

Philippines Considers in Tax x Tax Rate of Correction Tax Philippines

PR and/or	Years	Corporations	Cooperatives	Philippines
	Tax Rates			Paliges
	18%	25%	20%	20%
Income Tax		10%	50%	5%
Corporate Income Tax	0%	25%	20%	20%
Excise Tax	10%	10%	10%	10%
Capital Gains Tax	10%	10%	10%	10%
Donation Tax	2%	4%	3%	
Transfer Tax		6%	3%	
Real Estate Tax	0%	0%	0%	0%
Stamp Duty	0%	0%	0%	0%
Documentary Stamp Tax	0%	0%	0%	0%
Value Added Tax	12%	12%	12%	12%
Withholding Tax	10%	10%	10%	10%
Final Withholding Tax	10%	10%	10%	10%
Local Government Tax	0%	0%	0%	0%
Income Tax	10%	10%	10%	10%
Corporate Income Tax	25%	25%	20%	20%
Excise Tax	10%	10%	10%	10%
Capital Gains Tax	10%	10%	10%	10%
Donation Tax	2%	4%	3%	
Transfer Tax	6%	3%		
Real Estate Tax	0%	0%	0%	0%
Stamp Duty	0%	0%	0%	0%
Documentary Stamp Tax	0%	0%	0%	0%
Value Added Tax	12%	12%	12%	12%
Withholding Tax	10%	10%	10%	10%
Final Withholding Tax	10%	10%	10%	10%
Local Government Tax	0%	0%	0%	0%

Source: Bureau of Internal Revenue (BIR) and Department of Finance (DOF). Tax rates are subject to change without notice. This document is for informational purposes only and does not constitute an offer of any financial product or service.

Philippines Tax Guide 2012 Wipfli

A Loxley



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