

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
AUTHORITY OF THE FREEPORT OF BATAAN (AFAB)
(in thousand pesos)

Sector	2015				2016								2017			
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	473	-	473	-	511	-	511	-	902	-	902	-	966	-	966
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	473	-	473	-	511	-	511	-	902	-	902	-	966	-	966
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	15,741	135,046	540,734	691,521	17,002	145,861	692,507	855,369	83,548	244,992	888,599	1,217,138	90,207	264,520	994,225	1,348,952
Manufacturing (chemicals)	-	738	116	854	-	797	149	946	-	666	9,283	9,949	-	719	10,386	11,106
Manufacturing (electronics, electrical products, semicon) ⁶	12,157	19,379	135,942	167,477	13,130	20,931	174,098	208,159	45,603	39,555	181,967	267,125	49,238	42,708	203,597	295,543
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	2,959	29,631	375,282	407,872	3,196	32,004	480,616	515,816	37,284	79,402	615,950	732,636	40,255	85,731	689,167	815,154
Manufacturing (glass, plastic, ceramic) ⁷	626	24,939	18,062	43,627	676	26,936	23,132	50,744	-	4,914	14,205	19,118	-	5,305	15,893	21,199
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	661	24,679	8,057	33,396	713	26,646	9,014	36,374
Manufacturing (metals, steel)	-	3,282	232	3,514	-	3,545	297	3,842	-	5,663	527	6,190	-	6,114	590	6,704
Manufacturing (personal care and healthcare products, medical products)	-	57,077	-	57,077	-	61,648	-	61,648	-	87,395	17,964	105,360	-	94,362	20,100	114,461
Manufacturing (personal goods)	-	-	10,486	10,486	-	-	13,429	13,429	-	2,718	40,639	43,356	-	2,934	45,469	48,404
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	614	614	-	-	786	786	-	-	7	7	-	-	8	8
V. Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	24,530	36,354	60,883	-	26,985	46,558	73,543	25,713	28,897	32,827	87,437	27,938	31,721	36,729	96,388
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	-	2,412	-	2,412	-	2,654	-	2,654	14,481	-	-	14,481	15,885	-	-	15,885
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	32	-	32	-	35	-	35	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	21,881	-	21,881	-	24,071	-	24,071	4,155	24,817	523	29,495	4,562	27,245	585	32,392
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	-	-	-	-	-	-	-	3,491	-	3,491	-	3,830	-	3,830
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	25,439	25,439	-	-	32,580	32,580	7,076	38	4,954	12,069	7,491	41	5,543	13,074
Services (wholesale, retail, trading)	-	205	10,914	11,119	-	225	13,978	14,203	-	551	27,350	27,900	-	606	30,601	31,207
VIII. Tourism	-	-	-	-	-	-	-	-	-	39	-	39	-	42	-	42
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-	-	39	-	39	-	42	-	42
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	125	-	125	-	136	-	136
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	125	-	125	-	136	-	136
Total	15,741	160,049	577,087	752,878	17,002	173,357	739,064	929,423	109,260	274,955	921,425	1,305,640	118,145	297,385	1,030,954	1,446,484

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as projected using a moving average method.

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

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2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
AURORA PACIFIC ECONOMIC ZONE AND FREEPORT (APECO)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V. Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	-	-	-	-	-	-	-	-	-	160	160	-	-	179	179
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	160	160	-	-	179	179
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	160	160	-	-	179	179

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2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
BASES CONVERSION AND DEVELOPMENT AUTHORITY (BCDA)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3,144	-	-	3,144	3,459	-	-	3,459	-	-	-	-	-	-	-	-
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	3,144	-	-	3,144	3,459	-	-	3,459	-	-	-	-	-	-	-	-
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,144	-	-	3,144	3,459	-	-	3,459	-	-	-	-	-	-	-	-

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as projected using a moving average method.

