541,107			-	_	13,541,10
Services (wholesale, retail, trading)	-	/	4,598	78,178	82,776		-	-	-	82,77
VIII. Tourism	17,588	282	817	9,117	27,804	<u> </u>			<u> </u>	27,804
Tourism (accommodation, hotels, resort)	10,902		761	8,411	20,074		-	-		20,07
Tourism (medical tourism, other tourism-related services)	6,686	282	56	706	7,730	-	-	-	-	7,73
IX. Unfilled/ unspecified registered activity	-	_	611	6,309	6,920	-	-	-	-	6,920
			611	6,309	6,920	-		-		6,92
Unfilled/unspecified registered activity										

Total

1 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

4 The 2021 projections of investment tax expenditures for 2020 as stated in the 2019 report.

5 The 2021 projections of investment tax expenditures for investment tax expenditures on income tax ware computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

3 The investment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

4 The investment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

5 The 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 leav.

^{*} Numbers may not add up due to rounding.

Table J.1.d.
2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 PORO POINT MANAGEMENT CORPORATION (PPMC)
(In thousand pesos)

			Projections ⁴		•	2021		Projections (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	Total (including incentives of cooperatives)
. Agriculture and fishery	•	· <u> </u>		·			-			-
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>		<u> </u>		. <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)	-	-	-	-	-	-	-	-	-	-
nergy (renewable energy - wind)	-	-	-	•	-	•	-	•	-	-
V. Manufacturing	-	. <u> </u>	-	<u> </u>		<u> </u>			<u> </u>	-
lanufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-
lanufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-
lanufacturing (industrial goods, machines) lanufacturing (food, food processing)	-									
anufacturing (rood, rood processing) anufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	_	-	-			-	-	-	_	-
lanufacturing (glass, plastic, ceramic)	_	_	_	_	_	_	_	_	-	_
lanufacturing (wood, paper, rubber products)	_	-	-	-	-	-	-	-	-	-
anufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-
lanufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-
fanufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-
anufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-
/. Mining and quarrying		<u> </u>		<u> </u>					<u> </u>	
fining and quarrying	-	-	-	-	-	-	-	-	-	-
/I. PPP projects									<u> </u>	
PPP projects	-	-	-	-	-	-	-	-	-	-
/II. Services	-	-	1,434	3,796	5,230	-	-	-	-	5,230
ervices (banking, financing)	-	-	-	-	-	-	-	-	-	-
ervices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	-	-	-	-	-
Services (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 (construction, leasing, real estate other than economic and low-cost nousing, ecozone operator) ervices (operator of training and learning centers, operator of medical and health facilities)			1,434	3,796	5,230	, -				5,23
ervices (other general services)	-			-	-	-	-	-	-	-
ervices (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-
ervices (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-
III. Tourism									<u> </u>	
ourism (accommodation, hotels, resort)	-	-	-	-	-		-	-	-	-
ourism (medical tourism, other tourism-related services)	-	-	-	-	-	-	-	-	-	-
X. Unfilled/ unspecified registered activity	-	-	_	-	-	_	-	_	-	-
Infilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-
-tel			1 424	2 706	F 220					F 334
Total Values reflected are 2010 projections of investment tay expanditures for 2020 as stated in the 2010 spect		-	1,434	3,796	5,230	-		-		5,230

Total

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditure for incentives on income tax were computed using the 2020-2021 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 2019-2020 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 would have been paid to the national government under a regular corporate income tax rate was regime.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 SUBIC BAY METROPOLITAN AUTHORITY (SBMA) (in thousand pesos)

