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A Concept Paper on Pink Tax and Tampon Tax



Analysis of the Revenue Performance of Professional Tax, CYs 2017-2021



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A Concept Paper on Pink Tax and Tampon Tax*

I. Introduction

Women in the Philippines and around the world have long fought against different forms of violence and disenfranchisement in many aspects of life and society. More often, women are more prone to poverty and are less likely to cross the poverty line (UN Women, 2021). They are also generally paid less than men of the same industry, skillset, and seniority (UN Women, n.d.). Further, there are disparities between consumer prices for essential goods and services, causing more long-term economic burdens for women compared to men. Increased expenses simply based on gender lead to discussions about unfairness.

This paper examines the taxes that only women pay, namely the pink tax and the tampon tax, and how these may be regulated in aid of possible future legislation.

II. Comments and Observations

A. Definition of pink tax and tampon tax

The pink tax is defined as the discriminatory price discrepancy of similar goods and services marketed to females as compared to their male counterparts. From an industry perspective, the pink tax occurs when distributors or manufacturers sell and set higher prices for products or services designed ‘for women’. Park (2023) presented the concept as such:

“It is a compound of the English words of color pink, traditionally symbolizing the feminine, and tax. It does not mean a real tax but a tax that is exclusively imposed on women, causing higher expenses for women’s goods compared to those for men... The earliest research on gender-specific product price investigation and comparison was conducted in 2011 by researchers in the field of gender studies. Duesterhaus, et al. (2011) examined in their studies the gender-specific differences in payment for haircuts, dry cleaning, and personal care products within the US industries. It was found that women had to pay an average of USD12 more for a haircut at high-end hair shops and USD1.89 more for dry cleaning for a shirt than men. A survey which compared the prices of 538 personal care products, focusing on online stores, showed significant gender-specific price differences in the categories of deodorants and body sprays. The online stores included in the study

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were Target, Walmart, CVS, and Walgreens, and the items included were deodorant, shave gel/cream, a razor, and body spray. The research findings demonstrated that the needs of the gendered self are satisfied by consumerism, and gender-specific expectations learned on a socio-cultural basis make women accept higher expenses to maintain femininity.” (p. 47-48)

Subsequently, the matter became very prominent in 2015 when the New York City-Department of Consumer Affairs (NYC-DCA) released a study on gender pricing which estimated the price differences of the same types of goods sold to male and female consumers. The goods selected for the said study were predominantly similar in terms of branding, ingredients, appearance, textiles, construction, and marketing (New York City Department of Consumer Affairs, 2015).

On the other hand, there is a tax that only women pay. This is referred to as the tampon tax, which is simply the consumption tax, such as value-added tax (VAT) or goods and services tax (GST), levied for items used by women only. These are commodities such as tampons, sanitary products, menstrual pads and liners, and menstrual cups, among others. (Baptista, 2023). In essence, women do not have the option to not buy these products, that are generally levied with VAT or GST as other products.

B. Coverage of pink tax and tampon tax

According to the NYC-DCA study, across five industries, 24 stores, 91 brands, 35 product categories, and 794 products, women's products are priced 7% more than their male counterparts on average. The pricing disparity frequency against females was 42% as compared to 18% for males. This means that out of 397 comparisons, women pay 168 times more while men pay 72 times more. The study also reiterated that though there may be underlying justifications for the price disparities against women, such as textiles or ingredients used in the products, these are beyond the control of female consumers and are generally unavoidable as they avail of these essential goods with stocks that are periodically replenished. Hence, the impact of this pink tax grows over the course of a female's lifetime, affecting her finances (New York City Department of Consumer Affairs, 2015).

In particular, the NYC-DCA showed that children and accessories for females cost 7% more, with an average difference of USD14.92. On the other hand, female children's clothing costs 4% more at an average of USD7.12 while female adult clothing is more expensive by 8% at an average of USD21.53. For personal care products, female counterparts are priced at USD6.43 or 13% more, and female senior/home health care products are priced at USD10.38 or 8% more. (see Table 1)

Table 1*Average Price of Different Types of Products for Male and Female, 2015*

Category	Product	Number of products	Female average (in USD)	Male average (in USD)	Price difference (in USD)	Percent difference
Toys and accessories	Bikes and scooters	22	86.72	81.90	4.82	6
	General toys	20	29.49	26.49	3.00	11
	Backpacks	20	25.99	25.79	0.20	1
	Pre-school toys	14	21.65	19.85	1.80	9
	Helmets and pads	20	25.79	22.89	2.90	13
	Arts and crafts	10	32.79	30.59	2.20	7
	Children's shirt	20	15.82	13.95	1.87	13
Children clothing	Children's jeans	20	24.63	22.83	1.80	8
	Baby pants	20	18.33	16.77	1.56	9
	Onesies	20	20.91	20.07	0.84	4
	Baby sweaters	20	24.87	23.39	1.48	6
	Baby shirts	20	12.58	12.38	0.20	2
	Baby shoes	20	20.69	20.07	0.62	3
	Children's underwear	20	17.67	18.17	0.50	3
	Toddler shoes	8	28.85	29.60	0.75	3
	Dress pants	40	75.66	71.71	3.95	6
	Dress shirt	40	58.11	51.46	6.65	13
Adult clothing	Sweaters	42	63.19	59.45	3.74	6
	Jeans	50	62.75	57.09	5.66	10
	Shirts	40	29.23	25.51	3.72	15
	Socks	40	9.98	9.73	0.25	3
	Underwear	40	8.46	10.90	2.44	29
	Shampoo and conditioner	16	8.39	5.68	2.71	48
Personal care products	Razor cartridges	18	17.30	15.61	1.69	11
	Razor	20	8.90	7.99	0.91	11
	Lotion	10	8.25	7.43	0.82	11
	Deodorant	20	4.91	4.75	0.16	3
	Body wash	18	5.70	5.40	0.30	6
	Shaving cream	20	3.73	3.89	0.16	4
Senior/ Home Health care products	Supports and braces	22	37.17	32.43	4.74	15
	Canes	6	21.99	19.66	2.33	12
	Compression socks	24	27.86	26.77	1.09	4
	Adult diapers	22	32.71	32.06	0.65	2

Category	Product	Number of products	Female average (in USD)	Male average (in USD)	Price difference (in USD)	Percent difference
	Personal urinals	12	11.32	9.32	2.00	21
	Digestive health	20	9.41	9.84	0.43	5
Total		794	911.80	851.42	60.38	7

Note. New York City Department of Consumer Affairs. (2015). From Cradle to Cane: The Cost of Being a Female Consumer (A Study of Gender Pricing in New York City). Retrieved from <https://www.nyc.gov/assets/dca/downloads/pdf/partners/Study-of-Gender-Pricing-in-NYC.pdf>

In the Philippines, the literature on the discriminatory pricing of products intended for female use, commonly known as the pink tax, is very limited. There has not yet been a comprehensive study which describes the disparity between male and female-marketed goods with estimates of their significant differences, if there are any. However, a number of similar goods marketed for both males and females have been found to exhibit price disparity upon inspection of products retailed by means of online selling applications.

