NATIONAL TAX RESEARCH CENTER

CITIZEN'S CHARTER

2022 (2nd Edition)

I. 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 registration and grant of incentives to projects or activities listed in the Strategic Investment Priority Plan (SIPP) with investment capital of over P1 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.

II. 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.

III. 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.

IV. 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-related matters;

Adhere to the highest standard of professionalism through 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.

LIST OF SERVICES

1. Processing and Evaluation of Applications for 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 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).

Office or Division:	**Fiscal Incentives Management Group- Tax Subsidies and Large Investments Division**
Classification:	**Highly Technical**
Type of Transaction:	**Government to Government**
Who may avail:	**GOCCs, Government Commissaries, SUCs, and other GIs**

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Letter-request signed by the head of office or any authorized official	To be prepared by the applicant
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 (BIR) 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	
12. Other pertinent documents/information as may be required by the FIRB	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits application or request for tax subsidy together with required documents.	1. 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 the application	None	3 working days	*Financial analyst*
	2. Evaluates the request for tax subsidy and prepares an evaluation report to serve as basis for the FIRB's action on	None		

	tax subsidy application.			
	3. Reviews and approves the draft evaluation report and resolution and endorses the same to the concerned FA for transmittal to the FIRB Secretariat Head for review and approval.	None	1 working day	FIMG *Deputy Executive Director*
	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.	None	1 working day	DOF *Assistant Secretary and FIRB Secretariat Head*
	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	None	7 working days	*Financial analyst*

	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. Releases duly signed FIRB Resolution and CES to the applicant. Note: The applicant shall submit the FIRB Resolution and CES to the BIR/Bureau of Customs (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.	None		*Financial analyst*
Total		**None**	**12 working days**	

2. 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.

Office or Division:	**Fiscal Incentives Management Group- Tax Incentives Division**
Classification:	**Highly Technical**
Type of Transaction:	**Government to Government**
Who may avail:	**Investment Promotion Agencies**

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Evaluation Report, including ex-ante CBA, and recommendation of the IPA	To be prepared by the applicant
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 include 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 or by the FIRB	

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. The IPA submits the evaluation report of a business enterprise and	1. Receives the docket of application of the business enterprise including the evaluation report,	None	3 working days	*Financial analyst*

recommendation on the application for registration and grant of incentives of Business Enterprise together with duly accomplished application form and required documents.	ex-ante CBA, and recommendation of the IPA and checks its completeness based on the checklist.			
	2. Evaluates the recommendation of the IPA on the application for registration and grant of incentives, reviews the ex-ante CBA, and prepares an evaluation report and draft resolutions.			
	3. Conducts initial review of the draft evaluation report and resolution and submits to the FIMG Deputy Executive Director (DED).	None	1 working day	*Financial analyst*
	4. Reviews and approves the draft evaluation report and resolution and endorses the same to the	None	1 working day	FIMG *DED*

	FIMG-Tax Incentives Division for transmittal to the Head - FIRB Secretariat for review and approval.			
	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 (TC) for its own evaluation	None	1 working day	DOF Assistant Secretary *and FIRB Secretariat Head*
	6. Receives the FIRB Secretariat Evaluation Report and recommendation and adopts/ rejects the Secretariat's recommendation and submits its own recommendation to the Board.	None	6 working days	*FIRB Technical Committee*
	7. Receives the recommendation of the FIRB TC, decides on the application, and issues	None	6 working days	*FIRB Proper*

	corresponding 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.	None	0.5 working day	*Financial Analyst*
Total		**None**	**18.5 working days**	

3. Processing and Evaluation of Application for Tax Incentives of Highly Desirable Projects or a Specific Industrial Activity

