

Table J.1.b.
2017 INVESTMENT TAX EXPENDITURES, BY SECTOR, BY TYPE OF TAX INCENTIVES, FY 2016-2018
(in thousand pesos)

| Sector | 2016 | | | | | 2017 | | | | | 2018 | | | | | | | | | |
|--|---------------------|-------------------------|-------------------|--------------------|--------------------|-------------------------|-------------------------|-------------------|--------------------|--------------------|---------------------------------|--------------------------------------|-------------------|--------------------|--------------------|-------------------------|-------------------------|-------------------|--------------------|--------------------|
| | Actual ¹ | | | | | Programmed ² | | | | | Actual | | | | | Projection ³ | | | | |
| | Income Tax Holiday | Special Income Tax Rate | Customs Duties | Import VAT (gross) | Total | Income Tax Holiday | Special Income Tax Rate | Customs Duties | Import VAT (gross) | Total | Income Tax Holiday ⁴ | Special Income Tax Rate ⁵ | Customs Duties | Import VAT (gross) | Total | Income Tax Holiday | Special Income Tax Rate | Customs Duties | Import VAT (gross) | Total |
| I. Agriculture and Fishery | 665,581 | 201 | 140,358 | 200,622 | 1,006,761 | 729,541 | 220 | 157,042 | 224,469 | 1,111,273 | 503,139 | 741 | 43,273 | 77,485 | 624,638 | 503,414 | 742 | 47,373 | 84,826 | 636,354 |
| Agriculture and Fishery (Fishery) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agriculture and Fishery (Livestock, Poultry, Production of Animal Feeds) | 110,465 | - | 14,688 | 689 | 125,841 | 121,080 | - | 16,434 | 770 | 138,285 | 190,019 | 279 | 35,806 | 69,572 | 295,676 | 190,123 | 279 | 39,199 | 76,164 | 305,765 |
| Agriculture and Fishery (Operator of Post Harvest Facility, Cold Storage Facility) | 61,312 | 162 | 123,582 | 199,933 | 384,989 | 67,203 | 178 | 138,272 | 223,699 | 429,352 | 119,030 | 348 | 1,819 | 71 | 121,268 | 119,095 | 348 | 1,991 | 78 | 121,512 |
| Agriculture and Fishery (Seed Production, Growing of Plants) | 493,804 | 38 | 2,088 | 0 | 495,931 | 541,257 | 42 | 2,337 | 0 | 543,636 | 194,090 | 114 | 5,648 | 7,841 | 207,694 | 194,196 | 114 | 6,183 | 8,584 | 209,078 |
| II. Economic and Low-Cost Housing | 4,045,444 | 40,559 | 17 | 0 | 4,086,019 | 4,441,266 | 44,527 | 19 | 0 | 4,485,812 | 4,805,158 | 172,891 | - | - | 4,978,050 | 4,808,450 | 173,010 | - | - | 4,981,460 |
| Economic and Low-cost Housing | 4,045,444 | 40,559 | 17 | 0 | 4,086,019 | 4,441,266 | 44,527 | 19 | 0 | 4,485,812 | 4,805,158 | 172,891 | - | - | 4,978,050 | 4,808,450 | 173,010 | - | - | 4,981,460 |
| III. Energy | 13,218,290 | 2,941,425 | 1,534,268 | 159,943 | 17,853,927 | 14,147,394 | 3,148,176 | 1,716,644 | 178,956 | 19,191,170 | 12,817,176 | 3,753,415 | 701,755 | 676,658 | 17,949,003 | 12,831,900 | 3,757,727 | 768,243 | 740,768 | 18,098,638 |