Some products exhibiting the pink tax through the online application include children's toys (twist cars and in-line scooters), infant and children's clothes (bodysuits or onesies), adult clothes (long sleeves/pullovers), and personal care products (deodorant). From this checking, it was observed that female-marketed products across categories are 15% more expensive than their male counterparts (see Table 2). This is more than 100% the average price difference reported by the NYC-DCA in 2015. Even so, it is worth noting that this very limited review of prices available in the market with scope only covering products sold online does not conclude the significant presence or absence of pink tax in the Philippines. It may also be argued that women's products often have different features or elements, such as design, materials, and packaging, that make them more expensive to produce.

Table 2

Average Price of Different Types of Products for Males and Females Sold in an Online Selling Application in the Philippines, 2023

Category	Item	Female price (in PhP)	Male price (in PhP)	Price difference (in PhP)	Percent difference
Toys	Twist car	1,099	989	110	11
	In-Line Scooter	1,100	1,300	200	18
Children clothing	Bodysuits/Onesies	629	549	80	15
	Jogger pants	560	400	160	40
Adult clothing	Long Sleeves/Pullover	809	599	210	35
Personal care product	Deodorant (Bundle of 2, 135 ml)	530	287	243	85
	Average	787.83	687.33	100.50	15

C. Regulations for pink tax and tampon tax

At present, there is no known country which has outlawed the practice of such discriminatory pricing. In the USA, however, there were three local legislations that banned unfair pricing for one gender. The Gender Tax Repeal Act of 1995 has been enacted in California, which makes it mandatory for establishments to charge equally for all their male and female clients availing of services that require similar time, costs, and skills to provide. This includes haircuts, clothing alterations, and dry cleaning, among others. The previous version of this bill, which includes discriminatory pricing in goods, did not pass (Fontinelle, 2023).

New York City also required retail establishments to refrain from pricing their services based on gender, wherein violators shall be fined by the NYC-DCA. Complaints with regard to discriminatory pricing may be reported through the City's website. Lastly, Miami-Dade County has an ordinance applicable to the pricing of both goods and services which prohibits disparity in the cost of essentially similar products with similar amounts and quality of inputs to be manufactured. Complaints with regard to the matter shall be reported in writing to the Consumer Services Department, where the offended party may file suit for damages, attorney fees, and court costs. (Fontinelle, 2023)

Meanwhile, in terms of the tampon tax, a number of countries have already followed the lead of Kenya as the first state to remove VAT on menstrual products. As of January 2023, the following countries had adopted laws that either reduced or removed VAT on tampons and similar products. While Scotland made all menstrual hygiene products free for all, a total of 17 countries reduced VAT on tampons and similar products, including Nepal, Germany, Italy, Sri Lanka, Belgium, France, Spain, Portugal, the Netherlands, Poland, Vietnam, Slovakia, Luxembourg, Turkey, Ethiopia, Austria, and Slovenia. On the other hand, tax exemptions were granted on the sale of menstrual products in 10 countries, including Rwanda, Australia, Lebanon, Bangladesh, Nigeria, South Korea, Saint Kitts and Nevis, Malaysia, Bhutan, and Malawi. Lastly, at least 18 countries levied a zero VAT rating for these products, including the United Kingdom, Ireland, Kenya, South Africa, Canada, Uganda, India, Colombia, Mauritius, Lesotho, the Maldives, Trinidad and Tobago, Mexico, Ecuador, Jamaica, Guyana, the Bahamas, and Namibia. Meanwhile, Nicaragua and Tanzania reintroduced the VAT for these products after prior exemption or zero rating (Baptista, 2023) (see Table 3).

In ASEAN, the tax exemption from the previously levied 5% to 10% VAT for sanitary menstrual products was enacted in Malaysia in 2018 as these commodities are considered "miscellaneous manufactured articles". In the same year, Vietnam reduced the VAT on tampons to 5% from the standard rate of 10% as they are tagged as medical equipment (Baptista, 2023).

Table 3*Cross-Country Comparison of the Pink Tax and Tampon Tax*

Country	Particular	Tax treatment	Year tax was changed
California, USA	Pink tax	Mandatory equal charges for similar services	1995
New York, USA	Pink tax	Mandatory equal charges for similar services	1998
Miami-Dade County, Florida, USA	Pink tax	Mandatory equal charges for similar goods and services	1997
Nepal	Tampon tax	Reduced tax on the import of sanitary pads	2022
Germany	Tampon tax	Reduced VAT from 17% to 7%	2020
Italy	Tampon tax	Reduced VAT from 10% to 5%	2023
Sri Lanka	Tampon tax	Removed 15% customs duty; Reduced VAT from 53% to 42%	2022
Belgium	Tampon tax	Reduced VAT from 21% to 6%	2021
France	Tampon tax	Reduced VAT from 20% to 5.5%	2015
Spain	Tampon tax	Reduced VAT from 10% to 4%	2022
Portugal	Tampon tax	Reduced VAT from 23% to 6%	2008
Netherlands	Tampon tax	Reduced VAT from 21% to 9%	2017
Poland	Tampon tax	Reduced VAT from 8% to 5%	2019
Slovakia	Tampon tax	Reduced VAT from 20% to 10%	2008
Luxembourg	Tampon tax	Reduced VAT from 16% to 3%	2019
Turkey	Tampon tax	Reduced VAT from 18% to 8%	2022
Ethiopia	Tampon tax	Reduced VAT from 30% to 10%	2020
Austria	Tampon tax	Reduced VAT from 20% to 10%	2020
Slovenia	Tampon tax	Reduced VAT from 22% to 9.5%	2021
Rwanda	Tampon tax	Exemption from VAT (18%)	2019
Australia	Tampon tax	Exemption from VAT (10%)	2019
Lebanon	Tampon tax	Exemption on all taxes	2001
Bangladesh	Tampon tax	Exemption from VAT for the import of raw materials	2019
Nigeria	Tampon tax	Exemption from GST	2020
South Korea	Tampon tax	Exemption from VAT	2004
Saint Kitts and Nevis	Tampon tax	Exemption from VAT and import tax	2014
Bhutan	Tampon tax	Exemption from sales tax and import tax	2021
Malawi	Tampon tax	Exemption from import duty and excise tax	2022
United Kingdom	Tampon tax	Zero VAT rating	2021
Ireland	Tampon tax	Zero VAT rating	2010
Kenya	Tampon tax	Zero VAT rating	2004

Country	Particular	Tax treatment	Year tax was changed
South Africa	Tampon tax	Zero VAT rating	2019
Canada	Tampon tax	Zero VAT rating	2015
Uganda	Tampon tax	Zero VAT rating	2005
India	Tampon tax	Zero VAT rating	2018
Colombia	Tampon tax	Zero VAT rating	2018
Mauritius	Tampon tax	Zero VAT rating	2017
Lesotho	Tampon tax	Zero VAT rating	2019
Maldives	Tampon tax	Zero VAT rating	2018
Trinidad and Tobago	Tampon tax	Zero VAT rating	2016
Mexico	Tampon tax	Zero VAT rating	2022
Ecuador	Tampon tax	Zero VAT rating	2021
Jamaica	Tampon tax	Zero VAT rating	1972
Guyana	Tampon tax	Zero VAT rating	2017
Bahamas	Tampon tax	Zero VAT rating	2021
Namibia	Tampon tax	Zero VAT rating	2022
Nicaragua	Tampon tax	Reintroduced VAT (15%)	2019
Tanzania	Tampon tax	Reintroduced VAT	2019
Malaysia	Tampon tax	Exemption from VAT (10%)	2018
Vietnam	Tampon tax	Reduced VAT from 10% to 5%	2018

