

50TH ANNUAL REPORT

2022

ANNUAL REPORT



NATIONAL TAX RESEARCH CENTER



**SOUND FISCAL MANAGEMENT:
ROAD TO ECONOMIC RECOVERY**



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MANDATE, VISION, AND MISSION OF THE NTRC

MANDATE

Pursuant to Presidential Decree No. 74, the National Tax Research Center (NTRC) is mandated to conduct continuing research on taxation to improve the tax system and raise the level of tax consciousness among our people to achieve economic growth and bring about a more equitable distribution of wealth and income.

Specifically, the NTRC performs the following functions:

1. Conducts research on taxation for the purpose of improving the tax system and tax policy;
2. Provides comments/position papers on revenue proposals coming from Congress and other government offices and the private sector;
3. Recommends such reforms and revisions as may be necessary to improve revenue collection and tax administration;
4. Provides technical assistance to both Houses of Congress and the Department of Finance (DOF) pertaining to taxation through studies, revenue estimates of tax proposals, and drafting of bills, among others;
5. Publishes and sends tax guides and tax information materials to officials of the executive and legislative branches of government as well as the private sector;
6. Serves as Secretariat to the Fiscal Incentives Review Board (FIRB), which acts upon applications for tax subsidy of government-owned and/or –controlled corporations (GOCCs), state universities and colleges (SUCs), and other government instrumentalities (GIs) and agencies, and processing and evaluation of application for grant of incentives to projects or activities listed in the Strategic Investment Priority Plan (SIPP) with investment capital of over PHP1 Billion, and tax incentives of highly desirable projects or a specific industrial activity;
7. Serves as Secretariat to the Task Force on the Revision of Fees and Charges, which provides technical assistance and monitors the revision of fees imposed by national government agencies (NGAs); and
8. Serves as Consultant to the Technical and Executive Committees on Real Property Valuation on the revision of zonal values for tax purposes.



VISION

- To be recognized as a premier tax research institution attached to the Department of Finance (DOF);
- To be a more motivated and committed team of professionals that will continue to provide high-quality research and technical assistance on taxation and other fiscal-related matters to the DOF and other branches of the government (executive, legislature, and judicial) and local government units; the private sector and international institutions; and
- To be using state-of-the-art technology for information systems and processes.

MISSION

We are a government institution dedicated to promoting a tax system that will ensure a fair distribution of the tax burden among the Filipino taxpayers.

We are committed to recommend necessary improvements in the tax system by conducting continuing quality research on taxation and to provide responsive staff support to fiscal policy makers.

We are also committed to provide opportunities for professional growth and to promote the well-being of our personnel.



MESSAGE FROM THE EXECUTIVE DIRECTOR

I am honored to present to you the NTRC's Annual Report 2022. This report highlights the NTRC's major accomplishments and initiatives during the year. It briefly presents the studies conducted by the NTRC as well as the various technical assistance rendered by this Office to different government and private entities. A brief description of the training programs and activities of the staff during the year is also presented.

I would like to acknowledge the dedication and hard work of every NTRC employee for the past 62 years. The NTRC grew as an organization with the expansion of the Fiscal Incentives Review Board (FIRB) structure because of its enhanced powers and oversight functions on the administration and grant of tax incentives, and in the approval for tax subsidies to government-owned or -controlled corporations, government instrumentalities, government commissaries, and state universities and colleges pursuant to Republic Act No. 11534, otherwise known as the "Corporate Recovery and Tax Incentives for Enterprises" or "CREATE" Act.




This annual report is part of our commitment to support the Philippine government's priority programs to achieve sound fiscal management - essential to improve public service delivery, speed up poverty reduction, and achieve the country's sustainable development goals.

The NTRC Officials and Staff are prepared for the long and arduous journey ahead. Our vision is clear, to be the premier tax research institution. The FIRB, on the other hand, is committed to upholding the establishment of a performance-based, time-bound, targeted, and transparent tax incentives regime in the country. The goal is to establish the Philippines as a top global investment destination with an effective fiscal incentives system that balances the government's and business enterprises' interests.

With great optimism, the NTRC looks forward to the next chapter of innovation and growth. Our dedicated and high-performing employees provide the energy, enthusiasm, and ingenuity that drive our success.

Maraming salamat.


MARLENE A. LUCERO-CALUBAG
Executive Director

The NTRC TOP MANAGEMENT



Atty. Mark Lester L. Aure
Deputy Executive Director
LEGAL GROUP



Marlene Lucero – Calubag
Executive Director



Jossef Eleazar B. Lacson
Deputy Executive Director
MONITORING AND EVALUATION GROUP



Ian Emmanuel E. Leuterio
Deputy Executive Director
FISCAL INCENTIVES
MANAGEMENT GROUP



Debbie F. Asistio-Sy
Deputy Executive Director
TAX RESEARCH GROUP



Gian Carlo D. Rodriguez
Deputy Executive Director
FINANCIAL AND ADMINISTRATIVE
SERVICES GROUP



INTRODUCTION

The smooth transition of President Duterte's administration to the Marcos administration was one of the highlights of the year 2022. The goal was to ensure that public services were delivered without interruption and that continued assistance and support were provided to our countrymen. The ambition to have an inclusive, prosperous, and resilient society where no one is poor and no one is left behind, was clear.

The continuation of President Duterte's key policy areas under the Marcos administration is much anticipated. Beyond the immediate priority of responding to the pandemic and rising inflationary pressure, the Marcos administration maintained the broadly pro-market policy agenda set by its predecessor through the continued implementation of relief measures. In concrete terms, the key pillars of infrastructure upgrade, tax incentives for businesses, and removing investment barriers, among others, will be continued.

On the economy, the Philippines has remained resilient despite the many internal and external challenges it faced in 2022. This has been achieved with the government continuing to intensify its efforts to restore the economy to its high-growth trajectory, creating more and better-quality jobs, and speeding up poverty reduction. The improved COVID-19 risk management and ease in mobility restrictions had created a positive economic outlook, boosting economic activity and creating more jobs despite external headwinds. The strong economic growth performance for 2022 proved that the calibrated policies and strategies of the past and present administrations have helped the country achieve its goals and be on the path to recovery.

HIGHLIGHTS OF NTRC ACCOMPLISHMENTS

For the year 2022, the NTRC conducted fiscal research and revenue estimation in support of the remaining tax reform programs of the Duterte administration, in particular, Package 3 on the Real Property Valuation Reform Act aimed at broadening the tax base used for property and property-related taxes of the national and local governments and making these at par with international standards; and Package 4 aimed at promoting and developing a tax system in the financial sector that is neutral, simpler, equitable, globally competitive, and more efficient.

Moreover, the NTRC completed 47 basic studies on taxation supportive of national goals and priorities of the present administration, which focused on revenue enhancement, promotion of equity, and efficiency in tax administration.

On referred bills by Congress and the Department of Finance (DOF)-Policy Research and Liaison Office, the NTRC evaluated 133 tax bills and resolutions as input to the DOF position paper on tax proposals and attended public hearings, technical working group meetings, and committee meetings relative thereto.

As Secretariat to the Task Force on the Revision of Fees and Charges, the NTRC monitored the compliance of 39 national government agencies (NGAs) in the revision of fees and charges pursuant to Administrative Order (AO) No. 31, series of 2012. The Agency prepared reports on the collection from fees and charges of NGAs, revenue performance, and status of revision of top collecting agencies, updated the compliance of NGAs with AO 31, and provided 47 technical assistance to the Technical Education and Skills Development Authority on its rationalization of fees, and in the revision of fees and charges of other government agencies.

As Consultant to the Executive and Technical Committees on Real Property Valuation, the NTRC attended 40 meetings/deliberations on the review of revised zonal values and public hearings on the proposed revised zonal values in coordination with various Revenue District Offices of the Bureau of Internal Revenue all over the country.

HIGHLIGHTS OF FIRB ACCOMPLISHMENTS

In 2022, the Fiscal Incentives Review Board (FIRB) has shown remarkable achievements in its first year with its enhanced powers and functions as part of its oversight mandate pursuant to Republic Act (RA) No. 11534, otherwise known as the “Corporate Recovery and Tax Incentives for Enterprises” or CREATE Act. During the year, the FIRB accomplished the following:

- a. Approved 12 projects, representing P293.8 billion in investment capital and with a direct employment commitment totaling 2,693 employees;
- b. Processed and evaluated five tax subsidy applications with four approved tax subsidies covering P5.10 billion to the Philippine Deposit Insurance Corporation (PDIC), Government Service Insurance System (GSIS), Armed Forces of the Philippines Commissary and Exchange Service (AFPCEs), and Philippine National Railways (PNR), and one denied application for Department of Health (DOH);
- c. Issued FIRB Resolutions and Certificate of Entitlement to Subsidy (CES) to approved tax subsidies applications; facilitated the conduct of seven FIRB (Board Proper) meetings and eight FIRB Technical Committee meetings, including the preparation of the packet of materials, discussion guides, and the resulting minutes of the said meetings;
- d. Conducted 19 FIRB Virtual Town hall meetings with a total of 2,572 participants from Investment Promotion Agencies (IPAs), Registered Business Entities (RBEs), and other FIRB stakeholders covering presentations on the CREATE Act and its Implementing Rules and Regulations (IRR), cost-benefit analysis simulations, and the use of Fiscal Incentives Registration and Monitoring System or FIRMS (centralized portal for incentive registration and administration) for various IPAs;

- e. Prepared various position papers, studies, or briefers as input for the DOF Executive Committee meetings;
- f. Published a total of 23 press releases, involving approved tax incentives, resolutions, and announcements. These publications generated a total of 134 digital news pickups; and
- g. Published two issues of “The FIRB Imprint”, the quarterly newsletter of the FIRB, covering FIRB’s approved tax incentives, investment promotion efforts and support to IPAs, and the impact of investments in the country’s economic recovery were also published by the Secretariat.

On June 15, 2022, the NTRC received recertification for the International Organization for Standardization (ISO) 9001:2015 Quality Management System. The ISO 9001:2015 recertification once again attested to the fact that the NTRC consistently provided services that met customers’ needs and satisfaction.

To keep abreast with the latest trends and developments in taxation, the NTRC continued to provide staff development, through attendance to various trainings and seminars.



SALIENT FEATURES OF TAX LEGISLATIONS PROMULGATED IN 2022

1. Republic Act No. 11647 - An Act Promoting Foreign Investments, Amending Thereby Republic Act No. 7042, Otherwise Known as the "Foreign Investments Act of 1991," as Amended, and for Other Purposes

Republic Act (RA) No. 11647, enacted on March 2, 2022, liberalized the entry of foreign investments that are seen to significantly expand livelihood and employment opportunities for Filipinos, enhance the economic value of agricultural products, promote the welfare of Filipino consumers, expand the scope, quality, and volume of exports and their access to foreign markets, and transfer relevant technologies in agriculture, industry and support services.

The law created the Inter-Agency Investment Promotion Coordination Committee, which is mandated to integrate all promotion and facilitation efforts to encourage foreign investments in the country. Further, it also provided for the development of a medium five-year and long-term ten-year Foreign Investment Promotion and Marketing Plan, which is based on competitive advantages, natural resources, skills and educational development, traditional linkages, and international market potential, and is fully consistent with the Strategic Investment Priority Plan (SIPP) under Title XIII of the National Internal Revenue Code (NIRC) of 1997, as amended.

2. RA 11649 – An Act Granting the Hapi Jockey Club, Inc. a Franchise to Construct, Operate, and Maintain Race Tracks for Horse Racing in the Provinces of Batangas, Laguna, and Cavite

RA 11649, approved on March 8, 2022, granted Hapi Jockey Club, Inc. (HJCI), its successors or assignees, a franchise to construct, operate, and maintain a race track within the provinces of Batangas, Laguna, and Cavite; establish branches for booking purposes anywhere in the country; hold or conduct horse races with betting on results of such races directly or by means of mechanical, electrical, or computerized totalizator; and do and carry out all such acts, deeds, and things as may be necessary to give effect to the foregoing.

Further, it provided that HJCI, as well as its successors or assignees, are remained to be liable for income tax payments, hence, their income from operations is subject to the regular corporate income tax (CIT) or to the minimum CIT.

Also, Section 10 of the law mandated HJCI, its successors, or assignees to pay and/or remit the following taxes:



- a. Documentary stamp tax (DST) – P0.10 on each race ticket and an additional tax of P0.10 on every P1.00 or fractional part if the ticket cost exceeds P1.00. However, in the case of double forecast/*quinella* and trifecta bets, the DST shall be P0.05 on every P1.00 worth of ticket.

- b. Franchise tax – In addition to taxes on their real estate, buildings, and personal property, exclusive of this franchise, as other persons or corporations may be required by law to pay, the Grantee, its successors, or assignees shall pay a 25% franchise tax on the gross earnings from the horse races authorized under the franchise, which is equivalent to the 8.5% of the total wager funds or gross receipts on the sale of betting tickets during the racing days mentioned in Section 9 of RA 10649, allotted as follows:
 - (1) Five percent for the national government;
 - (2) Five percent for the province or city/municipality where the racetrack is located;
 - (3) Seven percent for the municipal hospital where the racetrack is located;
 - (4) Six percent to the Philippine Anti-Tuberculosis Society; and
 - (5) Two percent to the White Cross.

The said taxes are to be paid monthly and in lieu of any and all taxes of any kind, nature, and description levied except the income tax established or collected by any authority, whether barangay, municipal, city, provincial or national, on its properties, whether real or personal, from which taxes the Grantee is expressly exempted.

- c. Taxes on winnings – Every person who wins in horse racing is subject to a 10% tax on their winnings or dividends based on the actual amount paid to him for every winning ticket after deducting the ticket cost. Winnings from double forecast or *quinella* and trifecta bets shall be taxed at 4%, while winning race horses shall be taxed at 10% of the prize. However, winnings of P10,000.00 or less shall be exempt.

The tax on winnings is deducted from the dividends corresponding to each winning ticket or the prize of each winning racehorse owner and withheld by the operator, manager, or person in charge of the horse races before paying the dividends or prizes to the winners. Within 20 days after such taxes were withheld, the person in charge must file a return with the Commissioner of Internal Revenue and pay the total tax deducted and withheld within the same period.



3. RA 11683 – An Act Amending Section 450 of Republic Act No. 7160, Otherwise known as the Local Government Code (LGC) of 1991, as Amended by Republic Act No. 9009, by Providing for the Requisites for the Conversion of a Municipality into a Component City, and for Other Purposes

RA 11683, which lapsed into law on April 10, 2022, addressed the inequity in national resources and eased the ascension to cityhood of aspiring municipalities by amending Section 450 of the LGC of 1991, as amended. It allowed municipalities or a cluster of barangays with a locally generated average annual income certified by the Department of Finance (DOF) of at least P400 million for the last two consecutive years based on 2012 constant prices to be converted into a component city if it has either a population of not less than 100,000 inhabitants certified by the Philippine Statistics Authority or a contiguous territory of at least 100 square kilometers, certified by the Land Management Bureau. It should be noted that after the effectivity of the Act and every three years after that, the threshold amount of P400 million will be increased by 5%.

Also, to minimize the effect of the conversion, the newly converted cities will bring their respective allotment derived from the national taxes as municipalities to the allotment of cities, provided that it shall be effective for three years from conversion to cityhood.

4. RA 11696 – An Act Providing Compensation for the Loss or Destruction of Properties and Loss of Lives as a Result of the 2017 Marawi Siege, and Appropriating Funds Therefor

RA 11696, approved on April 13, 2022, otherwise known as the “Marawi Siege Victims Compensation Act of 2022”, provided compensation or reparation to the internally displaced persons of the 2017 Marawi Siege whose damaged or demolished properties and possessions cannot be recovered.

Section 4 of the Act provided that any owner of residential, cultural, commercial structures, and other properties in Marawi's main affected area or other affected areas will receive compensation from the State, free of tax. It also provided that in case the claim is for a property covered by insurance, the compensation receivable will only be to the extent not covered by the insurance. For the deceased owner of said properties, the legal heirs as provided for in the Code of Muslim Personal Laws of the Philippines or the Civil Code of the Philippines, whichever is applicable, or such other person named by the executor or administrator of the deceased owner's estate in that order is entitled to receive such compensation. Also, no special power of attorney will be recognized in the actual disbursement of the award, and only the owner or the aforesaid successor(s)-in-interest is entitled to personally receive said compensation from the Marawi Compensation Board, unless the owner involved is shown to be incapacitated to the satisfaction of the Marawi Compensation Board.



The compensation to be granted to property owners is not considered income of such owners but just a replacement of, or indemnity for, the property damaged, lost, or destroyed which can be treated as capital for income tax purposes. As a rule, the mere return of capital is not subject to income tax.

5. RA 11697 - An Act Providing for the Development of the Electric Vehicle Industry

RA 11697, lapsed into law on April 15, 2022, otherwise known as the “Electric Vehicle Industry Development Act (EVIDA)”, promoted the development of electric vehicles (EVs) as a mode of transportation to reduce dependence on fossil fuels and ensure energy security.