Under Republic Act (RA) No. 11534, otherwise known as the “Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act”, the President can modify the mix, period or manner of availment of incentives, or craft the appropriate financial support package for highly desirable projects or a specific industrial activity upon the recommendation of the Fiscal Incentives Review Board (FIRB). As the FIRB Secretariat and pursuant to the CREATE Act, the National Tax Research Center (NTRC) through its Fiscal Incentives Management Group (FIMG)-Tax Subsidies and Large Investments Division, reviews the evaluation report, including the ex-ante Cost-Benefit Analysis (CBA) of the economic impact of granting tax incentives, among others, and Investment Promotions Agencies (IPA) recommendation on application for registration of and grant of incentives to highly desirable projects or a specific industrial activity. The application shall be submitted by the Business Enterprise through the Fiscal Incentives Registration and Monitoring System (FIRMS), or manually, or in any manner prescribed by the 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 the evaluation report to the FIRB for its evaluation and approval/disapproval.

Office or Division	**Fiscal Incentives Management Group- Tax Subsidies and Large Investments Division**
Classification:	**Highly Technical**
Type of Transaction:	**Government to Government**
Who may avail:	**Investment Promotion Agencies**
CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Evaluation Report, including ex-ante CBA, and recommendation of the IPA	To be prepared by the applicant
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 include 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 or by the FIRB	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The IPA submits the evaluation report and recommendation on the application for registration and grant of incentives to a business enterprise together with duly accomplished application form and required documents.	1. 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.	None	3 working days	*Financial analyst*

	2. Evaluates the recommendation of the IPA on the application for registration and grant of incentives, reviews the ex-ante CBA, and prepares an evaluation report.	None		
	3. Conducts initial review of the draft evaluation report and resolution and submits to the FIMG Deputy Executive Director (DED).	None	1 working day	*Financial analyst*
	4. 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.	None	1 working day	FIMG *DED*
	5. Receives, reviews, and approves the evaluation report and draft resolution and forwards the same to the	None	1 working day	DOF *Assistant Secretary and FIRB Secretariat Head*

	FIMG-Tax Incentives Division for endorsement to the FIRB TC for its own evaluation			
	6. Receives the FIRB Secretariat Evaluation Report and recommendation and adopts/ rejects the Secretariat's recommendation and submits its own recommendation to the Board.	None	6 working days	*FIRB Technical Committee*
	7. Receives the recommendation of the FIRB TC, decides on the application, and issues corresponding Board Resolution.	None	6 working days	*FIRB Proper*
	8. Transmits the copy of the FIRB Board Resolution on the application for registration and grant of incentives of a business enterprise to the Office of the President (OP).	None	0.5 working day	*Financial analyst*
	9. Receives the recommendation of the FIRB TC, reviews the endorsement of	None	10 working days	Office of the President

	the FIRB, decides on the application, and transmits its decision to the FIRB for appropriate action.			
	10. Receives the decision of the OP and prepares Board Resolution which shall be signed by the FIRB members.		2 working days	*Financial analyst*
	11. 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	*Financial analyst*
Total		**None**	**31 working days**	

4. Request for Technical Assistance in the Determination of the Rate of Fees and Charges

As the Secretariat to the Task Force on Fees and Charges, the NTRC monitors the compliance of national government agencies (NGAs) and government-owned and/or -controlled corporations (GOCCs) performing governmental functions for a fee to pertinent issuances on fees and charges. 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.

Office or Division:	**Special Research and Technical Services Branch**
Classification:	**Highly Technical**
Type of Transaction:	**Government to Government**
Who may avail:	**NGAs and GOCCs performing governmental functions for a fee**

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Letter-request signed by the head of office or his/her authorized representative indicating the following: a. The request for technical assistance; b. The legal basis and/or authority of the requesting NGA/GOCC from law or issuance to impose and collect fees and charges; and c. Short statement on the socio-economic impact of the imposition/revision of fee;	Prepared by the Client
2. Workflow/procedures involved in the delivery of service For those revising their existing fees, include the current schedule of fees proposed to be revised with date of last imposition and/or revision.	Prepared by the Client

