NATIONAL TAX RESEARCH CENTER

CITIZEN’S CHARTER

2026 (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 and revenue regulations, 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, projects which are considered high-value domestic market enterprises (HVDME), and highly desirable projects or a specific industrial activity for Presidential approval; and
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.

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 the official working hours end.

LIST OF SERVICES

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 Investments Division, processes and initially evaluates applications for tax subsidy which include, among others, value-added tax (VAT) obligations of government- owned and/or -controlled corporations (GOCCs), state universities and colleges (SUCs), and other government instrumentalities (GIs) whose VAT exemption have been repealed under Republic Act (RA) No. 10963, the Armed Forces of the Philippines Commissary and Exchange Service, the Philippine National Police Service Stores System (PNPSSS), and the Procurement Service Exchange Marts (PX Marts), in accordance with Executive Order No. 93, s. 1986, as amended, Title XIII of the Tax Code, as amended, and other pertinent laws, rules, and regulations issued thereon.

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 first-time applicants) (1 original)	
4. Details of tax subsidy requirements, (by type of taxes and duties and corresponding amount), including Statements of Account/billings, Single Administrative Document (SAD), airway bill (AWB)/Bill of Lading (B/L), Certification of Official Importation, or any of its equivalent from the concerned collecting agency (1 original)	

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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/ 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 Government Corporations and Investments Group (GCIG) of the Department of Finance for GCIG-monitored GOCCs or Audited Financial Statements for other GOCCs/Commissaries, if applicable (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. Submits application or request for tax subsidy together with the required documents.	1. Receives letter-request for tax subsidy and checks the completion of all the required documents. If the documents are complete, proceed to the next step. Otherwise, advises the applicant to submit all the required documents to start the processing of the application.	None	None (Evaluation starts until completion/ substantial completion of the documentary requirements)	*Financial Analyst (FA) V* TSLID
	2. Evaluates tax subsidy application and prepares an evaluation report to serve as the basis for the FIRB's action on tax subsidy application and prepares the FIRB resolution on the application.	None	3 working days	
	3. Conducts an initial review of the draft evaluation report and FIRB resolution, then submits it to the	None	1 working day	*FA V* TSLID

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	FIMG Deputy Executive Director (DED).			
	4. Reviews and approves the draft evaluation report and FIRB resolution, then endorses to the concerned FA for transmittal to the NTRC Executive Director for review and approval.	None	1 working day	*DED* FIMG
	5. Reviews and approves the evaluation report and FIRB resolution, then forwards the same to the DOF Assistant Secretary and FIRB Secretariat Head.	None	1 working day	*Executive Director* NTRC
	6. Receives, reviews, and approves the evaluation report and resolution for endorsement to the FIRB-Technical Committee (TC) for review and approval.	None	1 working day	*DOF Assistant Secretary and FIRB Secretariat Head*

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	7. Receives, reviews, and approves the evaluation report and FIRB resolution (via referendum). **Note:** Action is confirmed by affixing their signature to the FIRB Resolution. A Certificate of entitlement to Subsidy (CES) shall also be prepared, reviewed, and approved, if applicable. a. If the application is approved, the Core Secretariat Staff will release the duly signed FIRB Resolution and CES to the applicant. b. If the application is denied, the applicant will be notified in writing by the FIRB Secretariat.	None	5 working days	*FIRB-TC*
	TOTAL:	**None**	**12 working days**	

2. **Processing and Evaluation of Tax Incentive Applications with over PHP 15 Billion Investment Capital, and Projects or Activities that are Considered High-Value Domestic Market Enterprises (HVDMEs)**

As the Secretariat to the Fiscal Incentives Review Board (FIRB) and pursuant to Section 297 of the Tax Code, as amended, the 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 MORE Act, 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 (DTI) or Securities and Exchange Commission (SEC) registration, whichever is applicable; ii. Bureau of Internal Revenue (BIR) Certificate of	

Registration or BIR Form No. 2303; iii. SEC General Information Sheet (GIS); iv. Secretary's Certificate on the authorized business representative and its details; v. Notarized integrity pledge; vi. Latest Audited Financial Statements (AFS) and related Notes to AFS, if applicable; vii. Details of related party transactions, if any; and viii. Tax relief, if any b. Project or Activity-Level Information i. Locational address; ii. Description, SIPP classification, tier classification and type of activity; iii. Business model and product specifications; iv. Project or activity set-up timetable from registration to start of commercial operations; v. Committed investment capital, breakdown, and projected inflow for the incentivized period vi. Facility or utility requirements; vii. Details on equity funding (e.g., source) or debt funding (e.g., source, interest rate, etc.), if applicable; viii. Projected financial statements without incentives for the incentivized period (i.e., income statement, balance sheet, statement of cashflows, including	