Notes. Baptista, D. (2023, September 2). What is the tampon tax and which countries have axed it? Retrieved from Context: <https://www.context.news/socioeconomic-inclusion/what-is-the-tampon-tax-and-which-countries-have-axed-it>

Fontinelle, A. (2023, March). What Is the Pink Tax? Impact on Women, Regulation, and Laws. Retrieved from Investopedia: <https://www.investopedia.com/pink-tax-5095458>

Although the pink tax and the tampon tax are not literal taxes legislated against female consumers, females are bound to pay a higher tax for both the products with discriminatory pricing and the products that only women consume because the VAT is based on their gross selling price. In particular, Sections 106 and 108 of the National Internal Revenue Code of 1997, as amended, provide that there shall be levied, assessed, and collected on every sale, barter, or exchange of goods or properties a VAT equivalent to 12% of the gross selling price or gross value in money of the goods or properties sold, bartered or exchanged, or services rendered. Hence, females pay more taxes than males with regard to the consumption of essentially similar products.

III. Conclusion and Recommendation

It is common knowledge that women are still disenfranchised in various ways that is why governments around the world are trying their best to reverse this to achieve gender equality. The treatment of pink tax and/or tampon tax varies among countries, e.g., from exempt, reduced VAT, zero VAT rating, to mandatory no price discrimination for similar products/services. For some territories, the existence of the pink tax and/or tampon tax is a way to raise government revenues given that women, on average, are willing to pay more for certain products, particularly those related to beauty or fashion.

In the Philippines, the issue of pink tax and/or tampon tax has not yet been fully explored. However, based on the samples given above, there is an average of 15% price disparity on products sold online for boys (male) and girls (female). It is important to point out that said price differences may not only be due to the existence of the pink tax but also because of other factors such as design, materials, ingredients, or packaging that make girls'/women's items more expensive to produce. But this argument is not valid when products are functionally identical, like razors and pens.

Given this, there is a need to conduct more in-depth studies relative to the pink tax and tampon tax to determine if they truly exist in the Philippines, their extent, and possible regulation. There may also be a need for legislation prohibiting gender-based price discrimination to help cushion the taxes being paid by women.

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Analysis of the Revenue Performance of Professional Tax, CYs 2017-2021*

I. Introduction

The Professional Regulation Commission (PRC) conducts and administers licensure examinations to aspiring professionals. In partnership with the 45 Professional Regulatory Boards (PRBs)¹, the PRC regulates and supervises the practice of the professions in health, business, education, social sciences, engineering, and technology. Consequently, on top of fulfilling the legal mandate of the PRC, other relevant statutes are considered before a certified licensed person may exercise his/her profession. One of these laws is the Local Government Code (LGC) of 1991, as amended, which requires the payment of professional tax (Divina, 2019).

This study reviews the revenue performance of professional tax imposed by local government units (LGUs) from 2017 to 2021, as well as the factors affecting its collection.

II. Background Information

Professionals refer to persons engaged in the exercise or practice of their profession, such as but not limited to: lawyers; certified public accountants; doctors of medicines; architects; civil, electrical, chemical, mechanical, structural, industrial, mining, sanitary, metallurgical and geodetic engineers; marine surveyors; doctors of veterinary science; dentist; professional appraisers; connoisseurs of tobacco; actuaries; interior decorators; designers; real estate service practitioners; insurance agents and actuaries; and all other professions requiring government licensure examinations regulated by the PRC, Supreme Court, etc.² Hence, professionals are those individuals granted licenses to practice their respective occupations legally.

Section 139 of Republic Act (RA) No. 7160, otherwise known as the LGC of 1991, as amended, provides that provinces may levy an annual professional tax on each person engaged in the exercise or practice of his/her profession. The amount of the tax shall not exceed P300.00 or the rate provided under a duly enacted local ordinance.

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¹ See Annex A.

² Section 2(A)(1) of the Revenue Regulations No. 11-2018 – Amending Certain Provisions of Revenue Regulations No. 2-98, as Amended Introduced by Republic Act No. 10963, Otherwise Known as the “Tax Reform for Acceleration and Inclusion (TRAIN)” Law, Relative to Withholding of Income Tax.

Likewise, Section 151 of the LGC of 1991, as amended, states that cities may levy taxes, fees, and charges that a province or a municipality may impose, which includes the imposition of professional tax. In addition, Pateros, the lone municipality within the Metropolitan Manila Area (MMA), may also levy and collect professional tax pursuant to Article 236(b) of the Implementing Rules and Regulations (IRR) of the LGC of 1991, as amended.

Section 147 of the LGC of 1991, as amended, provides that municipalities may impose and collect such reasonable fees and charges on business and occupation and, except as reserved to the province under Section 139 of this Code, on the practice of any profession or calling, commensurate with the cost of regulation, inspection, and licensing before any person may engage in such business or occupation or practice such profession or calling.

The professional tax shall be paid in the place where one practices his/her profession or where his/her principal office is maintained, in case one practices his/her profession in several places. Any individual who has paid the corresponding professional tax shall be entitled to practice his/her profession in any part of the Philippines without being required to secure a business permit or license fee for doing so.

It shall be payable annually on or before the 31st day of January. Any person beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of professions does not become exempt even if conducted with some other profession for which the tax has been paid [Section 139 (d)]. Thus, a lawyer who is also a Certified Public Accountant (CPA) must pay the professional tax imposed on lawyers and that fixed for CPAs, if he/she is to practice both professions. [Art. 228(f), IRR of LGC of 1991, as amended] On the other hand, professionals exclusively employed in the government shall be exempt from the payment of this tax.

Any person subject to the professional tax must include the official receipt's number in deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys, and maps, as applicable.

Local Finance Circular (LFC) No. 001-2019³ provides a new set of guidelines to LGUs on imposing and collecting taxes and other charges on professionals to ensure fair, uniform, and proper implementation of tax laws. This is in line with the ongoing efforts to streamline government transactions to improve the ease of doing business further. Likewise, the LFC was issued to decimate the improper imposition of local taxes, fees, and other charges by the LGUs.

Another feature of the said LFC is the exemption of professionals from paying business permit fees for the operation of their offices or clinics. Although their business permits are free, the operation of their offices still requires securing necessary permits from their respective LGUs. The LGUs may still impose and collect other applicable fees and charges (i.e., garbage fee, sanitary inspection fee, occupancy permit fee, etc.), the amount of which shall be reasonably commensurate to the cost of regulation or provision of service, as may be provided under a duly enacted local ordinance; provided, however, no service charge shall be based on capital investments or gross sales or receipts of the persons or business liable therefor.

³ Entitled, "Guidelines on the Imposition and Collection of Local Taxes, Fees and Charges on Professionals".

While professionals still need to secure business permits from LGUs under the LFC, such permits should be provided at no cost during the registration or renewal of the operation of their clinics or offices, given that such permits cannot regulate the practice of their profession. This is because regulations governing the practice of professions are solely the responsibility of the respective agencies or regulatory boards empowered by law to oversee and regulate the profession.

