

Licensing, certification seen as bottlenecks to hospital expansion

THE Private Sector Advisory Council (PSAC) said hospital licensing and physical facility standards need to be reviewed to accelerate the establishment of new hospitals and healthcare facilities, thereby easing the hospital bed shortage.

“The council recommends a shift to outcome-based regulations, which would streamline hospital renewal processes and promote network-based healthcare models for better resource distribution,” the PSAC said in a statement over the weekend.

“This reform is crucial, as the country faces a hospital bed deficit amid increasing demand,” it added.

According to the PSAC, the Philippines needs to add 240,000 hospital beds this year to meet demand.

“The Philippines, as of 2020, had over 110,000 beds — 45% government and 55% private,” it said in an e-mail on Monday.

Citing the World Health Organization recommendations, the PSAC said that the ratio of hospital beds per 1,000 population should be 3.0.

In the Philippines, the hospital beds per 1,000 population ratio is only 1.0. It is 2.2 in the National Capital Region but 0.5 in Mimaropa.

The PSAC also supported plans to expand community pharmacies and allow licensed

pharmacists to oversee multiple pharmacies amid a shortage of license holders.

“A regulatory sandbox approach is being explored to allow licensed pharmacists to oversee multiple pharmacies remotely, leveraging telepharmacy services and enhancing the role of pharmacy assistants,” the PSAC said, estimating the shortage at 27,500 pharmacists.

The PSAC also advocated for fast-track approvals of 14 essential medicines that target diseases like diabetes, hypertension, and various cancers to provide relief to patients by reducing drug prices. — **Justine Irish D. Tabile**

DICT free Wi-Fi program could tap LEO satellites

THE Department of Information and Communications Technology (DICT) said it will overhaul the free Wi-Fi Program to make use of low-earth orbit (LEO) satellites.

“The current approach to the Free Wi-Fi Program requires re-evaluation and restructuring. We are spending approximately P6.5 billion annually to provide internet access to more than 7,000 locations,” Jeffrey Ian C. Dy, undersecretary for Infostructure Management, Cybersecurity, and Upskilling, said in a statement on Monday.

President Ferdinand R. Marcos, Jr. had ordered the DICT to revisit key programs, and follows the resignation of former Secretary Ivan John E. Uy resigned as DICT chief last week.

The free Wi-Fi program aims to provide internet access to public areas, favoring geographically isolated and disadvantaged areas.

The DICT is now in talks with a possible LEO provider on a long-term contract and potential discount to upgrade connectivity in schools, Mr. Dy said.

“There are more cost-effective alternatives if we enter into long-term agreements,” he said.

LEO satellites have the potential to increase internet capacity and reducing data transmission delays. Such satellites typically orbit at around 1,000 kilometers above the Earth.

The DICT said the provider has also offered about 200 Megabits per second (Maximum Information Rate) for 10,000 school

locations at P1.5 billion per year under a 10-year contract.

Samuel V. Jacoba, founding president of the National Association of Data Protection Officers, said the DICT’s decision to explore alternative technologies for free Wi-Fi will benefit the public.

“It opens up other possibilities to improve broadband access. This approach offers opportunities and advantages,” Mr. Jacoba said via Viber.

He said LEO satellites will provide better coverage in remote areas, lower latency and higher speeds, and are disaster resilient.

“While LEO satellite technology has the potential to address connectivity gaps, it is crucial that this shift does not become another expensive experiment that fails to deliver sustainable, long-term solutions,” according to Ronald B. Gustilo, national campaigner for Digital Pinoy.

Mr. Gustilo said the DICT must also guarantee that the transition to LEO satellites does not create monopolies.

“We have seen in other industries how monopolies lead to high costs and poor service quality. The government must ensure fair competition and regulatory safeguards,” he said.

Mr. Dy said that Mr. Marcos ordered the DICT to allocate P5 billion for the SIM Card ng Bayan Project. This program aims to expand permanent cell site towers by subsidizing a portion of the cost for telecommunications companies and common tower providers. — **Ashley Erika O. Jose**

BPO shift to higher-value services seen mitigating US protectionism

THE information technology and business process management (IT-BPM) industry needs to raise the value-added content of its offerings to minimize the impact of US protectionism, the industry association said.

The IT and Business Process Association of the Philippines (IBPAP) cited the need to “navigate shifting global policies that may impact the industry.”

In a statement on Monday, it said: “With 70% of the Philippine IT-BPM industry’s client base originating from the US, the possibility of renewed protectionist policies under a Trump administration poses both challenges and opportunities.”

