

Revenue & Tax Effort
(GDP Base Year 2000)

	Revenue Effort	Tax Effort	BIR Tax Effort	BOC Tax Effort	Total Expenditures as % of GDP	Overall Surplus/ (Deficit) as % of GDP
1986	11.7%	9.7%	6.9%	2.6%	16.4%	-4.6%
1987	13.6%	11.4%	7.7%	3.4%	15.9%	-2.2%
1988	12.7%	10.2%	7.2%	2.8%	15.4%	-2.6%
1989	14.9%	11.9%	8.0%	3.7%	16.8%	-1.9%
1990	15.2%	12.7%	8.7%	3.8%	18.3%	-3.1%
1991	16.0%	13.2%	8.4%	4.7%	17.9%	-1.9%
1992	16.2%	13.9%	8.9%	4.9%	17.3%	-1.1%
1993	15.9%	14.1%	8.9%	5.0%	17.3%	-1.3%
1994	17.9%	14.5%	10.0%	4.4%	17.1%	0.9%
1995	17.1%	14.7%	10.0%	4.6%	16.6%	0.5%
1996	17.1%	15.3%	10.8%	4.3%	16.8%	0.3%
1997	17.5%	15.3%	11.7%	3.5%	17.5%	0.1%
1998	15.7%	14.1%	11.4%	2.6%	17.4%	-1.7%
1999	14.7%	13.3%	10.5%	2.7%	18.2%	-3.4%
2000	14.4%	12.8%	10.1%	2.7%	18.1%	-3.7%
2001	14.6%	12.7%	10.0%	2.6%	18.4%	-3.8%
2002	13.8%	12.1%	9.6%	2.4%	18.8%	-5.0%
2003	14.1%	12.1%	9.4%	2.6%	18.5%	-4.4%
2004	13.8%	11.8%	9.2%	2.5%	17.5%	-3.7%
2005	14.4%	12.4%	9.6%	2.7%	17.0%	-2.6%
2006	15.6%	13.7%	10.4%	3.2%	16.7%	-1.0%
2007	16.5%	13.5%	10.4%	3.0%	16.7%	-0.2%
2008	15.6%	13.6%	10.1%	3.4%	16.5%	-0.9%
2009	14.0%	12.2%	9.3%	2.7%	17.7%	-3.7%
2010	13.4%	12.1%	9.1%	2.9%	16.9%	-3.5%
2011	14.0%	12.4%	9.5%	2.7%	16.0%	-2.0%
2012	14.5%	12.9%	10.0%	2.7%	16.8%	-2.3%
2013	14.9%	13.3%	10.5%	2.6%	16.3%	-1.4%
2014	15.1%	13.6%	10.6%	2.9%	15.7%	-0.6%
2015*	15.8%	13.6%	10.8%	2.8%	16.7%	-0.9%
2016*	15.2%	13.7%	10.8%	2.7%	17.6%	-2.4%
2017*	15.6%	14.2%	11.2%	2.9%	17.9%	-2.2%
2017 Q1	14.9%	13.4%	10.4%	2.9%	17.2%	-2.3%
2017 Q2	16.3%	14.9%	12.1%	2.7%	18.1%	-1.8%
2017 Q3	16.4%	14.9%	11.8%	3.0%	17.9%	-1.5%
2017 Q4	15.0%	13.7%	10.6%	3.0%	18.1%	-3.1%
2018*	16.4%	14.7%	11.2%	3.4%	19.6%	-3.2%
2018 Q1	15.8%	14.3%	10.8%	3.3%	19.7%	-3.9%
2018 Q2	18.2%	16.1%	12.5%	3.5%	19.2%	-0.9%
2018 Q3	16.6%	15.2%	11.4%	3.7%	21.0%	-4.4%
2018 Q4	14.9%	13.6%	10.3%	3.2%	18.6%	-3.6%

*BIR and BOC collections are Net of Tax Refunds paid to various claimants:.

	2015	2016	2017	2018
BIR	8,271	8,571	8,481	10,793
BOC		2,046	2,609	5,330