# NATIONAL TAX RESEARCH CENTER

CITIZEN'S CHARTER

2023 (1st 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 grant of incentives to projects or activities listed in the Strategic Investment Priority Plan (SIPP) with investment capital of over PHP1 Billion, and tax incentives of highly desirable projects or a specific industrial activity;
7. Serves as Secretariat to the Task Force on the Revision of Fees and Charges which provides technical assistance and monitors the revision of fees imposed by national government agencies (NGAs); and
8. Serves as Consultant to the Technical and Executive Committees on Real Property Valuation on the revision of zonal values for tax purposes.

## 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

**INTERNAL SERVICES** | **PAGE NUMBER**

## 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) as provided for in the annual General Appropriations Act (GAA).

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| **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, if applicable | |
| 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, Single Administrative Document (SAD), air waybill/Bill of Lading, or any of its equivalent from the concerned collecting agency) | |
| 5. Detailed list of importation/purchases and their classification, whether these are for regular operations or project-related | |
| 6. Justification of the application | |

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| 7. Latest annual/performance (programs/ accomplishments) report | |
| 8. Notarized certification that items for which tax subsidy is sought shall be used exclusively in the pursuit of mandated functions or a specified project | |
| 9. Notarized statement under oath of investment/s and income therefrom | |
| 10. 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, if applicable. | |
| 11. 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 the completion of all the required documents.<br><br>If documents are complete, proceed to step 2. Otherwise, advise the applicant to submit all the required documents in order to start the processing of the application. | None | 3 working days | *Financial analyst (FA)* |
| | 2. Evaluates the application for tax subsidy and prepares an evaluation report to serve as basis for the FIRB's action on tax subsidy application. | None | | |

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| | 3. Reviews and approves the draft evaluation report and FIRB 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 (DED)* |
| | 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-TC for its own evaluation and action via referendum, where the FIRB resolution and the evaluation report are passed around to all the FIRB-TC members for their approval. Action is confirmed by affixing their signature on the FIRB Resolution. A CES shall also be prepared, if applicable.<br><br>If the application is denied, the applicant will be notified in writing by the FIRB Secretariat. | None | 7 working days | *FA* |
| | 6. Releases duly signed FIRB Resolution and CES to the applicant. | None | | *FA* |

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| | 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. | | | |
| **Total** | | **None** | **12 working days** | |

2. **Processing and Evaluation of Application for Grant of Incentives to Projects or Activities Listed in the SIPP with Investment Capital Above PHP1 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 grant of incentives to projects or activities listed in the Strategic Investment Priority Plan (SIPP) with investment capital above PHP1 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.

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| **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 from the IPA concerned | |
| 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:<br>a. Enterprise-Level Information<br>i. Department of Trade and Industry or Securities and Exchange Commission registration, whichever is applicable<br>ii. BIR Certificate of Registration<br>iii. Tax Identification Number<br>iv. General Company Information<br>v. Business Capitalization and Ownership Structure<br>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 recommendation on the application for grant of incentives of 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 (FA)* |
| | 2. Evaluates the recommendation of the IPA on the application for grant of incentives, reviews the ex- | | | |

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| | ante CBA, and prepares an evaluation report. | | | |
| | 3. Conducts initial review of the draft evaluation report and submits to the FIMG Deputy Executive Director (DED). | None | 1 working day | *FA-V* |
| | 4. Reviews and approves the draft evaluation report and endorses the same to the Head - FIRB Secretariat for review and approval. | None | 1 working day | *DED* |
| | 5. Receives, reviews, and approves the evaluation report and endorses t to the FIRB TC for its own evaluation | None | 1 working day | *DOF Assistant Secretary and FIRB Secretariat Head.* |
| | 6. Receives the FIRB Secretariat packet of materials (evaluation report and summary memorandum) for the tax incentive applications and adopts/ rejects/modifies the Secretariat's | None | 6 working days | *FIRB TC* |

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| | recommendation for submission to the Board for final approval. | | | |
| | 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 Board resolution to the IPA.<br><br>*Note: The IPA receives the FIRB resolution and prepares and issues Certificate of Registration (COR) to the registered business enterprise (RBE) upon its compliance with pre-registration requirements if application is approved and Notice of Denial (NOD) if denied.* | None | 0.5 working day | *Board Secretary* |
| **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.