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submits request to NTRC for	1. Receives request for technical	None	10 minutes	*Technical staff of the* Special Research and

technical assistance (through email, walk-in, or courier)	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.			Technical Services Branch
2. Meets with the Secretariat (through face-to-face online platforms e.g. Google Meet/Zoom) Apprises the Secretariat about the fee to be imposed/ revised.	2. Meets (face-to-face or online platform) with the Committee to explain the template to be used in calculating the costs involved in the provision of service and assists the Committee in accomplishing the same.		6 days	SRTSB *Chief and Technical Staff*
3. Presents to the Secretariat the accomplished template (through face-to-face meeting or	3. Reviews, evaluates, and finalizes the rates of fees and charges (face-to-face meeting or online platform)		4 days	SRTSB *Chief and Technical Staff*

online platform).				
4. Provide the Secretariat with the number of clients availing or may avail of the services (option).	4. 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)*
	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			
Total		**None**	**11 days and 40 minutes**	

5. Provision of Services on Information Dissemination

Office or Division:	**Planning and Coordinating Unit**
Classification:	**Simple**
Type of Transaction:	**Government to Government; Government to Citizens**
Who may avail:	**NGAs, DOF, Congress, SUCs, and other government agencies and instrumentalities, students, research institutions, and the private sector.**

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Letter Request for a copy of the NTRC Tax Research Journal and/or other NTRC-prepared publication materials	Prepared by the Client

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Requests for a copy of particular NTRC Tax Research Journal and other publication material/s prepared by the Agency.	1. Receives the letter of request.	None	1 minute	Office of the Executive Director (OED)/ Planning and Coordinating Unit (PCU)
	2. Prepares and transmits acknowledgment letter to the client.		1 hour	PCU/ Management and Information System Division
	3. Prepares requested publication material/s and drafts transmittal		1 working day	PCU

	letter addressed to the client.			
	4. Approves online the draft transmittal letter and packet of publication materials.		1 working day	*Executive Director*
	5. Submits the signed transmittal letter and packet of publication material/s to the General Services Division (GSD) for distribution.		1 hour	PCU
	6. Transmits the transmittal letter and packet of requested publication material/s to the client.		1 working day	General Services Division
Total:		**None**	**3 days, 2 hours, and 1 minute**	

6. Provision of Services on Tax Study

Office or Division:	**Planning and Coordinating Unit**			
Classification:	**Highly Technical**			
Type of Transaction:	**Government to Government; Government to Citizens**			
Who may avail:	**NGAs, DOF, Congress, SUCs, and other government agencies and instrumentalities, students, research institutions, and the private sector.**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Letter Request for technical assistance on tax study .		Prepared by the Client		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Request for technical assistance on tax study or undertaken in compliance with the approved annual work program	1. Receives the letter of request.	None	1 minute	Office of the Executive Director (OED)-Planning and Coordinating Unit (PCU)/ Management and Information System Division (MISD) if the request was submitted through info@ntrc.gov.ph
	2. Distributes online assignment to concerned branch/ division/staff.	None	30 minutes	OED-PCU

	3. Prepares the draft tax study.	None	Within 20 working days	Concerned branch/ division/staff
	4. Reviews online the draft tax study.	None	Within 3 working days	*Deputy Executive Directors*
	5. Revises online the draft tax study.	None	Within 5 working days	Concerned branch/ division/staff
	6. Reviews/ approves online the revised tax study. If there is no further revision, the revised tax study is finalized and submitted for approval/ signature of the ED.	None	Within 3 working days	*Executive Director*
	7. Transmits online the final copy of tax study to requesting client and/or concerned branch/ division/staff.	None	1 hour	PCU
Total		**None**	**31 days, 1 hr., and 31 minutes**	

