



NATIONAL TAX RESEARCH CENTER

CITIZEN'S CHARTER HANDBOOK 2024 (1st Edition)



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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 P15 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 GOCCs; 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 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 all 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 policymakers.

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;
- Adopt appropriate measures to promote transparency and accountability and prevent graft and corruption; and
- Attend to all applicants or requesting parties who are within the premises of the office during lunch break and before t official working hours end.



LIST OF SERVICES

National Tax Research Center (Central Office)

5-43

External Services

Secretariat to the Fiscal Incentives Review Board	5-34
1. Processing and Evaluation of Applications for Tax Subsidy	6-21
1. Processing and Evaluation of Applications for Grant of Incentives to Projects or Activities Listed in the SIPP with Investment Capital Above PHP15 Billion	6-10
2. Processing and Evaluation of Applications for Tax Incentives of Highly Desirable Projects or a Specific Industrial Activity	11-15
3. Processing and Evaluation of Applications for Tax Incentives of Highly Desirable Projects or a Specific Industrial Activity	16-21

Secretariat to the Task Force on Fees and Charges	22-24
--	--------------

1. Request for Technical Assistance in the Determination of the Rate of Fees and Charges	22-24
--	-------

Tax Research and Legal Groups	25-32
--------------------------------------	--------------

1. Provision of Services on Information Dissemination	25-26
2. Complex Inquiry or Request for Technical Assistance	27-28
3. Request for Technical Assistance on Fiscal Research	29-30
4. Provision of Services on Technical Assistance in the Assessment of Tax Bills and/or Tax Proposals	31-32

Library Unit	33-34
---------------------	--------------

1. Library Services	33-34
---------------------	-------

Internal Services **35-43**

General Services Division	36-37
----------------------------------	--------------

1. Procurement of supplies, materials, and equipment	36-37
--	-------

Finance Division	38-40
-------------------------	--------------

1. Request for refund on deducted loan amortization	38-39
2. Request for employee certification for salary deductions on premiums and/or loan/s paid	40

Human Resources Management and Development Division	41-43
--	--------------

1. Request for Employee Certification/s, Service Records, and Other Documents	41-42
2. Request for approval of loan by AAO	43

Feedback and Complaints Mechanisms	44
---	-----------

List of Offices	45
------------------------	-----------



National Tax Research Center (Central Office)

External Services



Secretariat to the Fiscal Incentives Review Board

1. Processing and Evaluation of Applications for Tax Subsidy

As the Secretariat to the Fiscal Incentives Review Board (FIRB), the National Tax Research Center (NTRC), through its Fiscal Incentives Management Group -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).

Office or Division:	Fiscal Incentives Management Group - Tax Subsidies and Large Investments Division (FIMG-TSLID)	
Classification:	Highly Technical	
Type of Transaction:	G2G-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 the office or any authorized official (1 original)	To be prepared by the applicant
	2. Endorsement from the department/office to which the applicant is attached, if applicable (1 original)	
	3. Backgrounder of the Applicant (for those applying for tax subsidy for the first time) (1 original)	
	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) (1 original)	
	5. Detailed list of importation/purchases and their	



	classification, whether these are for regular operations or project-related (1 original)			
	6. Justification of the application (1 original)			
	7. Latest annual/performance (programs/ accomplishments) report (1 original/photocopy)			
	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 (1 original)			
	9. Notarized statement under oath of investment/s and income therefrom (1 original)			
	10. If applicable, 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. (1 original)			
	11. Other pertinent documents/information as may be required by the FIRB. (1 original/photocopy)			
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit application or request for tax subsidy together with the required documents.	1. Receive letter-request for tax subsidy and checks the completion of all the required documents. If the documents are complete, proceed to step 2. Otherwise,	None	3 Working Days	<i>Financial Analyst (FA) V TSLID</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	advise the applicant to submit all the required documents to start the processing of the application.			
	2. Evaluate tax subsidy application and prepare an evaluation report to serve as the basis for the FIRB's action on tax subsidy application.	None		
	3. Review and approve the draft evaluation report and FIRB resolution and endorse the same to the concerned FA for transmittal to the FIRB Secretariat Head for review and approval.	None	1 Working Day	<i>Deputy Executive Director (DED) FIMG</i>
	4. Receive, review, and approve the evaluation report and draft resolution and forwards the same to the FIMG-TSLID for endorsement to the FIRB-	None	1 Working Day	<i>DOF Assistant Secretary and FIRB Secretariat Head</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>Technical Committee (TC) for its own evaluation.</p>			
	<p>5. Elevate 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 to the FIRB Resolution. A CES shall also be prepared, if applicable.</p> <p>5.1 If the application is denied, the applicant will be notified in writing by the FIRB Secretariat.</p>	None	7 Working Days	FA V TSLID
	<p>6. Release duly signed FIRB Resolution and CES to the applicant.</p>	None		FA V TSLID



