

**Table C.3**  
**TAX REVENUE PROGRAM, BY COLLECTING DEPARTMENT/AGENCY, BY SOURCE, 2023-2027**  
(In Million Pesos)

PARTICULARS	2023 Actual	2024 Program	2025 Projection	2026 Projection	2027 Projection
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>	<b>33</b>	<b>35</b>	<b>37</b>	<b>40</b>	<b>42</b>
<b>Office of the Secretary</b>	33	35	37	40	42
Taxes on Domestic Goods and Services					
Other Taxes					
Forest Charges	33	35	37	40	42
<b>DEPARTMENT OF FINANCE</b>	<b>3,400,200</b>	<b>3,788,630</b>	<b>4,296,510</b>	<b>4,791,293</b>	<b>5,334,161</b>
<b>Bureau of Customs <sup>a/</sup></b>	883,213	939,694	1,064,035	1,184,774	1,321,053
Taxes on International Trade and Transactions	883,213	939,694	1,064,035	1,184,774	1,321,053
Import Duties and Taxes	105,273	117,554	111,147	121,273	132,123
VAT on Imports	532,013	563,193	657,241	734,493	822,551
Excise Tax	228,560	241,807	276,203	308,435	344,611
Other Fees	17,367	17,141	19,444	20,574	21,769
<b>Bureau of Internal Revenue <sup>a/</sup></b>	2,516,987	2,848,936	3,232,475	3,606,519	4,013,108
Taxes on Net Income and Profits	1,404,243	1,553,412	1,711,755	1,878,858	2,063,095
Company, Corporate and Enterprises	550,921	610,499	674,628	740,202	812,213
Individual	699,483	770,579	845,925	925,273	1,012,463
Others	153,839	172,334	185,388	207,279	232,009
Windfall Tax on Mining	-	-	676	710	745
Royalty on Mining	-	-	5,137	5,394	5,664
Taxes on Property	10,358	11,351	12,392	13,461	14,623
Property Transfer Tax	10,358	11,351	12,392	13,461	14,623
Taxes on Domestic Goods and Services	897,306	1,043,681	1,231,611	1,394,195	1,565,052
Gen. Sales, Turnover or VAT (Net of VAT Refunds)	475,244	584,366	680,981	785,133	893,240
Selective Excises on Goods	292,984	313,078	343,104	372,583	402,520
Alcohol Products	108,197	117,163	130,038	144,343	160,320
Tobacco Products	134,909	141,729	148,929	156,543	164,558
Fuel and Oils	7	-	-	-	-
Mining	9,627	11,154	12,837	14,660	16,741
Automobiles	5,435	5,957	6,503	7,064	7,674
Miscellaneous	164	180	196	213	232
Sweetened Beverages and Junk Food	34,631	36,882	39,279	41,832	44,551
Cosmetics Procedures	14	14	15	16	18
Single-use Plastics	-	-	5,306	7,912	8,426
Selective Taxes on Services	128,779	145,910	207,169	236,091	268,871
Other Percentage Taxes	58,387	67,863	80,931	95,258	111,699
Banks/Financial Institutions	66,503	73,775	92,500	104,171	117,331
Insurance Premiums	3,500	3,836	4,188	4,550	4,942
Amusements	389	436	488	543	603
Tax Administration	-	-	29,062	31,570	34,295
Taxes on the Use of Goods or Property or Permission to Perform Activities	298	327	357	388	421
Franchise Taxes	298	327	357	388	421
Documentary Stamp Tax	179,466	210,710	241,198	278,049	320,779
Other Taxes	25,613	29,783	35,519	41,956	49,560
Miscellaneous	25,613	29,783	35,519	41,956	49,560

<b>PARTICULARS</b>	<b>2023 Actual</b>	<b>2024 Program</b>	<b>2025 Projection</b>	<b>2026 Projection</b>	<b>2027 Projection</b>
<b>DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT</b>	<b>3,929</b>	<b>4,184</b>	<b>4,798</b>	<b>5,212</b>	<b>5,661</b>
<b>Bureau of Fire Protection</b>	3,929	4,184	4,798	5,212	5,661
Taxes on Domestic Goods and Services					
Other Taxes					
Fire Code Tax	3,929	4,184	4,798	5,212	5,661
<b>DEPARTMENT OF JUSTICE</b>	<b>143</b>	<b>152</b>	<b>166</b>	<b>181</b>	<b>196</b>
<b>Bureau of Immigration</b>	143	152	166	181	196
Taxes on Domestic Goods and Services					
Other Taxes					
Immigration Tax	143	152	166	181	196
<b>DEPARTMENT OF TRANSPORTATION</b>	<b>22,454</b>	<b>24,609</b>	<b>27,917</b>	<b>38,561</b>	<b>41,848</b>
<b>Office of the Secretary</b>	22,454	24,609	27,917	38,561	41,848
<b>Land Transportation Office <sup>b/</sup></b>	22,454	24,609	27,917	38,561	41,848
Taxes on Domestic Goods and Services	22,454	24,609	27,917	38,561	41,848
Motor Vehicle Tax	22,454	24,609	27,917	38,561	41,848
<b>OTHER EXECUTIVE OFFICES</b>	<b>2,533</b>	<b>2,698</b>	<b>3,174</b>	<b>3,448</b>	<b>3,746</b>
<b>Commission on Higher Education</b>	2,026	2,158	2,585	2,808	3,050
Other Taxes	2,026	2,158	2,585	2,808	3,050
<b>National Commission for Culture and the Arts</b>	507	540	589	640	696
Other Taxes	507	540	589	640	696
<b>TOTAL TAX REVENUES</b>	<b>3,429,292</b>	<b>3,820,309</b>	<b>4,332,603</b>	<b>4,838,734</b>	<b>5,385,655</b>

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

<sup>a/</sup> Includes proceeds from the priority tax reform measures starting FY 2025 onwards as presented in Table C.5 of the BESF.

<sup>b/</sup> Includes proceeds from the priority tax reform measures starting FY 2026 onwards as presented in Table C.5 of the BESF.