

# 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

Improved Tax System and Fair Distribution of Tax Burden Among Taxpayers

### New Appropriations, by Program/Project

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	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>PROGRAMS</b>				
100000000 General Administration and Support	P 13,009,000	P 5,717,000		P 18,726,000

300000000 Operations	17,917,000	7,133,000	25,050,000
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MFO 1: Technical Advisory Services	17,917,000	7,133,000	25,050,000
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Total, Programs	30,926,000	12,850,000	43,776,000
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TOTAL NEW APPROPRIATIONS	P 30,926,000	P 12,850,000	P 43,776,000
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New Appropriations, by Central/Regional Allocation

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
REGION				
Regional Allocation	P 30,926,000	P 12,850,000		P 43,776,000
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National Capital Region (NCR)	30,926,000	12,850,000		43,776,000
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TOTAL NEW APPROPRIATIONS	P 30,926,000	P 12,850,000		P 43,776,000
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Special Provision(s)

1. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the activities in the amounts indicated under the Details of the FY 2014 Budget attached as Annex A (Volume 1) of this Act.

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

MAJOR FINAL OUTPUTS (MFOs)/PERFORMANCE INDICATORS (PIs)

Targets

MFO 1: TECHNICAL ADVISORY SERVICES

Number of evaluations, studies, tax proposals/tax assessments	42, 35, 16, respectively
Percentage of recommendations adopted	90%
Percentage of reviews, evaluations and studies delivered on or before the requested date	100%