Offshoring slowed down during US President Donald J. Trump’s first administration. Industry growth slowed to 2.5% and 3.9% in 2017 and 2018, respectively, compared to the 12.3% in 2016.

“A push for reshoring and nearshoring could impact the Philippines, making it imperative for IBPAP to double down on repositioning the country as a global leader in high-value services such as banking, financial services, healthcare, and digital transformation,” it said.

IBPAP President Jonathan R. Madrid called for broad-based representation in the association’s leadership to help it adapt.

“What got us to \$38 billion in revenue and 1.82 million jobs (in 2024) may not get us to where we want to be. We must adapt, innovate, and lead the next chapter of our industry’s success,” he added.

On Monday, IBPAP announced the election of its Board of Trustees for 2025 to 2027, including Ayhee Campos (Infosys BPM Philippines and Malaysia), Nicki Agcaoili (Carelon Global Solutions Philippines), Tonichi Parekh (Concentrix Philippines), Ambe Tierro (Accenture Philippines), and Sanjiv Gupta (IBM Philippines).

The non-industry trustees are Kaye Bondoc dela Cruz (PLDT Enterprise), David

Leechuu (Leechuu Property Consultants), and Sandeep Uppal (HSBC Philippines).

IBPAP’s partner industry trustees are Haidee Enriquez (Contact Center Association of the Philippines), Marlyn Montano (Animation Council of the Philippines), Alvin Juban (Game Development Association of the Philippines), Paolo la’O (Global In-House Center Council Philippines), Vincent Remo (Healthcare Information Management Association of the Philippines, Inc.), and Jonathan De Luzuriaga (Philippine Software Industry Association). — **Justine Irish D. Tabile**

Career Opportunity in **HUAWEI TECHNOLOGIES PHILS INC.**

POSITION TITLE: **Project Manager (3 Vacancies)**

Job Description:
Manage the delivery of key projects and provide necessary resource support for key projects. Identify project risks, resolve technical issues, and push product teams to resolve issues that affect project delivery. Maintain customer satisfaction, focus on customers, and focus on the implementation and closure of key pain points that affect customer satisfaction and future value requirements. Be customer-centric, identify key gaps in the industry from the perspective of projects, drive continuous product improvement, and continuously improve product competitiveness.

Qualification (Education, Experience, Professional License, Skills Certification, Specialized Training):

- With at least a Bachelor's degree or above
- At least 3 years of work experience
- Have general knowledge of PV& Energy storage system solutions. Be familiar with PV inverters, PV array communication data collectors, and energy storage systems, and have a certain understanding of related industries.
- Be conscientious, responsible, proactive, able to work under certain pressure, and have good communication and teamwork skills. Highly proficient in both Chinese and English language considering the clients include both local and Chinese clients.

Applications may be sent to:
Alida Eusebio
Email:ph_recruitment@huawei.com

Company name: HUAWEI TECHNOLOGIES PHILS INC.
Company address: U-5302 53/F PBCOM Tower 6795 Ayala Avenue Cor. VA. Rufino St., Makati City
Nature of business: Information & Communications Technology

Name of foreign national intending to apply for the position:	
NAME: MENG, XIANGRUI ADDRESS: NO. 1807 BRITTANY HOTEL 6 MCKINLEY PKWY TAGUIG CITY NATIONALITY: CHINESE INTENDED PERIOD OF EMPLOYMENT: THREE (3) YEARS	NAME: HOU, ZHUOLI ADDRESS: ROOM 1911 THE RESIDENCES AT BONIFACIO CIVIC CENTER TOWER 6 MCKINLEY PKWY TAGUIG CITY NATIONALITY: CHINESE INTENDED PERIOD OF EMPLOYMENT: THREE (3) YEARS
NAME: ZENG, YONGHE ADDRESS: NO. 2109 BRITTANY HOTEL 6 MCKINLEY PKWY TAGUIG CITY NATIONALITY: CHINESE INTENDED PERIOD OF EMPLOYMENT: THREE (3) YEARS	

HUAWEI TECHNOLOGIES PHILS INC. hereby declares that the above-name of foreign national is able, willing, and qualified to perform the services and job description for this position. The company has the intention to employ the said foreign national and apply for an **Alien Employment Permit with the Department of Labor and Employment-National Capital Region located at 967 Maligna Street, Malate, Manila.**