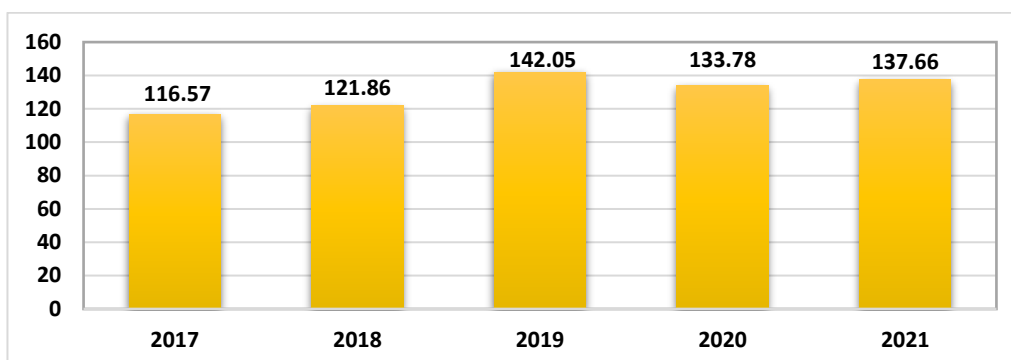
LGUs may, however, impose a local business tax on professionals if they are found to be selling, trading, or distributing goods of whatever kind or involved in trade and other business activities that do not constitute the practice of their professions. In this case, the LGU may impose a business permit fee during the registration and renewal of the operation of the concerned professional's office or clinic.

For the purpose of collecting the tax, the provincial/city treasurer or his/her duly authorized representative shall require from such professionals their current annual registration cards, issued by a competent authority before accepting payments of their professional tax for the current year. The PRC shall likewise require the professionals to present proof of payment before registering or renewing their licenses. [Art. 228(f), IRR of LGC; LFC 06-94]

III. Revenue Performance of Professional Tax

A. Revenue collection from professional tax

From 2017 to 2021, the total average collection from the professional tax increased from P116.57 million to P137.66 million, respectively. On average, collection from professional tax grew by 4.55% during the period. A significant percentage increase was observed during the pre-pandemic year of 2019, garnering a growth rate of 16.56% before dropping to 5.82% at the height of the COVID-19 global outbreak in 2020. This is justifiable since the pandemic caused the restriction of movements and slowed down economies in the country. Collection therefrom slowly picked up at 2.90% in 2021 as a result of the gradual opening of the economy (Moredo and Patag, 2021) (see Figure 1).

Figure 1*Professional Tax Revenues of LGUs, CYs 2017-2021 (In Million Pesos)*

Note. Basic data sourced from the Bureau of Local Government Finance (BLGF) as of June 2022.

On average, the professional tax contributed nominally to local funds, at 0.08% of the total LGU tax revenues and 0.02% of the overall LGU revenue collection. As earlier mentioned, the decline in the collection for the year 2020 may be attributed to the cancellation of professional examinations that reduced the number of new professionals (see Table 1).

Table 1*Percent Share of Professional Tax Collection to Total Tax Revenues and Total LGU Revenues, CYs 2017-2021 (In Million Pesos)*

Year	Professional tax collection	Total LGU tax revenues	Total LGU revenues	% Share of professional tax to		Growth rate (in %)
				Total LGU tax revenues	Total LGU revenues	
2017	116.57	147,221.96	633,234.53	0.08	0.02	-
2018	121.86	156,889.63	694,456.46	0.08	0.02	4.5
2019	142.05	182,666.16	781,476.90	0.08	0.02	16.57
2020	133.78	189,266.20	866,537.47	0.07	0.02	(5.82)
2021	137.66	189,861.02	927,480.52	0.07	0.01	2.90
Average	130.38	173,180.99	780,637.18	0.08	0.02	4.55

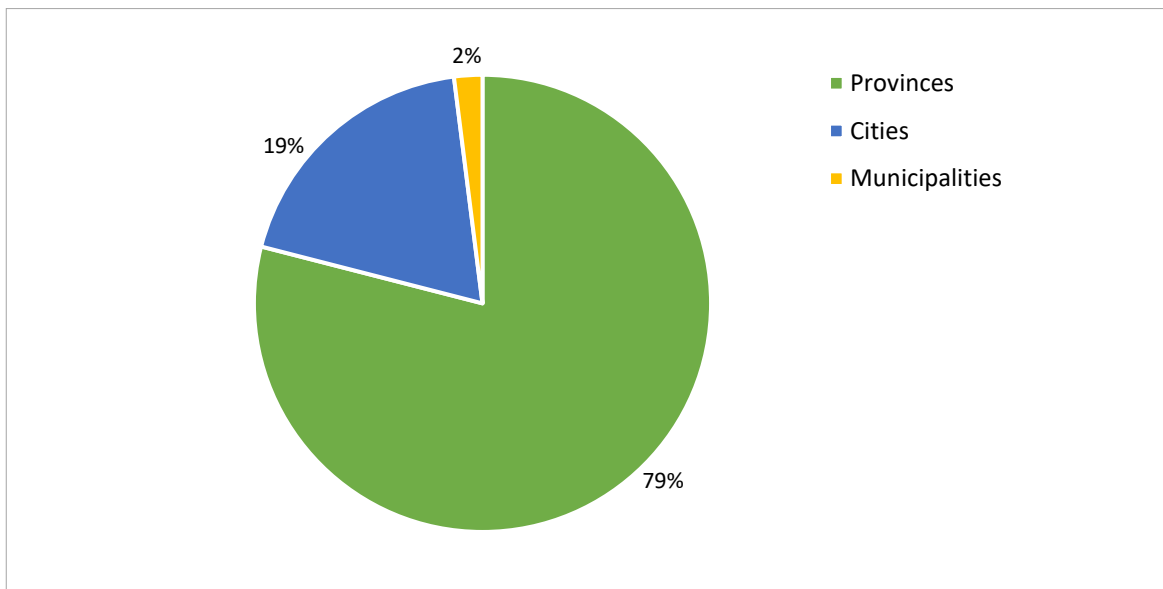
B. Professional tax collection, by LGU level

In terms of revenue by source, cities accounted for P103.61 million of the professional tax revenues at 79%, followed by provinces (19%) and municipalities (2%).

On the other hand, the highest growth rate was registered by the provinces at an average of 6.84% annually, followed by cities (4.20%). Sections 139 and 151 of the LGC of 1991, as amended, provide that the professional tax is, generally, a provincial and city imposition. They are, therefore, vested with the power to levy and administer the professional tax and not the municipality. However, as provided under Section 144 of the same Code, municipalities within the MMA may levy taxes at rates that shall not exceed 50% of the maximum rates prescribed. Thus, Pateros, the sole municipality in Metropolitan Manila, may impose and collect professional tax, while other municipalities merely collect the tax for the province and do not impose the said tax. This may explain the lesser amount of municipalities collection on the said tax (see Figure 2).

Figure 2

Average Percentage Distribution of Professional Tax, CYs 2017-2021



Note. Basic data sourced from the BLGF as of June 2022.

