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ATTORNEYS AT LAW

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REPUBLIC ACTS

RA No. 11595 enacted on December 10, 2021

- RA No. 11595, which amends RA No. 8762, or the Retail Trade Liberalization Act of 2000 (RTLA).
- Repealed Section 8 of the RTLA, hence, a Certificate of Compliance with Prequalification from the Department of Trade and Industry (DTI) or Board of Investments is no longer required for foreign retailers to be allowed to engage in retail trade in the Philippines.
- Lower capitalization - The minimum paid-up capital for foreign retailers has been lowered from USD2.5 million PhP25,000,000.00;
- Lower store investment - In the case of foreign retailers engaged in retail trade through more than one (1) physical store, the minimum investment per store was changed from USD830,000 to PhP10,000,000.00;
- Removal of the following requirements:
    - The requirement of public offering of shares of stock for foreign retailers with more than 80% foreign ownership.
    - The pre-qualification requirement for foreign retailers to have been in retailing business for the past five years and should have at least five retailing branches anywhere in the world unless such foreign retailer has at least one store capitalized at a minimum of USD25 million.
    - At least 30% (or 10% in cases of category D) of the aggregate cost of the stock inventory of foreign retailers shall be made in the Philippines; and
- Updated the imposable penalties in case of violation of the RTLA, as amended by RA No. 11595.
- The new law still provides that the foreign retailer's country of origin should not prohibit the entry of Filipino retailers. In addition, foreign retailers are encouraged to have a stock inventory of products that are made in the Philippines.
- Moreover, for purposes of registration with the Securities and Exchange Commission or the DTI, the foreign retailer shall submit a certification from the *Bangko Sentral ng Pilipinas* (BSP) of the inward remittance of its capital investment, or in lieu thereof, such other proof certifying that its capital investment is deposited and maintained in a bank in the Philippines.
- RA No. 11595 was uploaded on the website of the Official Gazette of the Philippines on January 6, 2022. Hence, RA No. 11595 shall be effective after fifteen (15) days after its publication in the Official Gazette or on January 21, 2022.

RA No. 11635 enacted on December 10, 2021

- RA No. 11635 amends Section 27(B) of the Tax Code.
- RA No. 11635 reduces the preferential tax rate of 10 percent to 1 percent imposed on proprietary educational institutions, whether profit or non-profit, from July 1, 2020 to June 30, 2023.

BIR ISSUANCES

REVENUE MEMORANDUM CIRCULAR (RMC)

RMC No. 3-2022 issued on January 14, 2022

- This Circular clarifies the preparation of assessment notices for compromise penalty pursuant to the provisions under RMO No. 7-2015 and Revenue Regulations (RR) No. 12-

99, as amended by RR No. 18-2013, in the issuance of a deficiency tax assessment. Compromise penalties are amounts collected in lieu of criminal prosecution for violation committed by the taxpayer, where payment is based on a compromise agreement validly entered into between the taxpayer and the Commissioner of Internal Revenue.

- Item No. III.4 of the aforesaid RMO laid down that:

  "Although all amounts of compromise penalties incident to violations shall be itemized in the assessment notice and/or demand letter, the same should not form part of assessment notice that reflects deficiency basic tax, surcharge and interest but should appear in a separate assessment notice/demand letter as the amount suggested to the taxpayer to pay in lieu of criminal prosecution."
- Hence, for uniformity in the preparation of assessment notices, the prescribed formats under RR No. 18-2013, such as Preliminary Assessment Notice (PAN) and Formal Letter of Demand (FLD), shall now be composed of Part I and Part II where Part I shall pertain to deficiency basic taxes and civil penalties, while Part II shall pertain to the assessed compromise penalty relative to violations uncovered during the conduct of audit.
- Likewise, the preparation of Bureau of Internal Revenue (BIR) Form No. 0605-Payment Form for the settlement/payment of the deficiency basic tax and civil penalties in "Part I" of the assessment notices and BIR Form No. 0605 for compromise penalty in Part II shall be done separately.

