

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. Table**

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 Agco (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

Leechiu (Leechiu 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. Table**

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 Infrastructure 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**

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.

GENERAL OVERVIEW OF AN INPUT TAX REFUND

Tax refunds are considered tax exemptions and are construed strictly against the taxpayer. Based on the Tax Code, a tax refund must conform to certain rules, procedures, and pertinent documentary requirements for compliance by the taxpayer. Some of these include filing with the proper venue, adhering to the period prescribed by law, and submission of complete documentary requirements. Applications for tax refunds may be filed either with the Revenue District Office (RDO) or the Large Taxpayers District Office (LT) of the Bureau of Internal Revenue (BIR).

The application for VAT refund must be filed within two years from the close of the taxable quarter when the sale was made. The BIR is then given a 90-day period to process and assess the VAT refund upon receipt of the application. The results of BIR's review can be approval, partial or full denial, or in some cases, not acted upon.

Prior to the issuance of RR No. 08-2025, if the application is denied, the taxpayer may file a Request for Reconsideration within 15 days from receipt of the full or partial denial. The Commissioner must decide on the request for reconsideration within 15 days from receipt thereof. Failure to file a request for reconsideration within the 15-day period renders the decision final.

In case of full or partial denial of the request for reconsideration, or failure on the part of the Commissioner to act on the application for refund or request for reconsideration within the periods prescribed above, the taxpayer affected may, within 30 days from the receipt of the decision denying the request for reconsideration, or after the expiration of the 90-day period to decide on the application for refund, or after the lapse of the 15-day period to decide on the request for reconsideration in cases where no action is taken by the Commissioner on the request for reconsideration, appeal the decision with the Court of Tax Appeals.

A more in-depth discussion on the particularities of the tax refund may be found

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 pagrantthornton@ph.gt.com www.grantthornton.com.ph



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 joint partner planning process that develops mutual growth objectives, identifies opportunities, and provides leadership for the implementation of joint strategic plans and policy adaptation and implementation. Drives adoption of company programs among assigned partners. Manages potential conflict with other firm sales channels by fostering excellent communications internally and externally, and through strict adherence to channel sales rules of engagement. Meets the assigned targets under Energy and Conglomerate industries along with the channel sales target specific to responsible Name/Channels (assigned partners) and Non-NA (commercial customers) sales targets. Establish productive, professional relationships with key personnel in assigned core and growth partners. Coordinates the implementation of company personnel, including support, service, and training, to meet the needs of assigned partners' expectations. Leads joint account planning, joint marketing, joint customer engagement, and sales support through assigned partners. Drives 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 Names Account and New Names Account customers. Ensure 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
- 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:
Aida 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	NAME: HOU, ZHUOLI
ADDRESS: NO. 1807 BRITANNY HOTEL 6 MCKINLEY PKWY, BONIFACIO GLOBAL CITY, MCKINLEY	ADDRESS: 100M 1911 THE RESIDENCES AT BONIFACIO GLOBAL CENTER TOWER 6 MCKINLEY PKWY, TAGUIG CITY
NATIONALITY: CHINESE	NATIONALITY: CHINESE
INTENDED PERIOD OF EMPLOYMENT: THREE (3) YEARS	INTENDED PERIOD OF EMPLOYMENT: THREE (3) YEARS
NAME: ZENG, YONGHE	NAME: HOU, ZHUOLI
ADDRESS: NO 2109 BRITANNY HOTEL 6 MCKINLEY PKWY, TAGUIG CITY	ADDRESS: 100M 1911 THE RESIDENCES AT BONIFACIO GLOBAL CENTER TOWER 6 MCKINLEY PKWY, TAGUIG CITY
NATIONALITY: CHINESE	NATIONALITY: CHINESE
INTENDED PERIOD OF EMPLOYMENT: THREE (3) YEARS	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 Maitiga 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/4G/5G 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 a Bachelor's degree or above
- At least 3 years of work experience
- Knowledge on GSM/UMTS/LTE/4G/5G Network Architecture and Protocol
- Good written and communication skills to engage with customer 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.

NAME: ZHAO, KAI

ADDRESS: U-5302 53/F PBCom Tower

ADDRESS: ROOM 2219 BRITANNY RESIDENCE 6 MCKINLEY

6795 Ayala Avenue Cor. VA. Rufino St., Makati City

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NATIONALITY: CHINESE

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INTENDED PERIOD OF EMPLOYMENT: Three (3) Years

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Job Description:

Part of an