breakdown of each account); ix. Projected sales and count of exported goods in Philippine peso and in US dollars for the incentivized period, if applicable; x. Projected purchase value of raw materials, capital equipment, and spare parts for the incentivized period; xi. Projected importation value of capital equipment, spare parts, and raw materials, and country of source for the incentivized period; xii. Projected tax payments for the incentivized period, including local business tax and real property tax; xiii. Projected number of employees and their compensation for the incentivized period, segregated between function (i.e., direct labor, selling, or administrative) and terms of contract (i.e., employer-employee relationship or subcontracted); and xiv. If availing of EDR, type of enhanced deductions to be claimed. c. Such other documents or information as may be required under the SIPP, the IPA, or 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 recommendations on the application for the grant of incentives, together with the required documents.	1. Receives the application docket 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	None (Evaluation starts until completion/ substantial completion of the documentary requirements)	*Financial Analyst (FA) V* TID
	2. Evaluates the recommendation of the IPA on the application for a grant of incentives, reviews the ex-ante CBA, and prepares an evaluation report.	None	4 working days	
	3. Conducts an initial review of the draft evaluation report and submission to the FIMG Deputy Executive Director.	None	2 working days	*FA V* *TID*
	4. Reviews and approves the draft evaluation report and	None	2 working days	*DED* FIMG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	endorses it to the NTRC Executive Director for review and approval.			
	5. Reviews, and approves the evaluation report, then endorses it to the Head of the FIRB Secretariat for review and approval.	None	1 working day	*Executive Director* NTRC
	6. Reviews and approves the evaluation report and endorses it to the FIRB-Technical Committee (TC) for its evaluation.	None	1 working day	*DOF Assistant Secretary and FIRB Secretariat Head*
	7. Receives the FIRB Secretariat packet of materials (evaluation report and summary memorandum) for the tax incentive applications and adopts/rejects/ modifies the Secretariat's recommendation	None	6 working days	*FIRB-TC*

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	for submission to the Board for final approval. Note: The last 2 days will be the finalization of the evaluation report to the Board proper.			
	8. Receives the recommendation of the FIRB-TC, decides on the application, and issues corresponding Board resolution. Note: After the Board action, the decision shall be communicated to IPA, through email pending the issuance of the complete signature of the FIRB Resolution (to be transmitted by the Core Secretariat Staff).	None	4 working days	*FIRB Proper*
	TOTAL:	**None**	**20 working days**	

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

Under Section 301 of the Tax Code, as amended, 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). The NTRC, as the FIRB Secretariat, through its Fiscal Incentives Management Group - Tax Incentives Division (FIMG-TID), 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 and grant of incentives to highly desirable projects or a specific industrial activity. The business enterprise shall apply 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 prior to endorsement to the President.

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 (1 photocopy)	
3. Documents submitted by the business enterprise to the IPA as prescribed under the CREATE MORE Act, 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 (DTI) or Securities and Exchange Commission (SEC) registration, whichever is applicable;	

ii. Bureau of Internal Revenue (BIR) Certificate of Registration or BIR Form No. 2303; iii. SEC General Information Sheet (GIS); iv. Secretary's Certificate on the authorized business representative and its details; v. Notarized integrity pledge; vi. Latest Audited Financial Statements (AFS) and related Notes to AFS, if applicable; vii. Details of related party transactions, if any; and viii. Tax relief, if any b. Project or Activity-Level Information i. Locational address; ii. Description, SIPP classification, tier classification and type of activity; iii. Business model and product specifications; iv. Project or activity set-up timetable from registration to start of commercial operations; v. Committed investment capital, breakdown, and projected inflow for the incentivized period vi. Facility or utility requirements; vii. Details on equity funding (e.g., source) or debt funding (e.g., source, interest rate, etc.), if applicable; viii. Projected financial statements without incentives for the incentivized period (i.e., income statement, balance	