| Energy (Coal, Diesel, etc.) | 8,132,022 | 250,017 | 1,499,002 | 124,891 | 10,005,933 | 8,703,616 | 267,591 | 1,677,186 | 139,737 | 10,788,130 | 7,767,579 | 66,507 | 678,035 | 515,677 | 9,027,798 | 7,776,502 | 66,584 | 742,276 | 564,535 | 9,149,897 |
| Energy (Refining, Storage, Marketing and Distribution of Petroleum Products) | 2,137,871 | 86,720 | 5,045 | 15,466 | 2,245,103 | 2,288,141 | 92,815 | 5,645 | 17,305 | 2,403,906 | 1,908,180 | 65,117 | 1,560 | 128,705 | 2,103,562 | 1,910,373 | 65,192 | 1,708 | 140,899 | 2,118,171 |
| Energy (Renewable Energy - Biomass) | 625,183 | 71,197 | - | - | 696,380 | 669,127 | 76,201 | - | - | 745,328 | 737,563 | 53,413 | 3,313 | 16,182 | 810,471 | 738,411 | 53,474 | 3,627 | 17,715 | 813,227 |
| Energy (Renewable Energy - Geothermal) | 718,866 | 2,209,506 | 5,467 | 0 | 2,933,839 | 769,395 | 2,364,811 | 6,117 | 0 | 3,140,322 | 369,838 | 2,102,906 | 3,031 | 0 | 2,473,775 | 370,263 | 2,105,322 | 1,129 | 0 | 2,476,714 |
| Energy (Renewable Energy - Hydro) | 519,722 | 271,601 | 4,637 | 0 | 795,960 | 556,253 | 290,692 | 5,188 | 0 | 852,133 | 620,572 | 1,382,880 | 10,655 | 0 | 2,014,106 | 621,285 | 1,384,468 | 11,664 | 0 | 2,017,417 |
| Energy (Renewable Energy - Solar) | 515,535 | 51,810 | 11,334 | 18,509 | 597,189 | 551,771 | 55,452 | 12,682 | 20,710 | 640,614 | 505,792 | 59,948 | 7,161 | 16,093 | 588,993 | 506,373 | 60,016 | 7,839 | 17,617 | 591,847 |
| Energy (Renewable Energy - Unspecified) | 148,782 | 574 | 8,783 | 1,076 | 159,215 | 159,240 | 614 | 9,826 | 1,204 | 170,885 | 160,262 | - | 0 | 2 | 160,264 | 160,446 | - | 0 | 2 | 160,448 |
| Energy (Renewable Energy - Wind) | 420,308 | - | - | - | 420,308 | 449,851 | - | - | - | 449,851 | 747,389 | 22,644 | - | - | 770,033 | 748,247 | 22,670 | - | - | 770,918 |
| IV. Manufacturing | 25,013,690 | 19,844,652 | 45,633,339 | 164,798,828 | 255,291,509 | 27,007,495 | 21,426,440 | 51,057,695 | 184,389,295 | 283,880,925 | 27,479,073 | 29,098,982 | 39,420,385 | 246,807,303 | 342,805,742 | 27,500,961 | 29,122,161 | 43,155,306 | 270,191,295 | 369,969,723 |
| Manufacturing (chemicals) | 1,670,012 | 162,376 | 1,478,580 | 3,955,305 | 7,266,272 | 1,803,127 | 175,318 | 1,654,336 | 4,425,465 | 8,058,245 | 1,930,441 | 792,432 | 1,468,087 | 4,640,885 | 8,831,845 | 1,931,979 | 793,063 | 1,607,182 | 5,080,590 | 9,412,814 |
| Manufacturing (electronics, electrical products, semicon) | 16,440,345 | 9,612,652 | 29,450,706 | 123,381,463 | 178,885,166 | 17,750,782 | 10,378,863 | 32,951,460 | 138,047,601 | 199,128,705 | 15,840,953 | 16,441,507 | 18,179,629 | 174,467,931 | 224,930,021 | 15,853,572 | 16,454,604 | 19,902,075 | 190,998,060 | 243,208,311 |