RMC No. 6-2022 issued on January 18, 2022

- DST is levied on the exercise by a person of certain privileges conferred by law for the creation, revision, or termination of specific legal relationships through execution of specific instruments. It is in the nature of an excise tax.
- Thus, the following transfers of shares of stock shall also be subject to DST under Section 175 of the Tax Code, as amended:
  (1) Transfer pursuant to a Deed of Donation;
  (2) Transfer pursuant to a Will of the Decedent as approved by the probate court in a Judicial Settlement of Estate; and,
  (3) Generally, transfer of shares of stock from the decedent's estate to the heirs thru intestate succession is not subject to DST under Section 175 of the Tax Code, as amended, as ownership of such shares is transferred to the heirs via succession by operation of law. However, if the heir/s specifically waive/s or renounce/s his or her share over the inheritance, then the renounced/ waived shares of stock to be transferred to another heir/s shall also be subject to DST pursuant to Section 175 of the Tax Code, as amended.

REVENUE MEMORANDUM ORDER (RMO)

RMO No. 9-2022 issued on January 21, 2022

- This Circular prescribes the policies and procedures on the use of Video Conference Hearing as alternative mode to in-court proceedings, in the conduct of formal investigation of administrative cases under the BIR Revised Rules of Procedure in the Investigation/Hearing of Administrative Cases implemented by RMO No. 19-2011.
- In-court proceeding is still the primary mode in hearing administrative cases. Administrative due process rights of the respondent are deemed observed when his/her appearance and/or testimony are done remotely through video conferencing under the said guidelines with his/her consent.
- The conduct of videoconferencing shall closely resemble in-court hearings, with remote locations viewed as extensions of the court room for administrative cases. The dignity and

solemnity required in an in-court hearing, as well as the rules, and practices on proper court decorum, shall be strictly observed. It is noteworthy that laws on Perjury shall apply.

- Confidentiality of attorney-client communications shall always be preserved. The parties to the administrative case participating in a videoconference/hearing shall be provided with private means of communication whenever necessary.
- The 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS) of the Civil Service Commission shall continue to be observed, and the Rules of Court suppletorily.
- Since the proceedings in administrative cases is classified as sensitive personal information under the Data Privacy Act of 2012, there is no public access to videoconference hearings. Moreover, only the authorized personnel shall be allowed to participate in the administrative hearing/s.
- The proceedings through videoconferencing shall be recorded by the host, Personnel Adjudication Division. The recording shall form part of the records of the case. Formal investigation/hearing through video conference shall only use the officially provided Zoom or Microsoft Teams application, to host such hearings or any such application as authorized by the BIR Information Systems Group. Moreover, the Hearing Officers shall utilize the official e-mail accounts or authorized BIR webmails.

COURT DECISIONS

CTA EN BANC DECISIONS

CIR vs. Chevron Holdings, Inc.
CTA EB No. 2355 promulgated on December 9, 2021

(For purposes of determining the refundable input tax in a case where the taxpayer is engaged in zero-rated sales or effectively zero-rated sales and in taxable or exempt sales of goods, properties or services and the amount of creditable input tax cannot be directly and entirely attributable to any type of such sales, the allocation of creditable input tax proportionately shall be on the basis of volume of sales.)

Facts:

Chevron filed with the BIR an Application for Tax Credits/Refunds requesting for the issuance of tax credit certificates (TCC) and/or tax refund of its unutilized and excess input value-added tax (VAT) for the first and second quarter of taxable year (TY) 2015.

The CIR contends that Chevron was not able to prove its entitlement to the claim for refund or issuance of TCC as no attributability was established between the input VAT generated from its purchases vis-a-vis its zero-rated sales. Moreover, CIR claims that only the creditable input taxes are refundable, and to be creditable, the input tax must come from purchases of goods that form part of the finished product of the taxpayer or the purchases must be directly used in the chain of the production.

However, Chevron points out that CIR's argument that the claimed input taxes should be directly attributable to Chevron's zero-rated sales would render insignificant, inoperative, or nugatory the provisions of Section 112(A) of the Tax Code, as amended, which allows for the proportionate allocation of creditable input tax on the basis of the volume of sales in cases where the taxpayer is engaged in zero-rated sale, taxable sale or exempt sale of goods or properties and services, and the amount of creditable input tax due or paid cannot be directly or entirely attributed to any one of the transactions.

Issue:

Is Chevron entitled to the partial grant of refund?