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| **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:<br>a. Enterprise-Level Information<br>i. Department of Trade and Industry or Securities and Exchange Commission registration, whichever is applicable<br>ii. BIR Certificate of Registration<br>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 grant of incentives to a business enterprise together with duly accomplished | 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 | None | 3 working days | *Financial analyst (FA)* |

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| application form and required documents. | completeness based on the checklist. | | | |
| | 2. Evaluates the recommendation of the IPA on the application for grant of incentives, reviews the ex-ante CBA, and prepares an evaluation report. | None | | |
| | 3. Conducts initial review of the draft evaluation report and submits to the FIMG Deputy Executive Director (DED). | None | 1 working day | *FA-V* |
| | 4. Reviews and approves the draft evaluation report and endorses the same to the Head - FIRB Secretariat for review and approval. | None | 1 working day | *FIMG DED* |
| | 5. Receives, reviews, and approves the evaluation report and endorses to the FIRB TC for its own evaluation | None | 1 working day | *DOF Assistant Secretary and FIRB Secretariat Head* |
| | 6. Receives the FIRB Secretariat packet of materials for tax | None | 6 working days | *FIRB TC* |

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| | incentives application and adopts/ rejects/modifies the Secretariat's recommendation for submission to the Board for final approval. | | | |
| | 7. Receives the recommendation of the FIRB TC, decides on the application, and issues corresponding Board Resolution endorsement to Office of the President (OP). | None | 6 working days | *FIRB Proper* |
| | 8. Transmits the copy of the FIRB resolution to the OP. | None | 0.5 working day | *Board Secretary* |
| | 9. Receives the recommendation of the FIRB, reviews, decides on the application, and transmits its decision to the FIRB for appropriate action . | None | 10 working days | *OP* |
| | 10. Receives the decision of the OP and prepares Board resolution which shall be signed by the FIRB members. | | 2 working days | *FA* |

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| | 11. Transmits the copy of the FIRB resolution to the IPA.<br><br>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 | *Board Secretary* |
| **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.

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| **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:<br>a. The request for technical assistance;<br>b. The legal basis and/or authority of the requesting NGA/GOCC from law or issuance to impose and collect fees and charges; and<br>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<br><br>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 technical assistance (through email, walk-in, or courier) | 1. Receives request for technical assistance and checks attached documents. | None | 10 minutes | Technical staff of the Special Research and Technical Services Branch (SRTSB) |

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| | If the documents are complete, sets a meeting with the Revision of Fees Committee (Committee).<br><br>If not complete, advises the client to submit all necessary documents to expedite the evaluation of the request. | | | |
| 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 online platform). | 3. Reviews, evaluates, and finalizes the rates of fees and charges (face-to-face meeting or | | 4 days | SRTSB Chief and Technical Staff |

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| | 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 |
| | 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 | | | SRTSB/Planning and Coordinating Unit/General Services Division |
| **Total** | | **None** | **11 days and 40 minutes** | |

## 5. Provision of Services on Information Dissemination

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|---|---|---|---|---|
| **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** | | |
| 1. 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 letter addressed to the client. | | 1 working day | PCU |

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| | 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

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|---|---|
| **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** |
|---|---|
| 1. 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 | None | Within 3 working days | Executive Director |

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| | the revised tax study.<br>If there is no further revision, the revised tax study is finalized and submitted for approval/ signature of the ED. | | | |
| | 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

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| **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 |
|---|---|
| 1. 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 | Executive Director (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 |