Sector			Projections ⁴			2021 Projections (CDA)					
	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	Total (including 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	53,041	3,792	128	4,238	61,200					61,200	
Energy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	
Energy (refining, storage, marketing and distribution of petroleum products)	53,041	3,792	128	4,238	61,200	-	-	-	-	61,200	
Energy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	
Energy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	
Energy (renewable energy - hydro)									1		
Energy (renewable energy - solar) Energy (renewable energy - unspecified)											
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	
IV. Manufacturing	1,675	878,635	296,321	1,211,107	2,387,737	_	_	_	_	2,387,737	
Manufacturing (chemicals)	1,675	070,033		1/211/10/	1,675					1,675	
Manufacturing (electronics, electrical products, semicon)	1,0/3	454,799	54,171	605,929	1,114,899					1,114,899	
Manufacturing (industrial goods, machines)		16,653	11,164	51,423	79,240				_	79,240	
Manufacturing (food, food processing)		-	431	1,639	2,069				-	2,069	
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	50,746	48,745	90,388	189,879		-	-	-	189,879	
Manufacturing (glass, plastic, ceramic)	-	27,370	78,604	202,084	308,058	-	-	-	-	308,058	
Manufacturing (wood, paper, rubber products)	-	43,116	1,048	3,680	47,845		-	-	-	47,845	
Manufacturing (metals, steel)	-	113,078	6,340	27,168	146,586		-	-	-	146,586	
Manufacturing (personal care and healthcare products, medical products)	-	148,870	28,077	65,515	242,462		-	-	-	242,462	
Manufacturing (personal goods)	-	1,405	16	60	1,481		-	-	-	1,481	
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	22,598	67,725	163,221	253,544	-	-	-	-	253,544	
V. Mining and quarrying						<u> </u>				-	
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	
VI. PPP projects						<u> </u>					
PPP projects	-	-	-	-	-	-	-	-	-	-	
VII. Services	373,204	637,189	129,542	1,474,817	2,614,751	<u> </u>				2,614,751	
Services (banking, financing)	-		-		-	-	-	-	-	-	
Services (BPO - non-voice, software development, IT-related services, customer support)	-	34,276	17,361	61,992	113,629		-	-	-	113,629	
Services (call center)	-	60	- 0	- 47	60 25		-	-	-	60	
Services (R&D) Services (canteen and restaurant operation)	157	10,335	8	17	10,492		-	-	-	25 10,492	
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	4,726	78,660	7,472	6,004	96,862					96,862	
Services (construction, leasing, real estate other than economic and however housing, ecozone operator) Services (operator of training and learning centers, operator of medical and health facilities)	431	4,383	133	505	5,453		-	-	-	5,453	
Services (other general services)	367,889	6,252	3,377	15,758	393,276		-	-	-	393,276	
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	151,573	86,972	1,259,185	1,497,729		-	-	-	1,497,729	
Services (wholesale, retail, trading)	-	351,650	14,220	131,356	497,226		-	-	-	497,226	
VIII. Tourism		105,592	58,716	338,858	503,166	<u>-</u>			<u> </u>	503,166	
Tourism (accommodation, hotels, resort)	-	13,682	58,716	338,858	411,256			-	-	411,256	
Tourism (medical tourism, other tourism-related services)	-	91,910			91,910		-	-	-	91,910	
IX. Unfilled/ unspecified registered activity						<u> </u>			<u> </u>		
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-		-	

Yalues reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Natures reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Natures reflected are 2019 actual amount of investment tax expenditures as as stated in the 2019 report.

Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

The 2021 projections of investment tax expenditures on income tax reported using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The 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.

^{*} Numbers may not add up due to rounding.

Table J.I.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA)

Sector	Projections ⁴								Projections (CDA)			
	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	Total (including 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									<u> </u>	-		
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)	-	-	-	-	-	-	-	-	-	-		
Energy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-		
IV. Manufacturing				. <u> </u>		. <u> </u>			. <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)	1											
Manufacturing (friedis, seer) Manufacturing (personal care and healthcare products, medical products)	_		-	-	-	-	-	-	-			
Manufacturing (personal goods)	-	_	_	_	_	_	_	_	_	_		
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-		
/. 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)	-	-	-	-		-	-	-	-			
/III. Tourism												
				· ———		- 			· — -			
Tourism (accommodation, hotels, resort) Tourism (medical tourism, other tourism-related services)	-		-	-		-	-	-	-			
IX. Unfilled/ unspecified registered activity	-	-	_	_	_	<u>-</u>	-	_	<u>-</u>	_		
Unfilled/unspecified registered activity		-	-					-	-	-		
Total	-	-	-	-	-	-	-	-	-	-		

¹ Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

1 Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

2 Values reflected are 2019 or projections of investment tax expenditures for 2020 as stated in the 2019 report.

3 Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

4 The 2021 projections of investment tax expenditures for incentives on income tax were computed using the 2020-2021 nominal GDP growth rates by sector as reported by the Philippine Statistics Authority (PSA), while the projections of investment tax expenditures for incentives on customs duties were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

3 The investment tax expenditure on special income tax rate was computed as the difference between the amount 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.

3 The 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.

^{*} Numbers may not add up due to rounding.

Table J.1.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA) (in thousand pesos)

	2021										
Sector	Projections ⁴							Projections (CDA)			
	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	Total (including incentives of cooperatives)	
I. Agriculture and fishery				132	132					132	
Agriculture and fishery (fishery)	-	-	-	-	-	-	-	-	-	-	
Agriculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	132	132	-	-	-	-	132	
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>					. <u> </u>		
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			2	1,886	1,888				. <u> </u>	1,888	
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	
Manufacturing (food, food processing)	-	-	2	1,886	1,888	-	-	-	-	1,888	
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, other tourism-related services)	-	-	-	-	-	-	-	-	-	-	
IX. Unfilled/ unspecified registered activity				· <u></u>						<u> </u>	
Unfilled/unspecified registered activity	-	-	-	-	-	-	-	-	-	-	
Total	-	-	2	2,018	2,020	-	-	-	-	2,020	

Yolkus reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

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The 2021 projections of investment tax expenditures for incentives on income tax were computed using the 2020-2021 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 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The investment tax expenditure on special income tax rate was computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

The 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.

* Numbers may not add up due to rounding.

Table J.I.d. 2020 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2019-2021 COOPERATIVE DEVELOPMENT AUTHORITY (CDA)

Sector	Projections ⁴					2021 Projections (CDA)					
	Income Tax Holiday	Special Income Tax Rate	Customs Duties	Import VAT (gross)	Total	of Cooperatives	Local VAT Incentives of Cooperatives	Percentage Tax Incentives of Cooperatives	Total Tax Incentives of Cooperatives ⁷	Total (including incentives of cooperatives)	
I. Agriculture and fishery						35,306	193,612	159	229,077	229,077	
griculture and fishery (fishery)	-	-	-	-	-	51	138	-	189	189	
griculture and fishery (livestock, poultry, production of animal feeds)	-	-	-	-	-	16,523	59,924	6		76,452	
griculture and fishery (operator of post harvest facility, cold storage facility)	-	-	-	-	-	80	4,183	-	4,263	4,263	
griculture and fishery (seed production, growing of plants)	-	-	-	-	-	18,652	129,368	153	148,173	148,173	
I. Economic and low-cost housing		<u> </u>		. <u> </u>		. <u></u>			<u> </u>	-	
Economic and low-cost housing	-	-	-	-	-	-	-	-	-	-	
II. Energy		. <u></u>		. <u> </u>		274	456	84	815	815	
nergy (coal, diesel)	-	-	-	-	-	-	-	-	-	-	
nergy (refining, storage, marketing and distribution of petroleum products)	-	-	-	-	-	274	456	84	815	81	
nergy (renewable energy - biomass)	-	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - geothermal)	-	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - hydro)	-	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - solar)	-	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - unspecified)	-	-	-	-	-	-	-	-	-	-	
nergy (renewable energy - wind)	-	-	-	-	-	-	-	-	-	-	
/. Manufacturing		<u>-</u>		. <u> </u>		3,379	36,260	409	40,048	40,04	
lanufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	
anufacturing (electronics, electrical products, semicon)	-	-	-	-	-	-	-	-	-	-	
anufacturing (industrial goods, machines)	-	-	-	-	-	-	-	-	-	-	
anufacturing (food, food processing)	-	-	-	-	-	2,756	20,057	131		22,94	
anufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	129	1,405	-	1,534	1,53	
lanufacturing (glass, plastic, ceramic)	-	-	-	-	-	- 204	14	278	14	1	
anufacturing (wood, paper, rubber products)	-	-	-	-	-	304	14,104	2/8	14,686	14,68	
anufacturing (metals, steel) anufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	164	12	-	176	- 17	
	-	•		-	-	26	667	•	693	69	
anufacturing (personal goods) anufacturing (vehicles, vehicle accessories, transport equipment)	-					-	-		-	-	
. Mining and quarrying	_	_	_	_	_	8	12	_	20	2	
	-								20		
lining and quarrying		-	-	-	-	8	12	-	20	2	
/I. PPP projects		. 		<u> </u>		· <u> </u>				-	
PP projects	-	-	-	-	-	-	-	-	-	-	
II. Services		<u>-</u>		. <u> </u>		3,255,085	13,322,876	1,242,125		17,820,08	
rvices (banking, financing)	-	-	-	-	-	2,119,784	5,968,073	1,167,920		9,255,7	
rvices (BPO - non-voice, software development, IT-related services, customer support)	-	-	-	-	-	86,564	354,212	268	441,044	441,04	
rvices (call center)	-	-	-	-	-	-	-	-	-	-	
rvices (R&D)	-	-	-	-	-	-	-	-	-	-	
rvices (canteen and restaurant operation)	-	-	-	-	-	45,657	280,732	10,154		336,5	
ervices (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	5,070	76,667	65		81,80	
ervices (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	26,841 210.886	193,074 1,853,015	105 314		220,02 2,064,21	
ervices (other general services)	-	-	-	-	-	47,517	1,853,015	1,979		2,064,21 1,551,19	
rvices (warehousing, logistics, utilities, operator of sea ports and airports) rvices (wholesale, retail, trading)	-	-	-	-	-	712,766	3,095,402	61,320		3,869,48	
III. Tourism	-	-	_	_	_	15	730	66,403	67,148	67,14	
			-			11	715	66,403		67,12	
ourism (accommodation, hotels, resort) ourism (medical tourism, other tourism-related services)	-	-	-	-	-	3	16	- 66,403	67,129 19	67,12	
X. Unfilled/ unspecified registered activity	-	-	_	_	_	92,749	3.832.360	126.025	4,051,134	4,051,13	
Unfilled/unspecified registered activity	-	-				92,749	3,832,360	126,025		4,051,13	
							47	,	20.000	ac	
otal	-	-		-	-	3,386,816	17,386,307	1,435,205	22,208,328	22,208,32	

Total - - - - 3,386,816 17,386,307 1,435,205 22,208,328 2

**Values reflected are 2019 projections of investment tax expenditures for 2020 as stated in the 2019 report.

**Values reflected are 2019 actual amount of investment tax expenditures for 2020 as stated in the 2019 report.

**Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

**Values reflected are 2020 projections of investment tax expenditures for 2020 as stated in the 2019 report.

**The 2021 projections of investment tax expenditures on income tax were computed using the 2019-2020 growth rate of value of imports as reported by the BOC.

**The 2021 projections of investment tax expenditures on income tax returns on example using the 2019-2020 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 would have been paid to the national government under a regular corporate income tax rate of 20%/Z5% to the net taxable income.

**The 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.

^{*} Numbers may not add up due to rounding.

** 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 texture forcone 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 it to consolidate and submit to the BIR the annual tax incentive reports of registered cooperatives.