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
BOARD OF INVESTMENTS (BOI)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	495,344	-	-	495,344	505,927	-	-	505,927	665,581	-	18,073	683,653	729,541	-	20,221	749,762
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	37,889	-	-	37,889	38,699	-	-	38,699	110,465	-	14,499	124,964	121,080	-	16,223	137,303
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	120,474	-	-	120,474	123,048	-	-	123,048	61,312	-	1,485	62,796	67,203	-	1,661	68,865
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	336,981	-	-	336,981	344,181	-	-	344,181	493,804	-	2,088	495,892	541,257	-	2,337	543,594
II. Economic and Low-Cost Housing	3,450,781	132,383	149	3,583,313	3,796,221	145,635	191	3,942,047	4,045,444	40,559	17	4,086,019	4,441,266	44,527	19	4,485,812
Economic and Low-cost Housing	3,450,781	132,383	149	3,583,313	3,796,221	145,635	191	3,942,047	4,045,444	40,559	17	4,086,019	4,441,266	44,527	19	4,485,812
III. Energy	9,630,410	1,515,048	649,668	11,795,127	10,401,611	1,636,373	832,017	12,870,001	13,218,290	2,552,304	1,462,129	17,232,723	14,147,394	2,731,704	1,635,930	18,515,028
Energy (Coal, Diesel, etc.)	5,542,681	-	539,694	6,082,374	5,986,537	-	691,175	6,677,712	8,132,022	-	1,436,055	9,568,077	8,703,616	-	1,606,757	10,310,373
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	655,846	-	-	655,846	708,366	-	-	708,366	2,137,871	-	-	2,137,871	2,288,141	-	-	2,288,141
Energy (Renewable Energy - Biomass)	351,084	58,590	95,476	505,151	379,199	63,282	122,275	564,756	625,183	71,197	-	696,380	669,127	76,201	745,328	
Energy (Renewable Energy - Geothermal)	1,966,940	1,455,001	1,719	3,423,660	2,124,452	1,571,517	2,202	3,698,170	718,866	2,209,506	5,467	2,933,839	769,395	2,364,811	6,117	3,140,322
Energy (Renewable Energy - Hydro)	621,849	1,457	1,408	624,715	671,647	1,574	1,804	675,024	519,722	271,601	4,637	795,960	556,253	290,692	5,188	852,133
Energy (Renewable Energy - Solar)	39,895	-	11,371	51,266	43,090	-	14,562	57,652	515,535	-	7,782	523,316	551,771	-	8,707	560,478
Energy (Renewable Energy - Unspecified)	35,047	-	-	35,047	37,854	-	-	37,854	148,782	-	8,188	156,971	159,240	-	9,162	168,402
Energy (Renewable Energy - Wind)	417,068	-	-	417,068	450,467	-	-	450,467	420,308	-	-	420,308	449,851	-	-	449,851
IV. Manufacturing	5,154,310	21,645	16,053	5,192,008	5,567,066	23,378	20,559	5,611,003	5,040,255	36,278	25,608	5,102,140	5,442,006	39,169	28,652	5,509,827
Manufacturing (chemicals)	425,904	-	5	425,910	460,011	-	7	460,018	1,578,299	-	-	1,578,299	1,704,102	-	-	1,704,102
Manufacturing (electronics, electrical products, semicon) ⁶	1,385,572	-	4,898	1,390,470	1,496,528	-	6,273	1,502,801	227,259	-	231	227,490	245,373	-	258	245,631
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	82,968	-	297	83,265	89,581	-	332	89,913
Manufacturing (food, food processing)	1,537,279	15,608	4,727	1,557,614	1,660,384	16,858	6,054	1,683,296	1,521,846	29,763	20,234	1,571,843	1,643,150	32,135	22,640	1,697,924
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	7,862	-	26	7,888	8,492	-	34	8,525	11,746	-	46	11,791	12,682	-	51	12,733
Manufacturing (glass, plastic, ceramic) ⁷	11,772	3,577	2,703	18,052	12,715	3,863	3,462	20,040	3,949	-	-	3,949	4,263	-	-	4,263
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	23,154	0	-	23,154	24,999	0	-	24,999
Manufacturing (metals, steel)	1,021,461	-	184	1,021,645	1,103,260	-	235	1,103,495	303,787	-	527	304,314	328,001	-	590	328,591
Manufacturing (personal care and healthcare products, medical products)	116,860	-	2,465	119,325	126,218	-	3,157	129,375	145,659	3,951	4,274	153,884	157,269	4,266	4,782	166,317
Manufacturing (personal goods)	734	-	923	1,657	793	-	1,181	1,974	1,340	-	-	1,340	1,446	-	-	1,446
Manufacturing (vehicles, vehicle accessories, transport equipment)	646,865	2,460	121	649,447	698,666	2,657	156	701,479	1,140,250	2,564	-	1,142,814	1,231,138	2,768	-	1,233,906
V. Mining and Quarrying	1,765,974	-	-	1,765,974	1,907,393	-	-	1,907,393	4,195,610	-	-	4,195,610	4,936,271	-	-	4,936,271
Mining and Quarrying	1,765,974	-	-	1,765,974	1,907,393	-	-	1,907,393	4,195,610	-	-	4,195,610	4,936,271	-	-	4,936,271
VI. PPP Projects	918,502	-	-	918,502	1,010,449	-	-	1,010,449	1,339,773	-	4,621	1,344,394	1,469,644	-	5,170	1,474,815
PPP Projects	918,502	-	-	918,502	1,010,449	-	-	1,010,449	1,339,773	-	4,621	1,344,394	1,469,644	-	5,170	1,474,815
VII. Services	5,057,479	436	32,565	5,090,479	5,563,757	480	41,705	5,605,941	2,794,390	45,546	50,268	2,890,204	2,966,570	49,961	56,244	3,072,775
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	205,722	436	-	206,158	226,316	480	-	226,796	87,770	1,698	-	89,469	96,278	1,863	-	98,141
Services (call center) ⁸	-	-	-	-	-	-	-	-	3,593	-	-	3,593	3,941	-	-	3,941
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	-	-	-	-	-	-	-	22,976	-	-	22,976	25,224	-	-	25,224
Services (operator of training and learning centers, operator of medical and health facilities)	31,139	-	-	31,139	34,256	-	-	34,256	-	43,847	-	43,847	-	48,098	-	48,098
Services (other general services)	-	-	-	-	-	-	-	-	105,865	-	918	106,783	116,127	-	1,027	117,154
Services (warehousing, logistics, utilities, operator of sea ports and airports)	4,817,888	-	32,565	4,850,452	5,300,181	-	41,705	5,341,886	2,574,186	-	49,351	2,623,536	2,724,999	-	55,217	2,780,216
Services (wholesale, retail, trading)	2,730	-	-	2,730	3,003	-	-	3,003	-	-	-	-	-	-	-	-
VIII. Tourism	292,909	250,462	-	543,372	322,231	275,534	-	597,766	215,360	29,814	53	245,227	236,236	32,705	59	269,000
Tourism (Accommodation, Hotels, Resort, etc.)	292,909	209,374	-	502,283	322,231	230,333	-	552,564	215,360	28,228	53	243,641	236,236	30,964	59	267,259
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	41,088	-	41,088	-	45,202	-	45,202	-	1,587	-	1,587	-	1,741	-	1,741
IX. Unfilled/ Unspecified Registered Activity	-	-	14,889	14,889	-	-	19,068	19,068	4,154	-	478,800	482,954	4,535	-	535,714	540,249
Unfilled/ Unspecified Registered Activity	-	-	14,889	14,889	-	-	19,068	19,068	4,154	-	478,800	482,954	4,535	-	535,714	540,249
Total	26,765,710	1,919,974	713,323	29,399,007	29,074,655	2,081,400	913,539	32,069,594	31,518,857	2,704,501	2,039,569	36,262,926	34,373,464	2,898,065	2,282,008	39,553,538

