

**Table J.2.**  
**NUMBER OF REGISTERED BUSINESS ENTITIES (RBEs), BY INVESTMENT PROMOTIONS AGENCY (IPA), INCLUDING COOPERATIVES, FY 2021-2022**

Investment Promotion Agency	2021			2022		
	Total number of RBEs that filed income tax returns	Total number of RBEs that availed income tax incentives	Total number of RBEs that availed incentives on importation <sup>1</sup>	Total number of RBEs that filed income tax returns	Total number of RBEs that availed income tax incentives	Total number of RBEs that availed incentives on importation <sup>1</sup>
Authority Freeport Area of Bataan (AFAB)	78	18	50	60	24	49
Aurora Pacific Economic Zone and Freeport (APECO)	1	1	-	3	2	-
Bases Conversion and Development Authority (BCDA)	4	-	-	3	-	-
Board of Investments (BOI)	357	108	39	341	210	32
Bangsamoro Board of Investments (BBOI)	-	-	-	6	2	-
Clark Development Corporation (CDC)	244	115	201	209	85	189
Cagayan Economic Zone Authority (CEZA)	45	5	2	30	8	2
Philippine Economic Zone Authority (PEZA)	1,541	810	1,476	1,631	1,063	1,397
Poro Point Management Corporation (PPMC)	6	-	2	5	2	1
Subic Bay Management Authority (SBMA)	471	141	126	302	106	110
Tourism Infrastructure and Enterprise Zone Authority (TIEZA)	3	-	-	4	2	-
Zamboanga City Special Economic Zone Authority (ZCSEZA)	-	-	2	3	2	4
<b>Total</b>	<b>2,750</b>	<b>1,198</b>	<b>1,898</b>	<b>2,597</b>	<b>1,506</b>	<b>1,784</b>
Cooperative Development Authority (CDA)	6,084	3,852	4,727	4,935	1,915	2,725
<b>Total (including cooperatives)</b>	<b>8,834</b>	<b>5,050</b>	<b>6,625</b>	<b>7,532</b>	<b>3,421</b>	<b>4,509</b>

<sup>1</sup> For CDA, cooperatives availed local VAT and Percentage Tax

Sources: Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), Cooperative Development Authority (CDA)