Career Opportunity in **Huawei Technologies Phils. Inc.**

POSITION TITLE: **SALES MANAGER (1 VACANCY)**

Job Description:
Deep understanding of Conglomerate and Energy customers and key solutions in Philippines focused industries. Gain in-depth insight of the ecosystem of partners in the Conglomerate and Energy industry. Proactively leads a jointly partner planning process that develops mutual performance objectives, financial targets, and critical milestones associated with a productive partner relationship. Ensures policy adaptation and implementation. Drives adoption of company programs among assigned partners. Manages potential channel conflict with other firm sales channels by fostering excellent communications internally and externally, and through strict adherence to channel sales rules of engagement. Meet the assigned targets under Energy and Conglomerate industries along with the channel sales target specific to responsible Named Channels (assigned partners) and Non-NA (commercial customers) sales targets. Establish productive, professional relationships with key personnel in assigned core and winback partners. Coordinates the involvement of company personnel, including support, service, and management resources, in order to meet partner objectives and partners' expectations. Lead all the five key actions with all the assigned Named Channel partners namely Joint Account Plan, Joint Marketing, Joint Workshop, Joint POC and Joint Customer Engagement. Sells through partner organization to end users in coordination with partner sales resources. Lead opportunity development. Lead the joint marketing activities with the partner to help develop the Named Account and Non Named Account customers. Ensures partner compliance with partner agreements. Data analytic of business performance. Policy design, execution and monitor. Lead the partner capability including Certification management and enablement and target setting. Arrange training for partners, coordinate related departments to carry out training activities, and guide partner capability certification.

Qualification (Education, Experience, Professional License, Skills Certification, Specialized Training):

- With at least a Bachelor's degree or above
- At least 3 years of work experience
- Candidate must have the ability to understand partner business and insights. Partner business strategic planning capability. Partner ecosystem and development capabilities
- Highly proficient in both Chinese and English language considering the clients include both local and Chinese clients.

Applications may be sent to:
Jeanne Robles | Email: ph_recruitment@huawei.com

Company / Employer	Name of foreign national intending to apply for the position
COMPANY NAME: Huawei Technologies Phils. Inc. ADDRESS: U-5302 53/F PBCOM Tower 6795 Ayala Avenue Cor. VA. Rufino St., Makati City NATURE OF BUSINESS: Information & Communications Technology	NAME: ZHAO, KAI ADDRESS: ROOM 2219 BRITTANY RESIDENCE 6 MCKINLEY PKWY TAGUIG CITY METRO MANILA NATIONALITY: CHINESE INTENDED PERIOD OF EMPLOYMENT: Three (3)Years

Huawei Technologies Phils. Inc. hereby declares that the above-named foreign national is able, willing and qualified to perform the services and job description for this position. The company has the intention to employ the said foreign national and apply for an **Alien Employment Permit with the Department of Labor and Employment- National Capital Region located at 967 Maligna Street, Malate Manila**

Career Opportunity in **Huawei Technologies Phils. Inc.**

POSITION TITLE: **Technical and Commercial Sales Representative (1 Vacancy)**

Job Description:
Part of an international technical project team and will be mainly responsible for understanding customer requirements and finish the network design (LLD/DD), project delivery, Network migration and etc. Coordinate with internal and/or partner for delivering GSM/UMTS/LTE/OSS projects to customer, covering the solution validation, installations, acceptance and handover. Deal with complex network issues raised by customer, analyze and locate root cause, then provide solution.

Qualification (Education, Experience, Professional License, Skills Certification, Specialized Training):

- With at least Bachelor graduate of Electronics and Communications Engineering or related courses
- At least 8 years of work experience
- Knowledge on GSM/UMTS/LTE-NR Network Architecture and Protocol
- Microsoft Office Skills/Computer Skills, basic Network Troubleshooting, Customer Relation/Presentation Skills
- Good written and communication skills to engage with customers at all levels. Provide professional sharing and technical guidance, and value presentation
- Highly proficient in both Chinese and English language considering the clients include both local and Chinese clients.

Applications may be sent to:
Jeanne Robles | Email: ph_recruitment@huawei.com

Company / Employer	Name of foreign national intending to apply for the position
COMPANY NAME: Huawei Technologies Phils. Inc. ADDRESS: U-5302 53/F PBCOM Tower 6795 Ayala Avenue Cor. VA. Rufino St., Makati City NATURE OF BUSINESS: Information & Communications Technology	NAME: HU, ZHLI ADDRESS: UNIT 2303 THE RESIDENCES, 6 MCKINLEY PKWY, BONIFACIO GLOBAL CITY TAGUIG CITY, METRO MANILA NATIONALITY: CHINESE INTENDED PERIOD OF EMPLOYMENT: Three (3)Years

Huawei Technologies Phils. Inc. hereby declares that the above-named foreign national is able, willing and qualified to perform the services and job description for this position. The company has the intention to employ the said foreign national and apply for an **Alien Employment Permit with the Department of Labor and Employment- National Capital Region located at 967 Maligna Street, Malate Manila**

OPINION

Review of factual issues no longer allowed in reconsideration of denied VAT refund claims

LET’S TALK TAX KIM M. MANUEL

here: <https://tinyurl.com/299cl8p8> and <https://tinyurl.com/28qrquhm>.

