

NATIONAL TAX RESEARCH CENTER

CITIZEN'S CHARTER 2021 (3RD EDITION)



MANDATE

Pursuant to PD 74, the National Tax Research Center (NTRC) is mandated to conduct continuing research in taxation to improve the tax system and raise the level of tax consciousness among our people to achieve a faster rate of economic growth and to 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 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) and commissaries;
- 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 of national government agencies (NGAs) pursuant to AO 31, s. 2012; and
- 8. Serves as Consultant to the Technical and Executive Committees on Real Property Valuation on the revision of zonal values for tax purposes.



QUALITY POLICY

The NTRC is a leading tax research agency that conducts continuing quality research on taxation and other fiscal-related matters. The NTRC is committed to improve the tax system and raise the level of tax consciousness among the Filipino people.

To achieve this, we shall endeavor to:

- Provide timely, relevant, quality studies and responsive technical assistance on taxation and other fiscal matters to fiscal policy makers;
- Publish and disseminate timely and relevant tax journals, guides, brochures and other tax information materials;
- Adhere to the highest standards of professionalism through continuous competency enhancement and employee empowerment;
- Provide our personnel with a working environment that is conducive to achieving our commitments and harnessing their fullest potential;
- Use appropriate technology for information systems and processes; and
- Continually improve the effectiveness of the NTRC QMS.



MISSION

We are the 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.



VISION

To be recognized as the premier tax research institution attached to the Department of Finance (DOF);

To be 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, legislative 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.



SERVICE PLEDGE

We, the Officers and Employees of the National Tax Research Center, commit to:

Uphold the Agency's mandated function of providing timely, relevant and quality studies and responsive technical assistance on taxation and other fiscal matters;

Adhere to the highest standard of professionalism by the continuous development and enhancement of our operations, systems and processes, to guarantee quality service, and ensure clients' satisfaction;

Continue to provide personnel growth and development to enhance commitment and competency in service delivery; and

Adopt appropriate measures to promote transparency and accountability, and prevent graft and corruption.



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PROCESSING AND EVALUATION OF TAX SUBSIDY

As the Secretariat of the Fiscal Incentives Review Board (FIRB), the National Tax Research Center (NTRC) through its Fiscal Incentives Management Group (FIMG)-Tax Subsidies and Large Investment Division, processes and initially evaluates applications for tax subsidy of government-owned and/or—controlled corporations (GOCCs), government commissaries (i.e., Armed Forces of the Philippines Commissary and Exchange Service, Philippine National Police Service Stores System, and Procurement Service Exchange Marts), state universities and colleges (SUCs), and other government instrumentalities (GIs) whose value-added tax (VAT) exemptions had been repealed by Republic Act (RA) No. 10963. Tax subsidies shall be chargeable to the Tax Expenditure Fund (TEF) provided for in the annual General Appropriations Act (GAA).

Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele:

GOCCs, Government commisaries, SUCs, and other GIs

Classification:

Highly Technical

Type of Transaction:

Government to Government

Required Documents:

- 1. Letter-request signed by the head of office or any authorized official;
- 2. Endorsement from the department/office to which the applicant is attached;
- 3. Backgrounder of the Applicant (for those GOCCs/GIs applying for tax subsidy for the first time);
- 4. Details of tax subsidy requirements, by type of taxes and duties and amount (including Statements of Account/billings from the concerned collecting agency, if available);
- 5. Income tax return duly filed with the Bureau of Internal Revenue for those GOCCs applying for income tax subsidy;
- 6. Detailed list of importation/purchases and their classification, whether these are for regular operations or project-related;
- 7. Justification of the application;
- 8. Latest annual/performance (programs/accomplishments) report;
- 9. Notarized certification that items for which tax subsidy is sought shall be used exclusively in the pursuit of mandated functions or a specified project;
- 10. Statement under oath of investment and income therefrom:
- 11. Financial opinion/endorsement of the Corporate Affairs Group (CAG) of the Department of Finance for CAG-monitored GOCCs or Audited Financial Statements for other GOCCs/Commissaries; and
- 12. Other pertinent documents/information as may be required by the FIRB.

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN- CHARGE	FEES	FORM/ DOCUMENT
1	Submits application or request for tax subsidy, together with required documents	Receives letter-request for tax subsidy and checks all the documents required. If the documents are complete, proceed to step 2. If not complete, advises the applicant to submit all the required documents to start the processing of application.	3 minutes	FIMG – Tax Subsidies and Large Investments Division	None	Application letter and all other required documents
2		Evaluates the request for tax subsidy and prepares an evaluation report to serve as basis for the FIRB's action on tax subsidy application.	5 working days and 6 hours from receipt of complete documents	FIMG-Tax Subsidies and Large Investments Divisions	None	Draft Evaluation Report and Board Resolution
3		Reviews and approves the draft evaluation report and resolution and endorses the same to the concerned FIMG-Tax Subsidies and Large Investment Division for transmittal to the Head – FIRB Secretariat for review and approval.	1 working day and 2 hours	FIMG DED NRC ED	None	Reviewed draft evaluation report and Board Resolution
4		Receives, reviews, and approves the evaluation report and draft resolution and forwards the same to the FIMG-Tax Subsidies and Large Investments Division for endorsement to the FIRB Technical Committee for its own evaluation.	1 working day	DOF Assistant Secretary and FIRB Secretariat Head		Secretariat's Evaluation Report and draft Board Resolution
5		Elevates the application and evaluation report to the FIRB Technical Committee for its own evaluation and action during a scheduled meeting. Prepares the FIRB Resolution and 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 Technical Committee Resolution and the evaluation paper are passed around to all the FIRB Technical Committee 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.	6 working days and 2 hours after the scheduled meeting of the FIRB - OR - 6 working days and 2 hours after the completion of the required signatures	FIMG-Tax Subsidies and Large Investments Division, and Technical Committee	None	FIRB Resolution and CES
6		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 required documents 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 Resolution and CES from the signatories	FIMG – Tax Subsidies and Large Investment Division	None	
			Total : 14 working days and 2 hours and 33 minutes			