Ruling:

Yes. As a rule, to claim for a refund, a taxpayer has to prove that the input taxes are attributable to zero-rated or effectively zero-rated sales. There is nothing in Section 110(A) of the Tax Code, as amended, which states that only those input taxes from purchases of goods that form part of the finished product of the taxpayer or directly used in the chain of the production shall be considered as creditable. Section 110(A) of the Tax Code, as amended, is plain and categorical that any input tax evidenced by a VAT invoice or official receipts on the following transactions shall be creditable. Therefore, there is no legal basis to limit the source of creditable input tax on purchases or importation of goods that actually form part of the finished products or directly used in the chain of the production only.

In this case, the Court of Tax Appeals (CTA) in Division validly ruled that Chevron has valid creditable input tax for the TY 2015. Since the same cannot be directly or entirely attributed to its zero-rated sales and taxable sales, the CTA in Division properly allocated the valid input tax on the basis of Chevron's volume of sales and found that the valid input VAT attributable to Chevron's valid zero-rated sales.

Pursuant to Section 112 of the Tax Code, as amended, the claimant must prove that it made a purchase of taxable goods or services for which it paid input VAT, and subsequently, engaged in the sale of goods or services subject to VAT, albeit at zero rate. While the words "directly" and "attributed" are found in Section 112(A) of the Tax Code, as amended, their use refer to situations where the creditable input VAT cannot be "directly and entirely attributed" to any transaction, in which case proportionate allocation must be made on the basis of the volume of sales. For purposes of determining the refundable input tax in a case where the taxpayer is engaged in zero-rated sales or effectively zero-rated sales and in taxable or exempt sales of goods, properties or services and the amount of creditable input tax cannot be directly and entirely attributable to any type of such sales, the allocation of creditable input tax proportionately on the basis of volume of sales.

CIR vs. Tullet Prebon (Philippines), Inc.
CTA EB No. 2373 promulgated on December 16, 2021

(Proof of actual remittance of tax is not required before any claim for refund of excess CWT could prosper.)

Facts:

Tullet Prebon filed a claim for refund for its excess and unutilized creditable withholding tax (CWT) for calendar year (CY) 2015. The CTA in Division rendered a decision partially granting the Petition for Review, ordering the CIR to refund or issue a tax credit certificate in the reduced amount representing Tullet Prebon's excess and unutilized CWT for CY 2015.

In this case, the CIR argues that Tullet Prebon failed to sufficiently prove its entitlement to a refund or issuance of a TCC. He claims that Tullet Prebon failed to present evidence to prove actual remittance of the CWT to the BIR, said proof of actual remittance being indispensable in a claim for refund of CWT. Allegedly, Tullet Prebon should prove compliance with RMO No. 53-98 and RR No. 2-2006 in order to support its claim for unutilized CWT.

Issue:

Is proof of actual remittance of tax an indispensable requirement for a claim for refund or tax credit of excess CWT?

Ruling:

No. Proof of actual remittance of tax is not an indispensable requirement for a claim for refund or tax credit of excess CWT.

In the Supreme Court case of *Banco Filipino Savings and Mortgage Bank v. Court of Appeals, et al.* (G.R. No. 132703, June 23, 2000), the Supreme Court laid down three conditions for the grant of a claim for refund of CWT, to wit:

1) the claim is filed with the CIR within the two-year period from the date of payment of the tax;

2) it is shown on the return of the recipient that the income payment received was declared as part of the gross income; and

3) the fact of withholding is established by a copy of a statement duly issued by the payor to the payee showing the amount paid and the amount of the tax withheld therefrom.

Nowhere in law, jurisprudence, or existing regulation, is proof of actual remittance of tax required before any claim for refund of excess CWT could prosper.

The certificate of creditable tax withheld at source is the competent proof to establish the fact that taxes are withheld. However, proof of actual remittance is not a condition to claim for a refund of unutilized tax credits. It is clear that there is no requirement on the part of Tullet Prebon to prove that it has remitted the tax. The fact of withholding was sufficiently established by respondent upon presentation of the relevant BIR Forms No. 2307.

Lepanto Consolidated Mining Company vs. CIR
CTA EB No. 2273 promulgated on December 16, 2021

(The rationale for the mandatory and jurisdictional 120+30-day period is that inaction by respondent within the 120-day period given to the CIR to decide a claim for input tax refund is treated as a denial by itself. Hence, there is no more need for a taxpayer to wait for an actual denial as its request for input VAT refund has been deemed denied, by express provision of law.)