sheet, statement of cashflows, including breakdown of each account); ix. Projected sales and count of exported goods in Philippine peso and in US dollars for the incentivized period, if applicable; x. Projected purchase value of raw materials, capital equipment, and spare parts for the incentivized period; xi. Projected importation value of capital equipment, spare parts, and raw materials, and country of source for the incentivized period; xii. Projected tax payments for the incentivized period, including local business tax and real property tax; xiii. Projected number of employees and their compensation for the incentivized period, segregated between function (i.e., direct labor, selling, or administrative) and terms of contract (i.e., employer-employee relationship or subcontracted); and xiv. If availing of EDR, type of enhanced deductions to be claimed. c. Such other documents or information as may be required under the SIPP, the IPA, or 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 recommendations on the application for the grant of incentives, together with the required documents.	1. Receives the application docket 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	None (Evaluation starts until completion/ substantial completion of the documentary requirements)	*Financial Analyst (FA) V* TID
	2. Evaluates the recommendation of the IPA on the application for a grant of incentives, reviews the ex-ante CBA, and prepares an evaluation report.	None	4 working days	
	3. Conducts an initial review of the draft evaluation report and submission to the FIMG Deputy Executive Director.	None	2 working days	*FA V* TID
	4. Reviews and approves the draft evaluation report and endorses it to the NTRC Executive Director for	None	2 working days	*DED* FIMG

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	review and approval.			
	5. Reviews and approves the evaluation report, then endorses it to the Head of the FIRB Secretariat for review and approval.	None	1 working day	*Executive Director* NTRC
	6. Reviews, and approves the evaluation report and endorses it to the FIRB-Technical Committee (TC) for its evaluation.	None	1 working day	*DOF Assistant Secretary and FIRB Secretariat Head*
	7. Receives and reviews 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	*FIRB-TC*
	8. Receives the recommendation of the FIRB - TC, decides on the		4 working days	*FIRB Proper*

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	application, and issues corresponding Board Resolution endorsement to the Office of the President (OP). Note: After the Board Action: a. *The Board decides to deny or remand the application*: The Core Secretariat Staff shall transmit the FIRB Resolution denying or remanding the application for tax incentives to the concerned IPA. b. *The Board decides to recommend the application to the OP for approval/further review*: Secretariat shall elevate to the OP the signed FIRB Resolution, including the evaluation report, ex-ante CBA, and other documentary requirements, for the President's action.			
	TOTAL:	**None**	**20 working days**	

4. Request for Technical Assistance

Response to inquiries/requests for technical assistance received from relevant interested parties.

Office or Division:	Monitoring and Evaluation Group (MEG)	
Classification:	Complex	
Type of Transaction:	G2G - Government to Government; G2B – Government to Business	
Who may avail:	All	
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**
1. Clarification/Inquiry with complete contact information (electronic copy).		Client/Requesting Party

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sends an email inquiry or request for technical assistance to firbmeg@ntrc.gov.ph.	1. Receives and acknowledges the email inquiry/request for technical assistance of the requesting party.	None	10 Minutes	*Financial Analyst (FA) V* SID/MID/IRID
	2. Drafts a response to address the inquiry/request for technical assistance. 2.1 Submits the draft response to the concerned Chief for review.	None	2 Working Days	*FA V* SID/MID/IRID
	3. Reviews/ approves the response. If the response is	None	1 Working Day	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	sufficient and accurate, approves the response and proceeds to Step 5. 3.1 If revisions are necessary, sends the response back to the Financial Analyst for further revision. Proceeds to step 4.			
	4. Revises the response.	None	1 Working Day	
	5. Reviews/ approves the response. If input from another relevant/ concerned division is required, the response is forwarded to relevant/ concerned division for additional input. Proceeds to step 6. 5.1 If no additional input is needed,	None	1 Working Day	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	proceeds to step 7.			
	6. Reviews the response and provides any necessary inputs or modifications.	None	1 Working Day	*Chief* Concerned Division
	7. If the response requires the approval of the Deputy Executive Director (DED), forwards the response to the DED for final approval. Proceeds to step 8. 7.1 If approval of the DED is not needed, proceeds to step 9.	None	10 Minutes	*FA V* SID/MID/IRID
	8. Reviews/ approves the response.	None	1 Working Day	*DED* MEG
	9. Transmits the response to the requesting party through email.	None	10 Minutes	*FA V* SID/MID/IRID
	TOTAL:	**None**	**7 Working Days and 30 Minutes**	

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 (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 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, or submission through the Client Center (CLiC) for Fees and Charges Technical Assistance Helpdesk indicating the following (1 electronic/physical copy): 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) 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.	Prepared by the Client

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submits a request to NTRC for technical assistance through the fees and charges helpdesk system, through email, or by walk-in.	1. Receives the request for technical assistance and checks the attached documents. 1.1 If the documents are complete, sets a meeting with the Revision of Fees Committee (Committee). 1.2 If not complete, advises the client to submit all necessary documents to expedite the evaluation of the request.	None	10 Minutes	*Chief* SRTSB
2. Meets with the Secretariat (through face-to-face meetings or any online platform, 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 for calculating the costs involved in the provision of service and assists the Committee in	None	4 Working Days	*Chief* SRTSB