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>Note: The applicant shall submit the FIRB Resolution and CES to the Bureau of Internal Revenue/Bureau of Customs, 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.</p>			
	TOTAL:	None	12 Working Days	



2. Processing and Evaluation of Applications for Grant of Incentives to Projects or Activities Listed in the SIPP with Investment Capital Above PHP15 Billion

As the Secretariat to 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 -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 PHP15 billion. The business enterprises shall submit the application 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 unavailable. 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.

Office or Division:	Fiscal Incentives Management Group- Tax Incentives Division (FIMG-TID)	
Classification:	Highly Technical	
Type of Transaction:	G2G - 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 (1 original)	To be prepared by the applicant	
2. Duly accomplished application form from the IPA concerned (1 photocopy)		
3. Documents submitted by the business enterprise to the IPA as prescribed under the CREATE Act, its implementing rules and regulations (IRR), and other issuances, which include the following (1 photocopy): <ul style="list-style-type: none"> a. Enterprise-Level Information <ul style="list-style-type: none"> i. Department of Trade and Industry or Securities and Exchange Commission 		

<p>registration, whichever is applicable</p> <ul style="list-style-type: none"> 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 <p>b. Project or Activity-Level Information</p> <ul style="list-style-type: none"> 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 <p>c. Such other requirements as may be required under the SIPP or by the FIRB (1 original/photocopy).</p>	
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The IPA submits the evaluation report of a business	1. Receive the docket of application of the business enterprise,	None	3 Working Days	<i>Financial Analyst (FA) V TID</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
enterprise and recommendations on the application for the grant of incentives of the business enterprise together with the duly accomplished application form and required documents.	including the evaluation report, ex-ante CBA, and recommendation of the IPA, and checks its completeness based on the checklist.			
	2. Evaluate the recommendation of the IPA on the application for a grant of incentives, review the ex-ante CBA, and prepare an evaluation report.			
	3. Conduct an initial review of the draft evaluation report and submit it to the FIMG Deputy Executive Director (DED).	None	1 Working Day	FA V TID
	4. Review and approve the draft evaluation report and	None	1 Working Day	DED FIMG



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	endorse the same to the Head of the FIRB Secretariat for review and approval.			
	5. Receive, review, and approve the evaluation report and endorses to the FIRB-TC for its evaluation	None	1 Working Day	<i>DOF Assistant Secretary and FIRB Secretariat Head</i>
	6. Receive the FIRB Secretariat packet of materials (evaluation report and summary memorandum) for the tax incentive applications and adopts/ rejects/ modifies the Secretariat's recommendation for submission to the Board for final approval.	None	6 Working Days	<i>FIRB TC</i>
	7. Receive the recommendation of the FIRB-TC, decides on the application, and issues corresponding Board resolution.	None	6 Working Days	<i>FIRB Proper</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>8. Transmit the copy of the Board resolution to the IPA.</p> <p><i>Note: The IPA receives the FIRB resolution and prepares and issues a Certificate of Registration (COR) to the registered business enterprise (RBE) upon its compliance with pre-registration requirements if the application is approved and a Notice of Denial (NOD) if denied.</i></p>	None	0.5 Working Day	Attorney V Legal Management Division
TOTAL:		None	18.5 Working Days	



3. Processing and Evaluation of Applications 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 period, mix, 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 - Tax Subsidies and Large Investments (FIMGTSID) 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 Business Enterprise shall apply for 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 (TSLID)	
Classification:	Highly Technical	
Type of Transaction:	G2G - 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 (1 original)	To be prepared by the applicant
	2. Duly accomplished application form (1 photocopy)	
	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 (1 photocopy): a. Enterprise-Level Information i. Department of Trade and Industry or Securities and Exchange	