END OF TRANSACTION

Approved:

MLCAMBAS MARLENE LUCERO-CALUBAG EXECUTIVE DIRECTOR



PROCESSING AND EVALUATION OF TAX SUBSIDY APPLICATION

As the Secretariat of the Fiscal Incentives Review Board (FIRB), the National Tax Research Center (NTRC) through its Fiscal Incentives Management Group (FIMG)-Tax Subsidies and Large Investment Division, processes and initially evaluates applications for tax subsidy of government-owned and/or—controlled corporations (GOCCs), government commissaries (i.e., Armed Forces of the Philippines Commissary and Exchange Service, Philippine National Police Service Stores System, and Procurement Service Exchange Marts), state universities and colleges (SUCs), and other government instrumentalities (GIs) whose value-added tax (VAT) exemptions had been repealed by Republic Act (RA) No. 10963. Tax subsidies shall be chargeable to the Tax Expenditure Fund (TEF) provided for in the annual General Appropriations Act (GAA).

Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele:

GOCCs, Government commisaries, SUCs, and other GIs

Classification:

Highly Technical

Type of Transaction:

Government to Government

Required Documents:

- 1. Letter-request signed by the head of office or any authorized official;
- 2. Endorsement from the department/office to which the applicant is attached;
- 3. Backgrounder of the Applicant (for those GOCCs/GIs applying for tax subsidy for the first time);
- 4. Details of tax subsidy requirements, by type of taxes and duties and amount (including Statements of Account/billings from the concerned collecting agency, if available);
- 5. Income tax return duly filed with the Bureau of Internal Revenue for those GOCCs applying for income tax subsidy;
- 6. Detailed list of importation/purchases and their classification, whether these are for regular operations or project-related;
- 7. Justification of the application;
- 8. Latest annual/performance (programs/accomplishments) report;
- 9. Notarized certification that items for which tax subsidy is sought shall be used exclusively in the pursuit of mandated functions or a specified project;
- 10. Statement under oath of investment and income therefrom:
- 11. Financial opinion/endorsement of the Corporate Affairs Group (CAG) of the Department of Finance for CAG-monitored GOCCs or Audited Financial Statements for other GOCCs/Commissaries; and
- 12. Other pertinent documents/information as may be required by the FIRB.

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN-	FEES	FORM/ DOCUMENT
		Receives letter-request for tax subsidy and checks all the documents required.		CHARGE		
1	Submits application or request for tax subsidy, together with required documents	If the documents are complete, proceed to step 2. If not complete, advises the applicant to submit all the required documents to start the processing of application.	3 working days	FIMG – Tax Subsidies and Large Investments Division	None	Application letter an all other required documents
2		Evaluates the request for tax subsidy and prepares an evaluation report to serve as basis for the FIRB's action on tax subsidy application.				Draft Evaluation Report and Board Resolution
3		Reviews and approves the draft evaluation report and resolution and endorses the same to the concerned FIMG-Tax Subsidies and Large Investment Division for transmittal to the Head – FIRB Secretariat for review and approval.	1 working day	FIMG DED NTRC ED	None	Reviewed draft evaluation report an Board Resolution
4		Receives, reviews, and approves the evaluation report and draft resolution and forwards the same to the FIMG-Tax Subsidies and Large Investments Division for endorsement to the FIRB Technical Committee for its own evaluation.	1 working day	DOF Assistant Secretary and FIRB Secretariat Head		Secretariat's Evaluati Report and draft Boa Resolution
5		Elevates the application and evaluation report to the FIRB Technical Committee for its own evaluation and action during a scheduled meeting. Prepares the FIRB Resolution and 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 Technical Committee Resolution and the evaluation paper are passed around to all the FIRB Technical Committee 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	FIRB Technical Committee	None	Board Resolution an CES
6		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 required documents and prepare the QRTDA and request for the issuance of the corresponding SARO from the Department of Budget and Management.		FIMG – Tax Subsidies and Large Investment Division	None	Technical Committe Resolution and CES
			Total : 12 working days			

Approved:

EXECUTIVE DIRECTOR



PROCESSING AND EVALUATION OF APPLICATION FOR REGISTRATION AND GRANT OF INCENTIVES TO PROJECTS OR ACTIVITIES LISTED IN THE SIPP WITH INVESTMENT CAPITAL OF OVER P1 BILLION

As the Secretariat of the Fiscal Incentives Review Board (FIRB) and pursuant to Republic Act No. 11534, otherwise known as the "Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act", the National Tax Research Center (NTRC) through its Fiscal Incentives Management Group (FIMG)-Tax Incentives Division, reviews the evaluation report, including the ex-ante Cost Benefit Analysis (CBA), among others, and recommendations of the Investment Promotions Agencies (IPAs) on the application for registration and grant of incentives to projects or activities listed in the Strategic Investment Priority Plan (SIPP) with investment capital of over P1 billion. The application shall be submitted by the business enterprises through the Fiscal Incentives Registration and Monitoring System (FIRMS), or manually, or in any manner as prescribed by its IPA, in case the FIRMS is not available. The IPA checks the completeness of the application, conducts and prepares a pre-evaluation and ex-ante CBA, and submits an evaluation report to the FIRB Secretariat for its evaluation and approval/disapproval.

Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele:

Investment Promotion Agencies

Classification:

Highly Technical

Type of Transaction:

Government to Government

Required Documents:

- 1. Evaluation Report, including ex-ante CBA, and recommendation of the IPA
- 2. Duly accomplished application form
- 3. Documents submitted by the business enterprise to the IPA as prescribed under the CREATE, its implementing rules and regulations (IRR), and other issuances which includes the following:
 - a. Enterprise-Level Information
 - i. Department of Trade and Industry or Securities and Exchange Commission registration, whichever is applicable
 - ii. BIR Certificate of Registration
 - iii. Tax Identification Number
 - iv. General Company Information
 - v. Business Capitalization and Ownership Structure
 - vi. Authorized business representative details
 - vii. Latest Audited Financial Statement, if applicable
 - b. Project or Activity-Level Information
 - i. Locational address, contacts, activity representative details
 - ii. Classification and type of activity
 - iii. Project or activity set-up timetable
 - iv. Committed investment details
 - v. Financial performance information, projected income or dividends
 - vi. Projected sales, raw materials, and production
 - vii. Facility/utility requirements
 - viii. Employment Data
 - c. Such other requirements as may be required under the SIPP

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN- CHARGE	FEES	FORM/ DOCUMENT
1	Submits the evaluation report and recommendation on the application for registration and grant of incentives of Business Enterprise together with duly accomplished	Receives the docket of application of the business enterprise including the evaluation report, ex-ante CBA, and recommendation of the IPA and checks its		FIMG – Tax Incentives Division Financial Analyst III/IV		IPA evaluation Report, ex-ante CBA, and recommendation, duly accomplished Business Enterprise Application Form, and required documents prescribed
	with duly accomplished application form and required documents.	completeness based on the checklist.	3 working days	FIMG – Tax Incentives		under CREATE Act and its IRR
2		Evaluates the recommendation of the IPA on the application for registration and grant of incentives, reviews the ex-ante CBA, and prepares evaluation report and draft resolutions		Division Financial Analyst III/IV		Draft Evaluation Report and Board Resolutions
3		Conducts initial review of the draft evaluation report and resolution and submits to the FIMG Deputy Executive Director (DED) and NTRC Executive Director (ED)	1 working day	FIMG – Tax Incentives Division Financial Analyst V		Reviewed draft evaluation report and Board Resolutions
4		Reviews and approves the draft evaluation report and resolution and endorses the same to the FIMG-Tax Incentives Division for transmittal to the Head – FIRB Secretariat for review and approval	1 working day	FIMG DED NTRC ED		Reviewed and approved Evaluation Report and draft Board Resolutions
5		Receives, reviews, and approves the evaluation report and draft resolution and forwards the same to the FIMG – Tax Incentives Division for endorsement to the FIRB Technical Committee for its own evaluation	1 working day	DOF Assistant Secretary and FIRB Secretariat Head	None	Secretariat's Evaluation Report and draft Board Resolutions
6		Receives the FIRB Secretariat Evaluation Report and Recommendation and adopts/rejects the Secretariat's recommendation and submits its own recommendation to the Board.	6 working days	FIRB Technical Committee (TC)		Technical Committee recommendation through a resolution
7		Receives the recommendation of the FIRB Technical Committee, decides on the application, and issues corresponding Board Resolution	6 working days	FIRB Proper		Board Resolution
		Transmits the copy of the FIRB Board Resolution on the application of the Business Enterprise to the IPA				
8		Note: The IPA receives the FIRB Board Resolution and prepares and issues Certificate of Registration (COR) to the RBE upon its compliance with preregistration requirements if application is approved and Notice of Denial (NOD) if disapproved.	0.5 working day	FIMG – Tax Incentives Division		Transmittal Letter and Board Resolution
			Total : 18 working days and 4 hours			

END OF TRANSACTION

Approved:

MLLAMBAA MARLENE LUCERO-CALUBAG EXECUTIVE DIRECTOR



PROCESSING AND EVALUATION OF APPLICATION FOR TAX INCENTIVES OF HIGHLY DESIRABLE PROJECTS OR A SPECIFIC INDUSTRIAL ACTIVITY

As the Secretariat of the Fiscal Incentives Review Board (FIRB) and pursuant to Republic Act No. 11534, otherwise known as the "Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act", the National Tax Research Center (NTRC) through its Fiscal Incentives Management Group (FIMG)-Tax Incentives Division, reviews the evaluation report, including the ex-ante Cost Benefit Analysis (CBA), among others, and recommendations of the Investment Promotions Agencies (IPAs) on the application for registration and grant of incentives to projects or activities listed in the Strategic Investment Priority Plan (SIPP) with investment capital of over P1 billion. The application shall be submitted by the business enterprises through the Fiscal Incentives Registration and Monitoring System (FIRMS), or manually, or in any manner as prescribed by its IPA, in case the FIRMS is not available. The IPA checks the completeness of the application, conducts and prepares a pre-evaluation and ex-ante CBA, and submits an evaluation report to the FIRB Secretariat for its evaluation and approval/disapproval.

Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele:

Investment Promotion Agencies

Classification:

Highly Technical

Type of Transaction:

Government to Government

Required Documents:

- 1. Evaluation Report, including ex-ante CBA, and recommendation of the IPA
- 2. Duly accomplished application form
- 3. Documents submitted by the business enterprise to the IPA as prescribed under the CREATE, its implementing rules and regulations (IRR), and other issuances which includes the following:
 - a. Enterprise-Level Information
 - i. Department of Trade and Industry or Securities and Exchange Commission registration, whichever is applicable
 - ii. BIR Certificate of Registration
 - iii. Tax Identification Number
 - iv. General Company Information
 - v. Business Capitalization and Ownership Structure
 - vi. Authorized business representative details
 - vii. Latest Audited Financial Statement, if applicable
 - b. Project or Activity-Level Information
 - i. Locational address, contacts, activity representative details
 - ii. Classification and type of activity
 - iii. Project or activity set-up timetable
 - iv. Committed investment details
 - v. Financial performance information, projected income or dividends
 - vi. Projected sales, raw materials, and production
 - vii. Facility/utility requirements
 - viii. Employment Data
 - c. Such other requirements as may be required under the SIPP

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN- CHARGE	FEES	FORM/ DOCUMENT
1	Submits the evaluation paper and recommendation on the application for registration and grant of incentives of Business Enterprise together with duly accomplished application form and required documents	Receives the docket of application of the Business Enterprise including the evaluation report, ex-ante CBA, and recommendation of the IPA and checks its completeness based on the checklist	3 working days	FIMG-Tax Incentives Division Financial Analyst III/IV	None	IPA evaluation Report, ex-ante CBA, and recommendation, duly accomplished Business Enterprise Application Form, and required documents prescribed under CREATE Act and its IRR
2		Evaluates the recommendation of the IPA on the application for registration and grant of incentives, reviews the ex-ante CBA, and prepares evaluation report and draft resolutions		FIMG-Tax Incentives Division Financial Analyst III/IV		Draft Evaluation Report and Technical Committee and Board Resolutions
3		Conducts initial review of the draft evaluation report and resolution and submits to the FIMG Deputy Executive Director (DED) and NTRC Executive Director (ED)	1 working day	FIMG-Tax Incentives Division Financial Analyst V		Reviewed draft Evaluation Report and Technical Committee and Board Resolutions
4		Reviews and approves the draft evaluation report and resolution and endorses the same to the FIMG-Tax Incentives Division for transmittal to the Head - FIRB Secretariat for review and approval	1 working day	FIMG DED NTRC ED		Reviewed and approved Evaluation Report and draft Technical Committee and Board Resolutions
5		Receives, reviews, and approves the evaluation report and draft resolution and forwards the same to the FIMG-Tax Incentives Division for endorsement to the FIRB Technical Committee for its own evaluation	1 working day	DOF Assistant Secretary and FIRB Secretariat Head		Secretariat's Evaluation Report and draft Technical Committee and Board Resolutions
6		Receives the FIRB Secretariat Evaluation Report and recommendation and adopts/rejects the Secretariat's recommendation and submits its own recommendation to the Board	6 working days	FIRB Technical Committee (TC)		Technical Committee recommendation through a resolution
7		Receives the recommendation of the FIRB Technical Committee, decides on the application, and issues corresponding Board Resolution	6 working days	Board		Board Resolution
8		Transmits the copy of the FIRB Board Resolution on the application of the Business Enterprise to the IPA Note: The IPA receives the FIRB Board Resolution and prepares and issues Certificate of Registration (COR) to the RBE upon its compliance with pre- registration requirements if application is approved and Notice of Denial (NOD) if disapproved.	0.5 working day Total: 18.5	FIMG-Tax Incentives Division		Transmittal Letter and Board Resolution
			working days			

END OF TRANSACTION

Approved:

MLCAMBAG MARLENE LUCERO-CALUBAG EXECUTIVE DIRECTOR



SECRETARIAT TO THE TASK FORCE ON FEES AND CHARGES

As the Secretariat to the Task Force on Fees and Charges, the NTRC monitors the compliance to pertinent issuances on fees and charges of national government agencies (NGAs) and government-owned and/or -controlled corporations (GOCCs) performing governmental functions for a fee. It also provides technical assistance, upon request, to these NGAs and GOCCs in the revision of their existing fees and/or imposition of new fees.

REQUEST FOR TECHNICAL ASSISTANCE RE: FEES AND CHARGES

Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele:

NGAs and GOCCs performing governmental functions for a fee

Classification:

Highly Technical

Type of Transaction:

Government to Government

Required Documents:

For revision of existing fees:

- a. Letter-request signed by the head office or his/her authorized representative;
- b. Legal basis and/or authority of the requesting NGA/GOCC to collect fees and charges (Presidential Decree (PD), Republic Act (RA), Executive Order (EO), Administrative Order (AO), Circular Agency/Board Resolution and Memorandum, etc.);
- c. Workflow/procedures involved in the delivery of service;
- d. Current schedule of fees proposed to be revised with the data of last imposition and/or revision/s;
- e. Statement of the socio-economic impact of the imposition/revision of fees; and
- f. List of stakeholders/clientele of the service:

For imposition of new fees:

- a. Letter-request signed by the head of office or his/her authorized representative;
- b. Legal basis and/or authority of the requesting NGA/GOCC to collect fees and charges (PD, RA, EO, AO, Circular Agnecy/Board Resolutions and Memorandum, etc.)

