

## I. NATIONAL TAX RESEARCH CENTER

### STRATEGIC OBJECTIVES

#### MANDATE

The National Tax Research Center is mandated to conduct continuing research in taxation "to restructure the tax system and raise the level of tax consciousness among our people to achieve a faster rate of economic growth and to bring about a more equitable distribution of wealth and income".

#### VISION

Be recognized as the premier tax research institution attached to the Department of Finance (DOF); Be a more motivated and committed team of professionals that will continue to provide high quality research and technical assistance in taxation and other fiscal related matters to the DOF and other branches of the executive, legislature, local government units, the private sector and international institutions; and Be using state-of-the-art technology for information systems and processes.

#### MISSION

We are the government institution dedicated to promoting a tax system that will ensure a fair distribution of the tax burden among the Filipino taxpayers.

We are committed to recommend necessary improvements in the tax system by conducting quality research on taxation and to provide responsive staff support to fiscal policy makers.

We are also committed to provide opportunities for professional growth and to promote the well-being of our personnel.

#### KEY RESULT AREAS

Anti-Corruption/Transparent, Accountable and Participatory Governance

#### SECTOR OUTCOME

Fiscal Strength

#### ORGANIZATIONAL OUTCOME

Philippine Tax System Improved

## PERFORMANCE INFORMATION

KEY STRATEGIES

1. Comprehensive review of the tax system
2. Conduct of studies / projects aimed at rationalizing the tax structure and improving tax policy and administration which include:
  - 2.1 Improvements in direct taxation
  - 2.2 Improvements in indirect taxation
  - 2.3 Rationalization of fiscal incentives
  - 2.4 More effective tax administration
  - 2.5 Increased capacities of local governments and improvements in local finance
  - 2.6 Conduct of baseline studies
3. Monitoring of compliance of national government agencies (NGAs) to Administrative Order (AO) No. 31 re: revision of fees and charges
4. Monitoring of tax collection performance of the BIR regional offices and BOC district ports
5. Involvement in Land Administration and Management Project Phase 2-Property Valuation and Taxation Component
6. Consultancy to the Executive and Technical Committee on Real Property Valuation pursuant to Department Order No. 6-2010 and BIR Regional Revenue Special Order No. 61-2010
7. Technical assistance to Congress and other government agencies

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	BASELINE	2016 TARGETS
Philippine Tax System Improved		
Findings and recommendations considered in tax policy reforms	No baseline because the target is dependent on the Legislative Policy Agenda of the DOF / Administration	5 Tax studies supportive of tax policy reforms
Monitoring of Compliance to AO 31 re Revision of Fees and Charges Improved	P30.54 Billion  (2013 Actual Collection)	P6.65 Billion projected additional collection from revised fees and charges P30.54 Billion + (20% x P30.54 Billion) = P36.65 Billion
Applications for Tax Subsidies of GOCCs Evaluated	3 GOCCs	4 GOCCs will apply for tax subsidy $(3 + 33.3\%(3)) = 4$
Tax Information Dissemination and Taxpayer Awareness Enhanced	N / A	P8 Billion Estimated Tax Subsidy Granted  1000 Recipients of NTRC Publications
MAJOR FINAL OUTPUTS (MFOs) / PERFORMANCE INDICATORS (PIs)	2016 Targets	

## MFO 1: TECHNICAL ADVISORY SERVICES

Number of evaluations, studies, tax proposals / tax assessments	45, 37, 16 respectively
Percentage of recommendations adopted	90%
Percentage of reviews, evaluations and studies delivered on or before the requested date	100%