Some of the key provisions of the law include the following:

- a. Grant of fiscal incentives relative to the manufacturing and importation of EVs, and discount from the payment of certain charges and fees imposed by the Land Transportation Office for battery EVs (BEVs) and hybrid EVs (HEVs).
- b. Inclusion of the following activities in the SIPP, subject to an evaluation process to determine their inclusion thereof, and possible entitlement to the incentives and for the length of time as provided under Executive Order No. 226, otherwise known as the “Omnibus Investments Code of 1987”, as amended by RA 11534, otherwise known as the “CREATE Act” and Title XIII of the NIRC of 1997, as amended:
 - (1) Manufacture and assembly of EVs, charging stations, batteries, parts, and components; and
 - (2) Establishment and operation of charging stations and other related support infrastructures such as research and development centers, training centers, testing centers, and waste treatment facilities.
- c. Entitlement to the incentives under RA 10963, otherwise known as the “Tax Reform for Acceleration and Inclusion (TRAIN)” law, on the importation of completely built units (CBUs) of EVs. However, in the case of imported electric jeepneys and electric tricycles, the DOF, upon the Department of Trade and Industry recommendation, may suspend the exemption under the said law to protect local manufacturers. For imported CBUs of charging stations, the same shall be exempt from the payment of duties for eight years from the effectivity of the EVIDA.



- d. Motor Vehicle User’s Charge payment discounts of 30% and 15% for owners of BEVs and HEVs, respectively, as well as vehicle registration and inspection fees, which shall be available for eight years from the effectivity of the EVIDA.

6. RA 11698 - An Act Regulating the Use and Other Activities Related to Vintage Automobiles and Other Historical, Classic, or Collector Motor Vehicles, and Providing for their Exemption from the Standards and Restrictions Set by Laws, and Regulations Issued after the Date of their Manufacture

RA 11698, which lapsed into law on April 15, 2022, otherwise known as the “Vintage Vehicle Regulation Act”, is a government initiative aimed at protecting, preserving, and promoting the nation’s legacy through preserving vintage vehicles. The Act applies to all aspects of regulating the importation and exportation, registration, and use of vintage vehicles.

Among others, the law entitles restoration shops and companies, which are in the business of importing vintage vehicles for restoration in the Philippines and exporting the same, to avail of the fiscal and tax incentives provided in the CREATE Act and other applicable laws.

7. RA 11694 – An Act Declaring the Batangas State University as the National Engineering University and Appropriating Funds Therefor (Lapsed into law on April 11, 2022)

RA 11695 – An Act Strengthening the Tarlac State University, Providing for the Composition and Powers of Its Governing Board, Prescribing Its Curricular Offerings, and Appropriating Funds Therefor (Lapsed into law on April 11, 2022)

RA 11755 – An Act Converting the Ilocos Sur Polytechnic State College in the Municipality of Sta. Maria, Province of Ilocos Sur, and All Its Campuses in the Province of Ilocos Sur, Into a State University, Integrating Therewith the North Luzon Philippines State College in the City of Candon, Province of Ilocos Sur, to be Known as the University of Ilocos Philippines, and Appropriating Funds Therefor (Approved on April 27, 2022)

RA 11783 – An Act Converting the Bulacan Agricultural State College in the Municipality of San Ildefonso, Province of Bulacan, Into a State University, to be Known as the Bulacan State Agricultural University, and Appropriating Funds Therefor (Lapsed into law on May 29, 2022)

RA 11856 – An Act Converting the Iligan City National School of Fisheries (ICNSF) in Barangay Buru-un, Iligan City, Province of Lanao Del Norte, Into a Polytechnic State College to Be Known as the Iligan City Polytechnic State College (ICPSC), and Appropriating Funds Therefor (Lapsed into law on June 18, 2022)



RA 11859 – An Act Converting the Northern Negros State College of Science and Technology in Sagay City, Province of Negros Occidental, Into a State University to be Known as the State University of Northern Negros, and Appropriating Funds Therefor (Lapsed into law on June 18, 2022)

RAs 11694, 11695, 11755, 11783, 11856, and 11859 revised, strengthened, established, and/or converted certain educational institutions into state colleges and/or universities.

In relation thereto, the laws provided exemption from donor’s tax of all grants, bequests, endowments, donations, and contributions made to and used actually, directly, and exclusively by the College/University, and the same shall be considered as an allowable deduction from the gross income of the donor for purposes of computing the taxable income of the donor, in accordance with the provisions of the NIRC of 1997, as amended.

In addition, under Section 32 of RA 11694, all revenues and assets of the Batangas State University used for educational purposes or in support thereof shall be exempt from all taxes, and all academic awards shall be exempt from taxes.

Moreover, RAs 11694, 11695, and 11755 provided that the Universities shall be exempt from customs duties on the importation of economic, technical, and cultural books or publications, which are for economic, technical, vocational, scientific, philosophical, historical, or cultural purposes upon certification by the Commission on Higher Education, in accordance with the provisions of RA 10863, otherwise known as the “Customs Modernization and Tariff Act (CMTA)”.

8. RA 11856 - An Act Converting the Iligan City National School of Fisheries (ICNSF) in Barangay Buru-un Iligan City, Province of Lanao Del Norte, into a Polytechnic State College to be Known as the Iligan City Polytechnic State College (ICPSC), and Appropriating Funds Therefor (Lapsed into law on June 18, 2022)

RA 11859 - An Act Converting the Northern Negros State College of Science and Technology in Sagay City, Province of Negros Occidental, into a State University to be known as the “State University of Northern Negros”, and Appropriating Funds Therefor (Lapsed into law on June 18, 2022)

Section 18 of both laws provided for the duty and tax exemption privileges of ICNSF and State University of Northern Negros (SUNN). The importation by the colleges of economic, technical, and cultural books or publications which are for economic, technical, vocational, scientific, philosophical, historical, or cultural purposes shall, upon certification by the Commission on Higher Education, be exempt from customs duties in accordance with the provisions of the CMTA.



Moreover, all grants, bequests, endowments, donations, and contributions made to and used actually, directly, and exclusively by the ICPS and SUNN will be exempted from donor's tax and the same be considered as allowable deductions from the gross income of the donor for purposes of computing the taxable income of the donor, in accordance with the provisions of the NIRC of 1997, as amended.

9. RA 11861 - An Act Granting Additional Benefits to Solo Parents, Amending for the Purpose Republic Act No. 8972, Entitled "An Act Providing for Benefits and Privileges to Solo Parents and Their Children, Appropriating Funds Therefor and for Other Purposes

RA 11861, approved on November 7, 2000, also known as the "Expanded Solo Parents Welfare Act", expanded the benefits and privileges to solo parents and their children under RA 8972, otherwise known as the "Solo Parents' Welfare Act of 2000."

The law redefined the categories of a solo parent and provided the following additional benefits, subject to certain conditions:

- a. Monthly cash subsidy of P1,000 per month per solo parent who is earning a minimum wage and below, to be allocated by the concerned Local Government Units (LGUs);
- b. Ten percent discount and value-added tax (VAT) exemption on baby's milk, food, micronutrient supplements, sanitary diapers, duly prescribed medicines, vaccines, and other medical supplements purchased from the birth of the child or children until six years of age of a solo parent who is earning less than P250,000.00 annually, subject to adjustment in accordance with the provisions on the exempt taxable income under the NIRC of 1997, as amended by the TRAIN Law;
- c. Automatic coverage under the National Health Insurance Program (NHIP) being administered by PhilHealth with premium contributions to be paid by the National Government;
- d. Prioritization of solo parents, particularly solo mothers in re-entering the workforce, and their children as applicable, in apprenticeships, scholarships, livelihood training, reintegration programs for Overseas Filipino Workers, employment information and matching services, and other poverty alleviation programs of various government agencies, subject to the standard eligibility and qualifications; and
- e. Prioritization and allocation in housing projects with liberal terms of payment on government low-cost housing projects in accordance with housing law



provisions prioritizing applicants below the poverty line as declared by the Philippine Statistics Authority.

10. RA 11898 – An Act Institutionalizing the Extended Producer Responsibility on Plastic Packaging Waste, Amending for this Purpose Republic Act No. 9003, Otherwise Known as the “Ecological Solid Waste Management Act of 2000”

RA 11898, which lapsed into law on July 23, 2022, otherwise known as the “Extended Producer Responsibility (EPR) Act of 2022”, provided for the adoption of a systematic, comprehensive, and ecological solid waste management program. The Department of Environment and Natural Resources, in consultation with the National Solid Waste Management Commission, will formulate a national framework on EPR for all types of product wastes.

Section 7 of the Act amended Section 45 of RA 9003 to align the incentive scheme with Title XIII of the NIRC of 1997, as amended by the CREATE Act. The incentives are provided for the purpose of encouraging LGUs, enterprises, or private entities, including obliged enterprises, Producer Responsibility Organizations (PROs), and nongovernment organizations, to develop or undertake effective solid waste management, including recovery and diversion of plastic product footprint, or actively participate in any program geared towards the promotion thereof. In relation thereto, among others, the EPR expenses of obliged enterprises, PROs, and private enterprises shall be considered as necessary expenses deductible from gross income subject to the substantiation requirements for necessary business expenses deductible from gross annual income in accordance with Section 34(A)(1) of the NIRC of 1997, as amended.

11. RA 11900 - An Act Regulating the Importation, Manufacture, Sale, Packaging, Distribution, Use and Communication of Vaporized Nicotine and Non-Nicotine Products, and Novel Tobacco Products

RA 11900, which lapsed into law on June 25, 2022, otherwise known as the “Vaporized Nicotine and Non-Nicotine Products Regulation Act”, regulated the importation, assembly, manufacture, sale, packaging, distribution, use, advertisement, promotion, and sponsorship of the use of vaporized nicotine and non-nicotine products, including their devices, and novel tobacco products.

The law mandated the Bureau of Internal Revenue to issue a revenue regulation prescribing the floor price or the minimum price of vaporized nicotine and non-nicotine products or novel tobacco products, considering the sum of their excise tax, VAT, and a reasonable production cost.



12. RA 11904 – An Act Providing for the Development and Promotion of the Philippine Creative Industries, and Appropriating Funds Therefor

RA 11904, which lapsed into law on July 28, 2022, otherwise known as the “Philippine Creative Industries Development Act”, declared the policy of the State to promote and support the development of Philippine creative industries by protecting and strengthening the rights and capacities of creative firms, artists, artisans, creators, workers, indigenous cultural communities, content providers, and stakeholders in the creative industries.

Section 4 of RA 11904 provided for the creation of the Philippine Creative Industries Development Council (PCIDC) to spearhead the development and promotion of the creative industries of the Philippines. Likewise, Section 19 of the said law provided for the establishment of the Creative Industry Development Fund intended for research and development, trade promotion, human resource development in the creative industry, and for the welfare of artists, workers, and other stakeholders through business support organizations and creative workers associations. It will be capitalized and administered by the PCIDC in accordance with existing government budgeting, accounting, and auditing rules and regulations, and it shall be sourced from loans, contributions, grants, bequests, gifts, and donations, whether from local or foreign sources. Provided, that acceptance of grants, bequests, contributions, and donations from foreign governments shall be subject to the approval of the President upon recommendation of the Department of Foreign Affairs Secretary. Such grants, bequests, contributions, and donations shall be deductible for income tax purposes in accordance with the provisions of the NIRC of 1997, as amended.

The PCIDC is also mandated to create a Creative Industries Investment Priority Plan (CIIPP) containing a list of creative industry activities that may qualify for incentives. The CIIPP must be duly supported by studies of existing and prospective demands for such products and services in light of the level and structure of income, production, trade, prices, and relevant economic and technical factors of the regions and existing facilities. Furthermore, enterprises engaged in creative industry activities listed in the CIIPP may be entitled to applicable fiscal incentives as provided under RA 11534, otherwise known as the “CREATE Act”, and non-fiscal support as contained in the SIPP, subject to the requirements and limitations set and determined by the Board of Investments, in coordination with the FIRB.



MAJOR STUDIES AND OTHER RESEARCHES

1. A Review of the Impact of the COVID-19 Pandemic on the Documentary Stamp Tax Collection from Life Insurance Policies

This paper provided background information on the country's life insurance industry and examined the impact of the COVID-19 pandemic on the Documentary Stamp Tax (DST) collection on life insurance policies.

The insurance industry is one of the few sectors that managed to perform well amidst the COVID-19 pandemic, as proven by its continuous growth, indicating that Filipino people have become more aware of the importance of investing in medical and insurance products. To better serve the Filipino people, insurance companies have introduced more medical and life insurance plans to cover COVID-19-related illnesses. As the economy slowly bounces back from the COVID-19 pandemic, the DST collection on life insurance policies is likewise expected to revert to its pre-pandemic level, given the heightened awareness of Filipinos on the importance of securing life insurance.

2. A Review of the Impact of the COVID-19 Pandemic on the Documentary Stamp Tax Collection from Gambling and Betting Activities

This paper provided background information on the country's selected gambling and betting activities and examined the impact of the COVID-19 pandemic on their DST collection.

Presently, the DST on gambling and betting activities varies. Only jai-alai, horse race, lotto, and other authorized numbers games are subject to a P0.20 DST on the amount of ticket not exceeding P1.00, and an additional tax of P0.20 on every P1.00, or fractional part thereof, if its cost exceeds P1.00 pursuant to Section 190 of the National Internal Revenue Code (NIRC) of 1997, as amended. However, casinos, sabong, and offshore gaming are presently not subject to any DST.

The average DST from gambling and betting activities from 2016 to 2021 was P6.57 billion or 5.88% of the total DST collection. The DST collection increased from P4.60 billion in 2016 to P11.93 billion in 2018, but it decreased to P8.33 billion in 2019. The sudden increase in 2018 of 105.75% was due to the doubling of the DST rate under the Tax Reform for Acceleration and Inclusion (TRAIN) Law. In 2020, the collection sharply dropped by 72.52% due to the pandemic. As the country gradually returns to a new kind of normalcy after the outbreak of COVID-19, the DST collected on the said industry shot up by almost 183% in 2021.



For the government to take full advantage of the evolving and lucrative industry, harmonizing the imposition of DST across all gambling and betting activities is worth exploring to equalize the tax burden and to improve fairness in tax treatment among different gambling and gaming activities in the country.

3. Impact of COVID-19 on the Energy Tax Collection

The energy tax is imposed on the monthly electric power consumption of residential consumers using more than 650 kilowatt-hours (kWh). The tax is intended to conserve and promote efficient utilization of energy. This paper provided background information on the country's power sector and examined the impact of the COVID-19 pandemic on the energy tax collection of the government.

In 2020, the annual energy tax collection of the Bureau of Internal Revenue (BIR) declined by 0.7%, while that of Meralco increased by 27%. The increase in the annual Energy Tax collection of Meralco was consistent with its higher number of customers with above 650 kWh monthly consumption. On a monthly basis, the BIR's Energy Tax collection decreased significantly in May and September 2020 by 73% and 71%, respectively, as compared to the same period in 2019 due to the grace periods given for the payment of electricity bills in areas under the enhanced community quarantine (ECQ) provided under Republic Act (RA) No. 11469, or the "Bayanihan to Heal as One Act", and RA 11494, or the "Bayanihan to Recover as One Act". When the series of ECQs were lifted, the Energy Tax collection of the BIR picked up significantly by 167% in October 2020, reflecting the consumption with delayed payments during the previous months.

In 2021, the Energy Tax collected in April and May 2021 increased dramatically by 278% and 371%, respectively, exceeding the same months during the pre-pandemic and pandemic years. The energy tax collected in September recorded the highest collection for the said year, amounting to P70.50 million, increasing significantly by 138% from the previous year.

4. Impact of Package 4 on Capital Flows

This paper examined the impact of Package 4 of the Comprehensive Tax Reform Program (CTRP) on the country's capital flows. Package 4 aims to make the taxation of passive income, financial intermediaries, and financial transactions neutral, simpler, equitable, globally competitive, and more efficient.

Based on key indicators, the Philippines' capital market performance lagged behind its neighboring countries, suggesting a shallow capital market. In terms of broad money as a percent of Gross National Product (GDP), the Philippines was among the lowest in the Association of Southeast Asian Nations (ASEAN) region. Similarly, the Philippines lagged



behind its ASEAN peers in terms of bank deposits as a percent of Gross Domestic Products (GDP), and the country's local currency bond market as a percent of GDP was also weak compared to its neighbors. Likewise, market capitalization in equity for 2021 was very low compared to other Asian countries. Moreover, the number of listed companies in the PSE in 2021 was the lowest among the surveyed Asian countries.

Simplifying the taxation on passive income and the financial sector as a whole would result in the revival of the country's currently laggard capital market. The proposed gradual reduction of the Stock Transaction Tax (STT) rate from 0.6% by 0.1% every year until it reaches 0.1% would encourage secondary trading, eventually resulting in higher trading volume. Also, the proposal to standardize and lower the tax on interest rate from 20% to 15% will benefit the country through greater participation of both domestic and foreign investors. Lastly, the proposed rationalization of the DST structure will reduce friction costs in the capital market, thereby encouraging greater participation and increasing the volume of transactions. These inferences were observed to be consistent with the experiences of other countries that adjusted their respective tax rates on interest income, STT, and Specific Business Tax.