¹ Values reflected are 2015 actual amount of investment tax expenditures as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
CLARK DEVELOPMENT CORPORATION (CDC)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	24	-	24	-	24	-	24	-	201	153	354	-	220	172	391
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	162	153	315	-	178	172	349
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	24	-	24	-	24	-	24	-	38	-	38	-	42	-	42
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	3,914	-	3,914	-	4,227	-	4,227	-	23,313	3,883	27,196	-	24,952	4,344	29,296
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	3,914	-	3,914	-	4,227	-	4,227	-	23,313	3,883	27,196	-	24,952	4,344	29,296
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	-	651,649	1,449,112	2,100,762	-	703,833	1,855,849	2,559,683	-	922,022	1,489,832	2,411,854	-	995,515	1,666,926	2,662,441
Manufacturing (chemicals)	-	-	8,224	8,224	-	-	10,532	10,532	-	-	1,322	1,322	-	-	1,479	1,479
Manufacturing (electronics, electrical products, semicon) ⁶	-	112,271	769,422	881,693	-	121,261	985,384	1,106,645	-	483,741	547,942	1,031,683	-	522,299	613,075	1,135,374
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	8,732	1,363	10,095	-	9,428	1,525	10,953
Manufacturing (food, food processing)	-	377	16,880	17,257	-	407	21,618	22,026	-	15,788	-	15,788	-	17,046	-	17,046
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	21,595	330,390	351,985	-	23,324	423,124	446,449	-	52,979	443,394	496,372	-	57,201	496,099	553,300
Manufacturing (glass, plastic, ceramic) ⁷	-	12,855	35,982	48,837	-	13,885	46,081	59,966	-	11,006	64,626	75,632	-	11,883	72,308	84,191
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	309,441	4,998	314,438	-	334,106	5,592	339,698
Manufacturing (metals, steel)	-	8,333	26,105	34,438	-	9,001	33,432	42,433	-	3,116	35,697	38,813	-	3,364	39,941	43,305
Manufacturing (personal care and healthcare products, medical products)	-	7,248	11,739	18,986	-	7,828	15,033	22,861	-	9,633	11,548	21,180	-	10,400	12,920	23,321
Manufacturing (personal goods)	-	9,276	39,913	49,190	-	10,019	51,116	61,135	-	3,961	71,299	75,260	-	4,277	79,774	84,051
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	479,694	210,457	690,151	-	518,108	269,528	787,636	-	23,626	307,644	331,270	-	25,509	344,213	369,722
V. Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	2,138	2,138	-	-	2,393	2,393
Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	2,138	2,138	-	-	2,393	2,393
VI. PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	325,532	1,209,787	157,287	1,692,606	358,119	1,330,893	201,434	1,890,446	7,068,354	763,225	506,408	8,337,987	7,760,076	827,756	566,604	9,154,436
Services (banking, financing)	-	65	-	65	-	72	-	72	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	1,516	243,860	1,051	246,427	1,668	268,271	1,346	271,286	-	182,359	25,133	207,493	-	200,036	28,121	228,157
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	3,302	-	3,302	-	3,622	-	3,622
Services (R&D) ⁸	-	-	-	-	-	-	-	-	219	3,433	112,248	115,900	240	3,766	125,591	129,597
Services (canteen and restaurant operation)	-	8,543	3,632	12,175	-	9,399	4,651	14,050	-	14,219	706	14,924	-	15,597	789	16,386
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	102,646	154,920	6,726	264,292	112,922	170,429	8,613	291,964	7,007,898	104,462	33,615	7,145,976	7,693,579	114,684	37,611	7,845,873
Services (operator of training and learning centers, operator of medical and health facilities)	274	825	2,204	3,303	302	907	2,823	4,032	92	15,112	3,234	18,439	101	16,577	3,619	20,297
Services (other general services)	-	120,287	-	120,287	-	132,328	-	132,328	10,262	127,934	12,791	150,987	11,257	140,335	14,311	165,903
Services (warehousing, logistics, utilities, operator of sea ports and airports)	221,094	668,852	45,877	935,823	243,227	735,808	58,753	1,037,788	-	254,453	258,906	513,359	-	269,361	289,682	559,042
Services (wholesale, retail, trading)	-	12,434	97,798	110,232	-	13,679	125,248	138,927	49,882	57,950	59,775	167,608	54,899	63,778	66,880	185,557
VIII. Tourism	-	266,951	19,376	286,326	-	293,674	24,814	318,488	-	6,540,926	36,659	6,577,585	-	7,174,973	41,017	7,215,990
Tourism (Accommodation, Hotels, Resort, etc.)	-	266,951	19,376	286,326	-	293,674	24,814	318,488	-	439,705	33,699	473,405	-	482,328	37,705	520,033
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	-	6,101,221	2,960	6,104,180	-	6,692,645	3,312	6,695,956
IX. Unfilled/ Unspecified Registered Activity	-	-	13,712	13,712	-	-	17,561	17,561	-	-	1,347,049	1,347,049	-	-	1,507,170	1,507,170
Unfilled/ Unspecified Registered Activity	-	-	13,712	13,712	-	-	17,561	17,561	-	-	1,347,049	1,347,049	-	-	1,507,170	1,507,170
Total	325,532	2,132,325	1,639,487	4,097,344	358,119	2,332,651	2,099,659	4,790,429	7,068,354	8,249,686	3,386,123	18,704,163	7,760,076	9,023,415	3,788,626	20,572,116