Four out of 10 cities that collected low professional tax collection are located in Central Visayas or Region VII. This can be explained by the increased poverty incidence in the region from 13.38% in 2018 to 22.07%⁴ in 2021. The poverty incidence among families in Central Visayas was observed to be higher than the national poverty incidence among families, which was estimated at 13.25% in 2021. The magnitude of poverty incidence may have a positive correlation with professional tax collection. According to the Asian Development Bank (2009), there is a strong link between poverty levels and educational attainment. It was revealed that two-thirds of poor households are headed by individuals with only an elementary school education or less. Likewise, providing access to quality education is identified as a crucial pathway to breaking the cycle of poverty and enabling social and economic mobility. Access to higher education significantly affects employment (Ali and Jalal, 2018). That means large disparities limit the development of

⁴ This means that 22 out of 100 families in Central Visayas have incomes below the amount needed to buy their basic food and non-food needs in 2021.

human capital. Children from poorer households are less likely to have a better education, which severely constrains their earning potential and their prospects of becoming professionals.

On the other hand, cities that collect high professional tax are mostly (6 out of 10) situated in the NCR. Makati City garnered the highest revenue of P8 million, followed by Quezon City (P6 million), and Davao City (P5 million) (see Table 2).

Table 2

*Top 10 Highest and Lowest Cities Collecting Professional Tax, CYs 2017-2021
(Average Amounts In Pesos)*

Highest cities	Average collection	% Share of total revenue	Lowest cities	Average collection	% Share of total revenue
Makati City	8,107,076	7.82	Guihulngan City	23,340	0.02
Quezon City	6,127,330	5.91	Palayan City	21,802	0.02
Davao City	5,102,789	4.93	Tangub City	18,790	0.02
Talisay City	4,524,917	4.37	Tandag City	15,782	0.02
Pasig City	4,216,014	4.07	Himamaylan City	10,865	0.01
Manila City	3,907,824	3.77	Bais City	9,614	0.01
Tacloban City	3,897,660	3.76	Sipalay City	8,780	0.01
Cagayan De Oro City	3,670,774	3.54	Tanjay City	8,222	0.01
Paranaque City	3,645,458	3.52	Canlaon City	4,608	0.004
Taguig City	2,981,385	2.88	Isabela City	2,940	0.003

Notes. Only cities with collections for the period 2017 to 2021 were considered. Gathered from the BLGF. Data are as of June 2022.

The provinces with the biggest professional tax collections were Bulacan, Rizal, and Isabela, while Tawi-Tawi, Masbate, and Western Samar had the lowest collections (see Table 3). Collection efficiency contributes to the high professional tax collection among the provinces. In addition, the initiatives and efficiency of LGUs can positively impact the generation of economic activity within their provinces. In contrast, factors that can affect the low tax collection in some provinces are poor livelihood and employment issues. Others include security issues, which are prevalent in Mindanao and other poor provinces. In effect, entrepreneurs will not be interested in investing money in a place where there is conflict, which results in low employment opportunities.

Table 3

*Top 10 Highest and Lowest Provinces Collecting Professional Tax, CYs 2017-2021
(Average Amounts In Pesos)*

Top provinces	Average collection	% Share of total revenue	Lowest provinces	Average collection	% Share of total revenue
Bulacan	2,008,600	8.15	Lanao Del Norte	42,986	0.17
Rizal	1,871,760	7.59	Agusan Del Norte	39,937	0.16
Isabela	1,228,242	4.98	Dinagat Islands	39,900	0.16
Batangas	1,078,312	4.37	Capiz	32,456	0.13
Tarlac	972,172	3.94	Davao Occidental	23,200	0.09
Pampanga	943,686	3.83	Batanes	21,028	0.09
Cebu	915,407	3.71	Maguindanao	19,750	0.08
Cavite	722,680	2.93	Western Samar	18,210	0.07
Iloilo	698,986	2.84	Masbate	12,658	0.05
Laguna	679,290	2.76	Tawi-Tawi	8,700	0.04

Notes. Only provinces with a collection for the period 2017 to 2021 were considered. Gathered from the BLGF. Data are as of June 2022.

It can be observed that the average professional tax collection of the NCR (P44 million) has a huge disparity compared to other regions following it in the ranking, with Region IV-A as the second garnering an average of P16 million and Region VII with P12 million (see Table 4). The huge gap can be explained by the NCR being an economic engine of the Philippines and an ideal area for professionals to practice their profession. However, some regions are emerging rapidly, such as Regions IV-B and VIII, with growth rates of 67.12% and 51.11%, respectively. This could mean provinces in these regions are fast attracting investments away from NCR, especially as major infrastructure projects like ferry terminals, domestic airports, tourist service centers, and national primary roads are being constructed. This can entice professional employment and, thus, increase revenue collection.

Table 4*Annual Professional Tax Collection, By Region, CYs 2017-2021*

Rank	Per region	Average professional tax collection (in Pesos)	Average growth rate (%)
1	NCR	44,966,589	1.14
14	CAR	2,300,248	1.51
9	Region I	4,292,351	2.73
10	Region II	3,302,741	31.76
4	Region III	9,039,630	5.34
2	Region IV-A	16,495,494	0.43
11	Region IV-B	2,938,891	67.12
13	Region V	2,361,747	7.96
5	Region VI	6,857,403	14.17
3	Region VII	12,505,050	2.50
8	Region VIII	5,120,247	51.11
15	Region IX	1,447,485	1.83
7	Region X	5,615,859	8.27
6	Region XI	6,716,801	6.08
12	Region XII	2,714,028	(0.07)
16	Region XIII	1,418,743	5.04
-	BARMM	164,311	1.51

Notes. Basic data sourced from the BLGF as of June 2022. BARMM was excluded from the ranking as it was created only in 2018, and its taxing powers are limited and bound by enabling laws.

Conversely, it is not surprising that the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) tax collection is minimal compared to the other regions. It is fair to mention that the BARMM replaced the Autonomous Region of Muslim Mindanao through the ratification of its basic law, the Bangsamoro Organic Law, following plebiscites in Western Mindanao in 2019. Basilan, Lanao del Sur, Maguindanao, Sulu, Tawi-Tawi, Cotabato City, and a special geographic area in Cotabato City, formerly under Region XIII, were all transferred to the BARMM.

IV. Factors Affecting the Collection of Professional Tax

The effective collection of professional tax in the Philippines is influenced by various factors that impact overall compliance and revenue generation. Understanding these factors is

crucial for policymakers and tax authorities to devise effective strategies to enhance tax collection and ensure sustainable revenue streams. Concepts such as misreporting, noncompliance, evasion, and tax gap were some of the reasons assumed to have impinged the low professional tax collection (Kaghazloo and Borrego, 2022). It can also be influenced by the number of new professionals and the poverty incidence in the area.

A. Number of new professionals, per region

The number of new professionals in the country increased remarkably from 195,906 in 2017 to 257,899 in 2019. Undoubtedly, with the onset of the COVID-19 pandemic, the number of new professionals drastically decreased to 94,234 in 2020 and further dropped to 34,305 in 2021 (see Table 5).