5. Tax Expenditure Subsidy Granted to Government-Owned and/or-Controlled Corporations and Government Commissaries: 2010-2021

This paper provided basic information on tax subsidies and the magnitude thereof granted to Government-Owned and/or-Controlled Corporations (GOCCs) and government commissaries from 2010 to 2021.

From 2010 to 2021, the FIRB approved 72 tax subsidy applications. The majority or 57 of these applications were from GOCCs, and the remaining 15 were from two government commissaries, the Armed Forces of the Philippines Commissary and Exchange Service and Philippine National Police Service Store System. As to the amount of tax subsidy, a total of P199.40 billion of tax expenditure subsidies were approved by the FIRB during the said period. Of the said amount, P194.90 billion, or 97.74%, were tax expenditure subsidies for the GOCCs and P4.50 billion, or 2.26%, for the government commissaries.

6. Economic and Fiscal Impact of the Creation of Special Economic Zones in the Philippines

This paper discussed the background information on the special economic zones (SEZs) in the country, their development and performance over the years, and the economic and fiscal impacts of existing SEZs as well as the creation of new SEZs.

The creation of SEZ is a popular industrial policy tool used by many governments around the world. The growing enthusiasm for creating SEZs is grounded on the belief that it effectively attracts productive investments, bolsters exports, and generates job



opportunities because of infrastructural and logistic supports, generous tax holidays, and tax- and duty-free importations to firms located therein. The creation of SEZs, however, entails costs to the government through the grant of incentives to registered business enterprises located therein and budgetary allocation for Investment Promotion Agencies (IPAs) managing the SEZs.

In the Philippines, there are 14 IPAs that manage SEZs throughout the country. One of these is the Philippine Economic Zone Authority which manages 415 SEZs, as of 2021, throughout the county. Based on 2019 data, these IPAs registered 4,854 business enterprises with total approved investments of P57.08 billion, generated 26,252 employment, and remitted P2.62 billion in dividends to the National Government.

7. Background Information on the Comprehensive Agrarian Reform Program (CARP) and the Proposed Measures to Improve the Welfare of Agrarian Reform Beneficiaries

This paper discussed the CARP, the modes of acquisition of agrarian lands, the tax implication on its transfer mortis causa, and the proposed emancipation of agrarian reform beneficiaries.

There are different modes of acquisition of agrarian lands under the law, including compulsory acquisition, voluntary offer to sell, and voluntary land transfer, all of which restrict the transfer of the subject land. The agrarian reform beneficiaries, however, are allowed for limited transferability of the agrarian lands to their heirs which is generally subject to transfer tax. On this note, several pieces of legislation propose to improve the welfare of agrarian reform beneficiaries by exempting them from the payment of estate of tax on the transfer of land from the Agrarian Reform Beneficiaries (ARBs) to their heirs or granting estate tax amnesty on unpaid estate tax on ARBs estate, and by condoning the unpaid amortization on the land of ARBs.

8. Tax Incentives for the Philippine Agricultural Industry

This paper presented the economic contribution of the Philippine agricultural industry and discussed the priority activities for investment in the agriculture industry pursuant to the 2022 SIPP. It likewise enumerated the tax and non-tax incentives available to sectors of the agricultural industry under RA 11534, otherwise known as the “Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act”, and other special laws.

Cognizant of the crucial role of the agricultural industry not only in economic transformation but also in food security, the Philippine government has continuously addressed the challenges faced by the industry through various economic support and reforms. When the CREATE Act was enacted on March 26, 2021, which, among others, provided for the formulation of the SIPP, support for the agricultural industry was



considered as a number of activities in the “Agriculture, Fishery, and Forestry” industries were listed as preferred activities for investment under Tier I. As such, these activities are eligible for the grant of income tax-based incentives under the CREATE Act, such as income tax holiday (ITH), enhanced deductions or special corporate income tax, and exemption from customs duties.

In addition to the CREATE Act, other special laws provide tax and non-tax incentives to specific sectors of the agricultural industry. These sectors include those engaged in the production of seeds, dairy products, sugarcane, high-value crops, and organic food. The type of tax and non-tax incentives accorded under these special laws include ITH, tax exemption on sales proceeds, duty-free importations, value-added tax (VAT) zero-rating, exemption from real property tax, technical assistance from the government, access to loans and investments, and provision of preferential loan rates.

9. Financial Inclusion of Women in the Philippines

This paper examined the financial inclusion of women in the Philippines and their tax contribution from financial transactions. The concept of financial inclusion covers a wide array of financial transactions and products, subject to certain types of taxes, such as on bank deposits, investments in bonds and stocks, life and non-life insurance, and similar products.

Based on the 2021 Financial Inclusion Survey conducted by the Bangko Sentral ng Pilipinas, the share of adults with a formal account was higher among women at 34%, while only 24% among men. Likewise, the percentage of adults with savings and loans was higher among women at 55% and 38%, respectively, compared to 52% and 29%, respectively, of men. The results from other financial inclusion indicators post higher numbers among women than men. However, a bigger percentage of males, 51% received payments than females (35%), reversing the gender gap in sending payments. This reflects the gender gap in the labor force participation rate, which was higher among men at 76.10% than women at 52.30% as of November 2021. The said gender gap also coincides with employment status, as most of the payments received are in the form of wages and salaries.

In terms of closing the gender gap, the Philippines performs well and remains the top country in Asia. The country is ranked 17th out of 156 countries in the 2021 Global Gender Gap Index of the World Economic Forum, but it dropped by one notch from its place last year. Likewise, the country is one of the few countries where women’s access to financial services exceeds men’s, according to the 2017 Global Findex of the World Bank

The reverse gender gap in financial inclusion in the Philippines is driven by societal, cultural, and behavioral factors, not regulations targeting women. The reverse gender gap means that more women are engaged in financial transactions than men. Although the gender gap against women persists in some areas of financial inclusion, women are



generally more financially included than men. Also, the Philippines is one of the few countries where women's access to financial services exceeds men's. The efforts of the Philippine government in implementing gender-neutral financial inclusion policies are commended as it translates into higher financial inclusion of women.

10. Tax Contribution of Women Engaged in Business and Practice of Profession, CYs 2018-2020

The paper presented women's economic participation as self-employed individuals and professionals from 2018 to 2020. It also provides insights into the gender gaps between men and women regarding their earnings and tax contributions.

The results showed that men have a higher distribution, or 62% of the total labor force, but women have a slightly higher labor force participation rate at around 0.50%. By sector, self-employed and professional (SEP) males dominated the sectors of fishing; mining and quarrying; manufacturing; construction; transport, storage, and communications; and public administration and defense. On the other hand, female SEPs dominated the agriculture, hunting, and forestry; electricity, gas, and water supply; wholesale and retail trade, repair of motor vehicles and motorcycles; hotels and restaurants; financial intermediation; real estate, renting, and business activities; education; and health and social work sectors.

In terms of earnings, the gender gap in the number of SEPs increases as the net taxable income increases. Likewise, the income gap between male and female SEPs widened as the net taxable income increases, which means that female SEPs contributed fewer taxes than male SEPs during the period covered. It was observed, however, that female SEPs were more compliant in filing their income tax returns than men. Thus, with higher compliance with tax filing among female SEPs, higher earnings for them will redound to higher tax revenues for the government.

11. Potential Tax Treatment for Cryptocurrency/Virtual Assets in the Philippines

This paper discussed the direct taxes that may be imposed on cryptocurrency or virtual assets in the Philippines. Virtual assets (VA) refer to any type of digital unit that can be digitally traded, or transferred, and can be used for payment or investment purposes. Cryptocurrency, on the other hand, is a type of virtual currency that exists on a blockchain and uses cryptography – a method of storing and transmitting data in unreadable form so that only the intended receivers can read and process it. This paper also discussed the ways of earning income from cryptocurrency and VAs. Owners of cryptocurrencies and other VA may earn through various methods, actively and passively.



The challenges in taxing income from cryptocurrencies become more pronounced if the virtual asset service providers (VASPs) are domiciled abroad or classified as non-resident foreign corporations (NRFC). Under the tax treaty, the NRFC's business profits are taxable only in the Philippines if the same is attributable to their permanent establishment (PE) or deemed PE located in the Philippines. The absence of PE or deemed PE in the Philippines by the VASPs and the fact that cryptocurrency transactions happen virtually emphasizes the importance of participating or linking with other countries' efforts to address the tax challenges arising from digitalization.

12. Basic Information and Regulation of Cryptocurrency in the Philippines and Other ASEAN member-states

The paper presented a brief overview of cryptocurrency, digital assets, regulation in other ASEAN member-states, and potential taxes imposed on cryptocurrency in the Philippines.

As of 2021, there were over 6.90 million cryptocurrency users in the Philippines. On average, a Filipino investor today holds about 1% to 2% of personal assets in crypto assets. The volume of cryptocurrency transactions in the Philippines increased by 36% from 5.30 million in 2019 to 7.20 million in 2020, while the value increased by 410% during the same period. This was due mainly to the rise of Bitcoin prices and the expansion of regulations in the financial services in the country.

Indonesia, Lao PDR, Malaysia, Singapore, and Thailand, impose a tax on cryptocurrency-related activities. At the same time, the Philippines, Brunei Darussalam, Cambodia, Myanmar, and Vietnam have only issued a public warning on investing in cryptocurrencies. In some ASEAN member-states, a cryptocurrency is not considered legal tender in their respective jurisdictions. However, all member-states are realigning and formulating their respective fintech and e-commerce policies on regulating cryptocurrencies.

13. Profile of the Electric Vehicle Industry in the Philippines

This paper presented a profile of the electric vehicle (EV) industry in the Philippines. It likewise provided information on the policy support programs and incentives to the said industry in the ASEAN region.

An EV is driven by an electric motor that uses stored energy in its rechargeable batteries, thus, contributing to the improvement of air quality because EVs emit no carbon emissions during operation, reducing air pollution significantly. Data from the Electric Vehicle Association of the Philippines shows 13,934 registered EVs in the country between 2010 and 2021. The EVs account only for 0.11% of the 13 million vehicles registered in the country in 2021.

To promote the efficient use of fuel in the transport sector and support the EV industry, the government enhanced its policy for the development of EVs through the enactment of RAs 10963 and 11534. RA 10963 fully exempts pure EVs from the excise tax on automobiles, while hybrid EVs are subject to 50% of the applicable excise tax rates. On the other hand, RA 11534 grants tax incentives to registered enterprises engaged in EV assembly, fabrication of EV parts, components, and systems, and construction and operation of EV infrastructures, which are all covered by Green Ecosystems of Tier II of the SIPP. The tax incentives under RA 11534 include income tax holiday for up to seven years, followed by enhanced deductions or special corporate income tax rate for up to 10 years, and a maximum of 12 to 17 years tax- and duty-free importation on importation of capital equipment, raw materials, spare parts, or accessories.

In the ASEAN member countries, notable steps are taken to establish domestic industries as an essential part of the EV ecosystem by developing and implementing economic policies to support and facilitate domestic supply chain resilience. One of these policies is the establishment of a package of incentives to entice investments in the EV industry. The incentives that may be availed are exemption from excise tax, corporate income tax, import duties and tariffs, and tax rebates, reductions, and subsidies, among others.

14. Legal Implications of the Mandanas Ruling

This paper discussed the legal implications of the Mandanas ruling as decided by the Supreme Court on July 3, 2018, in the consolidated cases of Mandanas et al. vs. Executive Secretary Ochoa, Jr. et al and Garcia v. Ochoa, Jr. Through this ruling, the Local Government Units (LGUs) were given a portion of the National Taxes as mandated by Section 6, Article X of the Constitution instead of restricting their share to National Internal Revenue Taxes (NIRTs).

The NIRTs shall include, among others, shares of different LGUs in excise taxes imposed on locally-manufactured Virginia Tobacco products under Section 3 of RA 7171, their shares in the incremental revenues from Burley and native tobacco products under Section 8 of RA 8249, and share of the Commission on Audit in the NIRTs as provided in Sec. 24(3) of Presidential Decree No. 1445, in relation to Sec. 284 of the NIRC of 1997, as amended.

Alongside the increase in their allocations is the decentralization of certain responsibilities of the national government to the local government. The LGUs shall now be primarily and ultimately responsible and accountable for providing all the basic services and facilities such as Agricultural Extension, Field Health and Hospital Services, School Building Programs, Social Welfare Services, Tourism Facilities, Housing Projects, Telecommunication Services, and Industrial Research and Development, to name a few.



Decentralization of these functions broadens the power of the LGUs to provide for their constituents and strengthen their fiscal autonomy as mandated by the Constitution.

15. Revenue Performance of Taxes on Transfer of Real Property Ownership Imposed by the Local Government Units, CYs 2016-2020

The paper presented the applicable national and local taxes on the transfer of real property ownership and reviews the revenue collection imposed by LGUs from 2016 to 2020. The sale, transfer, or other disposition of real property pursuant to RA 6657, or the “Comprehensive Agrarian Reform Law of 1988”, are exempted from the tax. The transfer of ownership of public or private agricultural lands, whether from natural or juridical persons, is also exempt from the payment of registration fees and all other taxes and fees for the conveyance or transfer.

The paper also evaluated the huge differences between the collection of the local and national transfer taxes; and analyzed the need for LGUs to ensure a broader revenue base that can efficiently grow with the economy and sufficiently sustain the local government without depending too much on the national government.

16. Assessment of the Taxing Powers of Provinces

This paper provided basic information on the taxing authority of the provinces, reviewed, and assessed its revenue performance in contrast to cities and municipalities. Revenues collected by the provinces act as a barometer to gauge their income-generating capacity. However, there is a wide disparity in the country’s income-generating capacity of different provinces. Some provinces collected relatively low taxes, which is attributed to constraints such as the weak capacity to implement and administer local tax codes, obsolete tax assessment and collection systems, outdated valuation, compliance issues, and extensive fiscal exemptions, among others. However, this may improve with proper legislation and efficiency in their services.

17. Background Information on the Taxation of Election-Related Contributions and Expenditures

This paper discussed the taxation of election-related contributions and expenditures. Several policy measures were implemented to effectively and adequately tax election-related contributions and expenditures. Contributions are exempt from the imposition of donor’s tax as long as it is given during the campaign period. Donations used before or after the campaign period are subject to the donor’s tax and not deductible as political contributions on the part of the donor. Unutilized/unspent campaign contributions are included in the taxable income of the candidate and are subject to income tax.



18. VAT and VAT-like Taxation of Digital Transactions and Services in ASEAN

This paper compared the VAT and VAT-like structure on digital transactions and services, among ASEAN member-states.

Eight ASEAN member-states, namely: the Philippines, Cambodia, Indonesia, Lao PDR, Malaysia, Singapore, Thailand, and Vietnam, impose a VAT and VAT-like structure on digital goods and services or electronic commerce (e-commerce) with rates ranging from 6% to 12%. On the other hand, Myanmar does not have pertinent tax laws on digital services but plans to amend its respective tax laws to capture the value created on digital services. In contrast, Brunei does not impose VAT and VAT-like structures in general.

19. Institutions Administering the Grant of Fiscal Incentives in the ASEAN: A Comparative Study

This study provided an overview of FIRB-like institutions in the ASEAN with the objective of getting detailed information on the extent of work that these institutions do and how these compare to that of the Philippines' FIRB and IPAs.

In the ASEAN, each country has an institution that administers investment promotion and the grant of fiscal incentives. These government institutions play a crucial role in determining competitive investment policies, regulations, and strategies, among others, which directly influence the investment decisions of investors. In the case of the Philippines, investment promotion is vested with the Board of Investments and the various IPAs, while the authority to grant incentives is given to the FIRB or the IPAs, under delegated authority from the FIRB.