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN- CHARGE	FEES	FORM/ DOCUMENT
1	Submits request to National Tax Research Center (NTRC) for technical assistance (through email, walk-in, or courier)	Receives request for technical assistance and checks attached documents. If the documents are complete, sets a meeting with the Revision of Fees Committee (Committee). If not complete, advises the client to submit all necessary documents to expedite the evaluation of the request.	10 minutes	Technical Staff of the Special Research and Technical Services Branch (SRTSB)	None	Letter request with supporting documents
2	Meets with the Secretariat (through face-to-face or online platform, e.g., Google Meet/ Zoom). Apprises the Secretariat about the fee to be imposed/revised.	Meets (face-to-face or online platform) with the Committee to explain the template to be used in calculating the costs involved in the provisions of service and assists the Committee in accomplishing the same.	6 days	SRTSB Chief and Technical Staff	None	Cost Computation Template
3	Presents to the Secretariat the accomplished template (through face-to-face meeting or online platform)	Reviews, evaluates, and finalizes the rates of fees and charges (face-to-face meeting or online platform)	4 days	SRTSB Chief and Technical Staff	None	Accomplished Cost Computation Template and recommended rate/s of fee
4	Provides the Secretariat with the number of clients availing or may avail of the service. (Optional)	Estimates the revenue impact of the new and/or revised rates of fees.	1 day	SRTSB Chief and Technical Staff, and NTRC Executive Director (ED)	None	Revenue impact estimate
5		Releases/ transmits via email or courier the estimated actual costs and recommended rate of fee to requesting NGA/GOCC and provides copy to NTRC for record purposes.	30 minutes	Planning and Coordinating Branch (PCB) Staff / SRTSB Chief	None	Client Satisfaction Rating Form, revenue impact estimate, and recommended rates of fees
			TOTAL : 11 days and 40 minutes			

END OF TRANSACTION

Approved:

EXECUTIVE DIRECTOR



PROVISIONS FOR SERVICES ON RESEARCH AND INFORMATION DISSEMINATION



Availability of Service:

Monday - Friday from 8:00 AM - 5:00 PM

<u>Clientele</u>:

National Government Agencies (NGAs), Department of Finance (DOF), Congress, State Universities and Colleges (SUCs), and other government agencies and instrumentalities, students, research institutions, and the private sector.

Classification: Highly Technical

Type of Transaction:

Government to Government; Government to Citizens

Required Documents:

a. Letter Request for a copy of the NTRC Tax Research Joutnal

How to Avail the Service:

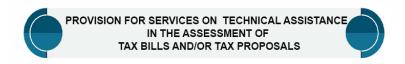
			DURATION OF	DIVISION/		FORM/
STEPS	APPLICANT	ACTIVITY	ACTIVITY	PERSON-IN- CHARGE	FEES	DOCUMENT
1	Undertaken in compliance with the approved annual work program of the technical branch.	Prepares the draft tax study.	Within 20 working days	Technical branch	None	Draft tax study
2		Receives online the draft tax study for the review of the Executive Director (ED) and Deputy Executive Directors (DEDs).	2 minutes	ED, DEDs, and PCB	None	Draft tax study
3		Reviews the draft tax study.	Within 3 working days	ED and DEDs	None	Draft tax study
4		Returns online the draft tax study for revision of the technical branch	2 minutes	ED and DEDs	None	Draft tax study
5		Revises the draft tax study	Within 7 working days	Technical Branch	None	Draft tax study
6		Receives online the revised tax study for consideration and approval of the ED.	2 minutes	ED and PCB	None	Revised tax study
7		Reviews/ Revises/ Approves the revised tax study. If there is no further revision, the revised tax study is finalized and submitted for approval/signature of the ED affixing the electronic signature.	Within 3 working days	ED, Technical branch and PCB	None	Final and signed tax study
8		Receives online the final and signed tax study with instruction from the ED for publication in the NTRC Tax Research Journal.	2 minutes	PCB	None	Final and signed tax study
9		Formats/Layout/ Consolidates/ Proofreads the NTRC Tax Journal and submits the same (online) to the ED and DEDs for their review.	Within 7 working days	PCB	None	NTRC Tax Research Journal
10		Reviews/ Revises/ Approves the NTRC Tax Research Journal If there is no further revision, the NTRC Tax Journal is finalized. The soft copy of the NTRC Tax Research Journal is sent to the Information Technology Unit for uploading in the NTRC website, and the hard copy to the Reproduction Unit for reproduction.	Within 1 working day	ED, DEDs, Technical Branch, PCB, and Administrative and Financial Branch (AFB)	None	Final/Approved NTRC Tax Research Journal
11		Printing/ Reproduction of the NTRC Tax Research Journal.	Within 5 working days	PCB	None	Final/Approved NTRC Tax Research Journal
12		Inspects/Checks the printed copies of the NTRC Tax Research Journal for quality control.	Within 1 working day	PCB	None	Final/Approved NTRC Tax Research Journal
13		Transmits the copies of the NTRC Tax Research Journal to the Library Unit and distributes the same to different national government agencies, state universities and colleges, and the private sector.	Within 7 working days	AFB	None	Final/Approved NTRC Tax Research Journal
		Total Turnaround Time :	54 days and 8 minutes			

Approved:

EXECUTIVE DIRECTOR



PROVISIONS FOR SERVICES ON TECHNICAL ASSSISTANCE IN THE ASSESSMENT OF TAX BILLS AND/OR TAX PROPOSALS



Availability of Service:

Monday - Friday from 8:00 AM - 5:00 PM

Clientele:

National Government Agencies (NGAs), Department of Finance (DOF), Congress, State Universities and Colleges (SUCs), and other government agencies and instrumentalities, students, research institutions, and the private sector.

