



FISCAL INCENTIVES REVIEW BOARD

CITIZEN'S CHARTER
2021 (1ST EDITION)

PROCESSING AND EVALUATION OF APPLICATION FOR TAX INCENTIVES OF HIGHLY DESIRABLE PROJECTS OR A SPECIFIC INDUSTRIAL ACTIVITY



PROCESSING AND EVALUATION OF APPLICATION
FOR TAX INCENTIVES OF HIGHLY DESIRABLE PROJECTS
OR A SPECIFIC INDUSTRIAL ACTIVITY



Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele :

Investment Promotion Agencies

Classification:

Highly Technical

Type of Transaction :

Government to Government

Required Documents :

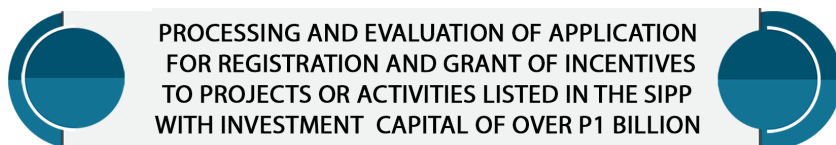
1. Evaluation Report, including ex-ante CBA, and recommendation of the IPA
2. Duly accomplished application form
3. Documents submitted by the business enterprise to the IPA as prescribed under the CREATE, its implementing rules and regulations (IRR), and other issuances which includes the following:
 - a. Enterprise-Level Information
 - i. Department of Trade and Industry or Securities and Exchange Commission registration, whichever is applicable
 - 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
 - b. Project or Activity-Level Information
 - i. Locational address, contacts, activity representative details
 - ii. Classification and type of activity
 - iii. Project or activity set-up timetable
 - iv. Committed investment details
 - v. Financial performance information, projected income or dividends
 - vi. Projected sales, raw materials, and production
 - vii. Facility/utility requirements
 - viii. Employment Data
 - c. Such other requirements as may be required under the SIPP

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits the evaluation paper and recommendation on the application for registration and grant of incentives of Business Enterprise together with duly accomplished application form and required documents	Receives the docket of application of the Business Enterprise including the evaluation report, ex-ante CBA, and recommendation of the IPA and checks its completeness based on the checklist	3 working days	FIMG-Tax Incentives Division Financial Analyst III/IV	None	IPA evaluation Report, ex-ante CBA, and recommendation, duly accomplished Business Enterprise Application Form, and required documents prescribed under CREATE Act and its IRR
2		Evaluates the recommendation of the IPA on the application for registration and grant of incentives, reviews the ex-ante CBA, and prepares evaluation report and draft resolutions		FIMG-Tax Incentives Division Financial Analyst III/IV		Draft Evaluation Report and Technical Committee and Board Resolutions
3		Conducts initial review of the draft evaluation report and resolution and submits to the FIMG Deputy Executive Director (DED) and NTRC Executive Director (ED)	1 working day	FIMG-Tax Incentives Division Financial Analyst V		Reviewed draft Evaluation Report and Technical Committee and Board Resolutions
4		Reviews and approves the draft evaluation report and resolution and endorses the same to the FIMG-Tax Incentives Division for transmittal to the Head - FIRB Secretariat for review and approval	1 working day	FIMG DED NTRC ED		Reviewed and approved Evaluation Report and draft Technical Committee and Board Resolutions
5		Receives, reviews, and approves the evaluation report and draft resolution and forwards the same to the FIMG-Tax Incentives Division for endorsement to the FIRB Technical Committee for its own evaluation	1 working day	DOF Assistant Secretary and FIRB Secretariat Head		Secretariat's Evaluation Report and draft Technical Committee and Board Resolutions
6		Receives the FIRB Secretariat Evaluation Report and recommendation and adopts/rejects the Secretariat's recommendation and submits its own recommendation to the Board	6 working days	FIRB Technical Committee (TC)		Technical Committee recommendation through a resolution
7		Receives the recommendation of the FIRB Technical Committee, decides on the application, and issues corresponding Board Resolution	6 working days	Board		Board Resolution
8		Transmits the copy of the FIRB Board Resolution on the application of the Business Enterprise to the IPA Note: The IPA receives the FIRB Board Resolution and prepares and issues Certificate of Registration (COR) to the RBE upon its compliance with pre-registration requirements if application is approved and Notice of Denial (NOD) if disapproved.	0.5 working day	FIMG-Tax Incentives Division		Transmittal Letter and Board Resolution
			Total : 18.5 working days			

END OF TRANSACTION

**PROCESSING AND EVALUATION OF
APPLICATION FOR REGISTRATION AND
GRANT OF INCENTIVES TO PROJECTS
OR ACTIVITIES LISTED IN THE SIPP
WITH INVESTMENT CAPITAL OF OVER
P1 BILLION**



Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele :

Investment Promotion Agencies

Classification:

Highly Technical

Type of Transaction :

Government to Government

Required Documents :

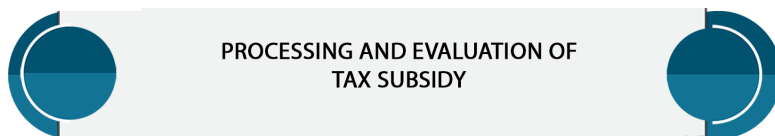
1. Evaluation Report, including ex-ante CBA, and recommendation of the IPA
2. Duly accomplished application form
3. Documents submitted by the business enterprise to the IPA as prescribed under the CREATE, its implementing rules and regulations (IRR), and other issuances which includes the following:
 - a. Enterprise-Level Information
 - i. Department of Trade and Industry or Securities and Exchange Commission registration, whichever is applicable
 - 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
 - b. Project or Activity-Level Information
 - i. Locational address, contacts, activity representative details
 - ii. Classification and type of activity
 - iii. Project or activity set-up timetable
 - iv. Committed investment details
 - v. Financial performance information, projected income or dividends
 - vi. Projected sales, raw materials, and production
 - vii. Facility/utility requirements
 - viii. Employment Data
 - c. Such other requirements as may be required under the SIPP

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits the evaluation paper and recommendation on the application for registration and grant of incentives to Business Enterprise together with duly accomplished application form and required documents	Receives the docket of application of the Business Enterprise including the evaluation report, ex-ante CBA and recommendation of the IPA and checks its completeness based on the checklist	3 working days	FIMG-Tax Subsidies and Large Investment Division Financial Analyst III/IV	None	IPA evaluation Report and recommendation, duly accomplished Business Enterprise Application Form, and required documents prescribed under CREATE Act and its IRR
2		Evaluates the recommendation on the application for registration and grant of incentives, reviews the ex-ante CBA, and prepares evaluation report		FIMG-Tax Subsidies and Large Investment Division Financial Analyst III/IV		Draft Evaluation Report and draft Technical Committee and Board Resolutions
3		Conducts initial review of the draft evaluation report and draft resolutions and submit to the FIMG Deputy Executive Director (DED) and NTRC Executive Director (ED)	1 working day	FIMG-Tax Subsidies and Large Investment Division Financial Analyst V		Reviewed draft Evaluation Report and draft Technical Committee and Board Resolutions
4		Reviews and approves the draft evaluation report and resolution and endorses the same to the concerned FIMG-Tax Subsidies and Large Investment Division for transmittal to the Head - FIRB Secretariat for review and approval	1 working day	FIMG DED NTRC ED		Reviewed and approved Evaluation Report and draft Technical Committee and Board Resolutions
5		Receives, reviews, and approves the evaluation report and resolutions and forwards the same to the FIMG-Tax Subsidies and Large Investment Division for endorsement to the FIRB Technical Committee for its own evaluation	1 working day	DOF Assistant Secretary and FIRB Secretariat Head		Secretariat's Evaluation Report and draft Technical Committee and Board Resolutions
6		Receives the FIRB Secretariat Evaluation Report and recommendation and adopts/rejects the Secretariat's recommendation and submits its own recommendation to the FIRB	6 working days	FIRB Technical Committee (TC)		Technical Committee Evaluation Report and recommendation through a resolution
7		Receives the recommendation of the FIRB Technical Committee, decides on the application, and issues corresponding Board Resolution	6 working days	Board		FIRB Resolution recommending the approval or disapproval of the application to the President
8		Transmits the copy of the FIRB Board Resolution on the application for registration and grant of incentives of the Business Enterprise to the Office of the President (OP)	0.5 working day	FIMG-Tax Subsidies and Large Investment Division		Transmittal Letter, Board Resolution, and Endorsement of the FIRB
9		Receives the FIRB Resolution, reviews the endorsement of the FIRB, decides on the application, and transmits its decision to the FIRB for appropriate action	10 working days	Office of the President		
10		Receives the decision of the OP and prepares Board Resolution which shall be signed by the FIRB	2 working days	FIMG-Tax Subsidies and Large Investment Division		
11		Receives signed and approved comments on tax bill/tax proposal. Files copy of the signed and approved comments on tax bill/tax proposal and provides copy to the concerned technical branch.	0.5 working day	FIMG-Tax Subsidies and Large Investment Division		
			Total : 31 working days			

END OF TRANSACTION

PROCESSING AND EVALUATION OF TAX SUBSIDY APPLICATION



Availability of Service:

Monday – Friday from 8:00 AM – 5:00 PM

Clientele :

Investment Promotion Agencies

Classification:

Highly Technical

Type of Transaction :

Government to Government

Required Documents :

1. Letter-request signed by the head of office or any authorized official;
2. Endorsement from the department/office to which the applicant is attached;
3. Backgrounder of the Applicant (for those GOCCs/GIs applying for tax subsidy for the first time);
4. Details of tax subsidy requirements, by type of taxes and duties and amount (including Statements of Account/billings from the concerned collecting agency, if available);
5. Income tax return duly filed with the Bureau of Internal Revenue for those GOCCs applying for income tax subsidy;
6. Detailed list of importation/purchases and their classification, whether these are for regular operations or project-related;
7. Justification of the application;
8. Latest annual/performance (programs/accomplishments) report;
9. Notarized certification that items for which tax subsidy is sought shall be used exclusively in the pursuit of mandated functions or a specified project;
10. Statement under oath of investment and income therefrom;
11. Financial opinion/endorsement of the Corporate Affairs Group of the Department of Finance for GOCCs only or Audited Financial Statement for other GOCCs/Commissaries; and
12. Other pertinent documents/information as may be required by the FIRB.

How to Avail the Service:

STEPS	APPLICANT	ACTIVITY	DURATION OF ACTIVITY	DIVISION/ PERSON-IN-CHARGE	FEES	FORM/ DOCUMENT
1	Submits application or request for tax subsidy, together with required documents.	Receives letter-request for tax subsidy and checks all documents required. If the documents are complete, proceed to step 2. If not, advises the applicant to submit all the required documents to start the processing of the application.	3 working days	FIMG-Tax Incentives Division Financial Analyst III/IV	None	Application letter and all other required documents
2		Evaluates the request for tax subsidy and prepares an evaluation report to serve as basis for FIRB's action on tax subsidy application.		FIMG-Tax Incentives Division Financial Analyst III/IV		Draft Evaluation Report and resolution
3		Reviews and approves the draft evaluation report and resolution and endorses the same to the concerned FIMG-Tax Subsidies and Large Investment Division for transmittal to the Head - FIRB Secretariat for review and approval	1 working day	FIMG-Tax Incentives Division Financial Analyst V		Review evaluation Report and draft resolution
4		Receives, reviews, and approves the evaluation report and draft resolution and forwards the same to the FIMG-Tax Subsidies and Large Investment Division for endorsement to the FIRB Technical Committee for its own evaluation	1 working day	DOF Assistant Secretary and FIRB Secretariat Head		Secretariat's Evaluation Report and draft resolution
5		Elevates the application and evaluation paper to the FIRB Technical Committee for its evaluation and action during a scheduled meeting. Prepares the FIRB Resolution and Certificate of Entitlement to Subsidy (CES), if the application is approved. or Application for tax subsidy may also be acted upon via referendum, where the Technical Committee Resolution and the evaluation paper are passed around to all the FIRB Technical Committee members for their approval. Action is confirmed by affixing their signature on the Resolution. A CES shall also be prepared, if applicable. If the application is not approved, the applicant will be correspondingly notified in writing by the FIRB.	1 working day	DOF Assistant Secretary and FIRB Secretariat Head		Technical Committee Resolution and CES
6		Releases duly signed FIRB Resolution and CES to the applicant. Note: The applicant shall submit the FIRB Resolution and CES to the BIR/BOC, together with other documents required by them 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.	6 working days	FIRB Technical Committee (TC)		Application letter and all other required documents
			Total : 13 working days and 10 hours and 33 minutes			

END OF TRANSACTION

FEEDBACK AND COMPLAINTS MECHANISMS

How to send a feedback	<p>Client feedbacks are gathered through surveys and letters from clients to ensure client satisfaction and address performance gaps for services provided on research, information dissemination and technical assistance.</p> <p>Email address : firbsecretariat@ntrc.gov.ph</p>
How feedbacks are processed	<p>Accomplished feedback forms for each service provided are collected, processed and evaluated as required. The results are reported during the monthly executive staff meeting and the mid-year and year-end management reviews.</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 : firbsecretariat@ntrc.gov.ph</p>
How to file a complaint	<p>For visiting client who wishes to file a complaint may use the feedback form and drops it at the designated drop box; and/or submits a complaint- affidavit and documentary evidence including attachments to the Human Resource Division (HRD).</p> <p>Complaints can also be done via email or letter provided he/she gives the following information:</p> <ol style="list-style-type: none"> Client's scanned identification card; Name of person/s being complained; Details of the incident; and Proof of evidence <p>Email address : firbsecretariat@ntrc.gov.ph</p>
How complaint is processed	<p>The Human Resource Officer (HRO) opens the drop box; and receives the complaint via email or a complaint-affidavit.</p> <p>Upon evaluation, the HRO conducts an investigation and prepares a report to the Head of Agency for appropriate action and resolution.</p> <p>The HRO then provides feedback to the client.</p> <p>Email address : firbsecretariat@ntrc.gov.ph</p>
Contact Information of CCB, PCC ARTA	<p>ARTA: complaints@arta.gov.ph PCC: 8888 CCB: 0308-881-6565 (SMS)</p>