| Manufacturing (industrial goods, machines) | 848,459 | 2,093,644 | 890,120 | 3,981,258 | 7,813,482 | 916,089 | 2,260,526 | 995,927 | 4,454,503 | 8,627,045 | 3,094,664 | 2,182,999 | 3,660,723 | 32,093,805 | 41,032,191 | 3,097,129 | 2,184,738 | 4,007,562 | 35,134,562 | 44,423,991 |
| Manufacturing (food, food processing) | 1,526,787 | 132,064 | 154,208 | 482,969 | 2,296,028 | 1,648,485 | 142,590 | 172,538 | 540,379 | 2,503,993 | 1,356,136 | 567,943 | 354,790 | 756,189 | 3,035,058 | 1,357,217 | 568,396 | 388,405 | 827,835 | 3,141,852 |
| Manufacturing (garments, textiles, wearables including jewelry, leather products - including bags) | 131,090 | 187,986 | 3,663,814 | 5,874,765 | 9,857,655 | 141,539 | 202,970 | 4,099,325 | 6,573,088 | 11,016,922 | 3,656,819 | 306,281 | 3,767,681 | 5,775,815 | 10,215,595 | 3,661,110 | 306,525 | 4,124,653 | 6,323,050 | 11,120,338 |
| Manufacturing (glass, plastic, ceramic) | 1,335,698 | 1,024,380 | 2,162,203 | 4,945,918 | 9,466,199 | 1,442,165 | 1,106,032 | 2,419,220 | 5,533,830 | 10,501,247 | 329,763 | 777,061 | 1,427,257 | 3,278,743 | 5,812,824 | 330,026 | 777,680 | 1,562,484 | 3,589,390 | 6,259,580 |
| Manufacturing (wood, paper, rubber products) | 147,780 | 1,401,501 | 1,675,927 | 3,289,823 | 6,515,031 | 159,559 | 1,513,212 | 1,875,142 | 3,680,879 | 7,228,792 | 94,654 | 923,469 | 1,229,026 | 2,876,526 | 5,113,674 | 84,721 | 924,205 | 1,345,471 | 3,149,065 | 5,503,462 |
| Manufacturing (metals, steel) | 517,435 | 1,598,252 | 1,759,866 | 6,926,744 | 10,802,297 | 558,679 | 1,725,647 | 1,969,058 | 7,750,113 | 12,003,498 | 863,306 | 2,201,875 | 1,175,096 | 4,691,927 | 8,932,204 | 863,993 | 2,203,629 | 1,286,431 | 5,136,469 | 9,490,522 |
| Manufacturing (personal care and healthcare products, medical products) | 182,955 | 281,013 | 533,307 | 1,379,023 | 2,376,299 | 197,538 | 303,412 | 596,701 | 1,542,945 | 2,640,596 | 103,623 | 303,347 | 589,366 | 1,430,021 | 2,426,357 | 103,706 | 303,589 | 645,206 | 1,565,510 | 2,618,010 |
| Manufacturing (personal goods) | 121,999 | 255,886 | 680,172 | 1,910,050 | 2,968,107 | 131,723 | 276,282 | 761,023 | 2,137,094 | 3,306,123 | 1,081,609 | 425,161 | 2,261,544 | 4,730,069 | 8,498,383 | 1,082,471 | 425,499 | 2,475,816 | 5,178,223 | 9,162,010 |
| Manufacturing (vehicles, vehicle accessories, transport equipment) | 2,091,130 | 3,094,897 | 3,184,436 | 8,672,511 | 17,042,974 | 2,257,811 | 3,341,587 | 3,562,965 | 9,703,397 | 18,665,759 | 2,428,104 | 4,176,907 | 5,307,185 | 12,065,394 | 23,977,591 | 2,430,038 | 4,180,234 | 5,810,020 | 13,208,541 | 25,628,833 |
| V. Mining and Quarrying | 4,195,610 | - | 187,015 | 541,512 | 4,924,137 | 4,936,271 | - | 209,245 | 605,880 | 5,751,396 | 2,644,958 | - | - | - | 2,644,958 | 2,647,373 | - | - | - | 2,647,373 |