7. Provision of Services on Technical Assistance in the Assessment of Tax Bills/Proposals

Office or Division:	**Planning and Coordinating Unit**			
Classification:	**Highly Technical**			
Type of Transaction:	**Government to Government**			
Who may avail:	**NGAs, DOF, Congress, SUCs, and other government agencies and instrumentalities.**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Letter Request for comments on Tax Bills and Other Tax Proposals		Prepared by the Client		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Requests for comments on tax bills/proposals from Congress and the DOF.	1. Receives online the request for comments on tax bills/proposals.	None	2 minutes	Office of the Executive Director (OED)-Planning and Coordinating Unit (PCU)
	2. Prepares the distribution of assignments and disseminates the same online to the concerned branch/ division/staff.		30 minutes	*ED* and PCU
	3. Prepares the draft comments on tax bills/ proposals.		Within 5 working days	Concerned branch/division/ staff
	4. Reviews online the draft comments on tax bills/ proposals.		Within 2 working days	*ED and Deputy Executive Directors of* Tax Research Group and/or Legal Group

	5. Revises online the draft comments on tax bills/ proposals.		Within 1 working day	Concerned branch/division/ staff
	6. Reviews/ approves online the revised comments on tax bills/ proposals. If there is no further revision, the revised comments on tax bills/ proposals are finalized and signed by the ED.		Within 1 working day	*Executive Director and* concerned branch/division/ staff
	7. Submits online the final and signed comments on tax bills/ proposals to the requesting client.		10 minutes	PCU
Total:		**None**	**9 days and 42 minutes**	

8. Library Services

Office or Division:	Library			
Classification:	**Simple**			
Type of Transaction:	**Government to Citizens**			
Who may avail:	**Students and Interested Individuals**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Identification card		Client		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Sends an email request to library.unit@ntrc.gov.ph requesting for the needed information. For walk-in clients, Presents ID to the Librarian-on-duty.	1. Access email sent to library.unit@ntrc.gov.ph Review the nature of the request. Receives ID for recording purposes.	None	1 minute	*Librarian*
	2. Assists clients to meet their research information needs by providing various services, including online access to a collection of tax-related	None	Depending on the client's need	*Librarian*

	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.			
	3. Files copy of requests and maintains records.	None	1 minute	*Librarian/Clerk*
Total:		**None**	**2 minutes**	

9. Procurement of Supplies, Materials, and Equipment

Office or Division:	**General Services Division**			
Classification:	**Simple**			
Type of Transaction:	**Government to Government**			
Who may avail:	**All branches and divisions of the National Tax Research Center as end-user**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Purchase Request Form		General Services Division		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submits approved Purchase Request with complete specifications.	1. Receives Purchase Request for the approval of the Chief, Finance Division	None	5 minutes	*Staff,* Finance Division
	2. Certifies that funds are available for the procurement of specified items	None	5 minutes	*Chief,* Finance Division
	3. Forwards the Purchase Request to the approving officer for procurement	None	5 minutes	*Staff,* Finance Division
	4. Approves the Purchase Request	None	5 minutes	*Chief,* GSD or *DED,* FASG
	5. Forwards the Purchase Request to the Property Unit for purchase	None	5 minutes	*Staff,* GSD
	6. Receives approved	None	7 working hours	GSD

	Purchase Request and Proceeds to procurement of requested supplies and equipment			
Total:		**None**	**7 working hours and 25 minutes**	

10. Request for Refund on Deducted Loan Amortization

Office or Division:	**Finance Division**
Classification:	**Simple**
Type of Transaction:	**Government to Government**
Who may avail:	**All branches and divisions of the National Tax Research Center as end-user**

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Request for Certification of Salary Deductions on Loans/Premiums	Finance Division

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submits approved loan application/ renewal from GSIS, HDMF and filled and signed Request for Refund of Salary Deductions.	1. Receives approved loan application/ renewal form.	None	5 minutes	*Staff,* Finance Division
	2. Prepares Disbursement Voucher (DV) for the payment of refund		10 minutes	*Staff,* Finance Division
	3. Certifies that funds are available for payment of refund		10 minutes	*Chief,* Finance Division
	4. Forwards the DV and attachments to the approving officer.		10 minutes	*Staff,* Finance Division
	5. Approves the DV		10 minutes	OED

