



NATIONAL TAX RESEARCH CENTER

People's Freedom of Information Manual

February 9, 2022

SECTION 1: OVERVIEW

1. **Purpose of the Manual:** The NTRC People's Freedom of Information (FOI) Manual serves as a guide for requests for access to studies, researches and other data and information regarding taxation, fees and charges and other related fields pursuant to Executive Order (EO) No. 2 on FOI. (ANNEX A)
2. **Structure of the Manual:** This Manual sets out the procedures, and rules to be followed by the management of the NTRC when a request for access to information is received. The Executive Director takes charge of all actions carried out under this Manual. He may delegate this responsibility to the chiefs of branches but he shall have overall responsibility for the final decision on FOI requests, (i.e. to decide whether to release all or partially the records, or deny access).
3. **Coverage of the Manual:** The Manual covers all requests for information directed to the NTRC.
4. **FOI Receiving Officer:** For purposes of this Manual, there is a designated Receiving Officer to do the following duties and responsibilities:
 - a. Receive all requests for information and conduct initial evaluation of the request;
 - b. Forward the request to the FOI Decision Maker who has custody of the records;
 - c. Monitor and expedite all FOI requests and appeals;
 - d. Provide assistance to the FOI Decision Maker; and
 - e. Provide assistance and support to the public and staff with regard to FOI.
5. **FOI Decision Maker:** The chiefs of branches shall be the Decision Makers, who shall assist in evaluating the requested information and endorse it to the Executive Director for approval.
6. **Executive Director:** The Executive Director makes the final decision on the approval or denial of the request.
7. **Bases for Denial of Request:** A request can be evaluated for denial on the following grounds:
 - a. NTRC does not have the information requested;
 - b. The information requested contains sensitive personal information protected by the Data Privacy Act of 2012;
 - c. The information requested falls under the list of exceptions to FOI but shall be advised accordingly; and
 - d. The requested information is already posted in the NTRC website but shall be advised accordingly.

SECTION 2: DEFINITION OF TERMS

Information shall mean any records, documents, papers, reports, letters, contracts, minutes and transcripts of official meetings, maps, books, photographs, data, research materials, films, sound and video recordings, magnetic or other tapes, electronic data, computer stored data, any other like or similar data or materials recorded, stored or archived in whatever format, whether offline or online, which are made, received, or kept in or under the control and custody of the NTRC pursuant to law, executive order, and rules and regulations or in connection with the performance or transaction of official business by the NTRC.

Official records shall refer to information produced or received by a public officer or employee or by the NTRC in an official capacity or pursuant to a public function or duty.

Public records shall include information required by laws, executive orders, rules, or regulations to be entered, kept, and made publicly available by the NTRC.

Personal information shall refer to any information, whether recorded in a material form or not, from which the identity of an individual is apparent or can be reasonably and directly ascertained by the NTRC, or when put together with other information would directly and certainly identify an individual.

Sensitive personal information shall be as defined in the Data Privacy Act of 2012 (Republic Act No. 10173) (ANNEX B):

- a. About an individual race, ethnic origin, marital status, age, color, and religious philosophical or political affiliations;
- b. About health, education, genetic or sexual life of a person, or to any proceedings for any offense committed or alleged to have been committed by such person, the disposal of such proceedings or the sentence of any court in such proceedings;
- c. Issued by government agencies peculiar to an individual which includes but not limited to social security numbers, previous or current health records, licenses or denials, suspension or revocation, and tax returns; and
- d. Specifically established by an executive order or an act of Congress to be kept classified.

SECTION 3: PROTECTION TO PRIVACY

While providing for access to information, the NTRC shall afford full protection to a person's right to privacy, pursuant to the Data Privacy Act of 2012, to wit:

1. The NTRC shall ensure that personal information, particularly sensitive personal information, in its custody or under its control is disclosed only as permitted by existing laws;
2. The NTRC shall protect personal information in its custody or under its control by making reasonable security arrangements against unauthorized accesses, leaks or premature disclosures;

3. The FOI Receiving Officer, FOI Decision Maker, or any employee or official who has access, whether authorized or unauthorized, to personal information in the custody of the NTRC, shall not disclose that information, except as authorized by existing laws.

