



NATIONAL TAX RESEARCH CENTER

2025 ANNUAL REGULATORY PLAN



ANNUAL REGULATORY PLAN SUMMARY

2025

AGENCY NAME: NATIONAL TAX RESEARCH CENTER

SECTORS REGULATED:

SECTOR	LEGAL BASIS	ROLE/RESPONSIBILITY OF THE REGULATING AGENCY TO THE REGULATED SECTOR
N/A	N/A	N/A

SUMMARY OF REGULATORY ACTIONS PLANNED FOR CY 2025:

N/A

Brief description of the Agency:

Under 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. Conduct research on taxation to improve the tax system and tax policy;
2. Provide comments/position papers on revenue proposals coming from Congress and other government offices and the private sector;
3. Recommend such reforms and revisions as may be necessary to improve revenue collection and tax administration;
4. Provide technical assistance to both Houses of Congress and the Department of Finance pertaining to taxation through studies, revenue estimates of tax proposals, and drafting of bills, among others;
5. Publish and distribute tax guides and tax information materials to officials of the executive and legislative branches of government as well as the private sector;
6. Serve as Secretariat to the Fiscal Incentives Review Board, which acts upon applications for tax subsidy of government-owned and/or –controlled corporations, state universities and colleges, and other government instrumentalities and agencies, and processing and evaluation of applications for registration and grant of incentives to projects or activities listed in the Strategic Investment Priority Plan with investment capital of over P15 Billion, and tax incentives of highly desirable projects or a specific industrial activity;
7. Serve 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; and



8. Serve as Consultant to the Technical and Executive Committees on Real Property Valuation on the revision of zonal values for tax purposes.

The NTRC is not authorized by law or executive order to make rules, issue licenses, or grant rights or privileges. The NTRC is also not a regulatory agency empowered to codify and enforce rules and regulations and impose supervision and oversight.

FOR FURTHER INFORMATION, CONTACT:

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