

**Table C.5**  
**LIST OF PRIORITY TAX REFORM MEASURES**  
(In Million Pesos)

<b>Particulars</b>	<b>2025 Program</b>	<b>2026 Projection</b>	<b>2027 Projection</b>	<b>2028 Projection</b>
<b>Bureau of Internal Revenue</b>	<b>1,018</b>	<b>21,326</b>	<b>22,648</b>	<b>23,405</b>
VAT on Digital Services	3,624	21,374	22,808	24,425
Capital Markets Efficiency Promotion Act (CMEPA)	(2,264)	(4,880)	(4,614)	(4,503)
Mining Fiscal Regime	-	5,814	6,104	6,409
CREATE MORE	(342)	(981)	(1,650)	(2,926)
Corporate Income Tax	(342)	(981)	(1,650)	(2,926)
<b>Bureau of Customs</b>	<b>2,800</b>	<b>6,456</b>	<b>7,443</b>	<b>8,579</b>
Excise Tax on Pick-ups (under CMEPA)	2,800	6,456	7,443	8,579
<b>TOTAL</b>	<b>3,818</b>	<b>27,782</b>	<b>30,091</b>	<b>31,985</b>

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