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| | 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 | ED 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

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| **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 |
|---|---|
| 1. 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.<br><br>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.<br><br>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 issuances, court decisions, zonal valuations, | None | Depending on the client's need | Librarian |

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| | 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

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|---|---|---|---|---|
| **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 Requests 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 Purchase Request and Proceeds to the procurement of requested supplies and equipment | None | 7 working hours | GSD |
| **Total:** | | **None** | **7 working hours and 25 minutes** | |

## 10. Request for Refund on Deducted Loan Amortization

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|---|---|
| **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 a Disbursement Voucher (DV) for the payment of the refund | None | 10 minutes | Staff, Finance Division |
| | 3. Certifies that funds are available for payment of refund | None | 10 minutes | Chief, Finance Division |
| | 4. Forwards the DV and attachments to the approving officer. | None | 10 minutes | Staff, Finance Division |
| | 5. Approves the DV | None | 10 minutes | OED |

| | | | | |
|---|---|---|---|---|
| | 6. Forwards the DV to cashier for appropriate payment through bank advice or check. | None | 10 minutes | Staff, OED |
| 2. Receipt of refund. | 7. Receives DV and attachments for processing of payment. | None | 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). | None | 1 working day | Staff, Finance Division |
| | 3. Certifies the correctness of the requested document and attachments (if needed) thereto. | None | 1 hour | Chief, Finance Division |
| 2. Receipt of requested document from the Finance Division | 4. Releases the requested certification. | None | 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. | None | 2 minutes | Budget and Cash Unit |
| | 3. Reviews the completeness of documents and post ORS in the Registry of Allotment and Obligations (RAO). | None | 20 minutes | Budget and Cash Unit |
| | 4. Signs the ORS and forward the documents to the Accounting Unit. | None | 2 minutes | Budget and Cash Unit |
| | 5. Records in the logbook, assign Disbursement Voucher number, and forwards DV and supporting documents to the Chief, Finance Division. | None | 15 minutes | Accounting Unit |

| | | | | |
|---|---|---|---|---|
| | 6. Reviews and checks the completeness and contents of supporting documents. Signs the DV if the documents are valid and correct. | None | 30 minutes | Accounting Unit |
| | 7. Forwards the documents to the signatories for final review and checking. | None | 2 minutes | Executive Director, Deputy Executive Director, Chief, Finance Division |
| | 8. Receives ORS, DV, and Payroll.<br><br>Prepares:<br>a. Advice of Checks Issued<br>b. Payroll Register<br>c. Summary of LDDAP-ADAs Issued and Invalidated ADA Entries (SLIIE)<br>d. List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA). | None | 2 minutes | Budget and Cash Unit |
| | 9. Submits the documents to the Landbank of the Philippines. After 24 hours salaries will be credited to employees. | None | 30 minutes | Budget and Cash Unit |
| **Total:** | | **None** | **1 hour and 53 minutes** | |

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

<table>
<tr><td>Office or Division:</td><td colspan="4">Human Resource Management and Development Division</td></tr>
<tr><td>Classification:</td><td colspan="4">Simple</td></tr>
<tr><td>Type of Transaction:</td><td colspan="4">Government to Government; Government to Citizens</td></tr>
<tr><td>Who may avail:</td><td colspan="4">Current and previous employees of the National Tax Research Center</td></tr>
<tr><td colspan="2">CHECKLIST OF REQUIREMENTS</td><td colspan="3">WHERE TO SECURE</td></tr>
<tr><td colspan="2">1. Request form</td><td colspan="3">Human Resource Management and Development Division (HRMDD)</td></tr>
<tr><td>CLIENT STEPS</td><td>AGENCY ACTIONS</td><td>FEES TO BE PAID</td><td>PROCESSING TIME</td><td>PERSON RESPONSIBLE</td></tr>
<tr><td>1. Submission of the accomplished request form.</td><td>1. Receipt of the request form.</td><td>None</td><td>10 minutes</td><td>Applicant and HRMDD staff</td></tr>
<tr><td></td><td>2. Preparation and certification of the requested record/s or document/s.</td><td>None</td><td>1 working day</td><td>HRMDD staff</td></tr>
<tr><td>2. Receipt of requested record/s or document/s.</td><td>3. Release of the requested record/s or document/s.</td><td>None</td><td>10 minutes</td><td>Applicant and HRMDD staff</td></tr>
<tr><td>Total:</td><td></td><td>None</td><td>1 working day and 20 minutes</td><td></td></tr>
</table>