Table 5

Number of New Professionals, By Region, CYs 2017-2021

	2017	2018	2019	2020	2021	Average
NCR	26,287	24,483	27,532	7,909	5,171	18,276
CAR	7,001	6,897	8,178	2,840	1,707	5,325
Region I	11,416	10,170	15,352	4,457	2,331	8,745
Region II	9,999	11,080	13,234	3,280	1,943	7,907
Region III	21,648	21,066	27,161	8,894	3,605	16,475
Region IV-A	26,455	26,138	30,652	10,294	4,441	19,596
Region IV-B	5,699	6,117	7,477	4,142	361	4,759
Region V	11,257	11,837	16,884	7,854	1,329	9,832
Region VI	12,593	15,365	18,588	7,907	2,214	11,333
Region VII	11,948	16,971	18,486	8,614	2,191	11,642
Region VIII	9,752	9,229	14,022	5,493	1,202	7,940
Region IX	7,539	9,103	9,766	2,173	1,362	5,989
Region X	9,126	9,244	12,367	4,499	1,546	7,356
Region XI	9,414	10,199	13,835	6,096	1,848	8,278
Region XII	7,073	8,269	10,136	4,856	1,353	6,337
Region XIII	4,754	4,905	8,216	3,103	830	4,362
ARMM	3,945	4,407	6,013	1,823	871	3,412
TOTAL	195,906	205,480	257,899	94,234	34,305	157,565

Note. Basic data sourced from the Professional Registry Division of the Professional Regulation Commission as of 19 August 2022.

Various factors include the quality and availability of education and training programs, the demand for specific skills and expertise in the labor market, and the overall economic conditions in the region. It can be observed that Region IV-A, NCR, and Region III recorded the highest average number of new professionals influencing the production of professionals. This can be explained by their high collection of locally sourced revenue (LSR). According to the BLGF (2022), the NCR posted the highest LSR collections, which reached P72.34 billion or 47% of the total LSR of all LGUs. This was followed by Region IV-A and Region III, with LSR collections of P26.14 billion (16%) and P15.54 billion (9%), respectively.

Similar to CALABARZON, Central Luzon is progressively growing faster, especially in the areas that are referred to as the Pampanga Triangle (Angeles, San Fernando, and Clark-Subic), where major real estate companies such as Ayala Land and subsidiaries, Megaworld, Robinson Land Vista Land, and the like have major projects in the region (Villegas, 2022). These may increase the number of professional jobs in the area and, in turn, increase other LSRs. The construction of the bridge connecting Cavite to Bataan, passing through the island of Corregidor, will also facilitate an increase in professional employment among these provinces.

B. Poverty incidence

Poverty is basically defined as not having enough money to meet basic needs, including food, clothing, and shelter. Accordingly, poverty incidence is defined by the Philippine Statistics Authority (2022) as the proportion of Filipinos whose per capita income is insufficient to meet their individual basic food and non-food needs. Poverty incidence in the Philippines increased from 16.7% in 2018 to 18.1% in 2021. This translated to 19.9 million poor people or a 2.3 million increase over the same period.

Moreover, the low poverty incidence increases in the regions of the NCR and its peripheries, Central and Southern Luzon, and Central Visayas, indicate the economic sustainability of these regions. Meanwhile, poverty in the BARMM, the country's poorest region, fell from 61.81% to 37.22%. This may be due to the increase in the region's fiscal stability since the economy rose from -1.9% in 2018 to 7.5% in 2021 (Bangsamoro, 2022). In addition, the BARMM recorded the second-fastest growth in economic performance among all regions in the Philippines, between CALABARZON (7.6%) and CAR (7.5%) during this period (see Table 6).

Table 6

Annual Per Capita Poverty Threshold and Poverty Incidence Among Population, By Region: CYs 2018 and 2021

Region	2018	2021
NCR	2.25	3.45
CAR	12.05	9.91
Region I	9.85	14.36
Region II	16.29	15.39
Region III	7.04	11.43
Region IV-A	7.15	10.25
Region IV-B	15.08	20.79
Region V	26.99	29.31
Region VI	16.32	19.03
Region VII	17.70	27.58
Region VIII	30.75	28.92
Region IX	32.70	30.06
Region X	23.08	26.07
Region XI	19.07	16.76
Region XII	28.22	28.07
Region XIII	30.54	33.19
ARMM*	61.81	37.22

Notes. Data sourced from PSA.

*Succeeded by the BARMM in 2019, following the plebiscites that accepted the Bangsamoro Organic Law.

It can be observed that Regions III, IV-A, and NCR are among those with low poverty incidence through the years, which can be attributed to the high professional tax collection in the said areas. (see Tables 4 and 6). The higher the population's level of education, the fewer poor people there will be because education affects knowledge and skills, which support higher wages (Tilak, 1994).

Accordingly, inequality of opportunities and low prospects of mobility weaken human potential, which results in a lack of innovation and a misallocation of human capital in the economy (World Bank, 2022). In addition, the relatively low allocation of workers with tertiary education can indicate that higher returns are obtained by the rich rather than the poor households, possibly due to differences in school quality or fields of study and employment.

V. Conclusion and Recommendation

The revenue performance of professional tax gradually increased over the years, except for the sharp decline in the year 2020, which serves as an important source of revenue for LGUs. The devastation from the COVID-19 pandemic led to a shift in the workforce to less productive sectors and occupations, revealing a decrease in tax collection in 2020. Thus, employment in wage work notably declined. Job polarization could further increase as the type of work evolves. This pattern may rise with the transformation of jobs post-COVID-19 and could increase disparities in revenue collection in professional tax among the regions.

Several factors, such as the number of new professionals and the area's poverty incidence, affected revenue collection. Policies can reduce inequality by reinforcing employment and the workforce, improving educational access and quality, fostering rural development, and addressing equal opportunity.

As of this writing, there are no proposals amending the current professional tax rate. This may imply that professional tax is being overlooked. Policymakers and LGUs should work together to develop effective strategies for increasing its collection. The professional tax is an effective and sufficient source of revenue for the LGUs; hence, reforms should be taken into consideration to further improve its potential as a major source of local income.

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Annex A**Forty-five Professional Regulatory Boards which Exercise Administrative, Quasi-legislative, and Quasi-judicial Powers Over Their Respective Professions**

1. Accountancy
2. Aeronautical Engineering
3. Agricultural and Biosystems Engineering
4. Agriculture
5. Architecture
6. Chemical Engineering
7. Chemistry
8. Civil Engineering
9. Criminology
10. Customs Brokers
11. Dentistry
12. Electrical Engineering
13. Electronics Engineering
14. Environmental Planning
15. Fisheries Technology
16. Food Technology
17. Foresters
18. Geodetic Engineering
19. Geology
20. Guidance and Counseling
21. Interior Design
22. Landscape Architecture
23. Librarianship
24. Master Plumbing
25. Mechanical Engineering
26. Medical Technology
27. Medicine
28. Metallurgical Engineering
29. Midwifery
30. Mining Engineering
31. Naval Architecture
32. Nursing
33. Nutrition and Dietetics
34. Optometry
35. Pharmacy
36. Physical and Occupational Therapy
37. Professional Teachers
38. Psychology
39. Radiologic Technology
40. Real Estate Service
41. Respiratory Therapy
42. Sanitary Engineering
43. Social Workers
44. Speech Language Pathology
45. Veterinary Medicine