<p>Commission registration, whichever is applicable</p> <p>ii. BIR Certificate of Registration</p> <p>iii. Tax Identification Number</p> <p>iv. General Company Information</p> <p>v. Business Capitalization and Ownership Structure</p> <p>vi. Authorized business representative details</p> <p>vii. Latest Audited Financial Statement, if applicable</p> <p>b. Project or Activity-Level Information</p> <p>i. Locational address, contacts, activity representative details</p> <p>ii. Classification and type of activity</p> <p>iii. Project or activity set-up timetable</p> <p>iv. Committed investment details</p> <p>v. Financial performance information, projected income or dividends</p> <p>vi. Projected sales, raw materials, and production</p> <p>vii. Facility/utility requirements</p> <p>viii. Employment Data</p> <p>c. Such other requirements as may be required under the SIPP or by the FIRB (1 original/photocopy).</p>				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. The IPA submits the evaluation report and recommendation on the	1. Receive the docket of application of the business enterprise,	None	3 Working Days	<i>Financial Analyst (FA) V TSLID</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>application for grant of incentives to a business enterprise together with the duly accomplished application form and required documents.</p>	<p>including the evaluation report, ex-ante CBA, and recommendation of the IPA, and check its completeness based on the checklist.</p>			
	<p>2. Evaluate the recommendation of the IPA on the application for a grant of incentives, review the ex-ante CBA, and prepare an evaluation report.</p>	<p>None</p>		
	<p>3. Conduct an initial review of the draft evaluation report and submit it to the FIMG Deputy Executive Director (DED).</p>	<p>None</p>	<p>1 Working Day</p>	<p><i>FA V</i> <i>TSLID</i></p>
	<p>4. Review and approve the draft evaluation report and</p>	<p>None</p>	<p>1 Working Day</p>	<p><i>DED</i> <i>FIMG</i></p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	endorse the same to the Head of the FIRB Secretariat for review and approval.			
	5. Receive, review, and approve the evaluation report and endorse to the FIRB - TC for its evaluation	None	1 Working Day	<i>DOF Assistant Secretary and FIRB Secretariat Head</i>
	6. Receive the FIRB Secretariat packet of materials for tax incentives application and adopt/reject/modify the Secretariat's recommendation for submission to the Board for final approval.	None	6 Working Days	<i>FIRB TC</i>
	7. Receive the recommendation of the FIRB - TC, decide on	None	6 Working Days	<i>FIRB Proper</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	the application, and issue corresponding Board Resolution endorsement to the Office of the President (OP).			
	8. Transmit the copy of the FIRB resolution to the OP.	None	0.5 Working Day	<i>Attorney V</i> Legal Management Division
	9. Receive the recommendation of the FIRB, review, decide on the application, and transmit its decision to the FIRB for appropriate action.	None	10 Working Days	OP
	10. Receive the decision of the OP and prepare a Board resolution, which the	None	2 Working Days	<i>FA V</i> TSLID



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	FIRB members shall sign.			
	<p>11. Transmit the copy of the FIRB resolution to the IPA.</p> <p><i>Note: The IPA receives the FIRB Board resolution and prepares and issues a Certificate of Registration (COR) to the RBE upon its compliance with pre-registration requirements if the application is approved and a Notice of Denial (NOD), if disapproved.</i></p>	None	0.5 Working Day	<i>Attorney V</i> Legal Management Division
TOTAL:		None	31 Working Days	



Secretariat to the Task Force on Fees and Charges

1. 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 National Tax Research Center 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 revising their existing fees and/or imposition of new fees.

