



FISCAL INCENTIVES REVIEW BOARD SECRETARIAT



As the Secretariat of the Fiscal Incentives Review Board (FIRB), the NTRC processes and initially evaluates applications for tax subsidy of government-owned and/or -controlled corporations (GOCCs) and the Armed Forces of the Philippines Commissary and Exchange Service, Philippine National Police Service Stores System and the Procurement Service Exchange Marts, and state universities and colleges and other government instrumentalities whose value-added tax (VAT) exemption has been repealed by Republic Act (RA) No. 10963 and provides other services relative thereto. Tax subsidies shall be chargeable to the Tax Expenditure Fund (TEF) provided for in the annual General Appropriations Act (GAA).

PROCESSING AND EVALUATION OF APPLICATION FOR TAX SUBSIDY

Availability of Service: Monday – Friday from 8:00 AM – 5:00 PM

Clientele: GOCCs, Commissaries, SUCs and other GIs

Classification : Highly Technical

Types of Transaction : G2G - Government to Government

Required documents

- a.) Letter request signed by the head of office or any authorized official;
- b.) Endorsement from the department/office to which the applicant is attached;
- c.) Details of tax subsidy requirements, including billings from the concerned revenue agency;
- d.) Certification that items for which tax subsidy is sought shall be used exclusively in the pursuit of mandated functions or a specified project;
- e.) Financial evaluation from the Corporate Affairs Group (CAG) of the DOF with regard to CAG-monitored GOCCs only; and
- f.) Such other documents as may be warranted.

How to Avail of the Service:

STEP	APPLICANT/CLIENT	ACTIVITY	DURATION OF ACTIVITY	DIVISION / PERSON-IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits applicant or request for tax subsidy, together with required documents.	Receives letter-request for tax subsidy and checks all documents required. If the documents are complete, proceed to step 2. If not, advises the applicant to submit all the required documents to expedite the processing of the application.	Within 3 minutes	FIRB Secretariat Staff	None	Application letter and all other required documents
2		Evaluates the request for tax subsidy and prepares an evaluation paper/study to serve as basis for FIRB's action on tax subsidy application.	5 working days and 6 hours from receipt of complete documents	FIRB Technical Staff	None	Evaluation paper/study
3		Reviews the draft evaluation paper.	1 working day and 2 hours	Deputy and Executive Directors	None	
4		Elevates the application and evaluation paper to the Technical Committee meeting. Elevates to the FIRB for its own evaluation and action during a scheduled meeting. Prepares a FIRB Resolution and a Certificate of Entitlement to Subsidy (CES), if the application is approved. - OR - Application for tax subsidy may also be acted upon via referendum, where the FIRB Resolution and the evaluation paper are passed around to the FIRB Presiding Officer and FIRB members for their approval. Action is confirmed by affixing their signature on the Resolution. A CES shall also be prepared, if applicable. If the application is not approved, the applicant will be correspondingly notified in writing by the FIRB	7 working days and 2 hours after the scheduled meeting of the FIRB	FIRB Secretariat Staff, FIRB and/or its Technical Committee	None	FIRB Resolution and CES
			7 working days and 2 hours after completion of the required signatures	FIRB Secretariat Staff FIRB and/or its Technical Committee	None	Letter
5		Releases duly signed FIRB Resolution and CES to the applicant. Note : The applicant shall submit the FIRB Resolution and CES to the BIR/BOC, together with other documents required by them and prepare the Quarterly Report of Taxes and Duties Availment (QRTDA) and request for the issuance of the corresponding Special Allotment Release Order (SARO) from the Department of Budget and Management.	30 minutes after receipt of signed FIRB Resolution and CES from the signatories.	FIRB Secretariat Staff	None	
			TOTAL : 13 working days, 10 hours and 33 minutes			

END OF TRANSACTION

Approved :

ML Calubag
MARLENE L. CALUBAG
OIC - EXECUTIVE DIRECTOR