Facts:

Lepanto Consolidated Mining Company (Lepanto) filed administrative claims for issuance of TCCs for its excess and unutilized input VAT on account of zero-rated sales on March 28, 2011 covering the 1st and 2nd quarters of TY 2009 and on June 30, 2011 covering the 3rd and 4th quarters of TY 2009. The claims of Lepanto were collectively denied by the BIR in a Letter dated February 13, 2019 ("Denial Letter"), which was received by former on April 10, 2019. Upon receipt of the Denial Letter, petitioner filed a Petition for Review before the CTA in Division to appeal the denial of its administrative claims on May 10, 2019. However, the CTA in Division dismissed the judicial claim for lack of jurisdiction for being filed out of time.

Lepanto argued that the deadline for the filing of the Petition for Review should have been reckoned from the receipt of the Denial Letter as RR No. 1-2017 provides that the result of tax credit claims covered by the said issuance shall be communicated *in writing* by the concerned revenue official. In fact, under Section 112(C) of the Tax Code, as amended by

RA No. 10963 or the TRAIN Law, a taxpayer whose application for tax refund is denied, in whole or in part, may appeal the denial to the CTA within thirty (30) days from receipt of the Notice of Denial.

Issue:

Does the CTA have jurisdiction over the case?

Ruling:

No. Lepanto belatedly filed its judicial claim. Contrary to Lepanto's allegation, the applicable version of the Tax Code for this case is the pre-TRAIN Law version. This is because the administrative claims for refund subject of the instant case were filed on March 28, 2011 and June 30, 2011, which are all before the effectivity date of the TRAIN Law (i.e., 1 January 2018). Thus, all amendments caused by the TRAIN Law to the Tax Code are wholly inapplicable to the present case. It is noteworthy that tax laws are applied prospectively unless otherwise expressly provided for.

As the administrative claims were filed before the effectivity of the TRAIN Law, these are subject to the mandatory and jurisdictional 120+30 day period which was in effect before such amendatory law. Taxpayers do not have the option to wait for an actual adverse decision by respondent before filing a judicial claim before this Court if the 120-day waiting period has already lapsed. Otherwise, such judicial action is belatedly filed, thereby causing this Court to lose its jurisdiction to try the same. This rule is known as the mandatory and jurisdictional 120+30-day period. The rationale for the mandatory and jurisdictional 120+30-day period is that inaction by respondent within the 120-day period given to the CIR to decide a claim for input tax refund is treated as a denial by itself. Hence, there is no more need for a taxpayer to wait for an actual denial as its request for input VAT refund has been deemed denied, by express provision of law.

In this case, Lepanto filed its administrative claims for refund on March 28, 2011 and June 30, 2011. Applying the 120-day waiting period, the CIR had until July 26, 2011 and October 28, 2011, respectively, to decide on the claim. Considering that the CIR did not act upon said administrative claims within the said 120-day waiting period, Lepanto should have filed its judicial claims before the CTA on or before August 25, 2011 and November 27, 2011, following the 30-day period given to taxpayers within which to file a judicial claim. Since Lepanto only filed its judicial claim on May 10, 2019, the same is belatedly filed by more than eight (8) years. Hence, the CTA has no jurisdiction over the case.

CIR vs. Nationwide Health Systems Baguio, Inc.
CTA EB No. 2264 promulgated on December 9, 2021

(Section 228 of the Tax Code and Section 2 of RR No. 18-13 provides that when BIR finds a taxpayer liable for deficiency taxes, the former is mandated to issue and serve an FLD and a FAN to the latter. These issuances should state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based. Furthermore, these must also categorically state BIR's demand for payment of the said deficiency taxes within a particular time prescribed. Failure to comply with the foregoing requirements will render the same void and inexistent.)

Facts:

The BIR issued an FLD against NHSBI demanding the payment of the alleged deficiency taxes for TY 2012. In response, Nationwide Health Systems Baguio, Inc. (NHSBI) filed a Protest to the FLD, which was denied by the BIR. Thereafter, NHSBI filed the original Petition for Review with the CTA, which declared the assessment null and void. The CTA in Division stated that BIR failed to present any competent proof that the Final Assessment Notice (FAN) was sent out to and received by NHSBI, and pointed out that even if it treats the FLD

as equivalent to the FAN, the same is still fatally defective because it did not contain a due date.