TECHNICAL ASSISTANCE IN THE ASSESSMENT OF REFERRED TAX BILLS AND RESOLUTIONS

The National Tax Research Center (NTRC) provides technical assistance to both Houses of Congress by evaluating tax bills and other fiscal proposals referred to it, preparing revenue estimates, and rendering technical assistance during technical working group meetings, public hearings, and other bill deliberations. For 2022, it prepared at least 133 comments on tax bills and resolutions from Congress as input to the Department of Finance (DOF) position on tax proposals and submitted the same to the DOF – Policy, Research, and Liaison Office. Among the major tax proposals referred to and evaluated by the NTRC were as follows:

On Package 1B - Tax Amnesty

House Bill (HB) No. 2822, entitled, “An Act Enhancing Revenue Administration and Collection by Granting an Amnesty on all Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2021 and Prior Years”

On Package 2+ - Excise and Mining Taxes

- 1. HB 1810, entitled, “An Act Increasing the Excise Tax on Pre-Mixed Alcoholic Beverages, Amending for this Purpose Sections 143 of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes”*
- 2. Unnumbered HB (UHB) in Substitution of HBs 373, 2014, 2246, and 3888, entitled, “Act Establishing the Fiscal Regime for the Mining Industry, Amending for this Purpose Section 287 and Creating New Sections 151-A, 151-B, 151-C, and Sections 244 and 245 Under Chapter II Title IX; All Under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes”*
- 3. HB 3888, entitled, “An Act Establishing the Fiscal Regime for the Mining Industry”*
- 4. UHB in Substitution of HBs 373, 2014, and 2246, entitled, “An Act Establishing the Fiscal Regime for the Mining Industry, Amending for the Purpose Section 287, and Creating New Sections 151-A, 151-B, 151-C, 151-D, and 151-E, All Under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended”*



On Package 3 - Real Property Valuation

1. HBs 54, 197, 1276, 2695, 3420, and 3436, entitled, "Act Instituting Reforms in Real Property Valuation in the Philippines"
2. HBs 3954, 3955, 4094, and 4269, entitled, "An Act Instituting Reforms in Real Property Valuation and Assessment in the Philippines, Reorganizing the Bureau of Local Government Finance, and Appropriating Funds Therefor"
3. SB 314, entitled, "An Act Instituting Reforms in Real Property Valuation in the Philippines, Establishing the National Valuation Authority and Appropriating Funds Therefor"
4. House Resolution No. 287, entitled, "Resolution Directing the Appropriate House Committee to Conduct an Inquiry, in Aid of Legislation, on the Increase of Zonal Valuation of Properties Across the Country Amidst the Ongoing State of Calamity Due to the Covid-19 Pandemic"

On Package 4 - Passive Income and Financial Intermediary Taxation Act

1. HBs 375, 2111, and 3244, entitled, "An Act Amending Sections 22, 24, 25, 27, 28, 29, 32, 34, 37, 38, 39, 42, 51, 52, 54, 56, 57, 73, 108, 121, 122, 123, 174, 176, 179, 181, 182, 183, 184, 185, 186, 187, 195, 198, and 199; and Repealing Sections 127, 175, 177, 178, 180, 188, 192; All under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes"
2. HB 4339, entitled, "An Act Amending Sections 6, 22, 24, 25, 27, 28, 32, 34, 37, 38, 39, 42, 51, 52, 54, 56, 57, 73, 108, 109, 112, 121, 122, 123, 127, 149, 174, 176, 179, 181, 182, 183, 184, 185, 186, 187, 190, 195, 198, 199, 204, 222, 237, 237-A, 255, 256, 257, 258, 261, 263, 264, 266, 275; Inserting New Section 270-A; and Repealing Sections 175, 177, 178, 180, 188, 192, and 193; All Under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes"

On Motor Vehicles User's Charge

1. HBs 376 and 2770, entitled, "An Act Amending Republic Act No. 8794, Entitled, 'An Act Imposing a Motor Vehicle User's Charge on Owners of All Types of Motor Vehicles and for Other Purposes', as Amended by Republic Act No. 11239"
2. HB 4338, entitled, "An Act Amending Republic Act No. 8794, Also Known As 'An Act Imposing a Motor Vehicle User's Charge on Owners of All Types of Motor Vehicles and for Other Purposes', as Amended by Republic Act No. 11239"



Other Legislative Proposals:

On Digital Transactions/E-Commerce

The Medium-Term Fiscal Framework of the government aims to focus on efficient tax administration through digitalization. As digital technologies foster innovation, provide job opportunities, and stimulate economic growth, the digitalization of the economy generates advantages and efficiencies. The government aims to facilitate online transactions and provide protection to both consumers and investors. Moreover, as the government gives an effort to accelerate its digital transformation agenda, more programs for financial and technical support will be available to help firms, particularly micro, small, and medium enterprises or MSMEs, make the move to increase digitization. In line with the digitalization effort of the government, the NTRC evaluated the following referred bills:

1. *SR 953, entitled, "Resolution Directing the Senate Committee on Constitutional Amendments and Revision of Codes to Conduct a Review, in Aid of Legislation, of the Country's Existing Criminal Laws to Consider the Rise of Social Media Platforms and the Rapid Advancement of Technology"*
2. *UHB, entitled, "An Act Establishing a Fiscal Regime for the Digital Economy, Amending for the Purpose Sections 22, 42, 50, and 57 of Republic Act No. 8424, Otherwise Known as the "National Internal Revenue Code of 1997", as Amended"*
3. *HBs 4 and 687, entitled, "An Act Providing Protection to Consumers and Merchants Engaged in Internet Transactions, Creating for this Purpose the Electronic Commerce Bureau and Appropriating Funds Therefor"*
4. *HB 372, entitled, "An Act Imposing Valued-Added Tax on Digital Transactions in the Philippines, Amending for the Purpose Sections 105, 108, 109, 110, 113, 114, and 236 and Adding a New Section 105-A of the National Internal Revenue Code of 1997, as Amended"*
5. *HB 3253, entitled, " An Act Establishing Digital Taxation in the Philippines"*
6. *HB 3341, entitled, "An Act Establishing Digital Amusement Taxation in the Philippines"*
7. *SB 250, entitled, "An Act Imposing Valued-Added Tax on Digital Transactions in the Philippines, Amending for the Purpose Sections 105, 108, 109, 110, 113, 114, and 236 and Adding a New Section 105-A of the National Internal Revenue Code of 1997, as Amended"*



On Economic Development

Economic development is the coordinated measures made with the intention of advancing the economy in a particular sector or industry. The government aims to provide support to make these sectors/industries internationally competitive, ensure livelihood opportunities to all Filipinos working in these fields, as well as cultural and creative opportunities to all local workers, and, thus, improve the level and quality of life of the residents therein. The proposed bills with regard to economic development referred to and evaluated by this Office were as follows:

1. *HBs 641, 713, 1178, 2463, and 2622, all entitled, "An Act Further Promoting Entrepreneurship by Strengthening, Empowering and Enhancing the Financing Programs for Micro, Small and Medium Enterprises, Amending for the Purpose Republic Act No. 6977, as Amended, Otherwise Known as the 'Magna Carta For Micro, Small and Medium Enterprises (MSMEs)";*
2. *HB 2178, entitled, "An Act Lowering the Cost of Doing Business by Establishing a Simplified Tax System for Micro, Small and Medium Enterprises";*
3. *HB 2402, entitled, "An Act Promoting Business Competitiveness by Providing Temporary Tax Relief to Single Proprietorships, Cooperatives, Partnerships or Corporations Classified as Micro, Small and Medium Enterprises";*
4. *HB 2179, entitled, "An Act Enhancing Credit Support to Micro, Small and Medium Enterprises, Amending for the Purpose Section 15 of Republic Act No. 6977, as Amended, Otherwise Known as the "Magna Carta for Micro, Small and Medium Enterprises (MSMEs)";*
5. *HB 3165, entitled, "An Act Exempting Micro and Small Enterprises from National and Local Taxes Arising from its First Five (5) Years of its Operations; Medium Enterprises from National or Local Taxes Arising from the First Two Years of its Operations"*
6. *HB 9541, SBs 1315 and 2392, entitled, "Acts Providing for the Registration, Regulation, and Operation of Cooperative Banks";*
7. *HB 9864, entitled, "An Act Establishing Local Cooperatives Development Fund, Appropriating Funds Therefor, and for Other Purposes";*
8. *HB 10648, entitled, "An Act Granting Oro Broadcasting Network, Inc. A Franchise to Construct, Install, Establish, Operate, and Maintain Radio and Television Broadcasting Stations in the Philippines";*



9. *HB 10541, entitled, "An Act Granting Tax Exemptions and Subsidies for the Local Film and Music Industries, Amending for the Purpose Section 140 of Republic Act No. 7160, as Amended, Otherwise Known as the Local Government Code of 1991";*
10. *UHB, entitled, "An Act Establishing a National Response to Price and Supply-Related Threats to Economic Recovery, Appropriating Funds Therefor, and for Other Purposes";*
11. *HBs 1, 685, and 3460, entitled, "An Act Providing for Government Financial Institutions Unified Initiatives to Distressed Enterprises for Economic Recovery";*
12. *HB 53, entitled, "The Ease of Paying Taxes Act";*
13. *HB 4125, entitled, "An Act Introducing Administrative Tax Reforms, Amending Sections 21, 22, 51, 56, 58, 77, 81, 90, 91, 103, 106, 108, 109, 110, 112, 113, 114, 115, 116, 128, 200, 236, 237, 245, and 248, and Adding Sections 312 And 313 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended";*
14. *UHB, entitled, "An Act Promoting the Development of the Philippine Downstream Natural Gas Industry, Consolidating for the Purpose All Laws Relating to the Transmission, Distribution, and Supply of Natural Gas, and Appropriating Funds Therefor";*
15. *HB 3015 and SB 152, entitled, "An Act Providing for the National Energy Policy and Framework for the Development and Regulation of the Philippine Midstream Natural Gas Industry, and for Other Purposes";*
16. *HB 2557, entitled, "An Act Institutionalizing Public-Private Partnerships, Creating the Public -Private Partnership Center, and Appropriating Funds Therefor, and for Other Purposes";*
17. *HB 4259, entitled, "An Act Increasing the Private Sector Participation in the Infrastructure Industry, Amending Further Republic Act No. 6957, Entitled 'An Act Authorizing the Financing, Construction, Operation, and Maintenance of Infrastructure Projects by the Private Sector, and for Other Purposes', as Amended;*
18. *HB 5676, entitled, "An Act Defining Salt as an Aquatic Resource and Establishing a Comprehensive Salt Industry Development Program, Amending for the Purpose Republic Act No. 8550, Otherwise Known as "The Philippine Fisheries Code of 1998", and for Other Purposes";*
19. *HBs 352, 1613, 2961, and 3127, entitled "An Act Creating the Metro Bataan Development Authority, Defining Its Powers and Functions, and Providing Funds Thereof";*



20. *HB 2151, entitled, “An Act Exempting the Sale of Electricity by Generation, Transmission, and Distribution Companies and Electricity Cooperation from the Imposition of Value Added Tax, Amending for the Purpose, Sections 108 (A) and 109 (1) of the National Internal Revenue Code, as Amended by Republic Act No. 9337 and 10863, and for Other Purposes”;*
21. *HB 5028, entitled, “An Act Providing for Support for the Growth and Development of Barangay Micro Business Enterprises Amending for the Purpose Republic Act No. 9178, Otherwise Known as the Barangay Business Enterprises Act of 2002, and for Other Purposes”;*
22. *SB 151, entitled, “An Act Establishing a National Energy Policy and Regulatory Framework for Facilities Utilizing Waste-to-Energy Technologies”;*
23. *HB 3005, entitled, “An Act Instituting Centralized Procurement of Petroleum in the Country”;*
24. *HB 3325, entitled, "An Act Suspending the Imposition of Excise Tax on Motor Fuel and Other Petroleum Products";*
25. *HB 3628, entitled, “An Act to Arrest the Rising Cost of Petroleum Products, Protect the Welfare and Alleviate the Burden of the Consuming Public, by Imposing Progressive Rates on the Payment of the Excise Taxes on Petroleum Products, Amending for the Purpose Republic Act No. 8424, or the National Internal Revenue Code as Amended by Republic Act 11469, or the Acceleration and Inclusion (TRAIN) Law, and for Other Purposes”;*
26. *SB 76, entitled, “An Act Abolishing the Travel Tax on Filipinos and Nationals of Association of Southeast Asian Nations (ASEAN) Member States Travelling to the Other ASEAN Member States”;*
27. *UHB, entitled, “An Act Establishing the Maharlika Investment Fund, Providing for the Management, Investment, and Use of the Proceeds of the Fund, Appropriating Funds Therefor, and for Other Purposes”;*
28. *HB 24, entitled, "An Act Converting and Expanding the Leyte Industrial Development Estate Into the Leyte Ecological Industrial Zone, Creating for this Purpose the Leyte Ecological Industrial Zone Authority, and Appropriating Funds Therefor”;*
29. *HB 292, entitled, "An Act Establishing A Special Economic Zone in the City of Bacolod, Province of Negros Occidental, Creating for the Purpose the Bacolod Special Economic Zone Authority, and Appropriating Funds Therefor”;*



30. *HBs 71 and 842, entitled, “An Act Providing for the Development of Sustainable Cities and Communities in the Country, and for Other Purposes”;*
31. *HB 291, entitled, “An Act Creating the Bacolod City Ports Authority, Defining Its Powers and Functions, Providing Appropriations Therefor, and for Other Purposes”;*
32. *HB 621, entitled, “An Act Creating the Lingayen Gulf Development Authority Prescribing Its Powers, Functions and Duties, Providing Funds Thereof, and For Other Purposes”;*
33. *HB 902, entitled, “An Act Creating the West Philippine Sea Authority, Prescribing Its Powers and Functions, and Appropriating Funds Therefor”;*
34. *HB 356, entitled, “An Act Creating the Regional Investment and Infrastructure Coordinating Hub of Central Luzon and Providing Funds Therefor”;*
35. *HBs 353, 1617, and 3703, entitled, “Special Defense Economic Zone Act”;*
36. *HB 439, entitled, “Bislig Special Economic Zone Act”;*
37. *HB 467, entitled, “Cebu Fourth District Special Economic Zone Act”;*
38. *HB 517, entitled, “Sangley Point Special Economic Zone Act”;*
39. *HB 745, entitled, “Metro Iloilo Special 2 Economic Zone Act”;*
40. *HB 2592, entitled, “Ilocos Sur Special Economic Zone Act”;*
41. *HB 2728, entitled, “Oriental Mindoro Special Economic Zone Act”;*
42. *HB 5415, entitled, “Northern Bohol Special Economic Zone Act”;*
43. *HB 491, entitled, “Act Strengthening the Philippine Footwear, Leather Goods and Tannery Industries, Providing Incentives and Funds Therefor, and for Other Purposes”;*
44. *HB 5816, entitled, “An Act Strengthening the Bases Conversion Development Authority, Amending for the Purpose Otherwise Known as the “Bases Conversion and Development Act of 1992”, as Amended, and for Other Purposes”;*



On Social Protection

The government, through social protection programs, aims to reduce poverty, inequality, and vulnerability in society. The focus of social protection is geared towards minimizing the Filipino's susceptibility to risks and increasing the competence of each individual to manage blows physically, mentally, and economically. Such programs support people and families, particularly the weak and impoverished, in finding employment, boosting production, investing in the health and education of their children, and protecting the elderly population. In this connection, the bills referred to and evaluated by this Office were as follows:

1. *SB 220, entitled, "An Act Rationalizing the Earmarking of Value-Added Taxation to Address Inter-Generational Poverty, Amending for the Purpose Section 288 of the National Internal Revenue Code, as Amended, and for Other Purposes";*
2. *SB 808, entitled, "An Act Enhancing Administrative Feasibility and Equitability of the Tax System and Rationalizing the Imposition of the Value-Added Tax to Address Inter-Generational Poverty, Amending for the Purpose Various Sections of the National Internal Revenue Code, as Amended, and for Other Purposes";*
3. *HB 2387, entitled, "An Act Instituting an Elderly Employment System and Appropriating Funds Therefor";*
4. *HB 4896, entitled, "An Act Providing Further Opportunities for Senior Citizens as Employees in Private Entities by Granting Increased Incentives to Private Entities that Employ Senior Citizens, Amending for the Purpose Certain Provision of R.A No. 9994, Otherwise Known as the Expanded Senior Citizen Act of 2010";*
5. *HB 6055, entitled, "An Act Providing Employment Assistance for Senior Citizens in Government and Private Entities, Amending for the Purpose Section 5 of Republic Act No. 7432, as Amended";*
6. *HB 6611, entitled, "An Act Granting Tax Incentives to Private Entities Who Employ Senior Citizens as Employees, Amending for this Purpose Republic Act No. 7432, as Amended, Otherwise Known as "An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits, and Special Privileges and for Other Purposes";*
7. *SB 117, entitled, "An Act Exempting from Income Tax Compensation Given to Teachers for Serving as Members of the Electoral Board for National or Local Elections";*
8. *SB 1193, entitled, "An Act Further Amending Section 32 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes";*



9. *SB 2456 and HB 9652, entitled, "An Act Exempting from Income Taxation the Honoraria, Allowance, and Other Financial Benefits of Persons Rendering Service During an Election Period, Amending for the Purpose Section 32(B)(7) of the National Internal Revenue Code of 1997, as Amended";*
10. *HBs 7, 667, 1825, and 2015, entitled, "An Act Creating a Sustainable Fiscal Framework for the Pension System of the Military and Uniformed Personnel, Providing Mechanisms for the Disposition of Government Assets for the Purpose, and Appropriating Funds Therefor";*
11. *HB 2556, entitled, "An Act Strengthening the Military and Uniformed Personnel Pension System, Creating the Military and Uniformed Personnel Insurance Fund, Amending Sections 3 and 24 of Republic Act Number 8291, and for Other Purposes";*
12. *HB 3478, entitled, "An Act Providing for Exemption from Income Tax to Military Uniformed Personnel, Amending Further Section 24(A)(2) of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 9054 and for Other Purposes";*
13. *HB 161, entitled, "An Act Authorizing Exemption from Imposition of Value-Added Taxes on Electrical Billings of Residential Households with a Total Monthly Consumption of 200 kWh and Less";*
14. *HB 1702, entitled, "An Act Increasing the Discount Rate and Exempting from the Value-Added Tax the Monthly Electric and Water Consumption Granted to Senior Citizens, Amending for the Purpose Republic Act No. 7432, as Amended";*
15. *HB 1855, entitled, "The Tax Reform Act for the Masses and the Middle Class";*
16. *HB 1934, entitled, "An Act Granting Cash Incentives to Winning Filmmakers, Film Production Entities, Literary Writers, Artists, and Performance in the Creative Sector, Appropriating Funds Therefor and for Other Purposes";*
17. *HB 2717, entitled, "An Act Providing for Tax Relief in Times of Calamity";*
18. *HB 2776, entitled, "An Act Establishing the Science for Filipino Society Program";*
19. *HB 4063, entitled, "An Act Establishing the Science for Change Program";*
20. *SB 1077, entitled, "An Act to Define and Protect the Rights of Taxpayers";*
21. *SB 1199, entitled, "An Act Ordaining the Bill of Rights and Obligations of the Taxpayer";*