Annex B*Top 10 Cities with the Highest Professional Tax Collection, CYs 2017-2021 (In Pesos)*

City	2017	2018	2019	2020	2021	Average
Makati City	8,700,478	9,547,492	10,849,263	5,943,031	5,495,118	8,107,076
Quezon City	9,449,038	10,001,432	9,075,081	1,000,500	1,110,600	6,127,330
Davao City	4,423,762	5,243,944	5,440,364	4,958,249	5,447,623	5,102,789
Talisay City	304,847	264,451	7,245,731	6,857,111	7,952,445	4,524,917
Pasig City	2,841,721	3,266,734	3,868,855	5,664,570	5,438,190	4,216,014
Manila City	6,015,130	6,394,237	6,773,180	181,292	175,280	3,907,824
Tacloban City	466,590	1,748,922	6,479,868	5,546,004	5,246,916	3,897,660
Cagayan De Oro City	3,099,802	3,519,145	3,585,871	4,253,753	3,895,300	3,670,774
Paranaque City	1,496,639	304,615	1,705,048	6,762,232	7,958,759	3,645,458
Taguig City	3,928,752	4,501,710	4,562,273	933,600	980,590	2,981,385

Notes. Only cities with collections for the period 2017 to 2021 were considered. No available 2017 data for Tabuk City, Iriga City, Naga City, and Marawi City. No available 2018 data for Tabuk City, Las Pinas City, San Juan City, Iriga City, Tarlac City, Naga City, Cebu City, Lapu-Lapu City, Bais City, Tanjay City, and Lamitan City. No available 2019 data for Tabuk City, Las Pinas City, Tarlac City, Bogo City, and Lamitan City. No available 2020 data for Tabuk City, Valenzuela City, Tuguegarao City, Ilagan City, Cabanatuan City, Santo Tomas City, Lamitan City, and Valencia City. No available 2021 data for Tabuk City, Valenzuela City, Tanauan City, Roxas City, Tagbilaran City, Danao City, and Canlaon City. Gathered from the BLGF. Data are as of June 2022.

Annex C*Top 10 Cities with the Lowest Professional Tax Collection, CYs 2017-2021 (In Pesos)*

City	2017	2018	2019	2020	2021	Average
Isabela City	300	2,100	3,300	3,300	5,700	2,940
Canlaon City	3,600	6,540	6,600	6,300	-	4,608
Tanjay City	17,070	-	8,475	6,600	8,965	8,222
Sipalay City	11,600	8,200	9,300	7,100	7,700	8,780
Bais City	11,850	-	1,800	16,800	17,619	9,614
Himamaylan City	11,500	10,125	9,600	11,100	12,000	10,865
Tandag City	8,100	14,108	19,500	12,300	24,900	15,782
Tangub City	21,900	15,000	16,250	19,200	21,600	18,790
Palayan City	17,055	18,720	25,684	26,650	20,900	21,802
Guihulngan City	31,483	7,500	26,823	28,270	22,625	23,340

Notes. Only cities with collections for the period 2017 to 2021 were considered. No available 2017 data for Tabuk City, Iriga City, Naga City, and Marawi City. No available 2018 data for Tabuk City, Las Pinas City, San Juan City, Iriga City, Tarlac City, Naga City, Cebu City, Lapu-lapu City, Bais City, Tanjay City, and Lamitan City. No available 2019 data for Tabuk City, Las Pinas City, Tarlac City, Bogo City, and Lamitan City. No available 2020 data for Tabuk City, Valenzuela City, Tuguegarao City, Ilagan City, Cabanatuan City, Santo Tomas City, Lamitan City, and Valencia City. No available 2021 data for Tabuk City, Valenzuela City, Tanauan City, Roxas City, Tagbilaran City, Danao City, and Canlaon City. Gathered from the BLGF. Data are as of June 2022.

Annex D*Top 10 Provinces with the Highest Professional Tax Collection, CYs 2017-2021 (In Pesos)*

Province	2017	2018	2019	2020	2021	Average
Bulacan	1,718,619	1,969,336	2,128,577	2,015,178	2,211,290	2,008,600
Rizal	1,764,600	1,938,900	1,944,600	1,831,800	1,878,900	1,871,760
Isabela	317,770	361,485	373,580	1,421,193	3,667,180	1,228,242
Batangas	872,090	1,119,706	1,317,537	1,140,653	941,575	1,078,312
Tarlac	530,373	1,252,150	1,031,948	1,032,841	1,013,548	972,172
Pampanga	788,370	917,070	1,027,025	957,685	1,028,280	943,686
Cebu	1,056,527	1,170,307	1,220,266	1,129,937	-	915,407
Cavite	633,500	674,700	779,400	756,000	769,800	722,680
Iloilo	578,412	604,193	840,061	725,249	747,013	698,986
Laguna	642,300	731,400	720,210	596,167	706,371	679,290

Notes. Only provinces with collections for the period 2017 to 2021 were considered. No available 2017 data for Lanao del Sur and Sulu. No available 2018 data for Negros Oriental. No available 2019 data for Aurora, Sulu, and Lanao del Sur. No available 2021 data for Cebu and Sulu. Gathered from the BLGF. Data are as of June 2022.

Annex E*Top 10 Provinces with the Lowest Professional Tax Collection, CYs 2017-2021 (In Pesos)*

Province	2017	2018	2019	2020	2021	Average
Lanao Del Norte	41,980	43,600	42,650	29,500	57,200	42,986
Agusan Del Norte	32,790	34,870	37,330	41,815	52,878	39,937
Dinagat Islands	25,200	34,200	40,800	47,400	51,900	39,900
Capiz	24,100	38,200	37,380	36,400	26,200	32,456
Davao Occidental	15,300	13,300	27,900	30,000	29,500	23,200
Batanes	15,840	15,246	19,602	32,307	22,143	21,028
Maguindanao	2,100	5,560	12,370	20,080	58,640	19,750
Western Samar	13,800	19,830	18,150	16,830	22,440	18,210
Masbate	11,004	11,400	9,300	11,681	19,906	12,658
Tawi-Tawi	8,400	6,300	8,100	11,100	9,600	8,700

Notes. Only provinces with collections for the period 2017 to 2021 were considered. No available 2017 data for Lanao del Sur and Sulu. No available 2018 data for Negros Oriental. No available 2019 data for Aurora, Sulu, and Lanao del Sur. No available 2021 data for Cebu and Sulu. Gathered from the BLGF. Data are as of June 2022.