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
CAGAYAN ECONOMIC ZONE AUTHORITY (CEZA)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	317	-	317	-	342	-	342	-	241	-	241	-	258	-	258
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	317	-	317	-	342	-	342	-	241	-	241	-	258	-	258
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	455,047	926	455,973	-	500,600	1,186	501,786	-	483,166	6,951	490,117	-	530,008	7,778	537,786
Services (banking, financing)	-	-	-	-	-	-	-	-	-	209	-	209	-	232	-	232
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	-	429,231	926	430,157	-	472,199	1,186	473,385	-	462,963	3,755	466,718	-	507,840	4,202	512,042
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	138	-	138	-	151	-	151
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	16,277	-	16,277	-	17,854	-	17,854
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	25,682	-	25,682	-	28,253	-	28,253	-	3,540	-	3,540	-	3,886	-	3,886
Services (operator of training and learning centers, operator of medical and health facilities)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (other general services)	-	-	-	-	-	-	-	-	-	-	3,196	3,196	-	-	3,576	3,576
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	-	134	-	134	-	147	-	147	-	41	-	41	-	45	-	45
VIII. Tourism	-	85	-	85	-	93	-	93	-	73	2,002	2,076	-	80	2,240	2,321
Tourism (Accommodation, Hotels, Resort, etc.)	-	85	-	85	-	93	-	93	-	73	-	73	-	80	-	80
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	-	-	2,002	2,002	-	-	2,240	2,240
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	211	-	211	-	231	-	231
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	211	-	211	-	231	-	231
Total	-	455,448	926	456,375	-	501,035	1,186	502,221	-	483,692	8,953	492,645	-	530,577	10,018	540,595