## 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 (HRMDD) | | |
| **CLIENT STEPS** | **AGENCY ACTIONS** | **FEES TO BE PAID** | **PROCESSING TIME** | **PERSON RESPONSIBLE** |
| 1. Submission of the accomplished request form. | 1. Receipt of the 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. | None | 1 working day | Agency Authorized Officer and HRMDD Staff |
| 2. Receipt of notice of completion of service requested. | 3. Notification to the applicant of completion of the service requested. | None | 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** | | |
| 1. 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 of the articles for publication. | None | Within 14 working days | Planning and Coordinating Unit (PCU) |
| | 2. Reviews online the draft layout. | None | Within 3 working days | Deputy Executive Directors |
| | 3. Revises online the draft layout. | None | 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 | None | 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. | None | Within 5 working days | Reproduction Unit |
| | 6. Inspects/ Checks the printed reproduced copies for quality control. | None | 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** |
|---|---|---|---|---|
| 1.1 Presents Visitor's Slip and valid Identification card (ID)<br><br>1.2 Submits complaint-affidavit, documentary evidence including attachments, and Certificate of Non-Forum Shopping. | 1.1 Accommodates the complainant.<br><br>1.2 Receives complainant-affidavit, attachments and Certificate of Non-Forum Shopping.<br><br>1.3 Checks submitted requirements as to completeness.<br><br>1.4 Stamps "RECEIVED" on original and receiving copy. | None | 3 minutes | Receiving Officer at the Public Assistance Desk |

| | | | | |
|---|---|---|---|---|
| 2.1 Accepts receiving copy.<br><br>2.2 Gets Visitor's Slip for release of ID at the lobby guard. | 2.1 Encodes details of complaint based on submitted documents.<br><br>2.2 Writes Control Number on the original and receiving copy.<br><br>2.3 Gives receiving copy to the complainant.<br><br>2.4 Signs the Visitor's Slip. | None | 10 minutes | Receiving Officer at the Public Assistance Desk |
| **Total:** | | **None** | **13 minutes** | |

# FEEDBACK AND COMPLAINTS MECHANISMS

| | |
|---|---|
| **How to send a feedback** | Client feedback is 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.<br><br>Email address: info@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.<br><br>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.<br><br>Email address: info@ntrc.gov.ph |
| **Contact Information of CCB, PCC, and ARTA** | ARTA: complaints@arta.gov.ph<br><br>PCC: 8888<br><br>CCB: 0308-881-6565(SMS) |

# LIST OF OFFICES

| Office | Address | Contact Information |
|---|---|---|
| Fiscal Incentives Review Board Secretariat | 8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Manila 1004 | 02-5317-6363 local 8854 / 02-8527-2062 |
| Secretariat to the Task Force of Fees and Charges/ Special Research and Technical Services Branch | 8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Manila 1004 | 8-527-20-49 |
| Planning and Coordinating Unit | 8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Manila 1004 | 8-527-20-66 |
| Human Resource Management and Development Division | 8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Manila 1004 | 8-562-68-25 |
| Library | 8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Manila 1004 | 8-562-20-49 |
| General Services Division | 8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Manila 1004 | 8-527-41-27 |
| Finance Division | 8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Manila 1004 | 8-562-68-17 |