**LEGISLATION AND ISSUANCES WITH
REVENUE OR TAX IMPLICATIONS
March – April 2024**

REPUBLIC ACT (RA)

Legislation	Subject	Date of Issue	Date of Effectivity
RA 11983	Providing for a New Passport Law, Repealing for the Purpose Republic Act No. 8239, Otherwise Known as the “Philippine Passport Act of 1996”, as Amended, and Providing Funds Therefor	11 March 2024	Fifteen days after its complete publication in the Official Gazette or in a newspaper of general circulation
RA 11985	Strengthening and Revitalizing the Salt Industry in the Philippines, Appropriating Funds Therefor	11 March 2024	Fifteen days after its complete publication in the Official Gazette or in two newspapers of general circulation

REVENUE REGULATIONS (RR)

Issuance	Subject	Date of Issue	Date of Effectivity
RR 3-2024	Implementing the Amendments Introduced by RA 11976, Otherwise Known as the “Ease of Paying Taxes (EOPT) Act”, on the Relevant Provisions of Title IV – Value-Added Tax (VAT) and Title V – Percentage Tax of the National Internal Revenue Code (NIRC) of 1997, as Amended (Tax Code)	11 April 2024	Fifteen days following its publication in the Official Gazette or the BIR official website whichever comes first

Issuance	Subject	Date of Issue	Date of Effectivity
RR 4-2024	Implementing Sections 22, 34, 51(A)(2)(e), 51(B), 51(D), 56(A)(1), 58(A), 58(C), 58(E), 77, 81, 90, 91, 103, 114, 128, 200 and 248 of the NIRC of 1997, as Amended by RA 11976, Otherwise Known as the “Ease of Paying Taxes Act (EOPT)”, on the Filing of Tax Return and Payment of Taxes and Other Matters Affecting the Declaration of Taxable Income	11 April 2024	Fifteen days following its publication in the Official Gazette or the BIR official website whichever comes first
RR 5-2024	Implementing Sections 76(C), 112(C), 112(D), 204(C), 229, and 269(J) of the NIRC of 1997, as Amended by RA 11976, Otherwise Known as the “Ease of Paying Taxes Act”, on Tax Refunds	11 April 2024	Fifteen days following its publication in the Official Gazette or the BIR official website whichever comes first
RR 7-2024	Implementing Sections 113, 235, 236, 237, 238, 242, 243 of the NIRC of 1997, as Amended by RA 11976, Otherwise Known as the “Ease of Paying Taxes (EOPT) Act”, on the Registration Procedures and Invoicing Requirements	11 April 2024	Fifteen days following its publication in the Official Gazette or the BIR official website whichever comes first
RR 8-2024	Implementing Section 21(b) of the NIRC of 1997, as Amended by RA 11976, Otherwise Known as the “Ease of Paying Taxes Act”, on the Classification of Taxpayers	11 April 2024	Fifteen days following its publication in the Official Gazette or the BIR official website whichever comes first

REVENUE MEMORANDUM ORDER (RMO)

Issuance	Subject	Date of Issue	Date of Effectivity
RMO 11-2024	CY 2024 BIR Collection Goal Allocation, By Implementing Office Based on Medium-Term Revenue Program (MT12-2004RP) Dated December 15, 2023	13 March 2024	Immediately
RMO 12-2024	Creation of Alphanumeric Tax Code (ATC) for Final Withholding Tax Gross Income Earned by Foreign Nationals Who are Employed and Assigned in the Philippines by Offshore Gaming Licensee	18 March 2024	Immediately

REVENUE MEMORANDUM CIRCULAR (RMC)

Issuance	Subject	Date of Issue	Date of Effectivity
RMC 34-2024	Publishing the Full Text of the February 5, 2024 Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) Endorsing Updates to the List of VAT-Exempt Products Under RA 10963 (TRAIN Law) and RA 11534 (CREATE Act)	05 March 2024	-
RMC 36-2024	Clarifying the Manner of Computing the Minimum Corporate Income Tax (MCIT) for Taxable Year 2023	11 March 2024	-
RMC 37-2024	Availability of TIN Inquiry Thru Electronic Mail (eMail)	14 March 2024	-
RMC 38-2024	Clarifying the Issues Raised on RMC 5-2024	15 March 2024	Immediately

Issuance	Subject	Date of Issue	Date of Effectivity
RMC 39-2024	Availability of BIR Form No. 1701 in the Electronic Filing and Payment System (eFPS)	18 March 2024	-
RMC 42-2024	CY 2024 BIR Priority Programs and Projects	19 March 2024	-
RMC 46-2024	Publishing the Updated List of Registered Manufacturers/Importers/Exporters of Cigarettes, Heated Tobacco Products, Vapor Products, and Novel Tobacco Products with the Corresponding Product Brands/Variants and Integration of the Requirements for Compliance Purposes	01 April 2024	-
RMC 48-2024	Prescribing the Policies and Procedures in the Proper Manner of Accomplishing the New Version of the Monthly Documentary Stamp Tax Declaration/Return (BIR Form 2000 version 2018)	02 April 2024	Immediately
RMC 49-2024	Circularizing Joint Memorandum Circular No. 2023-003, Series of 2023, Issued by the Department of Human Settlements and Urban Development and the National Economic and Development Authority	03 April 2024	-
RMC 51-2024	Guidelines in the Filing of Annual Income Tax Returns and Payment of Taxes Due Thereon for Calendar Year 2023	08 April 2024	-
RMC 52-2024	Availability of the BIR Electronic Tax Clearance System (eTCS) for Taxpayer-Applicants Registered Under Revenue Region No. 8A-Makati City as the Pilot Region	08 April 2024	-
RMC 53-2024	Circularizing the Availability of the Revised BIR Registration Forms Relative to the Implementation of RA No. 11976, otherwise known as the “Ease of Paying Taxes (EOPT) Act”	11 April 2024	-

Issuance	Subject	Date of Issue	Date of Effectivity
RMC 54-2024	Amending Revenue Memorandum Circular No. 91-2018 Relative to the TIN Issuance to Clients of Microfinance Non-Government Organizations (MF-NGOs) and Member of Cooperatives Through Online Registration and Update System (ORUS)	15 April 2024	-
RMC 55-2024	Extension of the Ninety-Day Period for the Actual Imposition of Withholding Tax on Gross Remittances Made by Electronic Marketplace Operators and Digital Financial Services Providers to Sellers/Merchants Prescribed Under Revenue Regulations No. 16-2023	15 April 2024	-
RMC 56-2024	Clarification on the Issuance of Electronic Certificate Authorizing Registration Relative to One-Time Transaction (ONETT)	17 April 2024	-
RMC 59-2024	Prescribing the Supplemental Guidelines on the Affixture of Internal Revenue Stamps on Vapor Products Pursuant to RMC No. 105-2023	30 April 2024	Immediately

OTHERS

Issuance	Subject	Date of Issue	Date of Effectivity
Bureau of Customs (BOC) Customs Memorandum Circular (CMC) No. 45-2024	Implementation of the Department of Trade and Industry Administrative Order No. 22-16 Series of 2022	15 March 2024	-
BOC CMC 46-2024	Department of Agriculture – Bureau of Agriculture and Fisheries Standards (DA-BAFS) – Department Circular No. 10, Series of 2023, with the Subject:	13 March 2024	-

Issuance	Subject	Date of Issue	Date of Effectivity
	“Rules and Regulations on the Product Registration of Organic Soil Amendments (OSA) and Organic Bio-Control Agents (OBCA)”		
BOC Customs Administrative Order No. 02-2024	Customs Dues, Fees, and Charges	19 March 2024	Thirty days after its complete publication in the Official Gazette or in a newspaper of national circulation
Administrative Order (AO) No. 20	Further Streamlining Administrative Procedures and Policies, and Removing Non-Tariff Barriers on the Importation of Agricultural Products	18 April 2024	Immediately

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