	6. Forwards the DV to cashier for appropriate payment through bank advice or check.		10 minutes	*Staff,* OED
2. Receipt of refund.	7. Receives DV and attachments for processing of payment.		1 working day	*Cashier*
Total:		**None**	**1 working day and 55 minutes**	

11. Request for Employee Certification/s for Salary Deductions on Premium and/or Loans Paid

Office or Division:	**Finance Division**			
Classification:	**Simple**			
Type of Transaction:	**Government to Government**			
Who may avail:	**Employee of the National Tax Research Center**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Request for Certification of Salary Deductions on Loans/Premiums Form		Finance Division		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submits filled up and signed Request Form.	1. Receives Request Form for certifications of premiums/loans paid.	None	10 minutes	*Staff*, Finance Division
	2. Prepares the draft of the requested certification (e.g. loan and/or premiums paid on GSIS, HDMF and PHIC).		1 working day	*Staff*, Finance Division
	3. Certifies the correctness of the requested document and attachments (if needed) thereto.		1 hour	*Chief*, Finance Division
4. Receipt of requested document from Finance Division	4. Releases the requested certification.		10 minutes	*Staff*, Finance Division
Total:		**None**	**1 working day, 1 hour and 20 minutes**	

12. Payroll Transaction Request

Office or Division:	**Budget and Cash Unit**			
Classification:	**Simple**			
Type of Transaction:	**Government to Government**			
Who may avail:	**Employees involve in the Activity**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
1. Obligation Request and Status		Budget and Cash Unit		
2. Disbursement Voucher		Budget and Cash Unit		
3. Payroll		Human Resource Management and Development Division		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submits Obligation Request and Status, Disbursement Voucher, and Payroll.	1. Receives the documents. Assigns Obligation Request and Status number and records in the corresponding logbook.	None	10 minutes	Budget and Cash Unit
	2. Forwards all the documents to the Budget Officer.		2 minutes	Budget and Cash Unit
	3. Reviews completeness of documents and post ORS in the Registry of Allotment and Obligations (RAO).		20 minutes	Budget and Cash Unit
	4. Signs the ORS and forwards the documents to the Accounting Unit.		2 minutes	Budget and Cash Unit
	5. Records in the logbook, assign Disbursement		15 minutes	Accounting Unit

	Voucher number and forwards DV and supporting documents to the Chief, Finance 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 Unit
	7. Forwards the documents to the signatories for final review and checking.		2 minutes	*Executive Director, Deputy Executive Director, Chief,* Finance Division
	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		2 minutes	Budget and Cash Unit

	Account (LDDAP-ADA).			
	9. Submits the documents to the Land bank of the Philippines. After 24 hours salaries will be credited to employees.		30 minutes	Budget and Cash Unit
Total:		**None**	**1 hour and 53 minutes**	

13. Request for Employee Certification/s, Service Records, and Other Documents

Office or Division:	**Human Resource Management and Development Division**			
Classification:	**Simple**			
Type of Transaction:	**Government to Government; Government to Citizens**			
Who may avail:	**Current and previous employees of the National Tax Research Center**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Request form		Human Resource Management and Development Division		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submission of accomplished request form.	1. Receipt of request form.	None	10 minutes	Applicant and *HRMDD staff*
	2. Preparation and certification of the requested record/s or document/s.		1 working day	*HRMDD staff*
2. Receipt of requested record/s or document/s.	3. Release of the requested record/s or document/s.		10 minutes	Applicant and *HRMDD staff*
Total:		**None**	**1 working day and 20 minutes**	

14. Request for Approval of Loan by AAO and Salary Deductions on Premium/s and Loan/s Paid

Office or Division:	**Human Resource Management and Development Division**
Classification:	**Simple**
Type of Transaction:	**Government to Government**
Who may avail:	**Current employees of the National Tax Research Center**