| Mining and Quarrying | 4,195,610 | - | 187,015 | 541,512 | 4,924,137 | 4,936,271 | - | 209,245 | 605,880 | 5,751,396 | 2,644,958 | - | - | - | 2,644,958 | 2,647,373 | - | - | - | 2,647,373 |
| VI. PPP Projects | 1,339,773 | - | 4,621 | 0 | 1,344,394 | 1,469,644 | - | 5,170 | 0 | 1,474,815 | 701,472 | - | 13,149 | 0 | 714,621 | 702,199 | - | 14,395 | 0 | 716,594 |
| PPP Projects | 1,339,773 | - | 4,621 | 0 | 1,344,394 | 1,469,644 | - | 5,170 | 0 | 1,474,815 | 701,472 | - | 13,149 | 0 | 714,621 | 702,199 | - | 14,395 | 0 | 716,594 |
| VII. Services | 23,990,177 | 16,792,072 | 7,391,572 | 22,006,506 | 70,180,328 | 26,115,816 | 18,372,786 | 8,270,196 | 24,622,381 | 77,381,179 | 18,966,166 | 22,311,371 | 6,161,218 | 19,705,816 | 67,144,571 | 18,981,903 | 22,332,930 | 6,744,968 | 21,572,863 | 69,632,663 |
| Services (banking, financing) | 71,625 | 2,583 | 35,895 | 240,432 | 350,535 | 79,520 | 2,868 | 40,162 | 269,012 | 391,562 | 123,821 | 94,174 | - | 217,995 | 123,977 | 94,293 | - | 218,269 | 209,998 | 218,269 |
| Services (BPO - non-voice, software development, IT-related services, customer support) | 9,019,545 | 9,931,124 | 769,615 | 2,036,530 | 21,756,815 | 9,893,858 | 10,893,801 | 861,098 | 2,278,609 | 23,927,367 | 5,016,163 | 9,444,556 | 1,225,660 | 4,648,075 | 20,334,454 | 5,021,360 | 9,454,341 | 1,341,786 | 5,088,461 | 20,950,948 |
| Services (call center) | 1,042,379 | 1,453,005 | 636,774 | 1,973,752 | 5,105,910 | 1,143,423 | 1,593,852 | 712,466 | 2,208,368 | 5,658,109 | 2,093,260 | 7,275,451 | 183,828 | 1,323,105 | 10,875,644 | 2,095,429 | 7,282,989 | 201,245 | 1,448,463 | 11,028,126 |
| Services (R&D) | 219 | 187,383 | 143,228 | 381,825 | 712,655 | 240 | 205,547 | 160,253 | 427,212 | 793,252 | 966 | 14,227 | 4,137 | 25,660 | 44,991 | 967 | 14,242 | 4,529 | 28,092 | 47,830 |
| Services (caterian and restaurant operation) | - | 33,727 | 881 | 1,065 | 35,673 | - | 36,996 | 986 | 1,192 | 39,173 | - | 44,563 | 2,993 | 59,193 | - | 44,609 | 3,277 | 2,897 | 50,772 | 50,772 |
| Services (construction, leasing, real estate other than economic and low-cost housing, ecozone operator) | 7,215,923 | 1,950,440 | 104,389 | 196,625 | 9,467,377 | 7,921,958 | 2,141,278 | 116,797 | 219,997 | 10,400,030 | 8,789,028 | 1,634,968 | 48,042 | 172,517 | 10,644,555 | 8,795,049 | 1,636,088 | 52,593 | 188,862 | 10,672,593 |
| Services (operator of training and learning centers, operator of medical and health facilities) | 187,582 | 646,110 | 41,110 | 102,677 | 977,480 | 205,766 | 708,741 | 45,997 | 114,882 | 1,075,386 | 63,765 | 549,584 | 5,296 | 17,229 | 635,874 | 63,831 | 550,153 | 5,798 | 18,862 | 638,643 |
| Services (other general services) | 981,114 | 715,072 | 582,772 | 2,450,493 | 4,729,451 | 1,076,218 | 784,388 | 652,045 | 2,741,779 | 5,254,430 | 226,823 | 68,758 | 74,492 | 171,984 | 542,058 | 68,830 | 81,550 | 188,279 | | |