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA)
(in thousand pesos)

Sector	2015				2016								2017				
	Actual ¹				Programmed ²				Actual				Projected ³				
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	122,132	122,132	-	-	136,650	136,650
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	188	188	-	-	211	211
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	121,944	121,944	-	-	136,439	136,439
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	14,821	-	14,821	-	16,305	-	16,305	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	14,821	-	14,821	-	16,305	-	16,305	-	-	-	-	-	-	-	-	-
III. Energy	-	-	94,654	94,654	-	-	121,222	121,222	-	310,756	68,088	378,844	-	332,599	76,182	408,781	408,781
Energy (Coal, Diesel, etc.)	-	-	10,240	10,240	-	-	13,115	13,115	-	250,017	62,947	312,964	-	267,591	70,429	338,020	338,020
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	-	-	-	-	-	-	-	-	8,928	1,006	9,935	-	9,556	1,126	10,682	10,682
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	84,414	84,414	-	-	108,108	108,108	-	51,810	3,553	55,363	-	55,452	3,975	59,427	59,427
Energy (Renewable Energy - Unspecified)	-	-	-	-	-	-	-	-	-	-	583	583	-	-	652	652	652
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	16,923,499	13,179,764	11,991,100	42,094,363	18,278,729	14,235,196	15,356,762	47,870,687	19,889,888	17,827,543	42,966,742	80,684,173	21,475,282	19,248,551	48,074,124	88,797,956	88,797,956
Manufacturing (chemicals)	477,630	237,026	101,805	816,461	515,879	256,007	130,380	902,265	91,714	161,710	1,467,974	1,721,398	99,024	174,599	1,642,470	1,916,093	1,916,093
Manufacturing (electronics, electrical products, semicon) ⁶	14,227,590	6,813,181	6,460,174	27,500,945	15,366,932	7,358,779	8,273,416	30,999,127	16,167,483	8,548,667	28,641,313	53,357,463	17,456,170	9,230,069	32,045,856	58,732,094	58,732,094
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	765,491	2,039,174	852,316	3,656,981	826,508	2,201,714	953,629	3,981,850	3,981,850
Manufacturing (food, food processing)	102,967	374,597	377,097	854,660	111,212	404,594	482,940	998,747	4,941	80,340	133,973	219,254	5,335	86,744	149,898	241,977	241,977
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	193,506	75,461	1,016,277	1,285,245	209,002	81,504	1,301,526	1,592,032	82,061	53,806	2,595,315	2,731,182	88,602	58,095	2,903,815	3,050,512	3,050,512
Manufacturing (glass, plastic, ceramic) ⁷	949,659	1,604,313	1,195,231	3,749,203	1,025,707	1,732,786	1,530,708	4,289,202	1,331,749	980,318	2,071,689	4,383,756	1,437,901	1,058,458	2,317,947	4,814,306	4,814,306
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	123,966	1,049,970	1,659,132	2,833,068	133,847	1,133,661	1,856,351	3,123,859	3,123,859
Manufacturing (metals, steel)	197,320	360,761	636,418	1,194,500	213,122	389,651	815,048	1,417,821	213,648	1,557,402	1,722,669	3,493,719	230,678	1,681,540	1,927,440	3,839,658	3,839,658
Manufacturing (personal care and healthcare products, medical products)	100,691	202,976	219,210	522,877	108,754	219,230	280,738	608,722	37,296	124,652	477,329	639,276	40,268	134,588	534,068	708,924	708,924
Manufacturing (personal goods)	51,438	148,883	226,191	426,512	55,557	160,806	289,679	506,041	120,659	249,207	549,940	919,806	130,277	269,071	615,310	1,014,658	1,014,658
Manufacturing (vehicles, vehicle accessories, transport equipment)	622,699	3,362,565	1,758,696	5,743,960	672,564	3,631,838	2,252,327	6,556,730	950,879	2,982,298	2,795,093	6,728,270	1,026,673	3,220,012	3,127,341	7,374,025	7,374,025
V. Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	184,877	184,877	-	-	206,853	206,853
Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	184,877	184,877	-	-	206,853	206,853
VI. PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	7,504,464	12,394,686	2,314,702	22,213,852	8,255,697	13,635,453	2,964,392	24,855,542	13,838,762	14,289,470	6,531,432	34,659,665	15,071,913	15,661,184	7,307,812	38,040,909	38,040,909
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	35,895	35,895	-	-	40,162	40,162	40,162
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	7,308,956	10,809,040	433,346	18,551,342	8,040,617	11,891,076	554,978	20,486,671	8,881,492	9,187,383	739,658	18,808,533	9,742,423	10,077,966	827,579	20,647,967	20,647,967
Services (call center) ⁸	-	-	-	-	-	-	-	-	1,038,787	1,449,565	636,774	3,125,125	1,139,482	1,590,079	712,466	3,442,027	3,442,027
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	167,518	16,315	183,833	-	183,757	18,254	202,010	202,010
Services (canteen and restaurant operation)	-	3,911	222	4,132	-	4,302	284	4,586	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	148,618	1,020,983	27,761	1,197,361	163,495	1,123,188	35,553	1,322,236	180,893	1,527,224	70,137	1,778,254	198,593	1,676,653	78,474	1,953,720	1,953,720
Services (operator of training and learning centers, operator of medical and health facilities)	2,597	280,447	77	283,121	2,857	308,521	98	311,476	177,136	555,341	21,731	754,208	194,307	609,174	24,314	827,794	827,794
Services (other general services)	-	-	48	48	-	-	61	61	721,929	577,076	543,080	1,842,085	791,910	633,015	607,634	2,032,560	2,032,560
Services (warehousing, logistics, utilities, operator of sea ports and airports)	44,293	277,739	1,602,013	1,924,046	48,727	305,542	2,051,666	2,405,936	2,829,608	424,606	4,427,414	7,681,628	2,995,386	449,483	4,953,693	8,398,562	8,398,562
Services (wholesale, retail, trading)	-	2,566	251,235	253,801	-	2,823	321,752	324,575	8,916	400,756	40,430	450,103	9,813	441,058	45,236	496,107	496,107
VIII. Tourism	1,517,940	184,885	1,575	1,704,401	1,669,894	203,393	2,017	1,875,304	1,422,784	246,858	81,453	1,751,095	1,560,704	270,787	91,135	1,922,625	1,922,625
Tourism (Accommodation, Hotels, Resort, etc.)	1,517,940	184,885	1,575	1,704,401	1,669,894	203,393	2,017	1,875,304	1,422,784	246,858	81,453	1,751,095	1,560,704	270,787	91,135	1,922,625	1,922,625
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	2	-	-	2	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	452,715	452,715	-	-	579,782	579,782	393,349	140,038	537,629	1,071,016	429,381	152,866	601,536	1,183,783	1,183,783
Unfilled/ Unspecified Registered Activity	-	-	452,715	452,715	-	-	579,782	579,782	393,349	140,038	537,629	1,071,016	429,381	152,866	601,536	1,183,783	1,183,783
Total	25,945,904	25,774,156	14,854,746	66,574,805	28,204,319	28,090,347	19,024,176	75,318,842	35,544,785	32,814,665	50,492,354	#####	38,537,281	35,665,986	56,494,291	#####	#####