SECTION 4: STANDARD PROCEDURE

The following procedure shall govern the filing and processing of request for access to information:

1. Accepting Request

- a. Any person who requests access to information shall submit a written request stating his/her name, contact information, provide valid proof of identification and describe the reason and purpose of the request to NTRC through its Public Assistance Desk (PAD), which handles the receiving and releasing of all FOI requests;
- b. In the absence of a formal written request, any person may request information by accomplishing the NTRC FOI Request Form (**ANNEX C**);
- c. The FOI Receiving Officer shall provide reasonable assistance, free of charge.
- d. The request shall be stamped received by the FOI Receiving Officer, indicating the date and time of the receipt of the written request, and the name, rank, title and position of the public officer who actually received it, with a corresponding signature and a copy, furnished to the requesting party. In case of email requests, the email shall be printed out and shall follow the procedure mentioned above, and be acknowledged by electronic mail.

For email requests sent on a non-working day, and during non-working hours, receipt shall be at the start of the working hours of the next working day. A confirmation email shall then be sent to the requesting party. For email requests to be considered received:

- i. they must be sent to *info@ntrc.gov.ph*; and
 - ii. an acknowledgement email must be sent to the requesting party within one (1) working day.
- e. When the requested information is not in the possession of NTRC (government agency no.1 or GA1), but is available in another government agency (government agency no. 2 or GA2) under the Executive Branch, the request shall be immediately referred to by GA1 to GA2 in the most expeditious manner but not exceeding three (3g) working days from the receipt of the request.
 - f. If GA1 fails to refer the request within three (3) working days upon its receipt, the FOI Officer shall act on it within the remaining period to respond.

2. Response on the Request

- a. Upon receipt of the request for information, the FOI Receiving Officer shall assess

- the information and endorse the request to the proper authority;
- b. The NTRC shall respond to the requesting party within fifteen (15) working days from the date of receipt of the complete request for information;
 - c. The period may be extended whenever the request requires extensive search of the records facilities of the NTRC, examination of voluminous records, or in case of the occurrence of fortuitous events or other analogous cases. The FOI Receiving Officer shall inform the requesting party of the extension, setting forth the reasons for such extension. In no case shall the extension exceed twenty (20) working days, unless exceptional circumstances warrant a longer period;
 - d. In case of approval, the FOI Decision Maker shall process the request and ensure that all the records have been retrieved and considered;
 - e. No requests shall be denied by the Executive Director unless:
 - i. the reason for the request is contrary to law or rules and regulations, or
 - ii. the request falls under the exceptions under the Inventory of Exceptions issued by the Office of the President (**ANNEX D**). The FOI Receiving Officer shall notify the requesting party in writing, clearly setting forth the ground for denial and the circumstances on which the denial is based.
 - f. The NTRC shall not be required to act if, upon determination by the FOI Decision Maker, the requested information is substantially similar or identical to a previous request by the requesting party, whether the same has been granted or denied. The requesting party shall be advised accordingly; and
 - g. If the FOI Decision Maker determines that the requested information is already available on the NTRC website, the requesting party shall be advised accordingly and provided with the website link where the information is posted.

SECTION 5: REMEDIES IN CASE OF DENIAL

1. In case of a denial of a request for information, the requesting party may appeal to the Executive Director. The appeal shall be in writing, and shall be filed within fifteen (15) working days from the notice of denial or from the lapse of the period to respond to the request. The appeal shall be decided within thirty (30) working days from receipt of the appeal.
2. Upon exhaustion of administrative appeal remedies, the requesting party may file the appropriate judicial action in accordance with the Rules of Court.

SECTION 6: FEES

1. **No Request Fee:** The NTRC shall not charge any fee for accepting requests for information.
2. **Reasonable Cost of Reproduction and Copying of the Information:** The NTRC may require the requesting party to shoulder necessary costs, including actual costs of reproduction, copying, and digitization of the information requested. The FOI Receiving Officer shall immediately notify the requesting party about this.

SECTION 7: ADMINISTRATIVE LIABILITY

1. **Non-compliance with FOI:** Failure to comply with the provisions of this Manual shall be a ground for the following administrative penalties:
 - a. 1st Offense – Reprimand
 - b. 2nd Offense- Suspension of one day to thirty days
 - c. 3rd Offense - Suspension of one month to six months
 - d. 4th Offense - Dismissal from the service
2. **Procedure.** The Revised Rules on Administrative Cases in the Civil Service shall be applicable in the disposition of cases under this Manual.
3. **Provisions for More Stringent Laws, Rules and Regulations.** Nothing in this Manual shall be construed to derogate from any law, any rules, or regulation prescribed by any government authority which provides for more stringent penalties.

SECTION 8: KEY OFFICERS

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MARLENE C. CALUBAG
Executive Director

