

APPENDIX

**Table 1. NATIONAL GOVERNMENT REVENUE COLLECTIONS, BY TYPE
CY 2014 - 2015
(In Billion Pesos)**

Type	2014		2015 ^P		%
	Amount	% Dist.	Amount	% Dist.	Inc./.(Dec.)
NATIONAL GOVERNMENT REVENUES (I + II)	1,908.53	100.00%	2,116.91	100.00%	10.92%
I. NATIONAL TAX REVENUES	1,718.99	90.07%	1,823.43	86.14%	6.08%
A. Direct Taxes	803.89	42.12%	864.98	40.86%	7.60%
1. Income Taxes	784.76	41.12%	846.20	39.97%	7.83%
a. Corporate income tax	455.10	23.85%	489.76	23.14%	7.62%
(1) Corporate	187.02	9.80%	206.93	9.78%	10.65%
(2) Withholding at source	268.08	14.05%	282.83	13.36%	5.50%
b. Individual income tax	283.59	14.86%	309.21	14.61%	9.03%
(1) Compensation	232.43	12.18%	252.88	11.95%	8.80%
(2) Business	38.68	2.03%	42.59	2.01%	10.11%
i. Withholding at source	23.84	1.25%	26.57	1.26%	11.46%
ii. Individual	14.84	0.78%	16.01	0.76%	7.94%
(3) Capital gains	12.48	0.65%	13.74	0.65%	10.11%
c. Others	46.07	2.41%	47.23	2.23%	2.53%
(1) Bank deposits	12.49	0.65%	14.00	0.66%	12.07%
(2) Treasury bills/bonds	33.58	1.76%	33.23	1.57%	-1.02%
2. Transfer Taxes	5.45	0.29%	5.64	0.27%	3.41%
3. Other Direct Taxes	13.69	0.72%	13.14	0.62%	-3.97%
a. Motor vehicle tax	11.79	0.62%	11.30	0.53%	-4.12%
b. Immigration tax	0.07	0.00%	0.07	0.00%	0.00%
c. Travel tax	1.83	0.10%	1.77	0.08%	-3.12%
B. Indirect Taxes	915.09	47.95%	958.45	45.28%	4.74%
1. Excise Taxes	165.74	8.68%	190.14	8.98%	14.72%
a. Domestic trade	135.32	7.09%	158.32	7.48%	17.00%
(1) Alcohol products	37.52	1.97%	42.21	1.99%	12.50%
(2) Tobacco products*	82.34	4.31%	99.50	4.70%	20.85%
(3) Petroleum products	9.42	0.49%	11.89	0.56%	26.21%
(4) Miscellaneous products	2.83	0.15%	2.63	0.12%	-7.02%
(5) Mineral products	3.20	0.17%	2.08	0.10%	-35.09%
b. Foreign trade	30.43	1.59%	31.82	1.50%	4.58%
2. License and Business Taxes	614.40	32.19%	629.19	29.72%	2.41%
a. VAT	557.91	29.23%	570.20	26.94%	2.20%
(1) Domestic trade	278.79	14.61%	295.50	13.96%	5.99%
(2) Foreign trade	279.11	14.62%	274.70	12.98%	-1.58%

Type	2014		2015 ^P		%
	Amount	% Dist.	Amount	% Dist.	Inc./(Dec.)
b. Other business taxes	56.49	2.96 %	58.99	2.79%	4.43%
(1) Bank/Financial Institutions	25.49	1.34%	25.58	1.21%	0.34%
(2) Insurance premiums	1.18	0.06%	1.34	0.06%	12.87%
(3) Amusement taxes	0.44	0.02%	0.55	0.03%	25.02%
(4) Other percentage taxes & Franchise tax	29.37	1.54%	31.52	1.49%	7.33%
3. Import Duties	44.78	2.35%	56.82	2.68%	26.90%
4. Other Indirect Taxes	90.18	4.73%	82.30	3.89%	-8.74%
a. Documentary stamp taxes	69.04	3.62%	72.07	3.40%	4.40%
b. Other miscellaneous taxes**	19.88	1.04%	8.73	0.41%	-56.09%
c. Forest charges	0.13	0.01%	0.13	0.01%	-3.76%
d. Fire code tax	1.13	0.06%	1.37	0.06%	21.26%

II. NATIONAL NON-TAX REVENUES*** **189.54** **9.93%** **293.48** **13.86%** **54.84%**

Notes:

* Includes collection on tobacco inspection fees.

** Includes Tax Expenditure Fund (TEF) and revenue from administrative measures as reported by the BOC.

*** Includes grants and Marcos wealth.

Sources of Basic Data: BIR, BOC, BTr

P - Preliminary Data

**Table 2. NATIONAL GOVERNMENT TAX REVENUE COLLECTIONS,
BY AGENCY
CY 2014 – 2015
(In Billion Pesos)**

Agency	2014		2015 ^P		%
	Amount	% Dist.	Amount	% Dist.	Inc./(Dec.)
TOTAL	1,718.99	100.00%	1,815.48	100.00%	5.61%
Bureau of Internal Revenue	1,334.76	77.65%	1,433.30	78.95%	7.38%
Bureau of Customs	369.28	21.48%	367.53	20.24%	-0.47%
Other Offices	14.95	0.87%	14.64	0.81%	-2.06%

Sources of Basic Data: BIR, BOC, BTr.

P - Preliminary Data

**Table 3. LOCAL GOVERNMENT REVENUE COLLECTIONS, BY SOURCE
CY 2014 - 2015
(In Billion Pesos)**

Source	2014		2015 ^P		%
	Amount	% Dist.	Amount	% Dist.	
LOCAL GOVERNMENT REVENUES (I + II)	434.69	100.00%	581.56	100.00%	33.79%
I. Local Sources	151.36	34.82%	171.64	29.51%	13.40%
A. Tax Revenue	108.22	24.90%	122.04	20.99%	12.77%
Real Property Tax	45.46	10.46%	48.86	8.40%	7.48%
Tax on Business	55.92	12.87%	65.93	11.34%	17.89%
Other Taxes	6.84	1.57%	7.25	1.25%	6.06%
B. Non-Tax Revenue	43.14	9.92%	49.60	8.53%	14.97%
II. External Sources	283.33	65.18%	409.92	70.49%	44.68%
Of which: Internal Revenue Allotment	273.38	62.89%	310.51	53.39%	13.58%

Source of Basic Data: Local Government Audit Office Annual Report.

P - Preliminary Data