Office or Division:	Special Research and Technical Services Branch (SRTSB)		
Classification:	Highly Technical		
Type of Transaction:	G2G - 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 the office or his/her authorized representative indicating the following (1 electronic/physical copy): <ol style="list-style-type: none"> 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 (1 electronic/physical copy) <p>For those revising their existing fees, include the current schedule of fees proposed to be revised with the date of the last imposition and/or revision.</p>		Prepared by the Client	



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Submit a request to NTRC for technical assistance through the fees and charges helpdesk system, or through email, or walk-in.</p>	<p>1. Receive request for technical assistance and checks attached documents.</p> <p>1.1 If the documents are complete, set a meeting with the Revision of Fees Committee (Committee).</p> <p>1.2 If not complete, advise the client to submit all necessary documents to expedite the evaluation of the request.</p>	None	10 Minutes	Chief SRTSB
<p>2. Meet with the Secretariat (through face-to-face meetings or any online platform, e.g., Google Meet/Zoom). Apprise the Secretariat about the fee to be imposed/ revised.</p>	<p>2. Meet (face-to-face or online platform) with the Committee to explain the template for calculating the costs involved in the provision of service and assist the Committee in accomplishing the same.</p>	None	4 Working Days	Chief SRTSB



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Present the accomplished template to the Secretariat (through face-to-face meetings or any online platform).	3. Review, evaluate, and finalize the rates of fees and charges (face-to-face meeting or online platform).	None	4 Working Days	<i>Chief</i> SRTSB
	4. Release/transmit through the fees and charges helpdesk system the estimated actual costs and recommended rate of a fee to requesting NGA/GOCC and provide a copy to NTRC for record purposes.	None	10 Minutes	<i>Chief</i> SRTSB <i>Chief</i> Planning and Coordinating Unit <i>Chief</i> General Services Division
TOTAL:		None	8 Working Days, 20 Minutes	



Tax Research and Legal Groups

1. Provision of Services for Information Dissemination

Tax Information Dissemination is carried out through the publication of National Tax Research Center Tax Research Journals and other tax information materials, which serve as valuable sources of tax information for practitioners, researchers, students, and the general public. These also serve as guides for tax administrators and policymakers in formulating necessary reforms to further improve the Philippine tax system.

Office or Division:	Planning and Coordinating Unit (PCU)			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government; G2C - 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 (1 electronic copy/physical letter)			Prepared by the Client	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for a copy of particular NTRC Tax Research Journal and other publication material/s prepared by the Agency.	1. Receive letter request for a copy of the NTRC publication material/s.	None	1 Minute	Chief PCU
	2. Prepare and transmit acknowledgment letter to the client.	None	1 Hour	Chief PCU/ Management and Information System Division



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Prepare requested publication material/s and draft a transmittal letter to the client.	None	1 Working Day	Chief PCU
	4. Approve online the draft transmittal letter and packet of publication material/s.	None	1 Working Day	Executive Director Office of the Executive Director
	5. Submit the signed transmittal letter and a packet of publication material/s to the General Services Division (GSD) for distribution.	None	1 Hour	Chief PCU
	6. Transmit the transmittal letter and packet of requested publication material/s to the client.	None	1 Working Day	Chief GSD
TOTAL:		None	3 Working Days, 2 Hours, 1 Minute	



2. Complex Inquiry or Request for Technical Assistance

Response to complex inquiries or clarifications received. Inquiries considered complex transactions are inquiries/requests that can be answered by analysis of readily available data.

Office or Division:	Planning and Coordinating Unit (PCU)			
Classification:	Complex			
Type of Transaction:	G2G - Government to Government; G2B – Government to Business; G2C - Government to Citizens			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Clarification/Inquiry with complete contact information (1 electronic copy/physical letter).		Citizen or Client/Requesting Party		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Send inquiry or request for technical assistance to info@ntrc.gov.ph or to NTRC at 8/F EDPC Building, BSP Complex, Roxas Blvd. cor. P. Ocampo St., Manila.	1. Receive letter-request. 1.1 Acknowledge the receipt of the email or physical letter of the requesting party.	None	4 Hours	Chief PCU/ Management and Information System Division
	2. Distribute online assignments to the concerned division/branch/staff.	None	2 Hours	Chief PCU
	3. Review requests and prepare necessary responses.	None	2 Working Days	Chief Concerned Division/Branch/Staff of the Tax Research/Legal Group



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Review the draft response.	None	2 Working Days	<i>Deputy Executive Directors Tax Research /Legal Group</i>
	5. Revise draft response.	None	1 Working Day	<i>Chief Concerned Division/Branch/ Staff of the Tax Research/Legal Group</i>
	6. Review/ approve online the revised response. If there is no further revision, the revised response is finalized and submitted for approval/ signature by the Executive Director (ED).	None	1 Working Day	<i>ED Office of the Executive Director</i>
	7. Transmit online the final copy of the response to the requesting client and/or concerned division/branch/ staff.	None	2 Hours	<i>Chief PCU</i>
TOTAL:		None	7 Working Days	



3. Request for Technical Assistance on Fiscal Research

Conduct of fiscal research in support of the current administration's tax reform agenda. It also serves as input to fiscal policymakers in recommending reforms, i.e., to restructure the tax system, enhance revenue collection, and improve tax administration.