REVENUE REGULATIONS 08-2025

On Feb. 27, the BIR issued RR 08-2025 regarding Procedures in the Resolution of Requests for Reconsideration on the Denial of Claim for Refund on Value-Added Tax, among others. The RR covers all requests for reconsideration involving applications for refund filed on or after April 1, 2025.

WHAT IS A REQUEST FOR RECONSIDERATION?

Under Section 3 of RR 08-2025, a request for reconsideration is a plea to re-evaluate a pure question of law on a given set of facts or circumstances based on previously submitted documents and arguments, without the need for the introduction of new or additional documents.

To further understand the definition above, we must also distinguish what is a question of law and a question of fact. The same regulation provided definitions therein under the same section are as follows:

1. *Question of Law* – A question of law arises when there is doubt as to what the law is on a certain state of facts. For a question to be one of law, it must not involve an examination of the probative value of the evidence presented by the applicant. The resolution of the issue must rest solely on what the law provides on the given set of circumstances.
 2. *Question of Fact* – Involves factual determination and appreciation of facts based on documentary evidence; it exists when the doubt or difference arises as to the truth or falsehood of alleged facts.
- Based on the foregoing, the request for reconsideration may only deal with legal dilemmas revolving around a certain set of facts, evidence, and circumstances.

THE REQUEST FOR RECONSIDERATION ONLY COVERS QUESTIONS OF LAW.

Section 4 of RR 08-2025 lays down guidelines for both the taxpayer-claimant and the BIR in the processing of requests for reconsideration. Things of note are those stated under paragraphs 2 and 3 of Section 4, which state:

2. All requests for reconsideration on full or partial denial of a claim for refund should be limited to questions of law. Any issue/s relating to factual determination or appreciation should have been threshed out during the initial processing of the claim for refund and contained in the notice of full or partial denial. Consequently, any factual issue raised in the request for reconsideration shall no longer be entertained.

3. Only the documents previously attached to the taxpayer-claimant’s applica-

tion for a tax refund relevant to the issue raised may be submitted with the request for reconsideration. The introduction of new evidence/documents, as well as questions of law already addressed in the Notice of Full or Partial Denial, shall not be allowed during the request for reconsideration.

The aforementioned paragraphs do not consider questions of fact that may be tackled under the request for reconsideration. As discussed above, questions of fact involve factual determination and appreciation of facts wherein a disparity of interpretation may arise between the understanding of the Processing Office and the intent of the taxpayer-claimant.

The term “request for reconsideration,” for assessment purposes, is also defined under Section 3.1.4 of RR No. 12-99, as amended by RR 18-2013, which defines it as “a plea of re-evaluation of an assessment on the basis of existing records without the need for additional evidence. It may involve both a question of fact or of law or both.”

It should be noted that after comparing the two definitions, the request for reconsideration for input tax refund purposes does not cover questions of fact and solely relies on the appreciation of the processing office of the documents submitted by the taxpayer-claimant. The taxpayer-claimant will no longer be afforded a chance to explain the documents or information submitted in instances wherein the Processing Office has a different appreciation of the documents or factual information given.

LINGERING QUESTIONS

With the foregoing, does this mean that the decision of the BIR on the factual issues becomes final and executory since the same is not allowed to be the subject matter of the request for reconsideration? If yes, what are the remedies of the taxpayer if he wishes to challenge the denial based on factual issues? Should the taxpayer have the option to skip the request for reconsideration process and directly go to the CTA if he wishes to challenge the denial of BIR based on factual issues?

Nonetheless, we are one with the BIR in providing the taxpayer-claimants with much clearer guidelines in instances wherein the applications for its claim for refund are denied due to legal issues. We hope though that there can also be similar guidelines to resolve concerns regarding denial based on factual determination or appreciation of the documents and information submitted to BIR.

KIM M. MANUEL is an associate of the Tax Advisory & Compliance Practice Area of P&A Grant Thornton.
Tweet us: @GrantThorntonPH
Facebook: P&A Grant Thornton
pagranthornton@ph.gt.com
www.granthornton.com.ph