The BIR contends that the denial of NHSBI of the receipt of the FAN is a mere alibi. Hence, without evidence, the same should be considered as hearsay. Furthermore, he stresses that he was able to offer the registry return receipt as evidence which serves as competent proof that the FAN was mailed to NHSBI. As for the FLD's lack of due date, BIR posits that the Tax Code does not require that a due date be stated in the said assessment. In any case, he explains that the FAN clearly indicates a due date as testified by his witness. Finally, the CIR stresses that the assessment enjoys the presumption of regularity and, thus, should be upheld considering it was issued in accordance with law, rules, and jurisprudence.

Issue:

Was the assessment against NHSBI valid?

Ruling:

No, the assessment and, consequently, the WDL issued against NHSBI are both void and, therefore, must be cancelled and set aside. Section 228 of the Tax Code and Section 2 of RR No. 18-13 provide that when BIR finds a taxpayer liable for deficiency taxes, the former is mandated to issue and serve an FLD and a FAN to the latter. These issuances should state the facts, the law, rules and regulations, or jurisprudence on which the assessment is based. Furthermore, these must also categorically state BIR's demand for payment of the said deficiency taxes within a particular time prescribed. Failure to comply with the foregoing requirements will render the same void and inexistent.

In this case, the BIR insists that it sent the FAN together with the FLD by way of registered mail. The registry return receipt was presented bearing the signature of a certain "Chevy Marrero" and the testimony of Revenue Officer Ramelo to prove the said assertion. However, the registry return receipt and the testimony of RO Ramelo are insufficient to prove that the FAN was indeed received by NHSBI. Here, although the subject registry return receipt indicates a name and a signature, the BIR was unable to prove that the name appearing on the said document is an authorized representative of NHSBI. Furthermore, the testimony of RO Ramelo failed to establish that she has personal knowledge as to the fact of the actual mailing of the FAN. Hence, on these grounds, BIR failed to prove that the FAN was indeed served to NHSBI.

Moreover, the FLD also failed to compensate for the lack of FAN since it does not satisfy the due process requirements laid down under Section 228 of the Tax Code and Section 2 of RR No. 18-13. A close scrutiny of the FLD proves that the same does not constitute a definite demand for payment. The relevant portion of the FLD is hereby quoted, to wit:

> "In view hereof, you are requested to pay your aforesaid deficiency tax liabilities through the duly authorized agent bank in which you are enrolled within the time shown."

As can be gleaned above, the FLD does not have a due date. It merely states BIR's request for NHSBI to pay the deficiency tax liabilities through the authorized agent bank. It failed to even specify the exact document where the due date is supposedly shown. In view of the foregoing, the assessment was declared void.

CTA DIVISION DECISIONS

Tann Philippines, Inc. vs. CIR
CTA Case No. 9820 promulgated on December 16, 2021

(A grant of authority, through an LOA, must be issued assigning an RO to perform tax assessment functions, in order that such officer may examine taxpayers and collect the correct amount of tax, or to recommend the assessment of any deficiency tax due. Hence, ROs must be authorized, through an LOA, in order that said officers may validly examine the books of accounts and other accounting records of a taxpayer. In the absence of an LOA, the tax assessments issued by the BIR against such taxpayer shall be void.)

Facts:

On October 4, 2011, CIR issued a Letter of Authority (LOA) authorizing Revenue Officers (RO) Teodoro Matibag, Celestino Mejia, Marilu Zeta, and Group Supervisor (GS) Edenny Lingan, to examine the books and other accounting records of Tann Philippines for TY 2010. Thereafter, on March 5, 2013, a Memorandum of Assignment was issued by OIC-Chief of LT Division Edralin M. Salario directing RO Jose R. Turbolencia and GS Oscar A. Sable to continue the audit investigation. On March 20, 2017, another MOA was issued by Chief of Regular LT Audit Division I Shirley A. Calapatia referring the case to RO Fatima P. Sarrosa and GS Marivic P. Bautista, for the continuation of the audit/investigation of Tann Philippines for TY 2010. Thereafter, Tann Philippines received the PAN, FAN, and Final Decision on Disputed Assessment (FDDA).

Issue:

Is the assessment against the Tann Philippines valid?