22. *USB In Substitution of SBs 1077, 1199, and 1309, entitled, “An Act Ordaining the Bill of Rights and Obligations of the Taxpayer”;*
23. *HB 3271, entitled, "An Act Exempting from Income Taxation All Amounts Granted to Persons Rendering Election Service for Local and National Elections”;*
24. *HB 3484, entitled, "An Act Lowering the Cost of Electricity by Exempting the System Loss Charge from the Value-Added Tax”;*
25. *HBs 4154 and 4976, entitled, "An Act Exempting Incentives, Rewards, Bonuses and Other Forms of Emoluments Received by National Athletes and Coaches From Taxes, Amending for the Purpose Republic Act No. 10699, Otherwise Known as the “National Athletes and Coaches Benefits and Incentives Act”;*
26. *HB 4742, entitled, “An Act Granting Income Tax Exemption to Persons With Disabilities Who are Gainfully Employed, Amending for the Purpose the National Internal Revenue Code, as Amended”;*
27. *HB 5067, entitled, “An Act Exempting From Tax All Donations, Grants, Endowments, or Contributions Used, Directly, and Exclusively for Government’s Youth and Sports Development Programs and Sports Competitions”;*
28. *UHB in Substitution of HBs 67, 101, 301, 378, 450, 461, 513, 588, 741, 1109, 1182, 1408, 1438, 1546, 1547, 1577, 1589, 1670, 1732, 1780, 1829, 1841, 1922, 1967, 1968, 1989, 2059, 2125, 2307, 2352, 2470, 2594, 2739, 2835, 3277, 3317, 3338, 3389, 3446, 3510, 3534, 3646, 4101, 4130, 4134, 4736, 4836, 4905 and 5058, entitled “An Act Providing for the Magna Carta of Barangay Health Workers”;*
29. *SB 111, entitled, “An Act Excluding 13th Month Pay from the Computation of Taxable Income, Amending for this Purpose Section 32 (B)(7)(E) of the National Internal Revenue Code of 1997, as Amended”;*
30. *SB 377, entitled, "An Act Providing for a National Framework for Interns’ Rights and Welfare”;*
31. *SB 401, entitled, “An Act Establishing a National Comprehensive Housing Program, Providing for the Annual Automatic Appropriation of Funds, and for Other Purposes”;*
32. *SB 426, entitled, “An Act Providing for a National Housing Development, Production, and Financing Program, Regularizing Its Appropriation for Its Implementation”;*



On Environmental Protection

The government recognizes the vulnerability of the Philippines to the impact of climate change and the substantial challenges that the country faces in implementing the adaption and risk reduction strategies and strengthening community and ecosystem resilience. Various legislative measures from concerned National Government Agencies collaborated with the legislative branch to strengthen the protection and management of natural resources toward sustainable and climate-resilient development. Among the bills referred to and evaluated by this Office were as follows:

1. *UHB in Substitution of HBs 8691, 9859, 10498, and 10646, entitled, “An Act Institutionalizing the Practice of Extended Producer Responsibility on Plastic Products, Amending for this Purpose Republic Act No. 9003, Otherwise Known as the ‘Ecological Solid Waste Management Act of 2000’”;*
2. *USB, entitled “An Act Establishing the Department of Disaster Resilience, Defining Its Mandate, Powers, and Functions, Appropriating Funds Therefor and for Other Purposes”;*
3. *UHB in Substitution of HBs 5634 and 8305, entitled “An Act Enhancing the Protection and Development of the Sierra Madre Range in the Island of Luzon, Creating for the Purpose the Sierra Madre Conservation and Development Authority, Defining Its Powers and Functions, and Providing Funds Therefor”;*
4. *HB 446, entitled, “An Act Protecting the Rights of Indigenous Peoples and Indigenous Cultural Communities Affected by Renewable Energy Investments in their Ancestral Lands, Amending Certain Provisions of Republic Act 9513, Otherwise Known as ‘The Renewable Energy Act of 2008’”;*
5. *HB 220, entitled “An Act Imposing Excise Tax on Plastic Bags, Thereby Adding a New Section, Designated as Section 150-C, in the National Internal Revenue Code of 1997, as Amended”;*
6. *HB 1811, entitled, “An Act Imposing Tax on Plastic Bags, Thereby Adding A New Section, Designated as Section 150-C, in the National Internal Revenue Code of 1997, as Amended, and for Other Purposes”;*
7. *HB 2894, entitled, “An Act Imposing Climate Tax on Electric Power Consumption”;* and
8. *UHB in Substitution of HBs 15, 27, 193, 422, 958, 1498, 2001, 4600, 5159, 5222 and 5564, entitled, “An Act Regulating the Use of Treatment Technology for Municipal and Hazardous Wastes, Repealing for the Purpose Section 20 of Republic Act No. 8749, entitled, “The Philippine Clean Air Act of 1999”.*



On Health System Improvement

As a result of the lessons learned from the COVID-19 pandemic, the strengthening of healthcare outreach services has become one of the priorities of the government. A thorough evaluation of the nation's present health care promotion and provision is required, as well as a plan and investment program for the medium term on how to strengthen it better to prepare the government for any potential future health crises. The bills proposed for health system improvement referred to and evaluated by this Office were as follows:

1. *UHB in Substitution of HBs 7200, 7202, 7934, 8093, and 8128, entitled, "An Act to Protect Filipinos from the Harmful Effects of Industrial Trans-Fatty Acids, and for Other Purposes";*
2. *HB 1483, entitled, "An Act Exempting Drugs and Medicines Prescribed for Mental Health Conditions from the Value-Added Tax";*
3. *HBs 4728 and 5135, entitled, "An Act Giving Tax Incentives to Physicians Rendering Pro Bono Services to Indigent Patients";*
4. *HB 4846, entitled, "An Act Amending Section 150-B (A)(1) of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code Of 1997, as Amended and for Other Purposes";*
5. *HB 5532, entitled, "An Act Amending Section 144 of Republic Act No. 8424, Otherwise Known as "The National Internal Revenue Code of 1997", as Amended";*
6. *SB 80, entitled, "An Act Establishing Regional Branches of Specialty Hospitals Such as the Philippine Heart Center, National Kidney and Transplant Institute, Lung Center of the Philippines, Philippine Children's Medical Center and Philippine Cancer Center, Appropriating Funds Therefor, and for Other Purposes";*
7. *SB 93, entitled, "An Act Establishing Satellite Specialty Hospitals to Facilitate Access to Specialized Medical Care in Identified Regions of the Philippines, and Appropriating Funds Therefor";*
8. *SB 161, entitled, "An Act Establishing Specialty Center in Every Region and Appropriating Funds Therefor"; and*
9. *SB 1267, entitled, "An Act Establishing a Specialty Hospital in Cebu City to Specialize in Kidney and Allied Diseases to be Known as the Visayas Kidney Institute and Appropriating Funds Therefor".*



On Food Security and Resiliency

The availability of healthy and affordable food is a key component of food security. Having access to food in times of need or crisis means being food resilient. To ensure food security, the efforts of the government were geared toward attaining stable and sufficient food commodity supplies and expanding consumer access to affordable nutritious food. Various bills were filed in Congress with the intent to improve agricultural productivity and food sufficiency, among which were evaluated and commented on by this Office:

1. *SB 139, entitled, “An Act to Restructure and Rationalize the Livestock Industry in Order to Strengthen Its Development, Protection and Regulatory Functions, Including the Promotion of Dairy and Native Animals, and to Provide for a Livestock Development Fund, and for Other Purposes”;*
2. *SB 1048, entitled, “An Act Providing for Direct Financial Assistance to Backyard Livestock Raisers Affected by Major Animal Disease Epidemic or Transboundary Animal Diseases, Amending for the Purpose Republic Act No. 1578, and for Other Purposes”;*
3. *HB 10276 and SB 1915, entitled, “An Act Strengthening the Philippine Crop Insurance Corporation, Repealing for the Purpose Presidential Decree No. 1467, as Amended, Entitled, “Creating the ‘Philippine Crop Insurance Corporation’, Prescribing Its Powers and Activities, Providing for Its Capitalization, and for the Required Government Premium Subsidy, and for Other Purposes”;*
4. *SB 883, entitled, “An Act Strengthening the Philippine Crop Insurance Corporation (PCIC), Expanding Its Powers and Activities, Increasing Its Capitalization, and Amending for this Purpose Presidential Decree No. 1467, Entitled, “Creating the ‘Philippine Crop Insurance Corporation, Prescribing Its Powers and Activities, Providing for Its Capitalization, and for the Required Government Premium Subsidy, and for Other Purposes”, and Other Laws”;*
5. *UHB, entitled, “An Act Strengthening the Philippine Crop Insurance Corporation (PCIC) by Introducing a Market-Based Reform on Agricultural Insurance, and for Other Purpose”;*
6. *SB 630, entitled, “An Act to Develop and Strengthen the Agricultural Education and Training in the Country Through the Institutionalization of Manpower Development for Agricultural Entrepreneurship in the Post-Secondary Level”;*
7. *UHB in Substitution of HB 9805, entitled, “An Act Establishing a College of Veterinary Medicine in the Southern Luzon State University-Catanauan Campus in the Municipality of Catanauan, Province of Quezon, to be Known as the “Southern Luzon*



- State University-Catanauan Campus College of Veterinary Medicine", and Appropriating Funds Therefor";*
8. *UHB in Substitution of HB 10203, entitled, "An Act Establishing a College of Veterinary Medicine in the Bicol University to be Located in the City of Ligao, Province of Albay, to be Known as the Bicol University-College of Veterinary Medicine", Appropriating Funds Therefor";*
 9. *HB 440, entitled, "An Act to Develop the Livestock, Poultry, and Dairy Industry Value Chain, Including the Strengthening of Its Disease Prevention, Control and Regulatory Functions, Availability of Affordable and Quality Feeds, Promotion of Dairy and Native Animals and to Provide for a Livestock, Poultry, Dairy, and Related Feeds Competitiveness Funds, and for Other Purposes";*
 10. *HB 1343, entitled, "An Act Creating the Philippine Livestock Authority, Providing for Its Power and Functions, A Livestock Development Fund, and for Other Purposes";*
 11. *UHB in Substitution of HB 2385, entitled, "An Act Further Extending the Period of Implementation of the Agricultural Competitiveness Enhancement Fund (ACEF), Amending for the Purpose Republic Act No. 8178, as Amended by Republic Act Nos. 9496, 10848, and 11203, Entitled: "An Act Replacing Quantitative Import Restrictions on Agricultural Products, Except Rice, with Tariffs, Creating the Agricultural Competitiveness Fund, and Other Purpose"; and*
 12. *HB 1572, entitled, "An Act Exempting from Taxes the Fertilizers and Pesticides Used in Rice, Corn, and Sugar Production".*

On Public Service/Tax Administration

To ensure responsive, people-centered, technology-enabled, and clean governance, the government focuses on building transparent, accountable, and effective government institutions to efficiently deliver public services and high public trust. In this regard, the following major legislative reforms to increase the access to and quality of the government's frontline services in governance were referred to and evaluated by this Office:

1. *USB in Substitution of SBs 2322 and 2265, entitled, "An Act Providing for the Administrative Reform and Reorganization of the Philippine Coast Guard, Revising for the Purpose Republic Act No. 9993, Otherwise Known as the "Philippine Coast Guard Law Of 2009";*
2. *UHB in Substitution of HBs 8874, 8931, 9762, 9771, and 10084 entitled, "An Act Strengthening the National Housing Authority, Extending its Corporate Term, Amending for the Purpose Presidential Decree No. 757";*



3. *Draft Implementing Rules and Regulations of RA 11659 (An Act Amending Commonwealth Act No. 146, Otherwise Known as The Public Service Act, as Amended);*
4. *HBs 21 and 55, entitled, “Establishing the National Framework for Water Resource Management and Creating the Department of Water Resources and the Water Regulatory Commission, Defining their Mandates, Powers and Functions, and Appropriating Funds Therefor”;*
5. *HB 1527, entitled, “An Act Instituting the Charter of the National Library of the Philippines, Defining Its Objectives, Powers, and Functions, Repealing for this Purpose Act Nos. 222, 1849, 1935, 2572, 3477, Executive Order 94, and Republic Act Nos. 3873 and 10087”;*
6. *HB 1656, entitled, “An Act to Further Develop Capability and Establish Transformation of the Department of National Defense and its Bureaus, Appropriating Funds Therefor and for Other Purposes”;*
7. *HB 2391, entitled, “An Act Amending Section 220, Chapter II, Title VIII of Republic Act No. 8424, Otherwise Known as An Act Amending the National Internal Revenue Code, as Amended, and for Other Purposes”;*
8. *HB 2830, entitled, “Act Exempting the Sale of Real Property in the Exercise of the State’s Power of Eminent Domain from the Payment of Capital Gains and Documentary Stamp Taxes, Amending for the Purpose Sections 24(D) and 199 of Republic Act No. 8424, as Amended, Otherwise Known as the “National Internal Revenue Code of 1997”;*
9. *HB 3191, entitled, “An Act Removing the Conditions for the Condonation of All Unpaid Income Taxes Due from Local Water Districts, Amending for the Purpose Section 289-A of the National Internal Revenue Code, as Amended”;*
10. *HBs 3245 and 3789, entitled, “An Act Amending Sections 102, 104, 119(b), 201, 209, 307, 402, 407, 423, 427, 431, 800(g), 802, 806, 900, 1100, 1111, 1117, 1118, 1129, 1131, 1135, 1138, 1141, 1147(a), 1204, 1226, 1400, 1505 and 1512; Repealing Sec. 709; and Adding Section 440-A All Under Republic Act No. 10863, Otherwise Known as the “Customs Modernization and Tariff Act”;*
11. *HB 3267, entitled, “An Act Establishing the Cordillera Administrative Autonomous Region”;*
12. *HB 5705, entitled, “An Act Restructuring the Philippine National Railway System, Creating the Philippine Railway Authority, the Philippine Railway Corporations, Appropriating Funds Therefor and for Other Purposes”;*



13. *HB 5304, entitled, "An Act Enhancing the Taxing Powers of Local Government Units, Amending for this Purpose Sections 131, 141, 150 and 192 of Republic Act No. 7160, Otherwise Known as the 'Local Government Code of 1991'";*
14. *UHB in Substitution of HBs 23, 195, 3896, 4002, and 5221, entitled "An Act Providing for a New Passport Law, Repealing for the Purpose Republic Act No. 8239, Otherwise Known as the "Philippine Passport Act of 1996";*
15. *HB 4413, entitled, "An Act Rationalizing the Tax Treatment for the Philippine Charity Sweepstakes Office, Amending for the Purpose the National Internal Revenue Code of 1997, as Amended";*
16. *HB 4528, entitled, "An Act Amending Section One of Republic Act Numbered Eleven Hundred and Sixty-Nine, Otherwise Known as the Charter of the Philippine Charity Sweepstakes Office";*
17. *HB 1397, entitled, "An Act Regulating the Application of Local Charges (At Origin and Destination) Imposed by International Shipping Lines to Comply with Existing Laws on Obligations and Contracts and International Commercial Terminology (INCOTERMS) Establishing Guidelines Therefore";*
18. *HB 4336, entitled, "An Act Establishing the Scope and Procedure for Philippine Ship Registry, Recognition and Enforcement of Maritime Claims, and Limitations of Liability, as well as Providing Essential Incentives, Which Collectively Will Promote a Comprehensive and Orderly Philippine Ship Registry System for the Regulation of Vessels Carrying the Flag State"; and*
19. *HB 4933, entitled, "An Act Enhancing the Competitiveness of Philippine Maritime Trade by Strengthening the Oversight Functions of Relevant Government Agencies Over the Imposition of Shipping Charges by International Shipping Lines and Institutionalizing Mechanisms for the Efficient Movement of Goods".*

On Learning Continuity

Since contemporary methods of instruction are focused on participation, teamwork, and collaboration, the main problem under the new normal is to develop 21st-century knowledge, skills, and competencies in a safe learning environment for students and teachers. Additionally, there is the issue of the digital gap, which, if not resolved, would result in a disparity in access to education. Agencies in the education sector will therefore create inclusive systems that provide accessible high-quality education. Lifelong learning will continue to be a top goal of the government, focusing on digital skills training and appropriate work habits to develop a globally-competitive workforce. Toward these aspirations, this Office evaluated and commented on the following referred bills:



1. *HB 652, entitled, "An Act Creating a Network of Meister Schools in the Country and for Other Purposes";*
2. *HB 996, entitled, "An Act Creating and Establishing the National Academy for Technical and Vocational Skills System, and Appropriating Funds Therefor";*
3. *HB 1421, entitled, "An Act Financing the Education for All Initiatives from the Annual Value-Added Tax Collections, Amending for the Purpose the National Internal Revenue Code of 1997, as Amended";*
4. *HB 3721, 3847, and 4240, entitled, "An Act Establishing an Academic Recovery and Accessible Learning Program, Appropriating Funds Therefor, and for Other Purposes";*
5. *HB 4371, entitled, " An Act Exempting Books, Newspapers, Magazines, Journals, Reviews, Bulletins, and Other Educational or Learning Materials Made or Published in Digital or Electronic Format from Value-Added Tax, Amending for the Purpose Section 109 (1) of the National Internal Revenue Code of 1997, as Amended";*
6. *UHB in substitution of HBs 1665 and 2283, entitled, "An Act Institutionalizing an Enterprise-Based Education and Training Program to Strengthen Technical-Vocational Education and Training and Appropriating Funds Therefor";*
7. *HB 5065, entitled, "An Act Exempting Educational Applications, Gadgets, Computers, and E-Books from Value-Added Tax for the Principal Use of Teachers and Students in Online and Distant Learning, Amending for the Purpose Section 109 (1) of the National Internal Revenue Code of 1997, as Amended";*
8. *SB 363, entitled, "An Act Strengthening Technical Vocational Education and Training (TVET) in the Philippines by Incorporating Apprenticeship and Dual Training System, Providing For Continuous Training of the Unemployed, and Expanding the Provision of Enterprise-Based Education and Training, and for Other Purposes";*
9. *SB 364, entitled, "An Act Institutionalizing the Lifelong Learning Development Framework, Broadening the Mandate of the Philippines Qualifications Framework – National Coordinating Council (PQF-NCC), Amending for the Purpose R.A. No. 10968, Otherwise Known as the Philippine Qualifications Framework Act, Appropriating Funds Therefor and for Other Purposes";*
10. *UHB in Substitution of HB 931 in consolidation with HB 1097, entitled, "An Act Establishing the Philippine High School for the Creative Arts System and Appropriating Funds Therefor" UHB in Substitution of HB 312, entitled, "An Act Establishing a College of Medicine in the Benguet State University Located in the Municipality of La Trinidad,*



Province of Benguet, to be Known as the “Benguet State University-College of Medicine”, and Appropriating Funds Therefor”;

11. *UHB in Substitution of HB 973, entitled, “An Act Establishing a College of Medicine in the University of Science and Technology of Southern Philippines-Cagayan De Oro City Campus Located in Cagayan De Oro City, Province of Misamis Oriental, to be Known as the “University of Science and Technology of Southern Philippines-College of Medicine”, and Appropriating Funds Therefor”;*
12. *UHB in Substitution of HB 2479, entitled, “An Act Establishing a College of Medicine in the University of Eastern Philippines Located in the Municipality of Catarman, Province of Northern Samar, to be Known as the “University of Eastern Philippines-College of Medicine”, and Appropriating Funds Therefor”;*
13. *UHB in Substitution of HB 2541, entitled, “An Act Establishing a College of Medicine in the Southern Luzon State University-Main Campus Located in the Municipality of Lucban, Province of Quezon, to be Known as the “Southern Luzon State University-College of Medicine”, and Appropriating Funds Therefor”;*
14. *UHB in Substitution of HB 2807, entitled, “An Act Establishing a College of Medicine in the Don Mariano Marcos Memorial State University-South La Union Campus Located in the Municipality of Agoo, Province of La Union, to be Known as the “Don Mariano Marcos Memorial State University-South La Union Campus-College of Medicine”, and Appropriating Funds Therefor”;*
15. *UHB in Substitution of HBs 885, 991, 1661, and 4432, entitled, “An Act Strengthening the Commission on Higher Education and Appropriating Funds Therefor, Amending for the Purpose Republic Act No. 7722, Otherwise Known as the “Higher Education Act of 1994”*
16. *UHB in Substitution of HB 976, entitled, “An Act Establishing the Philippine Entrepreneurs Academy and Appropriating Funds Therefor”;*
17. *UHB in Substitution of HBs 20, 1680, 4651, 5156, and 5657, entitled, “An Act Providing for a Revised National Apprenticeship Program Repealing for the Purpose Chapters I and II of Title II, Book II of Presidential Decree No. 442, as Amended, Otherwise Known as the Labor Code of the Philippines”;* and
18. *UHB in Substitution of HBs 2706, 3607, 3897, 2713, 4994, and 4785, entitled, “An Act Strengthening the National Research Council of the Philippines for the Promotion of Research Work Along Scientific Lines and Appropriating Funds Therefor”.*



FISCAL INCENTIVES REVIEW BOARD

1. The FIRB Secretariat facilitated the conduct of seven FIRB (Board Proper) meetings and eight FIRB Technical Committee meetings, including the preparation of the packet of materials, discussion guides, and the resulting minutes of the said meetings.

FIRB (Board Proper) meetings	Date
11th Board Proper	21 February 2022
12th Board Proper	21 March 2022
13th Board Proper	07 April 2022
14th Board Proper	21 June 2022
15th Board Proper	04 August 2022
16th Board Proper	14 September 2022
17th Board Proper	29 November 2022
FIRB Technical Committee meetings	Date
5th FIRB TC	28 January 2022
6th FIRB TC	17 February 2022
7th FIRB TC	10 March 2022
8th FIRB TC	31 March 2022
9th FIRB TC	17 June 2022
10th FIRB TC	24 August 2022
11th FIRB TC	18 November 2022
12th FIRB TC	14 and 20 December 2022





The FIRB Secretariat with the FIRB Board during the 14th FIRB Board Proper Meeting, DOF Podium Level Conference Room, June 21, 2022.



The first Board Proper meeting of the new FIRB members under the administration of President Ferdinand “Bongbong” Marcos Jr. at the DOF Podium Level Conference Room, August 4, 2022.

- The FIRB Secretariat has also assisted in the preparation and issuance of 33 FIRB resolutions. Of this number, 4 covered administrative matters and procedures, 12 were policy-related, 12 were related to tax incentives applications, and 5 covered tax subsidy applications. Moreover, 16 of the 33 resolutions were published by the FIRB.

Resolution No.	Description
001-22	Approving the endorsement of the SIPP by the BOI to the President for approval
002-22	Approving the tax incentives application of Trans-Asia Shipping Lines, Inc. with the Board of Investments

003-22	Denying the request of PEZA and its enterprises to operate under the WFH arrangement without the 10% onsite requirement
004-22	Denying the request of PEZA for the FIRB to recommend to the President the lifting of the moratorium on the declaration of ecozones in Metro Manila as provided for under AO 18
005-22	Approving the tax incentives applications of Agila NY Naval Inc. and Agila South, Inc.
006-22	Clarifying the period of imposition of penalty for violating the conditions prescribed under FIRB Resolution 19-21
007-22	Approving the tax incentives application of Converge Information and Communications Solutions, Inc.
008-22	Approving the tax incentives application of Skytowers Infra, Inc
009-22	Approving the tax incentives application of Frontier Towers Associates Philippines, Inc.
010-22	Approving the tax incentives application of Transcend Towers Infrastructure (Philippines), Inc.
011-22	Approving the application for a tax subsidy of the PDIC
012-22	Approving the application for a tax subsidy of the GSIS
013-22	Approving the application for a tax subsidy of the AFP CES
014-22	Approving the tax incentives applications of Realsteel Corporation
015-22	Approving the tax incentives applications of Toyota Motor Philippines Corporation
016-22	Approving the tax incentives applications of Linseed Field Corporation
017-22	Grant of authority to implement a 70:30 WFH arrangement for IT-BPM RBEs
018-22	Granting BOI authority to implement temporary measures for RBEs affected by Typhoon Odette
019-22	Guidelines on monitoring Converge's performance commitments
020-22	Extension of the deadline for filing of the Annual Tax Incentives



	Report and Annual Benefits Report
021-22	Composition of FIRB Technical Committee
022-22	Authority to Issue Omnibus Guidelines to Monitor Reportorial Requirements
023-22	Conduct of Interim Performance Monitoring of RBEs and IPAs
024-22	Use of Conventions and Issuing Authority
025-22	Rationalization of IPA fees
026-22	Extending the 30:70 WFH arrangement and allowing the transfer of registration of existing RBEs in the IT-BPM to BOI
027-22	Approving the Tax Incentives Application of ePLDT, Inc.
028-22	Approving the Tax Incentives Application of Eagle Cement Corporation
029-22	Publication of Firm-level Data on Tax Incentives and Benefits
030-22	Approving the tax subsidy of the Philippine National Railways
031-22	Approving the Tax Incentives Application of TDK Philippines Corporation
032-22	Denying the tax subsidy application of the Department of Health
033-22	Extending the deadline for affected RBEs in the IT-BPM sector to transfer registration to BOI

Other Matters

3. The Secretariat issued a total of 12 e-newsletters to all IPAs to give relevant information and updates on the latest developments in FIRB resolutions, policies, and activities. The database on the number of email subscribers also expanded from 84 recipients in January 2022 to 262 recipients by year-end, with an open rate of 62% and a click rate of 6%, above the government-industry average¹.

¹ Average open rate of 28.77% and average click rate of 3.99% based on Mailchimp's 2019 email marketing statistics and benchmarks.

4. A total of 23 press releases were also published by the Secretariat, involving approved tax incentives, resolutions, and announcements. These publications generated a total of 134 digital news pickups.
5. Two issues of “The FIRB Imprint” - The Quarterly Newsletter of the FIRB, covering FIRB’s approved tax incentives, investment promotion efforts and support to IPAs, and the impact of investments in the country's economic recovery were also published by the Secretariat.
6. The FIRB Secretariat also conducted 19 FIRB Virtual Town hall meetings with a total of 2,572 participants IPAs, RBEs, and other FIRB stakeholders covering presentations on the CREATE Act and its IRR, cost-benefit analysis (CBA) simulations, and the use of FIRMS (centralized portal for incentive registration and administration) for various IPAs.

Town Hall Meeting	Topic	Date and time	Number of attendees
3rd Town Hall Meeting for IPAs	<ul style="list-style-type: none"> ▪ Announcements from the FIRB Secretariat ▪ Overview of the Philippine Standard Industrial Classification (PSIC) ▪ Issues and Concerns on the Fiscal Incentives Review Board’s Ex Ante CBA ▪ Status of IPA submissions under Rule 11, Section 4(b) and 4(e) of the CREATE Act IRR 	January 31, 2022 2:00 PM to 4:00 PM	85
4th Town Hall Meeting for IPAs	<ul style="list-style-type: none"> ▪ Announcements from the FIRB Secretariat ▪ PSIC in relation to the transitional Strategic Investment Priority Plan (SIPP) ▪ FIRMS Features Update: Generation of Certificate of Registration (COR) and Certificate of Entitlement to Tax Incentives (CETI) ▪ Guide to Filling Out Annual Tax Incentives and Benefits (TIMTA) Reports 	February 28, 2022 2:00 PM to 4:00 PM	100
1st Town Hall Meeting	<ul style="list-style-type: none"> ▪ Discussion on the CREATE Act and its Implementing Rules and Regulations ▪ Virtual demonstration on how to fill 	March 25, 2022 9:00 AM to	57



for RBEs	out forms in the Fiscal Incentives Registration and Monitoring System (FIRMS)	12:00 PM	
1st Town Hall Meeting for MSMEs	<ul style="list-style-type: none"> ▪ Discussion on the CREATE Act and its Implementing Rules and Regulations ▪ Virtual demonstration on how to fill out forms in the FIRMS 	March 28, 2022 2:00 PM to 4:00 PM	10
1st Town Hall Meeting for LGUs	<ul style="list-style-type: none"> ▪ Discussion on the CREATE Act and its Implementing Rules and Regulations ▪ Overview of the FIRMS 	April 27, 2022 2:00 PM to 4:00 PM	28
FIRB Town Hall Meeting Series for RBEs	<ul style="list-style-type: none"> ▪ Virtual demonstration on how to fill out Forms A and B in the FIRMS ▪ How to fill out the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) under the CREATE Act 	May 11-13, 2022 AM - 9:00-11:00, PM - 1:30-3:30 May 31, 2022 AM - 9:00-11:00, PM - 1:30-3:30	1,937
FIRB Virtual Town Hall Meeting for the Renewable Energy Industry	<ul style="list-style-type: none"> ▪ How to fill out the ATIR and ABR under the CREATE Act 	June 27, 2022 1:30 PM to 3:00 PM	100
July 2022 FIRB Virtual Town Hall Meeting	<ul style="list-style-type: none"> ▪ Updates on the FIRB Ex-Ante CBA Scorecard ▪ Reminder on the Monitoring of Performance Commitments ▪ Discussion on the Certificate of Authority to Import (CAI) or Admission Entry ▪ Updates on the FIRMS ▪ Status of Submissions of the ATIR, ABR, and other reports 	July 19, 2022 1:30 PM to 4:00 PM	74



August 2022 FIRB Virtual Town Hall Meeting	<ul style="list-style-type: none"> ▪ Discussion on the Omnibus Guidelines on Reports Submitted to the FIRB ▪ Overview of the Interim Performance Monitoring and FIRMS Update 	August 31, 2022 1:30 PM to 3:00 PM	55
September 2022 FIRB Virtual Town Hall Meeting	<ul style="list-style-type: none"> ▪ Updates on the FIRB Ex-Ante CBA Scorecard ▪ Reminder on the Monitoring of Performance Commitments ▪ Discussion on the CAI or Admission Entry ▪ Updates on the FIRMS ▪ Status of Submissions of the ATIR, ABR, and other reports 	September 30, 2022 1:30 PM to 3:30 PM	65
October 2022 FIRB Virtual Town Hall Meeting	<ul style="list-style-type: none"> ▪ FIRB Survey on Investment Climate from the Investment Promotion Agencies' Viewpoint 	October 27, 2022 1:30 PM to 2:30 PM	31
November 2022 FIRB Virtual Town Hall Meeting	<ul style="list-style-type: none"> ▪ IT-BPM Town Hall Meeting with Clark Development Corporation and the Board of Investments 	Nov. 23, 2022 2:00-3:00 PM	30
Number of sessions (2022)			19
Number of attendees (2022)			2,572

7. **Conducted six batches of IPA Workshop Series** to train participants in the various IPAs in preparing the ex-ante CBA for tax incentives application and a demonstration on how to use the FIRMS.

Batch No.	Date	IPA	Venue	No. of participants
1	March 18, 2022	<ul style="list-style-type: none"> ▪ BOI ▪ PEZA 	Department of Finance, Manila	33

2	March 24-25, 2022	<ul style="list-style-type: none"> ▪ PIA ▪ BBOI ▪ ZCSEZA 	Mindanao Container Terminal Complex, Tagoloan, Misamis Oriental	30
3	March 29-30, 2022	<ul style="list-style-type: none"> ▪ AFAB ▪ CDC ▪ JHMC ▪ PPMC ▪ SBMA 	Subic Bay Exhibition and Convention Center, Zambales	42
4	April 4, 2022	<ul style="list-style-type: none"> ▪ BCDA ▪ TIEZA 	Department of Finance, Manila	24
5	April 7, 2022	<ul style="list-style-type: none"> ▪ APECO 	Playa Azul Baler, Aurora	7
6	April 21, 2022	<ul style="list-style-type: none"> ▪ CEZA 	Blue Coast Beach Hotel, Sta. Ana, Cagayan	16
Total				152



- Photos from the workshop series:



Batch 1 participants from BOI and PEZA, Department of Finance Podium Level Conference Room, March 18, 2022



Batch 2 participants from PIA, RBOI-BARMM, and ZCSEZA, Mindanao Container Terminal Complex, Tagoloan, Misamis Oriental, March 24-25, 2022





Batch 3 participants from AFAB, CDC, JHMC, PPMC, and SBMA, Subic Bay Exhibition and Convention Center, Zambales, March 29-30, 2022



Batch 4 participants from BCDA and TIEZA, Department of Finance Podium Level Conference Room, April 4, 2022



Batch 5 participants from APECO, Playa Azul Baler, Aurora, April 7, 2022





Batch 6 participants from CEZA, Blue Coast Beach Hotel, Sta. Ana, Cagayan, April 21, 2022

8. Pursuant to the oversight function of the FIRB on the administration and grant of incentives of the IPAs, the FIRB Secretariat conducted onsite visits for the interim performance review and monitored eight out of 14 IPAs in 2022, focusing on the IPAs' compliance with the CREATE Act, the CREATE Act's IRR, and the related reportorial requirements.