Office or Division:	Planning and Coordinating Unit (PCU)			
Classification:	Highly Technical			
Type of Transaction:	G2G - Government to Government; G2C - 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 fiscal research (1 electronic copy/physical letter).		Prepared by the Client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for technical assistance on fiscal research on taxation and other fiscal related matters.	1. Receive letter-request for technical assistance.	None	1 Minute	<i>Chief</i> PCU/ Management and Information System Division
	2. Distribute online assignments to the concerned division/branch/ staff.	None	30 Minutes	<i>Chief</i> PCU
	3. Prepare the draft paper.	None	20 Working Days	<i>Chief</i> Concerned Division/Branch/ Staff of the Tax Research/Legal Group
	4. Review online the draft paper.	None	3 Working Days	<i>Deputy Executive Directors</i> Tax Research /Legal Group



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5. Revise online the draft paper.	None	5 Working Days	<i>Chief</i> Concerned Division/Branch/ Staff of the Tax Research/Legal Group
	6. Review/ approve online the revised paper. If there is no further revision, the revised paper is finalized and submitted for approval/ signature by the Executive Director (ED).	None	3 Working Days	<i>ED</i> Office of the Executive Director
	7. Transmit online the final copy of the paper to the requesting client and/or concerned division/branch/ staff.	None	1 Hour	<i>Chief</i> PCU
TOTAL:		None	31 Working Days, 1 Hour, 31 Minutes	



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

The National Tax Research Center's (NTRC) Comments on House and Senate Bills serve as inputs to the official position paper of the Department of Finance (DOF) on tax-related bills and other fiscal matters. Requests for comments are referred to the NTRC by the DOF, Congress, and other government agencies.

Office or Division:	Planning and Coordinating Unit (PCU)			
Classification:	Highly Technical			
Type of Transaction:	G2G - 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 (1 electronic copy/physical letter)			Prepared by the Client	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for comments on tax bills/proposals from Congress and the DOF.	1. Receive online letter requests for comments on tax bills/proposals.	None	2 Minutes	Chief PCU
	2. Prepare the distribution of assignments and disseminate the same online to the concerned division/branch/staff.	None	30 Minutes	Chief PCU
	3. Prepare the draft comments on tax bills/ proposals.	None	5 Working Days	Chief Concerned Division/Branch/ Staff of the Tax Research/Legal Group



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Review online the draft comments on tax bills/proposals.	None	2 Working Days	<i>Executive Director (ED)</i> Office of the Executive Director(OED) <i>Deputy Executive Directors</i> Tax Research /Legal Group
	5. Revise online the draft comments on tax bills/proposals.	None	1 Working Day	<i>Chief</i> Concerned Division/Branch/ Staff of the Tax Research /Legal Group
	6. Review/approve 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.	None	1 Working Day	<i>ED</i> OED <i>Chief</i> Concerned Division/Branch/ Staff of the Tax Research /Legal Group
	7. Submit online the final and signed comments on tax bills/proposals to the requesting client.	None	10 Minutes	<i>Chief</i> PCU
TOTAL:		None	9 Working Days, 42 Minutes	



Library Unit

1. Library Services

The library receives requests and provides tax-related information to government employees and private individuals. Its collection includes books, journals, and other publications on taxation and other similar topics.

