

Republic of the Philippines DEPARTMENT OF FINANCE NATIONAL TAX RESEARCH CENTER

3rd Floor, Palacio del Gobernador Condominium Gen. Luna Street cor. A. Soriano Jr. Avenue Intramuros, Manila

FREEDOM OF INFORMATION MANUAL

STANDARD PROCEDURE

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

A. Accepting Request

- 1. 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;
- 2. In the absence of a formal written request, any person may request information by accomplishing the NTRC FOI Request Form;
- 3. The FOI Receiving Officer shall provide reasonable assistance, free of charge; and
- 4. The written request shall be stamped received by the FOI Receiving Officer, indicating the date and time of the receipt of request, including the name, rank, title and position of the officer who actually received it, with corresponding signature, and copy furnished the requesting party. In case of email requests, it shall be printed out and follow the procedure mentioned above. For email request to be considered received, it must be sent to *info@ntrc.gov.ph*, and an acknowledgment email will be sent back to the requesting party within one working day.

For email requests sent on a non-working day, and during non-working hours, receipt shall be reckoned at the start of the working hours of the next working day.

5. 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 (3) working days from the receipt of the request.

B. Response on the Request

- 1. Upon receipt of the request for information, the FOI Receiving Officer shall assess the information and endorse the request to the proper authority;
- 2. The NTRC shall respond to the requesting party within 15 working days from the date of receipt of the complete request for information;
- 3. The period may be extended whenever the request requires extensive research of the records facilities of the NTRC, 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 20 working days, unless exceptional circumstances warrant a longer period;
- 4. In case of approval, the FOI Decision Maker shall process the request and ensure that all the records have been retrieved and considered;
- 5. No request shall be denied by the Executive Director unless the reason for the request is contrary to law or rules and regulations, or the request falls under the Inventory of Exceptions issued by the Office of the President. 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;
- 6. 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. The requesting party shall be advised accordingly; and
- 7. 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.

C. 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 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 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.

For more information, contact: