

Table C.3
TAX REVENUE PROGRAM, BY COLLECTING DEPARTMENT/AGENCY, BY SOURCE, 2022-2026
(In Million Pesos)

PARTICULARS	2022 Actual	2023 Program	2024 Projection	2025 Projection	2026 Projection
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES	234	248	265	284	305
Office of the Secretary	234	248	265	284	305
Taxes on Domestic Goods and Services					
Other Taxes					
Forest Charges	234	248	265	284	305
DEPARTMENT OF FINANCE	3,198,094	3,513,339	4,046,912	4,518,899	5,061,789
Bureau of Customs ^{a/}	862,420	874,166	1,000,160	1,076,437	1,159,655
Taxes on International Trade and Transactions	862,420	874,166	1,000,160	1,076,437	1,159,655
Import Duties and Taxes	95,911	102,459	118,299	126,595	136,891
VAT on Imports	545,427	541,070	623,943	675,168	728,989
Excise Tax	203,485	214,271	242,699	260,520	280,619
Other Fees	17,597	16,365	15,220	14,154	13,156
Bureau of Internal Revenue ^{a/}	2,335,674	2,639,174	3,046,751	3,442,462	3,902,134
Taxes on Net Income and Profits	1,237,372	1,397,708	1,552,625	1,736,715	1,953,154
Company, Corporate and Enterprises	495,514	553,692	604,573	664,049	729,566
Individual	623,677	682,616	771,165	876,376	1,004,351
Others	118,181	161,400	176,888	196,291	219,237
Taxes on Property	11,826	13,167	14,914	17,014	19,496
Property Transfer Tax	11,826	13,167	14,914	17,014	19,496
Taxes on Domestic Goods and Services	894,106	998,685	1,222,900	1,390,089	1,579,923
Gen. Sales, Turnover or VAT (Net of VAT Refunds)	475,986	538,131	620,708	708,974	809,867
Selective Excises on Goods	312,224	335,908	457,812	515,929	580,696
Alcohol Products	101,213	109,942	123,549	137,641	153,562
Tobacco Products	160,290	169,844	185,322	208,468	234,737
Fuel and Oils	220	-	-	-	-
Mining	8,871	11,412	26,061	29,390	33,768
Automobiles	5,553	6,170	6,716	7,347	8,038
Tobacco Inspection Fee	10	12	13	14	16
Other Miscellaneous	241	267	291	318	348
Sweetened Beverages and Junk Food	35,819	38,257	109,321	125,787	142,810
Cosmetics Procedures	7	4	4	5	5
Single-use Plastics	-	-	6,535	6,960	7,412
Selective Taxes on Services	105,713	124,443	144,158	164,942	189,093
Other Percentage Taxes	50,425	61,553	70,391	82,535	97,239
Banks/Financial Institutions	52,238	59,484	70,166	78,456	87,501
Insurance Premiums	2,767	3,081	3,237	3,541	3,891
Amusements	283	325	364	410	462
Taxes on the Use of Goods or Property or Permission to Perform Activities	183	203	221	243	267
Franchise Taxes	183	203	221	243	267
Documentary Stamp Tax	172,899	205,726	227,987	264,470	307,664

Table C.3
TAX REVENUE PROGRAM, BY COLLECTING DEPARTMENT/AGENCY, BY SOURCE, 2022-2026
(In Million Pesos)

PARTICULARS	2022 Actual	2023 Program	2024 Projection	2025 Projection	2026 Projection
Other Taxes	19,472	23,888	28,325	34,175	41,896
Miscellaneous	19,472	23,888	28,325	34,175	41,896
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT	2,351	2,544	2,715	2,910	3,123
Bureau of Fire Protection	2,351	2,544	2,715	2,910	3,123
Taxes on Domestic Goods and Services					
Other Taxes					
Fire Code Tax	2,351	2,544	2,715	2,910	3,123
DEPARTMENT OF JUSTICE	78	84	90	97	104
Bureau of Immigration	78	84	90	97	104
Taxes on Domestic Goods and Services					
Other Taxes					
Immigration Tax	78	84	90	97	104
DEPARTMENT OF TRANSPORTATION	18,616	20,710	22,512	40,344	57,881
Office of the Secretary	18,616	20,710	22,512	40,344	57,881
Land Transportation Office ^{b/}	18,616	20,710	22,512	40,344	57,881
Taxes on Domestic Goods and Services	18,616	20,710	22,512	40,344	57,881
Motor Vehicle Tax	18,616	20,710	22,512	40,344	57,881
OTHER EXECUTIVE OFFICES	942	1,019	1,088	1,166	1,251
Commission on Higher Education	753	815	870	932	1,000
Other Taxes	753	815	870	932	1,000
National Commission for Culture and the Arts	189	205	218	234	251
Other Taxes	189	205	218	234	251
TOTAL TAX REVENUES	3,220,315	3,537,946	4,073,581	4,563,700	5,124,452

Source: Department of Finance
Numbers may not add up due to rounding.

^{a/} Includes proceeds from the proposed tax revenue measures starting FY 2024 onwards as presented in Table C.5 of the BESF.

^{b/} Includes proceeds from the proposed tax revenue measures starting FY 2025 onwards as presented in Table C.5 of the BESF.