¹ Values reflected are 2015 actual amount of investment tax expenditures as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
PORO POINT MANAGEMENT CORPORATION (PPMC)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	321	-	321	-	347	-	347	-	331	-	331	-	354	-	354
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	321	-	321	-	347	-	347	-	331	-	331	-	354	-	354
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	-	2,851	154	3,005	-	3,080	197	3,276	-	4,805	71	4,876	-	5,188	80	5,268
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	581	-	581	-	628	-	628
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (metals, steel)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal care and healthcare products, medical products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (personal goods)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (vehicles, vehicle accessories, transport equipment)	-	2,851	154	3,005	-	3,080	197	3,276	-	4,224	71	4,295	-	4,560	80	4,640
V. Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	-	516	-	516	-	568	-	568	-	633	-	633	-	695	-	695
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	-	516	-	516	-	568	-	568	-	633	-	633	-	695	-	695
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	-	49,310	-	49,310	-	54,246	-	54,246	-	34,501	-	34,501	-	37,845	-	37,845
Tourism (Accommodation, Hotels, Resort, etc.)	-	49,310	-	49,310	-	54,246	-	54,246	-	34,501	-	34,501	-	37,845	-	37,845
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	-	1,366	1,366	-	-	1,529	1,529
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	-	-	1,366	1,366	-	-	1,529	1,529
Total	-	52,998	154	53,151	-	58,240	197	58,436	-	40,270	1,438	41,707	-	44,082	1,609	45,691

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as the investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% 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 regime and the amount actually paid under the special income tax rate regime.