IPA	No. of participants	Date of Visit
Authority of the Freeport Area of Bataan (AFAB)	13	November 2 to 4, 2022
Bangsamoro Board of Investments (BBOI)	14	October 10 to 14, 2022
Board of Investments (BOI)	22	November 14 to 16, 2022
Cagayan Economic Zone Authority (CEZA)	6	October 17 to 19, 2022
Clark Development Corporation (CDC)	25	October 3 to 5, 2022
Philippine Economic Zone Authority (PEZA)	30	November 7 to 9, 2022

Subic Bay Metropolitan Authority (SBMA)	15	October 5 to 7, 2022
Tourism Infrastructure and Enterprise Zone Authority (TIEZA)	13	October 26 to 27, 2022
Total	138	

- **Photos from the IPA Onsite Audit:**



Subic Bay Metropolitan Authority, October 5 to 7, 2022



Bangsamoro Board of Investments, October 10 to 14, 2022

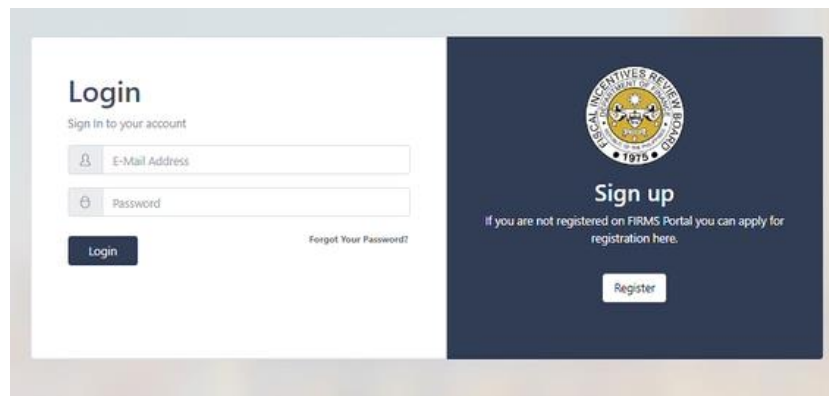


Cagayan Economic Zone Authority, October 17 to 19, 2022



Authority of the Freeport Area of Bataan, November 2 to 4, 2022

9. The FIRB, through the FIRB Secretariat, has also developed and is further enhancing the FIRMS. Launched last 14 June 2021, FIRMS is intended to provide a single-entry point for enterprises to submit their applications for incentives and track their status. The functional design of FIRMS also includes dedicated features for the IPAs and the FIRB to review, approve, reject, and monitor incentivized projects and activities. As of 31 December 2022, there are 806 verified users of FIRMS, with a total of 204 applications lodged.² Further enhancements of the FIRMS will be carried out in the subsequent years.



² There are 50 applications submitted to the IPA, including those approved, denied, and undergoing evaluation. The balance, or 154 applications, pertain to those being prepared by the RBE and have not been submitted to the respective IPAs.

TASK FORCE ON FEES AND CHARGES

The NTRC, as a Secretariat to the Task Force on Fees and Charges, provided 47 technical assistance to several agencies such as:

1. Bureau of Agriculture and Fisheries Engineering
2. Construction Industry Authority of the Philippines
3. Department of Trade and Industry
4. Fiscal Incentives Review Board
5. Food and Drug Administration
6. Forest Management Bureau
7. National Authority for Child Care
8. National Commission on Culture and Arts
9. National Privacy Commission
10. Philippine Contractors Accreditation Board
11. Philippine National Police
12. Philippine Statistics Authority
13. Technical Education and Skills Development Authority

The NTRC has also monitored the following 39 agencies on their compliance with AO 31, s. 2012:

1. Advanced Science and Technology Institute
2. Agricultural Training Institute
3. Bureau of Agricultural Research
4. Bureau of Broadcast Services
5. Bureau of Import Services
6. Bureau of Philippine Standards
7. Civil Service Commission
8. Commission on Filipino Overseas
9. Commission on Population
10. Department of Social Welfare and Development – Office of the Secretary
11. Employee's Compensation Commission
12. Forest Management Bureau
13. Fair Trade Enforcement Bureau
14. Home Development Mutual Fund
15. Homeowners Association and Community Development Bureau
16. Housing and Real Estate Development Regulation Bureau
17. Human Settlements and Adjudication Commission
18. Intellectual Property Office
19. Inter-Country Adoption Board



20. Land Transportation and Franchising Board
21. Land Transportation Office
22. National Housing Authority
23. National Library of the Philippines
24. National Maritime Polytechnic
25. National Resources Development Corporation
26. News and Information Bureau
27. Philippine Center for Postharvest Development and Mechanization
28. Philippine Coast Guard
29. Philippine Coconut Authority
30. Philippine Institute for Development Studies
31. Philippine National Oil Company
32. Philippine National Railways
33. Philippine National Volunteer Services Coordinating Agency
34. Philippine Ports Authority
35. Philippine Racing Commission
36. Philippine Reclamation Authority
37. Philippine Rice Research Institute
38. Strategic Trade Management Office
39. Technology Application and Promotion Institute





Conduct of FDA-NTRC Workshop on the Proposed Food and Drug Administration Fees and Charges on November 16 - 18, 2022 at the FDA Conference Hall, Alabang, Muntinlupa City



Consultation meeting with the PNPSPG personnel on the orientation of fees and charges template for the Availment of Protective Security Personnel Service – November 24, 2022



Consultation meeting with the National Commission for Culture and the Arts and the Technical Education and Skills Development Authority re assessment fees on Basket Weaving NCII (COCs 1 and 2, and full NC) on December 7, 2022, at Bayview Park Hotel Manila



EXECUTIVE AND TECHNICAL COMMITTEES ON REAL PROPERTY VALUATION

The NTRC, as a consultant to the Executive and Technical Committees on Real Property Valuation has attended 35 meetings and public hearings for the following RDOs:

A. Meetings on Technical Committee on Real Property Valuation

1. RDO 59 (East Batangas)
2. RDO 54B (West Cavite)
3. RDO 63 (Oriental Mindoro)
4. RDO 58 (West Batangas)
5. RDO 37 (Occidental Mindoro)
6. RDO 41 (Mandaluyong City)
7. RDO 49 (North Makati)
8. RDO 27 (Caloocan City)
9. RDO 45 (Marikina City)
10. RDO 43 (Pasig City)
11. RDO 52 (Parañaque City)
12. RDO 114 (Mati City)
13. RDO 56 (Central Laguna)
14. RDO 42 (San Juan City)
15. RDO 51 (Pasay City)
16. RDO 77 (Bacolod City)

B. Meetings on Executive Committee on Real Property Valuation

1. RDO 99 (Malaybalay City)
2. RDO 54B (West Cavite)
3. RDO 59 (East Batangas)
4. RDO 58 (West Batangas)
5. RDO 63 (Oriental Mindoro)
6. RDO 41 (Mandaluyong City)
7. RDO 45 (Marikina City)
8. RDO 27 (Caloocan City)
9. RDO 43 (Pasig City)



C. Public Hearings

1. RDO 59 (East Batangas)
2. RDO 54B (West Cavite)
3. RDO 58 (West Batangas)
4. RDO 10 (Bontoc, Mountain Province)
5. RDO 41 (Mandaluyong City)
6. RDO 15 (Isabela)
7. RDO 45 (Marikina City)
8. RDO 43 (Pasig City)
9. RDO 42 (San Juan City)
10. RDO 51 (Pasay City)





BUREAU OF INTERNAL REVENUE
REVENUE REGION NO. 7B
EAST NATIONAL CAPITAL REGION



ECRPV MEETING NOVEMBER 16, 2022

Deliberation by the ECRPV on the Proposed 7th Revision of the Schedule of Zonal Values of Real Properties under RDO No. 43-Pasig City



Pagbabayad ng Buwis sa Bayan
Tatak ng Kabayanihan

/birgovph.rr07b/

rr_7b@bir.gov.ph

(02) 8640-3141

ECRPV meeting for the proposed schedule of zonal values of real properties under the jurisdiction of the RDO 43 (Pasig City) - BIR RR 7B (East NCR) on November 16, 2022





BUREAU OF INTERNAL REVENUE REVENUE REGION NO. 7B EAST NATIONAL CAPITAL REGION



Deliberation on the 7th Revision of the Schedule of Zonal Values of Real Properties under RDO No. 43-Pasig City with TCRPV and ECRPV Members and Consultants



Pagbabayad ng Buwis sa Bayan Tatak ng Kabayanihan

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rr_7b@bir.gov.ph

(02) 8640-3141

TCRPV meeting (7th revision) on the proposed schedule of zonal values of real properties under the jurisdiction of the RDO 43 (Pasig City) – July 19, 2022





BUREAU OF INTERNAL REVENUE
REVENUE REGION NO. 7B
EAST NATIONAL CAPITAL REGION



**Deliberation on the 7th Revision of the Schedule of Zonal Values of Real Properties
under RDO No. 42-San Juan City with TCRPV Members and Consultants**



Pagbabayad ng Buwis sa Bayan
Tatak ng Kabayanihan

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 rr_7b@bir.gov.ph

 (02) 8640-3141

**TCRPV meeting for the schedule of recommended zonal values of real
properties under the jurisdiction of the RDO No. 42 (San Juan City) –
October 6, 2022**





BUREAU OF INTERNAL REVENUE
REVENUE REGION NO. 7B
EAST NATIONAL CAPITAL REGION



Deliberation on the 8th Revision of the Schedule of Zonal Values of Real Properties under RDO No. 45 - Marikina City with TCRPV and ECRPV Members and Consultants



/birgovph.rr07b/

rr_7b@bir.gov.ph

(02) 8640-3141

TCRPV meeting on the proposed schedule of zonal values of real properties (6th Revision) under the jurisdiction of RDO 45 (Marikina City) – May 26, 2022



NATIONAL TAX RESEARCH CENTER
2022 ANNUAL REPORT



BUREAU OF INTERNAL REVENUE
REVENUE REGION NO. 7B
EAST NATIONAL CAPITAL REGION



Deliberation on the 8th Revision of the Schedule of Zonal Values of Real Properties under RDO No. 41 - Mandaluyong City with TCRPV and ECRPV Members and Consultants



Pagbabayad ng Buwis sa Bayan
Tatak ng Kabayanihan

/birgovph_rr07b/ rr_7b@bir.gov.ph (02) 8640-3141

Public Hearing on the proposed schedule of zonal values (8th Revision) of real properties under the jurisdiction of RDO 41 (Mandaluyong City) – May 18, 2022

THE OFFICIALS AND STAFF



Office of the Executive Director



Planning and Coordinating Unit





General Services Division



Finance Division



Human Resource Management and Development Division



Management and Information System Division





Fiscal Incentives Management Group



Monitoring and Evaluation Group





Legal Research and Communication Division



Legal Management Division





Economics Staff



Tax Statistics Staff





Special Research & Technical Services Branch



Direct Taxes Branch





Indirect Taxes Branch



Local Taxation Branch



NATIONAL TAX RESEARCH CENTER (NTRC)



Fiscal Incentives Branch



STAFF DEVELOPMENT AND OTHER ACTIVITIES

1. **Legal Group Staff** attended the CREATE Briefing for PHIVIDEC-IA via Zoom held on January 19, 2022.
2. **Monica G. Rempillo**, Economist V, **Justin Philip Reyes Alegria**, Supervising Tax Specialist, and **Kayla C. Seacor**, Economist III, Economics Staff, attended the Webinar on National Microinsurance Forum 2022: Facing Uncertainty Through Strategic Innovations via Zoom held on January 25-26, 2022.
3. **Atty. Michael F. Ricaza**, attended the Kwentong Lingkod Bayani, Theme: Spirituality in Public Service held on February 4, 2022.
4. **Kristine V. Mendoza**, Senior Tax Specialist, Human Resource Management and Development Division, **Michael Angelo T. Tiu**, Senior Tax Specialist, Indirect Taxes Branch, and **Mariane Daiseree P. Mojica**, Statistician III, Tax Statistics Staff, attended the Public Service Values Program for Non-Supervisors held on February 8, 10, 15, 17, 22, and 24, 2022.
5. **Atty. Michael F. Ricaza**, Attorney V, Legal Management Division, and **Marry-Jean V. Yasol**, Financial Analyst IV, Tax Subsidies and Large Investments Division, attended Manager's Role in Capacity Building held on February 8, 11, 15, 18, and 22, 2022.
6. **Leif Ivan J. Malvas**, Information Officer III, and **Angelica R. Porciuncula**, Administrative Officer V, Legal Research and Communication Division, attended the FIRMS Demonstration with the Board of Investments (BOI) held on February 15, 2022.
7. **Kryztal Jem Czarina L. Abanes**, Financial Analyst IV, Tax Incentives Division, attended the Online Supervisory Development Course, Track 1 held on February 15 – 18, 2022.
8. **Ronnel L. Yambao**, Supervising Tax Specialist, Direct Taxes Branch, attended the Webinar on Rethinking Employee Benefits: A Refresher on Employment Taxes via Zoom held on March 1, 2022.
9. **Lee Ann A. Batang**, Executive Assistant II, Human Resource Management and Development Division attended the Competency-Based Human Resource Forum held on March 2, 2022.
10. **Madonna Claire V. Aguilar**, Supervising Tax Specialist, **Jun V. Ocol**, Financial Analyst IV, **Phoebe Jane E. Orijola**, Senior Tax Specialist, and **Gyan Karla G. Pascual**, Tax Specialist II, Local Taxation Branch, attended the Congressional Policy and Budget Research



Department/ Philippine Institute for Development Studies forum, “An Assessment of the Criteria Used in Determining LGU Fiscal Viability held on March 3, 2022.

11. **Atty. Michael F. Ricaza**, Attorney V, Legal Management Division, attended the Kwentong Lingkod Bayan, Theme: Patriotism in Public Service held on March 4, 2022.
12. **NTRC Selected employees** attended the Webinar Training on Financial Literacy in the New Normal held on March 10, 2022.
13. **Rainer N. Dita**, OIC - Management and Information System Division, and **Ronnel Paulo R. Santiago**, Computer Maintenance Technology III, attended the Training on PHP with MySQL held on March 11 – 14, 2022.
14. **Atty. Michael F. Ricaza**, Attorney V, **Atty. Brandon L. Berad**, Attorney IV, and **Irvin Mark I. Junio**, Tax Specialist II, Legal Management Division, attended the VAT Workshop at 7/F DOF Function Room held on March 15, 2022.
15. **Grace A. Manalo**, OIC - Finance Division, **Arden Mar S. Llanto**, Accountant III, attended the Webinar on Guidelines and Principles on the Management of Government Funds and Properties (Laws, Rules and Regulations for Government Expenditures) held on March 16 – 18, 2022.
16. **Ma. Rhea L. Caro**, Chief Tax Specialist, Planning and Coordinating Unit, and **Arden Mar S. Llanto**, Accountant III, Finance Division, attended the Webinar re Allocation, Utilization, and Audit of GAD Funds for NGAs, GFIs, GOCCs, Water Districts, and Electric Cooperatives held on March 17, 2022.
17. **Madonna Claire V. Aguilar**, Supervising Tax Specialist, and **Jun V. Ocol**, Financial Analyst IV, Local Taxation Branch, attended the Philippine Institute for Development Studies (PIDS) Webinar on Examining the Readiness of Philippine Cities for Smart City Development held on March 17, 2022.
18. **Selected NTRC Employees** attended the Gender and Development (GAD) Online Film Showing, Titled: “Sol Searching” held on March 17, 2022.
19. **Atty. Michael F. Ricaza**, Attorney V, Legal Management Division, attended the IPA Workshop for PEZA held on March 18, 2022.
20. **Leif Ivan J. Malvas**, Information Officer III, **Angelica R. Proconsular**, Administrative Officer V, Legal Research and Communication Division, and **Ria Mariz P. Nadora**, Financial Analyst II, Tax Incentives Division, attended the IPA Workshop Series Batch 1 (PEZA and BOI) held on March 18, 2022.



21. **Selected NTRC Employees** attended the Philippine National Volunteer Service Coordinating Agency (PNVSCA) webinar entitled, "Gender & Volunteering: The Role of Gender in Volunteering for Community Resilience" held on March 22, 2022.
22. **Irvin Mark I. Junio**, Tax Specialist II, Legal Management Division, attended the Google Workspace End-users Training Batch 1 held on March 23, 2022.
23. **Legal Research and Communication Division Staff** attended the IPA Training Series Batch 2 (PIA, RBOI-BARMM, ZCSEZA) held on March 23- 25, 2022.
24. **Atty. Michael F. Ricaza**, Attorney V, Legal Management Division, attended the Practical Demonstration for Mindanao IPAs held on March 24, 2022.
25. **Atty. Michael F. Ricaza**, Attorney V, and **Atty. Brandon L. Berad**, Attorney IV, Legal Management Division, attended the BOI-Assist Program held on March 28, 2022.
26. **Angelica R. Porciuncula**, Administrative Officer V, Legal Research and Communication Division, attended the IPA Training workshop SBMA held on March 29 – 30, 2022.
27. **Selected NTRC Employees** attended the Webinar, re: Financial Literacy in the New Normal via Zoom held on March 30, 2022.
28. **Selected NTRC Employees** attended the GAD Webinar on Gender and Finance Summit and Women Inspiring Women Forum via Zoom held on March 31, 2022.
29. **Selected NTRC Employees** attended the Investment Promotion Agencies (IPAs) Training workshop with the Tourism Infrastructure and Enterprise Zone Authority and Bases Conversion and Development Authority held on April 4, 2022.
30. **Selected NTRC Employees** attended the IPA Training workshop Aurora Pacific Economic Zone (APECO) held on April 6 – 8, 2022.
31. **All Technical Employees** attended the Orientation on the Updates on the NTRC Stylebook 2021 conducted by **Atty. Jason P. Raposas** held on April 6, 2022, via Google Meet.
32. **Jun V. Ocol**, Financial Analyst IV, Local Taxation Branch, attended the Investment Promotion Agencies' Training Series: Aurora Pacific Ecozone and Freeport Authority held on April 5 to April 7, 2022, in Baler and Casiguran, Aurora.
33. **Jun V. Ocol**, Financial Analyst IV, Local Taxation Branch, attended CSI Leadership Development Program: Leadership in Digital Era held on April 12, 19, 21, 26, and 28, 2022.