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Request form	Human Resource Management and Development Division

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submission of accomplished request form.	1. Receipt of request form.	None	10 minutes	Applicant and *HRMDD staff*
	2. Processing of the approval of loan/s and posting of deductions on premiums and/or loans.		1 working day	Agency Authorized Officer and *HRMDD Staff*
3. Receipt of notice of completion of service requested.	3. Notification to the applicant of completion of the service requested.		10 minutes	Applicant and *HRMDD staff*
Total:		**None**	**1 working day and 20 minutes**	

15. Provision of Services on Publication

Office or Division:	**Planning and Coordinating Unit**			
Classification:	**Highly Technical**			
Type of Transaction:	**Government to Government**			
Who may avail:	**Office of the Executive Director**			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Approved Annual Work Program		Office of the Executive Director		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Undertaken in compliance with the approved annual work program.	1. Formats and layouts the articles for publication.	None	Within 14 working days	Planning and Coordinating Unit (PCU)
	2. Reviews online the draft layout.		Within 3 working days	*Deputy Executive Directors*
	3. Revises online the draft layout.		Within 5 working days	PCU
	4. Reviews/ Approves online the revised layout. If there is no further revision, the revised layout is finalized and approved for publication. The soft copy of the publication is sent to the Management and Information Systems Division for		Within 3 working days	*Executive Director*

	uploading to the NTRC website, and the hard copy to the Reproduction Unit for reproduction.			
	5. Printing/ Reproduction of the publication.		Within 5 working days	Reproduction Unit
	6. Inspects/Checks the printed reproduced copies for quality control.	N.A.	Within 1 working day	PCU
Total		**None**	**31 working days**	

16. Filing of Complaint

Office or Division:	**Grievance Committee**
Classification:	**Simple**
Type of Transaction:	**Government to Citizen**
Who may avail:	**Any aggrieved party who wishes to file a complaint**

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Verified Complaint-Affidavit	Prepared by the complainant
2. Documentary Evidence including attachments	
3. Certificate of Non-Forum Shopping	

CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Presents Visitor's Slip and valid Identification card (ID)	1. Accommodates the complainant.	None	3 minutes	*Receiving Officer at the Public Assistance Desk*
2. Submits complaint-affidavit, documentary evidence including attachments, and Certificate of Non-Forum Shopping.	2. Receives complainant-affidavit, attachments and Certificate of Non-Forum Shopping.			
	3. Checks submitted requirements as to completeness.			
	4. Stamps "RECEIVED" on original and receiving copy.			
	5. Encodes details of complaint			

	based on submitted documents.			
	6. Writes Control Number on the original and receiving copy.			
	7. Gives receiving copy to the complainant.			
	8. Signs the Visitor's Slip.			
3. Accepts receiving copy.			10 minutes	*Receiving Officer at the Public Assistance Desk*
4. Gets Visitor's Slip for release of ID at the lobby guard.				
Total:		**None**	**13 minutes**	

Office	Address	Contact Information
Fiscal Incentives Review Board Secretariat	4/F DOF Building, BSP Complex, Roxas Boulevard, Manila 1004	02-5317-6363 local 8854 / 02-8527-2062
Special Research and Technical Services Branch	3/F Palacio del Gobernador Condominium, Gen. Luna St., corner A.Soriano, Avenue, Intramuros, Manila 1002	8-527-20-49
Planning and Coordinating Unit	3/F Palacio del Gobernador Condominium, Gen. Luna St., corner A.Soriano, Avenue, Intramuros, Manila 1002	8-527-20-49
Human Resource Management and Development Division	3/F Palacio del Gobernador Condominium, Gen. Luna St., corner A.Soriano, Avenue, Intramuros, Manila 1002	8-562-68-25
Library	3/F Palacio del Gobernador Condominium, Gen. Luna St., corner A.Soriano, Avenue, Intramuros, Manila 1002	8-562-68-25