⁵ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
SUBIC BAY METROPOLITAN AUTHORITY (SBMA)
(in thousand pesos)

Sector	2015				2016				2016				2017			
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	16,519	42	16,561	-	17,842	54	17,896	-	53,578	168	53,746	-	57,344	188	57,532
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Refining, Storage, Marketing and Distribution of Petroleum Products)	-	15,006	42	15,049	-	16,208	54	16,262	-	53,004	156	53,161	-	56,730	175	56,905
Energy (Renewable Energy - Biomass)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Geothermal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Hydro)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Solar)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Renewable Energy - Unspecified)	-	1,513	-	1,513	-	1,634	-	1,634	-	574	11	585	-	614	13	627
Energy (Renewable Energy - Wind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV. Manufacturing	349,262	892,868	246,760	1,488,889	377,230	964,368	316,021	1,657,619	-	807,177	262,487	1,069,664	-	871,516	293,688	1,165,204
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon) ⁶	-	712,806	83,746	796,552	-	769,888	107,252	877,139	-	540,689	79,253	619,942	-	583,787	88,674	672,461
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	45,157	36,145	81,302	-	48,756	40,441	89,198
Manufacturing (food, food processing)	-	402	112	514	-	434	143	578	-	4,338	-	4,338	-	4,684	-	4,684
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	404	25,746	26,151	-	437	32,973	33,409	-	1,798	9,110	10,908	-	1,942	10,193	12,134
Manufacturing (glass, plastic, ceramic) ⁷	-	32,729	1,363	34,092	-	35,349	1,746	37,096	-	28,142	11,683	39,826	-	30,386	13,072	43,458
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	17,411	3,740	21,152	-	18,799	4,185	22,984
Manufacturing (metals, steel)	-	10	4,321	4,331	-	10	5,534	5,544	-	32,072	445	32,518	-	34,628	498	35,127
Manufacturing (personal care and healthcare products, medical products)	-	87,017	10,885	97,902	-	93,985	13,940	107,925	-	55,382	22,193	77,575	-	59,797	24,831	84,628
Manufacturing (personal goods)	-	-	141	141	-	-	181	181	-	-	18,295	18,295	-	-	20,469	20,469
Manufacturing (vehicles, vehicle accessories, transport equipment)	349,262	59,500	120,446	529,207	377,230	64,265	154,252	595,747	-	82,186	81,622	163,808	-	88,737	91,324	180,061
V. Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining and Quarrying	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII. Services	43	384,183	110,772	494,998	47	422,642	141,863	564,552	262,958	1,181,136	263,525	1,707,619	289,319	1,271,463	294,850	1,855,632
Services (banking, financing)	-	341	-	341	-	375	-	375	71,625	2,374	-	73,999	79,520	2,636	-	82,156
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	-	39,732	176	39,908	-	43,709	225	43,934	35,802	96,721	1,069	133,592	39,272	106,096	1,197	146,565
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	155	14,665	14,820	-	170	16,408	16,579
Services (canteen and restaurant operation)	-	11,379	105	11,484	-	12,518	134	12,652	-	19,508	175	19,684	-	21,399	196	21,595
Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator)	30	208,508	46,143	254,681	33	229,381	59,095	288,508	0	289,765	113	289,879	0	318,116	127	318,244
Services (operator of training and learning centers, operator of medical and health facilities)	-	12,194	113	12,307	-	13,415	145	13,560	10,354	31,809	16,145	58,308	11,357	34,893	18,064	64,314
Services (other general services)	13	1,075	400	1,488	14	1,183	512	1,709	143,057	6,571	22,788	172,415	156,924	7,208	25,496	189,628
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	79,652	2,505	82,156	-	87,625	3,208	90,833	2,121	646,208	49,777	698,106	2,246	684,067	55,693	742,006
Services (wholesale, retail, trading)	-	31,302	61,330	92,633	-	34,436	78,544	112,980	-	88,025	158,793	246,818	-	96,877	177,668	274,545
VIII. Tourism	3,375	56,981	1,212	61,568	3,713	62,685	1,552	67,950	-	39,208	2,072	41,280	-	43,008	2,318	45,326
Tourism (Accommodation, Hotels, Resort, etc.)	3,375	56,942	1,212	61,530	3,713	62,643	1,552	67,908	-	38,676	1,082	39,758	-	42,425	1,210	43,636
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	38	-	38	-	42	-	42	-	531	990	1,521	-	583	1,108	1,691
IX. Unfilled/ Unspecified Registered Activity	275,618	638,215	-	913,833	299,282	693,012	-	992,294	-	-	3,262	3,262	-	-	3,650	3,650
Unfilled/ Unspecified Registered Activity	275,618	638,215	-	913,833	299,282	693,012	-	992,294	-	-	3,262	3,262	-	-	3,650	3,650
Total	628,298	1,988,766	358,786	2,975,849	680,273	2,160,549	459,490	3,300,312	262,958	2,081,099	531,514	2,875,571	289,319	2,243,331	594,694	3,127,344