34. **Atty. Michael F. Ricaza**, Attorney V, and **Atty. Brandon L. Berad**, Attorney IV, Legal Management Division, attended the CSW Workshop held on April 19, 2022.
35. **Kryztal Jem Czarina L. Abanes**, Financial Analyst IV, Tax Incentives Division, attended the Supervisory Development Course, Track 1 held on April 19 – 22, 2022.
36. **Angelica R. Porciuncula**, Administrative Officer V, Legal Research and Communication Division, attended the IPA Workshop for CEZA held on April 21, 2022.
37. **Florida J. Jurado**, Supervising Tax Specialist, and **Maureen Nicole N. Locquiao**, **Senior Tax Specialist**, Planning and Coordinating Unit attended the Virtual Symposium on Learning and Co-Implementing Access to Information and Archives and Records Management held on April 26, 2022.
38. **Marilou S. Banzon**, Administrative Officer III, Finance Division, attended the Webinar on Accounting Policies, Guidelines and Procedures for NGAs held on April 26 – 28, 2022.
39. **Lillian S. Flores**, Senior Tax Specialist, and **Johann Louise D. Ramos**, Tax Specialist II, Planning and Coordinating Unit, attended the User Training Orientation on the enhanced SERP-P Website held on April 27, 2022.
40. **Selected Technical Employees** attended the Webinar on VAT Zero-Rating about Title XIII of the NIRC under Republic Act No. 11534 or the CREATE Law held on April 29, 2022.
41. **Francis James T. Tugaoen**, Tax Specialist II, Special Research & Technical Services Branch, attended the Kwentong Lingkod Bayani: Excellence in Public Service conducted by the CSI held on May 6, 2022.
42. **Selected Technical Employees** attended the Webinar on Public Service Values Program via Zoom held on May 10, 12, 17, 19, 24, and 26, 2022.
43. **Analiza G. Berja**, Statistician IV, Tax Statistics Staff, attended the online course on Emotional Intelligence and Leadership conducted by the CSI held on May 13, 18, 20, 25, and 27, 2022.
44. **Atty. Michael F. Ricaza**, Attorney V, **Atty. Brandon L. Berad**, Attorney IV, and **Irvin Mark I. Junio**, Tax Specialist II, Legal Management Division, attended the Seminar on Strategic and Transition Planning of the Monitoring Evaluation Group, Legal Group, and Fiscal Group Incentives Management Group held on May 26, 2022.



45. **Francis James T. Tugaoen**, Tax Specialist II, Special Research and Technical Services Branch, attended the Kwentong Lingkod Bayani: Spirituality in Public Service conducted by the CSI held on June 3, 2022.
46. **All NTRC Officials and Employees** attended the NTRC Strategic Planning, Gender and Development, and Cultural and Athletic Activities held at Marand Resort and Spa, Bauang, La Union held on June 8-10, 2022.
47. Selected NTRC Employees attended the Virtual Seminar-Workshop on Records Counter Disaster Preparedness and Business Continuity 2022 held on June 13 – 17, 2022.
48. **Francis James T. Tugaoen**, Tax Specialist II, Special Research and Technical Services Branch, attended the Policies on Flexible Work Arrangements in the Government conducted by the CSI held on June 16, 2022.
49. **Kayla C. Seacor**, Economist III, Economics Staff, attended the Online Training Workshop on the Basics of Doing Social Science Research held on June 21-24, 2022.
50. **Michael Angelo T. Tiu**, Senior Tax Specialist, Indirect Taxes Branch, attended the Webinar on Sustainable Development Goals and the Environment, Social Governance Agenda: Caught Between Palliative Economics and Post-Modern Values held on June 23, 2022.
51. **Atty. Khersien Y. Bautista**, Attorney IV, Legal Research and Communication Division, attended the Online Seminar on Data-Driven Governance held on June 27, 2022.
52. **Francis James T. Tugaoen**, Tax Specialist II, Special Research and Technical Services Branch, attended the Kwentong Lingkod Bayan, Theme: Patriotism in Public Service held on July 1, 2022.
53. **Kristine Rainiel L. Diaz**, Tax Specialist II, Special Research & Technical Services Branch, attended the 2nd BSP International Research Fair: Quo, Vadis? What is the Changing Role for Monetary Policy and Central Banking in the New Economy? held on July 12 – 13, 2022.
54. **Deputy Executive Director (DED) Debbie F. Asistio-Sy** and **DED Gian Carlo D. Rodriguez** attended the 2022 CES Club Learning Session: “The Art of Social Graces” held on July 15, 2022.
55. **Selected Technical Staff** attended the Demonstration Seminar on Microsoft Power BI at NTRC Conference Hall held on July 22, 2022.
56. **Executive Director Marlene L. Calubag** attended the CES Public Leader’s Summit held on July 26 – 27, 2022.



57. **Atty. Micahel F. Ricaza**, Attorney V, Legal Management Division, attended the Webinar on Well-Being Centric Leadership held on August 3, 9, 12, 17, 24, and 31, 2022.
58. **Justin Philip R. Alegria**, Supervising Tax Specialist, Economics Staff, and **Francis James T. Tugaon**, Tax Specialist II, Special Research and Technical Services Branch, attended the Kwentong Lingkod Bayani, Theme: Integrity in Public Service held on August 5, 2022.
59. **Lee Ann A. Batang**, Executive Assistant II, Human Resource Management and Development Division, attended the Webinar on Recruitment, Selection, and Placement for PRIME-HRM Level 2 held on August 9, 12, 16, 19, 23, 26, and 30, 2022.
60. **Selected Technical Staff** attended the Webinar on the Review of Package 4 of the Comprehensive Tax Reform Program (CTRP) [Passive Income and Financial Intermediary Taxation Act (PIFITA)] via Google Meet held on August 10 and 12, 2022.
61. **Atty. Brandon L. Berad**, Attorney IV, Legal Management Division, attended the PEZA Workshop held on August 18, 2022.
62. **Atty. Khersien Y. Bautista**, Attorney IV, Legal Research and Communication Division, and **Irvin Mark I. Junio**, Tax Specialist II, Legal Management Division, attended the Office for Alternative Dispute Resolution (OADR) Webinar Series OWS Season 3: Episode 5: Promoting Access to Justice Through Alternative Dispute Resolution (ADR) held on August 18, 2022.
63. **Leif Ivan J. Malvas**, Information Officer III, and **Angelica R. Porciuncula**, Administrative Officer V, Legal Research and Communication Division, attended the PEZA Training held on August 18 - 19, 2022.
64. **Lorelli D. Villaflores**, Supervising Administrative Officer, Human Resource Management and Development Division, **Leanelle D. Reyno**, Librarian II, General Services Division, and **Johann Louise D. Ramos**, Tax Specialist II, Planning and Coordinating Unit, attended the Training/Seminar on Integration of Relevant Legislation in the Establishment of a Comprehensive Records Management Program held on August 23 – 25, 2022.
65. **Selected NTRC Employees** attended the Training Course on ISO 9001:2015 Quality Management System Requirements and Documentation held on August 23-26, 2022.
66. **Ma. Rhea L. Caro**, Chief Tax Specialist, Planning and Coordinating Unit, attended the Asian Productivity Organization Workshop on Performance Management Systems and Productivity of the Public Sector held on August 24-26, 2022.
67. **Atty. Michael F. Ricaza**, Attorney V, and **Atty. Brandon L. Berad**, Attorney IV, Legal Management Division, attended the Briefing and Benchmarking on Ecozone Development for the Bangsamoro Economic Zone Authority held on August 30, 2022.



68. **Monica G. Rempillo**, Economist V, Economics Staff, attended the onsite Supervisory Development Program (Course 1) conducted by the CSC held on August 30-31, 2022.
69. **Sheila A. Oballes**, Tax Specialist I, Direct Taxes Branch, attended the 2022 Philippine Civil Service Anniversary (PCSA) Online Zumba and Film Showing held on September 1, 2022, at the NTRC Function Hall.
70. **Selected NTRC Employees** attended the Webinar on House Bill No. 12, Entitled, "Rightsizing the National Government to Improve Public Service Delivery" via Zoom Meeting held on September 2, 2022.
71. **Selected Technical Staff** attended the Training Course on ISO 9001:2015 Guidelines on Auditing Management System held on September 6-9, 2022.
72. **Leif Ivan J. Malvas**, Information Officer III, and **Angelica R. Porciuncula**, Administrative Officer V, Legal Research and Communication Division, attended the FIRB Workshop/Consultation on CAI held on September 9, 2022.
73. **Mariah Levinia L. Mitra**, Tax Specialist II, Fiscal Incentives Branch, attended the Strategic Negotiation Skills held on September 10, 2022.
74. **Kristine V. Mendoza**, Senior Tax Specialist, Human Resource Management and Development Division, attended the 2022 Public Sector HR Symposium – Leadership on Building Resilient Symposium held on September 14 – 16, 2022.
75. **Mariah Levinia L. Mitra**, Tax Specialist II, Fiscal Incentives Branch, attended the Developing Critical Skills for Leaders held on September 18, 2022.
76. **Selected NTRC Employees** attended the Webinar on Records Disposition Administration (Briefing-Orientation) via Google Meet held on September 23, 2022.
77. **Selected NTRC Employees** attended the Webinar on Archiving and Documentation (Filing, Tracking, and Reporting) via Zoom Meeting held on September 28, 2022.
78. **Executive Staff** attended the Mid-Year Management Review and GAD Planning and Assessment at NTRC Function Room held on September 29, 2022.
79. **Leif Ivan J. Malvas**, Information Officer III, Legal Research and Communication Division, and **Irvin Mark I. Junio**, Tax Specialist II, Legal Management Division, attended the OADR Webinar Series OWS Season 3: Episode 6: (1) ADR Mechanisms and Techniques in Resolving Business/Commercial Disputes; and (2) Consumer Rights, Business Meditation, and Complaints Handling held on September 30, 2022.



80. **Kryztal Jem Czarina L. Abanes**, Financial Analyst IV, Tax Incentives Division, and **Johann Louise D. Ramos**, Tax Specialist II, Planning and Coordinating Unit, attended the Training Course on Service Process Streamlining held on October 4-7, 2022.
81. **Atty. Brandon L. Berad**, Attorney IV, Legal Management Division, attended the Regional Bangsamoro Board of Investments (RBOI) Workshop and Onsite Visit Meeting held on October 5, 2022.
82. **Analiza G. Berja**, Statistician IV, and **Clarence D. Moral**, Statistician III, Tax Statistics Staff, attended the Seminar on Descriptive, Predictive, and Prescriptive Analytics Using Excel held on October 6, 2022.
83. **Maria Cecelia B. Rodriguez**, Chief Tax Specialist, and **Mariane Daiseree P. Mojica**, Statistician III, Tax Statistics Staff, attended the Training Course on Advanced Regression held on October 10 – 14, 2022.
84. **Ma. Berlie L. Amurao**, Chief Tax Specialist, Indirect Taxes Branch, attended the Webinar on Ethical Leadership held on October 11 and 14, 2022.
85. **All NTRC Officials and Employees** attended the Webinar on Elderly: Eat Well, Live Well via Google Meet held on October 18, 2022.
86. **Atty. Michael F. Ricaza**, Attorney V, Legal Management Division, attended the Comprehensive Roadmap for the Electric Vehicle Industry (CREVI) Writeshop/Workshop Activity held on November 8-9, 2022.
87. **Roselyn C. Domo**, Chief Tax Specialist, Fiscal Incentives Branch, attended the Webinar re: Opportunities in Indonesia's SEZs: Choosing the Ideal Location for your ASEAN Business on November 10, 2022.
88. **Selected Technical Staff** attended the Basic Stata Training held on the 7th floor, Department of Finance, Manila on November 11, 2022.
89. **Lillian S. Flores**, Senior Tax Specialist, Planning and Coordinating Unit, attended the GAD Webinar on Allocation, Utilization and Audit of GAD Funds for NGAs, GFIs, GOCCs, Water District and Electric Cooperation held on November 18, 2022.
90. **Selected NTRC Employees** participated in the MovieNar of the film “Otso” hosted by the Department of Finance in observance of the 18-Day Campaign to End Violence Against Women (VAW) held on December 5-9, 2022.
91. **All NTRC Officials and Employees** attended the NTRC's 18-day Campaign to End Violence Against Women Webinar, entitled, “Sana All Spaces Safe” conducted by Atty. Raviene J. Lim held on December 9, 2022 via Google Meet.



NTRC in Action



Inter-Agency Consultative Meeting on the SONA Bills at the Philippine International Convention Center, September 1, 2022



Package 4 meeting with Representative Mikaela Suansing at the House of Representatives-Committee on Ways and Means, September 6, 2022





**Package 4 Plenary Session at the House of Representatives
September 13, 2023**



**PLLO-LLS Interface with the Senate Chiefs-of Staff/Chief Legislative
Officers at the Centennial Hall, The Manila Hotel
September 15, 2022,**



National Women's Month Celebration 2022



Executive Staff Strategic Planning



NTRC Staff



Gender and Development





Team Building Activities



18-day Campaign to End Violence Against Women November 25 – December 12, 2022

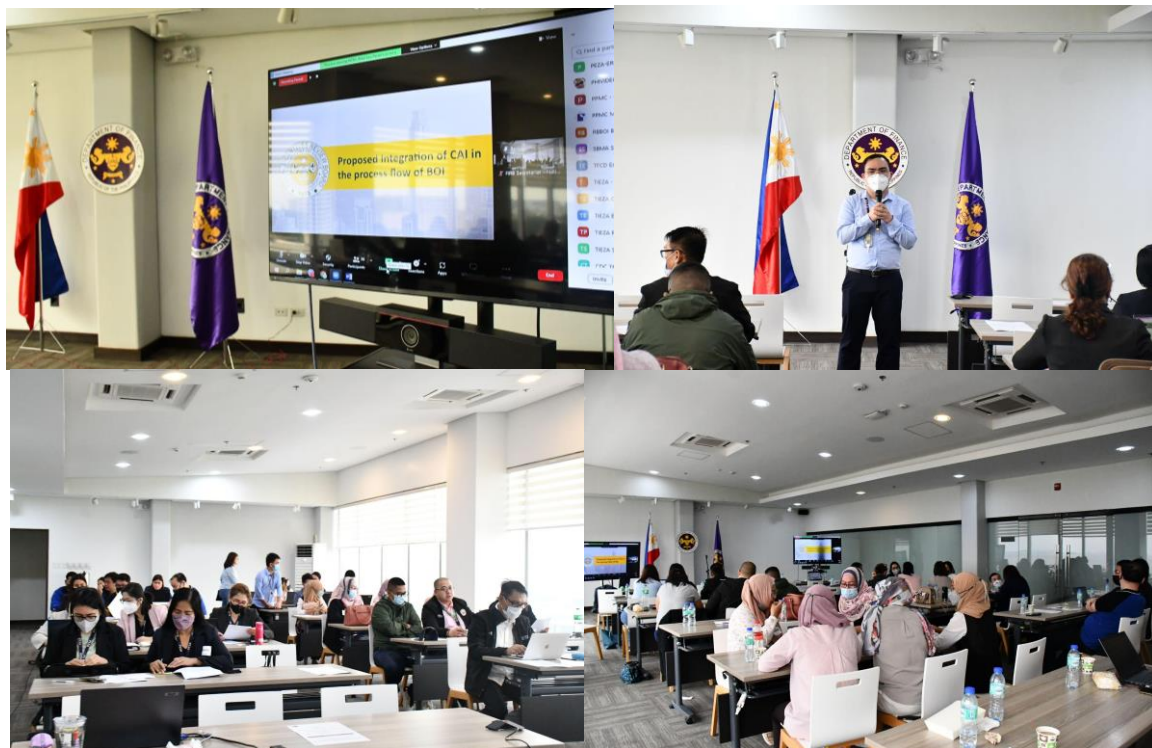




Snapshots from the 2022 FIRB Virtual Town Hall Meetings



15th FIRB Board Proper Meeting with some of the members of the FIRB Technical Committee from the DOF, DTI, and the DBM, DOF Podium Level Conference Room, August 4, 2022



Onsite workshop on the Certificate of Authority to Import (CAI) and Import Process Flow conducted by the FIRB Secretariat attended by representatives of all IPAs, DOF 7F Conference Room, September 9, 2022



Tax incentive application and FIRMS onsite workshop for the Philippine Economic Zone Authority (PEZA), August 18-19, 2022





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