Office or Division:	Library Unit			
Classification:	Simple			
Type of Transaction:	G2C - Government to Citizens			
Who may avail:	Students and Interested Individuals			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Identification card (1 original for presentation)		Client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.1 Send an email request to library.unit@ntrc.gov.ph requesting the needed information. 1.2 For walk-in clients, present ID to the librarian on duty.	1. Receive the email request sent to library.unit@ntrc.gov.ph . 1.1 Review the nature of the request. 1.2 Receive ID for recording purposes.	None	1 Minute	<i>Chief</i> General Services Division
	2. Assist clients in meeting their research information needs by providing various services, including online access to a collection	None	Depending on the client's need	<i>Chief</i> General Services Division



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	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.			
	3. File copies of requests and maintains records.	None	1 Minute	<i>Chief</i> General Services Division
TOTAL:		None	2 Minutes	



National Tax Research Center (Central Office)

Internal Services



General Services Division

1. Procurement of Supplies, Materials, and Equipment

The procurement of government supplies, materials, and equipment is done in the most transparent and rational way in accordance with the Updated 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184, otherwise known as the “Government Procurement Reform Act,” which provides the necessary rules and regulations for the modernization, standardization, and regulation of the procurement activities of the Government of the Philippines.

Office or Division:	General Services Division (GSD)			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	All branches and divisions of the National Tax Research Center as end-users			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Purchase Request Form (Triplicate in hard copy)		GSD		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit approved Purchase Requests with complete specifications	1. Receive Purchase Requests for the approval of the Chief, Finance Division	None	5 Minutes	<i>Chief</i> Finance Division
	2. Certify that funds are available for the procurement of specified items	None	5 Minutes	<i>Chief</i> Finance Division
	3. Forward the Purchase Request to the approving officer for procurement	None	5 Minutes	<i>Chief</i> Finance Division



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Approve the Purchase Request	None	5 Minutes	Chief GSD or Deputy Executive Director Financial and Administrative Services Group
	5. Forward the Purchase Request to the Property Unit for purchase	None	5 Minutes	Chief GSD
	6. Receive approved Purchase Request and Proceed to the procurement of requested supplies and equipment	None	7 Hours	Chief GSD
TOTAL:		None	7 Hours, 25 Minutes	



Finance Division

1. Request for Refund on Deducted Loan Amortization

Issuance of the refund on the deducted loan amortization to the qualified employee to reimburse the deducted loan amortization payment after the loan had been renewed.

Office or Division:	Finance Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	All employees of the National Tax Research Center as end-users			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Request for Certification of Salary Deductions on Loans/Premiums (1 hard copy)		Finance Division		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit approved loan application/renewal from GSIS, HDMF, and filled and signed Request for Refund of Salary Deductions.	1. Receive approved loan application/renewal form.	None	5 Minutes	Chief Finance Division
	2. Prepare a Disbursement Voucher (DV) for the payment of the refund of salary deductions.	None	10 Minutes	Chief Finance Division
	3. Certify that funds are available for payment of refund of salary deductions.	None	10 Minutes	Chief Finance Division



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Forward the DV and attachments to the approving officer.	None	10 Minutes	<i>Chief</i> Finance Division
	5. Approve the DV.	None	10 Minutes	<i>Deputy Executive Director</i> Financial and Administrative Services Group
	6. Forward the DV to the Cashier for appropriate payment through bank advice or check.	None	10 Minutes	<i>Deputy Executive Director</i> Financial and Administrative Services Group
2. Receipt of refund.	7. Receive DV and attachments for processing of payment.	None	1 Working Day	<i>Chief</i> Finance Division
TOTAL:		None	1 Working Day, 55 Minutes	



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

Issuance of a certification for salary deductions on premiums and/or loans paid.

Office or Division:	Finance Division			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Employee of the National Tax Research Center			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Request for Certification of Salary Deductions on Loans/Premiums Form (1 hard copy)		Finance Division		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit filled out and signed the Request Form.	1. Receive Request Form for certifications of premiums/ loans paid.	None	10 Minutes	<i>Chief</i> Finance Division
	2. Prepare the draft of the requested certification (e.g., loan and/or premiums paid on GSIS, HDMF, and PHIC).	None	1 Working Day	<i>Chief</i> Finance Division
	3. Certify the correctness of the requested document and attachments (if needed) thereto.	None	1 Hour	<i>Chief</i> Finance Division
2. Receive requested document.	4. Release the requested certification.	None	10 Minutes	<i>Chief</i> Finance Division
TOTAL:		None	1 Working Day, 1 Hour, 20 Minutes	



Human Resources Management and Development Division

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

The Human Resource Management and Development Division (HRMDD) is the custodian of personnel records of the Agency's previous and current employees. Relative thereto, the HRMDD renders services to said employees for requests of employees' certification/s, service records, and other documents. The employee certifications and other related documents that certify and provide pertinent information of the employee's employment with the Agency, and the service records that provide documentary history of the employee's position and appointment in the government service, are the usual requirements for employees' transactions such as job application, education and scholarship, loans and other financial transactions, retirement, resignation, and transfer.