Ruling:

No, the revenue officers were not duly authorized to conduct the audit investigation; hence, the resulting tax assessments are void. A grant of authority, through an LOA, must be issued assigning an RO to perform tax assessment functions, in order that such officer may examine taxpayers and collect the correct amount of tax, or to recommend the assessment of any deficiency tax due. Hence, ROs must be authorized, through an LOA, in order that said officers may validly examine the books of accounts and other accounting records of a taxpayer. In the absence of an LOA, the tax assessments issued by the BIR against such taxpayer shall be void.

In the instant case, the supposed authority of ROs Turbolencia and Sarrosa to conduct the audit investigation of Tann Philippines for TY 2010 was merely based on a MOA and not an LOA. As a corollary, it bears noting that there is no showing that a new LOA was issued specifically authorizing the said ROs to continue the audit investigation of Tann Philippines following the reassignment and transfer of the case.

The failure of the CIR to issue a new LOA runs counter to RMO No. 43-90, which lays down the guideline for the audit/investigation and issuance of LOA, pertinent portions of which states that all audit investigations must be conducted by a duly designated RO authorized to perform audit and examination of taxpayer's books and accounting records, pursuant to an LOA. In case of re-assignment or transfer of cases to another RO, it is mandatory that a new LOA shall be issued with the corresponding notation thereto. This was recently affirmed in the case of *Commissioner of Internal Revenue vs. Mcdonald's Philippines Realty Corp.*, where the Supreme Court ruled that a MOA or any equivalent document is not a proof of the existence of authority of the substitute or replacement revenue officer; and that the use of such document by an unauthorized revenue officer usurps the functions of the LOA. Moreover, in this case, the subject MOAs were signed by

BIR officers who are not authorized to issue an LOA. Hence, ROs Turbolencia and Sarrosa both have no authority to continue the audit investigation. In sum, considering that the revenue officers were not duly authorized by a valid LOA, the subject tax assessments are void.

DEPARTMENT OF LABOR AND EMPLOYMENT ISSUANCE

Labor Advisory No. 1 series of 2022 issued on January 18, 2021

- This Advisory is issued to ensure safe and humane working conditions through compliance with general labor standards and occupational safety and health standards as well as the minimum public health protocols.
- This Advisory is applicable to all establishments, employers, and their employees in the private sector.
- Employees falling under the case definition of close contact, suspect, probable, or confirmed case shall complete the home-based or facility-based quarantine or isolation period in accordance with the prevailing Department of Health (DOH) Department Memorandum No. 2022- 0013 (Updated Guidelines on Quarantine, Isolation, and Testing for COVID-19 Response and Case Management for the Omicron Variant), DOH Department Circular No. 2022-0002 (Advisory on COVID-19 Protocols for Quarantine and Isolation), and the DOLE and DTI Joint Memorandum Circular No. 20-04-A (Supplemental Guidelines on Workplace Prevention and Control of COVID-19).
- Moreover, employers are urged, in consultation with the employees or employees' representative if any, to adopt and implement an appropriate paid isolation and quarantine leave program on top of existing leave benefits under the company policy, Collective Bargaining Agreement, the Labor Code of the Philippines, and special laws. This shall be without prejudice to other benefits provided by the Social Security System and the Employees' Compensation Commission.

Department Order No. 232-22 issued on January 20, 2022

- The COVID-19 Inter-Agency Task Force for the Management of Emerging Infectious Diseases Resolutions placed the National Capital Region (NCR) and other areas in the country under Alert Level 3 in January 2022 due to the rising number of COVID-19 cases in the region.
- The DOLE has implemented the program CAMP for affected workers in areas under Alert Level 3 and up or CAMP3 is a safety net program that provides a one-time financial assistance to affected workers in the formal sector due to the COVID-19 pandemic and declaration of Alert Level 3 or higher in various areas in the country.
- The CAMP3 aims to provide a one-time financial support of Php5,000.00 to affected workers and individuals in the private sector. The program shall cover workers and individuals affected by the COVID-19 pandemic where Alert Level 3 or higher was declared from January 2022 onwards.
- The following are excluded from the program.
    a. Government employees;
    b. Foreign nationals excluding Persons of Concern (POCs); and
    c. Beneficiaries of DOLE-DOT CAMP Odette+.
- The application with complete documentary requirements for the program is submitted online through https://reports.dole.gov.ph/.

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