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as the investment tax expenditure on ITH was computed by applying the regular income tax rate of 30% 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 regime and the amount actually paid under the special income tax rate regime.

⁵ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY (TIEZA)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	81,886	-	-	81,886	90,084	-	-	90,084	-	-	-	-	-	-	-	-
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	81,886	-	-	81,886	90,084	-	-	90,084	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	13,771	-	-	13,771	15,033	-	-	15,033
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	13,771	-	-	13,771	15,033	-	-	15,033
Total	81,886	-	-	81,886	90,084	-	-	90,084	13,771	-	-	13,771	15,033	-	-	15,033

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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

Table J.1.d.
2016 INVESTMENT TAX EXPENDITURES, BY INVESTMENT PROMOTION AGENCY (IPA), BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2015-2017
ZAMBOANGA CITY SPECIAL ECONOMIC ZONE AUTHORITY (ZCSEZA)
(in thousand pesos)

Sector	2015				2016				2017							
	Actual ¹				Programmed ²				Actual				Projected ³			
	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total	Income Tax Holiday (ITH) ⁴	Special Income Tax Rate ⁵	Customs Duties	Total	Income Tax Holiday (ITH)	Special Income Tax Rate	Customs Duties	Total
I. Agriculture and Fishery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Fishery, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture and Fishery (Seed Production, Growing of Plants, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
II. Economic and Low-Cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Low-cost Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
III. Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy (Coal, Diesel, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	2,639	-	2,639	-	2,851	-	2,851	-	1,835	-	1,835	-	1,981	-	1,981
Manufacturing (chemicals)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (electronics, electrical products, semicon) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (industrial goods, machines) ⁶	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (food, food processing)	-	2,639	-	2,639	-	2,851	-	2,851	-	1,835	-	1,835	-	1,981	-	1,981
Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (glass, plastic, ceramic) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing (wood, paper, rubber products) ⁷	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	5,512	847	-	6,359	6,064	932	-	6,996	-	-	-	-	-	-	-	-
Services (banking, financing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (BPO - non-voice, software development, IT-related services, customer support) ⁸	-	847	-	847	-	932	-	932	-	-	-	-	-	-	-	-
Services (call center) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (R&D) ⁸	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (canteen and restaurant operation)	11	-	-	11	12	-	-	12	-	-	-	-	-	-	-	-
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)	5,501	-	-	5,501	6,052	-	-	6,052	-	-	-	-	-	-	-	-
Services (warehousing, logistics, utilities, operator of sea ports and airports)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services (wholesale, retail, trading)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (Accommodation, Hotels, Resort, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism (Medical Tourism, other Tourism-Related Services, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX. Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	8,675	4,865	-	13,540	9,470	5,311	-	14,781
Unfilled/ Unspecified Registered Activity	-	-	-	-	-	-	-	-	8,675	4,865	-	13,540	9,470	5,311	-	14,781
Total	5,512	3,487	-	8,999	6,064	3,783	-	9,847	8,675	6,700	-	15,375	9,470	7,292	-	16,762

¹ Values reflected are 2015 actual amount of investment tax expenditures as as stated in the 2015 report.

² Values reflected are 2015 projections of investment tax expenditures for 2016 as stated in the 2015 report.

³ The 2017 projections of investment tax expenditure for incentives on income tax were computed using the 2016 - 2017 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 2016 - 2017 growth rate of value of imports as

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

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

⁶ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (industrial goods, machines, electronics, electrical products)".

⁷ In the 2015 investment tax expenditures report, this sector was under "Manufacturing (wood, glass, paper, plastic, ceramic, rubber products)".

⁸ In the 2015 investment tax expenditures report, this sector was under "Services (business consultancy, technical assistance, customer support, R&D)", "Services (call center, BPO)", and "Services (software development, IT-related services, gaming and other computer-related activities)".

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