Office or Division:	Human Resource Management and Development Division (HRMDD)			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government; G2C - Government to Citizens			
Who may avail:	Current and previous employees of the National Tax Research Center			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Request form (1 soft copy)		Human Resource Information System (HRIS) portal		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the accomplished request form in the HRIS portal.	1. Receive the request form through the HRIS portal.	None	1 Minute	Chief HRMDD
	2. Review the computer-generated certificate/ record.	None	1 Hour	Chief HRMDD
2. Receive requested record/s or document/s in	3. Release the requested record/s or document/s	None	1 Minute	Chief HRMDD



the HRIS portal.	in the HRIS portal.			
TOTAL:		None	1 Hour, 2 Minutes	



2. Request for Approval of Loan by AAO

The Human Resource Management and Development Division (HRMDD) ensures that employees enjoy privileges provided by the Government Service Insurance System (GSIS). The GSIS offers loan products to its members to meet their financial needs. An Agency Authorized Officer (AAO) serves as the link between GSIS and its partner remitting agencies and is responsible for approving the loan applications of members of the agency. The AAO also ensures that the employees availing the loans are qualified as per general provisions of the General Appropriations Act.

Office or Division:	Human Resource Management and Development Division (HRMDD)			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government			
Who may avail:	Current employees of the National Tax Research Center			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Request form (1 electronic/physical copy)		HRMDD		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the accomplished request form.	1. Receive the request form.	None	10 Minutes	Chief HRMDD
	2. Process the approval of loan/s and post the deductions on premiums and/or loan payments.	None	4 Hours	Chief HRMDD
2. Receive the notice of completion of service requested.	3. Notify the applicant of the completion of the service requested.	None	10 Minutes	Chief HRMDD
TOTAL:		None	4 Hours, 20 Minutes	



FEEDBACK AND COMPLAINTS MECHANISMS

FEEDBACK AND COMPLAINTS MECHANISMS	
How to send feedback	<p>Client feedback is gathered through surveys and letters from clients to ensure client satisfaction and address performance gaps for services provided to clients.</p> <p>Email address: info@ntrc.gov.ph</p>
How feedback is processed	<p>Accomplished feedback forms for each service provided are collected, processed, and evaluated as required. The results are reported during the mid-year and year-end management reviews.</p> <p>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.</p> <p>Email address: info@ntrc.gov.ph</p>
How to file a complaint	<p>Submit a complaint-affidavit with full name and contact information and drop it at the designated drop box at the Public Assistance Desk.</p> <p>Complaints can also be filed via telephone number 02-8-562-68-25. Make sure to provide the following information:</p> <ul style="list-style-type: none"> -Name of person being complained -Incident -Evidence <p>For inquiries and follow-ups, clients may contact the telephone number 02-8-562-68-25 or email at info@ntrc.gov.ph</p>
How complaints are processed	<p>All complaints received against the Authority will be evaluated by the NTRC Committee on Anti-Red Tape (ARTA CART).</p> <p>The NTRC CART reviews and evaluates the complaints received on a daily basis. The ARTA CART shall coordinate with the concerned Office/s to address the complaint and investigate, if necessary. After the concern has been addressed or the investigation has been conducted, the ARTA CART shall submit an incident report to the Executive Director for appropriate action.</p> <p>The ARTA CART shall give feedback to the clients.</p> <p>For inquiries and follow-ups, clients may contact the telephone number 02-8-562-68-25 or email at info@ntrc.gov.ph</p>
Contact Information of ARTA, PCC, and CCB	<p>ARTA: complaints@arta.gov.ph</p> <p>PCC: 8888</p> <p>CCB: 0308-881-6565(SMS)</p>



LIST OF OFFICES

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