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	accomplishing the same.			
3. Presents the accomplished template to the Secretariat (through face-to-face meetings or any online platform).	3. Reviews, evaluates, and finalizes the rates of fees and charges (face-to-face meeting or online platform).	None	4 Working Days	*Chief* SRTSB
	4. Releases/ transmits through the fees and charges helpdesk system the estimated actual costs and recommended rate of a fee to requesting NGA/GOCC and provides a copy to NTRC for record purposes.	None	10 Minutes	*Chief* SRTSB
	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 (NTRC) Tax Research Journal and other tax information materials, which provide valuable sources of tax-related information for practitioners, researchers, students, and the general public. These also serve as reference materials 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. Requests a copy of a particular NTRC Tax Research Journal and/or other publication materials prepared by the Agency.	1. Receives letter request for a copy of the NTRC publication materials.	None	1 Minute	*Chief* PCU
	2. Prepares and transmits an acknowledgment	None	1 Hour	*Chief* PCU/ Management and

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	letter to the client.			Information System Division
	3. Prepares the requested publication materials and drafts a transmittal letter for the client.	None	1 Working Day	*Chief* PCU
	4. Approves online the draft transmittal letter and packet of publication materials.	None	1 Working Day	*Executive Director* Office of the Executive Director
	5. Submits the signed transmittal letter and packet of publication materials to the General Services Division (GSD) for distribution.	None	1 Hour	*Chief* PCU
	6. Transmits the transmittal letter and packet of requested publication materials 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 Requesting Client

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Sends 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. Receives letter request. 1.1 Acknowledges the receipt of the email or physical letter of the requesting client.	None	4 Hours	*Chief* PCU/ Management and Information System Division
	2. Distributes online assignment to the concerned division/branch/ staff.	None	2 Hours	*Chief* PCU

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	3. Reviews the request and prepares necessary response.	None	2 Working Days	*Chief* Concerned Division/Branch/ Staff of the Tax Research/Legal Group
	4. Reviews the draft response.	None	2 Working Days	*Deputy Executive Director* Tax Research /Legal Group
	5. Revises the draft response and submits revised response for the consideration of the Executive Director (ED).	None	1 Working Day	*Chief* Concerned Division/Branch/ Staff of the Tax Research/Legal Group
	6. Reviews and approves online the revised response. If there is no further revision, the revised response is finalized for ED's approval and signature.	None	1 Working Day	*ED* Office of the Executive Director
	7. Transmits online the final copy of the response to the requesting client.	None	2 Hours	*Chief* PCU
	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 aimed at restructuring the tax system, enhancing revenue collection, and improving 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. Requests technical assistance on fiscal research on taxation and other fiscal related matters.	1. Receives letter request for technical assistance.	None	1 Minute	*Chief* PCU/ Management and Information System Division
	2. Distributes online assignments to the concerned division/branch/ staff.	None	30 Minutes	*Chief* PCU
	3. Prepares the draft paper.	None	20 Working Days	*Chief* Concerned Division/Branch/ Staff of the Tax Research/Legal Group
	4. Reviews online the draft paper.	None	3 Working Days	*Deputy Executive Director*

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
				Tax Research /Legal Group
	5. Revises online the draft paper.	None	5 Working Days	*Chief* Concerned Division/Branch/ Staff of the Tax Research/Legal Group
	6. Reviews and approves online the revised paper. If there is no further revision, the paper is signed by the Executive Director (ED).	None	3 Working Days	*ED* Office of the Executive Director
	7. Transmits online the final copy of the paper to the requesting client.	None	1 Hour	*Chief* 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. Requests comments on tax bills/ proposals from Congress and the DOF.	1. Receives online letter requests for comments on tax bills/proposals.	None	2 Minutes	*Chief* PCU
	2. Prepares the distribution of assignments and disseminates the same online to the concerned division/branch/ staff.	None	30 Minutes	*Chief* PCU
	3. Prepares the draft comments on tax bills/proposals.	None	5 Working Days	*Chief* Concerned Division/Branch/ Staff

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Reviews online the draft comments on tax bills/proposals.	None	2 Working Days	*Executive Director (ED)* Office of the Executive Director (OED) *Deputy Executive Director* Tax Research /Legal Group
	5. Revises online the draft comments on tax bills/proposals.	None	1 Working Day	*Chief* Concerned Division/Branch/ Staff
	6. Reviews and approves online the revised comments on tax bills/proposals. If there is no further revision, the comments on tax bills/proposals are signed by the ED.	None	1 Working Day	*ED* OED
	7. Submits online the final and signed comments on tax bills/proposals to the requesting client.	None	10 Minutes	*Chief* PCU
	TOTAL:	**None**	**9 Working Days, 42 Minutes**	

National Tax Research Center (Central Office)

Internal Services

General Services Division

1. Purchase of Supplies, Materials, and Equipment

The procurement of government supplies, materials, and equipment is conducted with transparency and efficiency in accordance with the Implementing Rules and Regulations of Republic Act No. 12009, otherwise known as the "New Government Procurement 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:	Complex with Standardization
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. Submits approved Purchase Request with complete specifications.	1. Receives Purchase Request for the approval of the GSD Chief.	None	5 Minutes	*Chief* GSD
	2. Certifies that funds are available for the procurement of specified items.	None	3 Hours	*Chief* Finance Division
	3. Forwards the Purchase Request to the approving officer for procurement.	None	3 Hours	*Chief* Finance Division

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Approves the Purchase Request.	None	5 Minutes	*Chief* GSD
	5. Forwards the Purchase Request to the Property Unit for purchase.	None	1 Hour	*Chief* GSD
	6. Receives the approved purchase request and proceeds to procure the items.	None	5 Minutes	*Procuring entity*
	TOTAL:	**None**	**7 Hours and 15 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. 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	*Chief* Finance Division
	2. Prepares a Disbursement Voucher (DV) for the payment of the refund of salary deductions.	None	10 Minutes	*Chief* Finance Division
	3. Certifies 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. Forwards the DV and attachments to the approving officer.	None	10 Minutes	*Chief* Finance Division
	5. Approves the DV.	None	10 Minutes	*Deputy Executive Director (DED)* Financial and Administrative Services Group (FASG)
	6. Forwards the DV to the Cashier for appropriate payment through bank advice or check.	None	10 Minutes	*DED* FASG
2. Receipt of refund.	7. Receives DV and attachments for processing of payment.	None	1 Working Day	*Chief* 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. Submits filled out and signed the Request Form.	1. Receives Request Form for certifications of premiums/ loans paid.	None	10 Minutes	*Chief* 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	*Chief* Finance Division
	3. Certifies the correctness of the requested document and attachments (if needed) thereto.	None	1 Hour	*Chief* Finance Division
2. Receives requested document.	4. Releases the requested certification.	None	10 Minutes	*Chief* 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. Submits the accomplished request form in the HRIS portal.	1. Receives the request form through the HRIS portal.	None	1 Minute	*Chief* HRMDD
	2. Reviews the computer-generated certificate/ record.	None	1 Hour	*Chief* HRMDD

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Receives requested record/s or document/s in the HRIS portal.	3. Releases the requested record/s or document/s in the HRIS portal.	None	1 Minute	*Chief* HRMDD
	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. Submits the accomplished request form.	1. Receives the request form.	None	10 Minutes	*Chief* HRMDD
	2. Processes the approval of loan/s and post the deductions on premiums and/or loan payments.	None	4 Hours	*Chief* HRMDD
2. Receives 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

How to send feedback	Client feedback is gathered through surveys and letters from clients to ensure client satisfaction and address performance gaps for services provided to clients. Email address: info@ntrc.gov.ph
How feedback is processed	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. 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. Email address: info@ntrc.gov.ph
How to file a complaint	Submit a complaint-affidavit with full name and contact information and drop it at the designated drop box at the Public Assistance Desk. Complaints can also be filed via telephone number 02-5-322-44-01. Make sure to provide the following information: -Name of person being complained -Incident -Evidence For inquiries and follow-ups, clients may contact the telephone number 02-5-322-44-01 or email at info@ntrc.gov.ph
How complaints are processed	All complaints received against the Authority will be evaluated by the NTRC Committee on Anti–Red Tape (ARTA CART). 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. The ARTA CART shall give feedback to the clients. For inquiries and follow-ups, clients may contact the telephone number 02-5-322-44-01 or email at info@ntrc.gov.ph
Contact Information of ARTA, PCC, and CCB	ARTA: complaints@arta.gov.ph PCC: 8888 CCB: 0308-881-6565(SMS)

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., Malate, Manila 1004	02-5317-6363 local 6652
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., Malate, Manila 1004	02-5-322-44-01 local 2002
Planning and Coordinating Unit	8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Malate, Manila 1004	02-5-322-44-01 local 1002
General Services Division	8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Malate, Manila 1004	02-5-322-44-01 local 6004
Finance Division	8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Malate, Manila 1004	02-5-322-44-01 local 6002
Human Resource Management and Development Division	8/F EDPC Building, BSP Complex, Roxas Boulevard cor. P. Ocampo St., Malate, Manila 1004	02-5-322-44-01 local 6006