Classification: Highly Technical

Type of Transaction:

Government to Government; Government to Citizens

Required Documents:

Letter Request for comments on Tax Bills and other Tax Proposal

How to Avail the Service:

			DURATION OF	DIVISION/		FORM/
STEPS	APPLICANT	ACTIVITY	ACTIVITY	PERSON-IN- CHARGE	FEES	DOCUMENT
1	Requests for comments on tax bills/ tax proposals from Congress and the Department of Finance.	Receives online the request for comments on tax bills/tax proposals.	2 minutes	Executive Director (ED) and Planning and Coordinating Branch (PCB)	None	Letter request via email
2		Prepares the distribution of assignment and disseminates the same online to the technical branch/es.	30 minutes	ED and PCB	None	Distribution of assignment and signed assignment sheet
3		Receives online the distribution of assignment.	2 minutes	Technical branch/es	None	Distribution of assignment
4		Prepares the comments on tax bills/tax proposals.	Within 5 working days	Technical branch/es	None	Draft comments on tax bills/tax proposals
5		Receives online the draft comments on tax bills/tax proposals.	2 minutes	ED, Deputy Executive Directors (DEDs), and PCB	None	Draft comments on tax bills/tax proposals
6		Reviews draft comments on tax bills/tax proposals.	Within 2 working days	ED and DEDs	None	Draft comments on tax bills/tax proposals
7		Returns online the draft comments on tax bills/tax proposals to the technical branch/es for revision.	2 minutes	ED and DEDs	None	Draft comments on tax bills/tax proposals
8		Revises draft comments on tax bills/tax proposals.	Within 2 working days	Technical branch/es	None	Draft comments on tax bills/tax proposals
9		Receives online the revised comments on tax bills/tax proposals for consideration and approval of the ED.	2 minutes	ED and PCB	None	Revised comments on tax bills/tax proposals
10		Reviews/ Returns/ Revises and /Approves the revised comments on tax bills/tax proposals. If there is no further revision, the revised comments on tax bills/tax proposals is finalized and submitted for signature/approval of the ED affixing the electronic signature.	Within 1 working day	ED, DEDs and Technical branch/es	None	Revised comments on tax bills/tax proposals
11		Receives online the final and signed comments on tax bills/tax proposals.	2 minutes	РСВ	None	Final and signed comments on tax bills/tax proposals
12		Submits online the final and signed comments on tax bills/tax proposals to requesting client.	10 minutes	РСВ	None	Final and signed comments on tax bills/tax proposals
		Total Turnaround Time :	10 days and 52 minutes			

Approved:



LIBRARY SERVICES



LIBRARY SERVICES



<u>Availability of Service:</u> Monday – Friday from 8:00 AM – 5:00 PM

<u>Clientele</u>:

Students and Interested Individuals

Classification:

Simple

Type of Transaction:

Government to Citizens

Required Documents:

- Identification card
- Library Card

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIV- ITY	DIVISION/ PERSON-IN- CHARGE	FEES	FORM/ DOCUMENT
1	Sends an email request to ntrelibrary1972@gmail.com requesting for the needed information.	Accesses email sent to ntrelibrary1972@gmail.com. Review nature of request.	1 minute	Librarian	None	Request
1	For walk-in clients, Presents ID to the Librarian-on-duty.	Receives ID for recording purposes.				ID
2		Assists clients to meet their research information needs by providing various services, including online access to a collection of tax-related issuances, court decisions, zonal valuations, tax treaties, and local tax ordinances, and even access to digitized tax news articles that are relevant in the conduct of research.	Depending on the client's need	Librarian	None	None
3		Files copy of requests and maintains records.	1 minute	Librarian/ Clerk	None	None
			Total : 2 minutes			

Approved:

EXECUTIVE DIRECTOR



ADMINISTRATIVE DIVISION PROCUREMENT OF SUPPLIES, MATERIALS AND EQUIPMENT



<u>Availability of Service</u>: Monday – Friday from 8:00 AM – 5:00 PM

Clientele: All branches and divisions of the National Tax Research Center as end-user

Classification: Simple

 $\underline{\textbf{Type of Transaction}} \colon G2G\text{-}Government-to-}Government$

Required documents
(a) Purchase Request

How to Avail of the Service:

STEP	APPLICANT/ CLIENT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits approved Purchase Request with complete specifications.	Receives Purchase Request for the approval of the Chief, Accounting Division	10 minutes	Staff, Accounting Division	None	Purchase Request
2		Certifies that funds are available for the procurement of specified items.	10 minutes	Chief, Accounting Division	None	
3		Forwards the Purchase Request to the approving officer for procurement.	10 minutes	Staff, Accounting Division	None	
4		Approves the Purchase Request	10 minutes	Administrative and Financial Branch (AFB) Proper	None	
5		Forwards the Purchase Request to the Administrative Division for purchase	10 minutes	Staff, AFB Proper		
6		Receives Approved Purchase Request and proceeds to procure- ment of requested supplies and equipment.	1 day	Administrative Division	None	Signed Purchase Request
			TOTAL : 1 Day and 50 minutes			

END OF TRANSACTION

Approved:

MLLAMBAG MARLENE L. CALBBAG EXECUTIVE DIRECTOR



ACCOUNTING DIVISION REQUEST FOR REFUND ON DEDUCTED LOAN AMORTIZATION



ACCOUNTING DIVISION REQUEST FOR REFUND ON **DEDUCTED LOAN AMORTIZATION**



<u>Availability of Service</u>: Monday – Friday from 8:00 AM – 5:00 PM

Clientele: Employees of the National Tax Research Center

Classification: Simple

 $\underline{\textbf{Type of Transaction}}\text{: }G2G\text{-}Government-to-Government}$

Required documents
(a) Approved loan application/renewal
(b) Request for Refund of Salary Deductions

How to Avail of the Service:

STEP	of the Service: APPLICANT/ CLIENT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits approved loan application/renewal from GSIS, HDMF and filled and signed Request for Refund of Salary Deductions.	a. Receives approved loan application/renewal form. b. Prepares Disbursement Voucher (DV) for the payment of refund	15 minutes	Staff, Accounting Division	None	Disbursement Voucher; Request for Refund of Salary Deductions and Loan form
2		Certifies that funds are available for payment of refund	10 minutes	Chief, Accounting Division	None	
3		Forwards the DV and attachments to the approving officer.	10 minutes	Staff, Accounting Division	None	
4		Approves the DV	10 minutes	Administrative and Financial Branch (AFB) Proper	None	
5		Forwards the DV to cashier for appropriate payment through bank advice or check.	10 minutes	Staff, AFB Proper		
6		Receives DV and attachments for payment	1 day	Cashier	None	Signed DV
			TOTAL: 1 Day and 5 minutes			

END OF TRANSACTION

Approved:

EXECUTIVE DIRECTOR



BUDGET DIVISION PAYROLL TRANSACTION REQUEST



BUDGET DIVISION PAYROLL TRANSACTION REQUEST



<u>Availability of Service</u>: Monday – Friday from 8:00 AM – 5:00 PM

Clientele: Employees involve in the activity

 $\underline{\bf Classification} \colon {\rm Simple}$

 $\underline{\textbf{Type of Transaction}}\textbf{:} \ G2G-Government-to-Government}$

Required documents
a.) Obligation Request and Status
b.) Disbursement Voucher
c.) Payroll

How to Avail of the Service:

STEP	APPLICANT/ CLIENT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits Obligation Request and Status Form, Disbursement Voucher Form, and Payroll.	Receives the documents. Assigns Obligation Request and Status number and records in the corresponding logbook.	10 minutes	Budget and Cash Division	None	Obligation Request and Status Disbursement Vouchers
2		Forwards all the documents to the Chief, Budget and Cash Division.	2 minutes	Budget and Cash Division	None	
3		Reviews completeness of documents and post ORS in the Registry of Allotment and Obligations (RAO).	20 minutes	Budget and Cash Division	None	
4		Signs the ORS and forwards the documents to the Accounting Division.	2 minutes	Budget and Cash Division	None	
5		Records in the logbook, assign Disbursement Voucher number and forwards DV and supporting documents to the Chief, Accounting Division.	15 minutes	Accounting Division		
6		Reviews and checks the completeness and contents of supporting documents. Signs the DV if the documents are valid and correct.	30 minutes	Accounting Division	None	
7		Forwards the documents to the signatories for final review and checking.	2 hours	Executive Director, Deputy Executive Director, Chief, Administrative and Financial Branch		
8		Receives ORS, DV and Payroll. Prepares: a.) Advice of Checks Issued b.) Payroll Register c.) Summary of LDDAP-ADAs Issued and Invalidated ADA Entries (SLIIE) d.) List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA)	2 hours	Budget and Cash Division		
9		Submits the documents to the Land bank of the Philippines. After 24 hours salaries will be credited to the individual accounts of the employees.	30 minutes	Budget and Cash Division		
			TOTAL : 5 hours and 49 minutes			

END OF TRANSACTION

Approved:

MLCAMBAG MARLENE L. CALUBAG EXECUTIVE DIRECTOR



HUMAN RESOURCE DIVISION REQUEST FOR EMPLOYEE CERTIFICATION/S AND SERVICE RECORDS



HUMAN RESOURCE DIVISION REQUEST FOR EMPLOYEE CERTIFICATION/S AND SERVICE RECORDS



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

Clientele: Employees of the National Tax Research Center

Classification: Simple

Type of Transaction: G2G-Government-to-Government

Required documents (a) Human Resource Request Form

How to Avail of the Service:						
STEP	APPLICANT/ CLIENT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits filled up and signed Human Resource (HR) Request Form	Receives HR Request Form	10 minutes	Staff, Human Resource Division	None	Human Resource Request Form
2		Prepares the draft of the requested document (e.g. Service Record and Certificate of Employment)	1 working day	Staff, Human Resource Division	None	
3		Certifies the correctness of the requested document and attachments (if needed) thereto.	1 hour	Chief, Human Resource Division	None	
4	Receipt of requested document from HR Division	Release of the requested certification and/or service record.	10 minutes	Staff, Human Resource Division	None	Certificate or Employment and/or Service Record
			TOTAL: 1 working day, 1 hour and 20 minutes			

END OF TRANSACTION

Approved:

Micambag MARLENE L. CALUBAG EXECUTIVE DIRECTOR



HUMAN RESOURCE DIVISION REQUEST FOR EMPLOYEE CERTIFICATION/S FOR SALARY DEDUCTIONS ON PREMIUM AND/OR LOANS PAID



<u>Availability of Service</u>: Monday – Friday from 8:00 AM – 5:00 PM

Clientele: Employees of the National Tax Research Center

Classification: Simple

Type of Transaction: G2G-Government-to-Government

Required documents
(a) Human Resource Request Form

How to Avail of the Service:

How to Avail of the Service:						
STEP	APPLICANT/ CLIENT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits filled up and signed Human Resource (HR) Request Form	Receives HR Request Form for certifications of premiums/loans paid.	10 minutes	Staff, Human Resource Division	None	Human Resource Request Form
2		Forwards the HR Request Form to Accounting Division	10 minutes	Staff, Human Resource Division	None	
3		Receives HR Request Form	10 minutes	Staff, Accounting Division	None	
4		Prepares the draft of the requested certification (e.g. loan and/or premiums paid on GSIS, HDMF and PHIC)	2 working days	Staff, Accounting Division	None	
5		Certifies the correctness of the requested document and attachments (if needed) thereto.	1 hour	Chief, Accounting Division		
6	Receipt of requested document from Accounting Division	Release of the requested certification.	10 minutes	Staff, Accounting Division	None	Certification of Paid Loans/Premium
			TOTAL : 2 working days, 1 hour and 40 minutes			

END OF TRANSACTION

Approved:

Micambag MARLENE L. CALUBAG EXECUTIVE DIRECTOR

FILING OF COMPLAINT



FILING OF COMPLAINT



Who May Avail of the Service:
Any aggrieved party who wishes to file a complaint

Required documents (at least 3 copies):
a.) Verified Complaint-Affidavit
b.) Documentary Evidence including attachments
c.) Certificate of Non-Forum Shopping

Classification : Simple

<u>Type of Transaction</u>: G2C - Government-to-Citizens

Duration: Fifteen (15) minutes

How to Avail of the Service:

STEP	APPLICANT/CLIENT	ACTIVITY	DURATION OF ACTIVITY	DIVISION / PERSON-IN- CHARGE	FEES	FORM/ DOCUMENT
1	a. Presents Visitor's Slip and valid Identification Card (ID) b. Submits complaint-affidavit, documentary evidence including attachments, and Certificate of Non-Forum Shopping.	Accommodates the complainant. Receives complainant-affidavit, attachments and Certificate of Non-Forum Shopping. Checks submitted requirements as to completeness d. Stamps "RECEIVED" on original and receiving copy.	3 minutes	Receiving Officer (Human Resource Division)	None	Visitor's Slip
2	a. Accepts receiving copy b. Gets Visitor's Slip for release of IS at the lobby guard.	a. Encodes details of complaint based on submitted documents. b. Writes Control Number on the original and receiving copy. c. Gives receiving copy to the complainant. d. Signs the Visitor's Slip.	10 minutes	Encoder (Human Resource Division)	None	Visitor's Slip
			Total : 13 minutes			

END OF TRANSACTION

Approved:

MLCalubag MARLENE L. CALUBAG EXECUTIVE DIRECTOR



LIST OF OFFICES

OFFICE	ADDRESS	CONTACT INFORMATION	
Fiscal Incentives Branch	3 rd Flr., Palacio del Gobernador, Condominium, Gen. Luna St. corner A. Soriano Avenue, Intramuros, Manila, 1002	8-526-81-84	
Special Research and Technical Services Branch	3 rd Flr., Palacio del Gobernador, Condominium, Gen. Luna St. corner A. Soriano Avenue, Intramuros, Manila, 1002	8-527-20-49	
Planning and Coordinating Branch	3 rd Flr., Palacio del Gobernador, Condominium, Gen. Luna St. corner A. Soriano Avenue, Intramuros, Manila, 1002	8-527-20-66	
Human Resource Division	3 rd Flr., Palacio del Gobernador, Condominium, Gen. Luna St. corner A. Soriano Avenue, Intramuros, Manila, 1002	8-562-68-25	
Library	3 rd Flr., Palacio del Gobernador, Condominium, Gen. Luna St. corner A. Soriano Avenue, Intramuros, Manila, 1002	8-527-20-64	

FEEDBACK AND COMPLAINTS MECHANISMS

How to send a feedback	Client feedbacks are gathered through surveys and letters from clients to ensure client satisfaction and address performance gaps for services provided on research, information dissemination and technical assistance. Email address: firbsecretariat@ntrc.gov.ph
How feedbacks are processed	Accomplished feedback forms for each service provided are collected, processed and evaluated as required. The results are reported during the monthly executive staff meeting and the mid-year and year-end management reviews. The regular monitoring of the accomplished feedback forms guarantees that timely and appropriate interventions are undertaken to ensure that the objectives and goals of the Agency are met in the most effective manner. Email address: firbsecretariat@ntrc.gov.ph
How to file a complaint	For visiting client who wishes to file a complaint may use the feedback form and drops it at the designated drop box; and/or submits a complaint- affidavit and documentary evidence including attachments to the Human Resource Division (HRD). Complaints can also be done via email or letter provided he/she gives the following information: a. Client's scanned identification card; b. Name of person/s being complained; c. Details of the incident; and d. Proof of evidence Email address: firbsecretariat@ntrc.gov.ph
How complaint is processed	The Human Resource Officer (HRO) opens the drop box; and receives the complaint via email or a complaint-affidavit. Upon evaluation, the HRO conducts an investigation and prepares a report to the Head of Agency for appropriate action and resolution. The HRO then provides feedback to the client. Email address: firbsecretariat@ntrc.gov.ph
Contact Information of CCB, PCC ARTA	ARTA: complaints@arta.gov.ph PCC: 8888 CCB:0308-881-6565 (SMS)