

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

April 4, 2013

**REVENUE MEMORANDUM CIRCULAR NO. 39-2013**

**SUBJECT** : Receipt of Protest Letter on Final Assessment Notices and Final Decision on Disputed Assessments

**TO** : All Internal Revenue Officers and Others Concerned

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**I. BACKGROUND**

It has been observed that substantial number of tax cases covered by Final Assessment Notices (FANS) and Formal Letters of Demand which had been reported by the Regional Assessment Divisions under the prescribed Monthly Summary of Taxes Assessed-Unprotested (BIR Form 40.00) were still allowed to be referred to the concerned investigating office for reinvestigation, notwithstanding that the assessments were already final and executory. Further, since they have become delinquent accounts, they are already subject to enforcement collection through summary remedies under Sections 205, 206 and 207 of the National Internal Revenue Code (NIRC) of 1997, as amended. However, taxpayers alleged that their protest letters had been filed with other offices of the Bureau before the prescribed deadline under existing regulations and that the same failed to reach the concerned Regional Assessment Divisions before the submission of the BIR Form 40.00 report to other concerned offices.

**II. CLARIFICATION**

In order to avoid the conduct of unwarranted reinvestigation cases, to prevent the undue accumulation of delinquent accounts, and to obviate the pre-mature enforcement of summary remedies against the concerned taxpayers, the guidelines for receipt of protest letters and other similar correspondences are clarified as follows:

1. All letters of protest, requests for reinvestigation/reconsideration and similar correspondences shall only be filed by the taxpayers or their duly authorized representatives, in person or through registered mail with return card, with the Office of the concerned Regional Director (RD), Assistant Commissioner-Large Taxpayers Service (ACIR-LTS) and Assistant Commissioner-Enforcement Service (ACIR-ES), who signed the Preliminary Assessment Notices (PANs), FANS and Formal Letters of Demand, for proper recording of the protests, and evaluation if the same is in accordance with Section 228 of the NIRC, as implemented by Revenue Regulations No. 12-99. If the aforesaid procedures are not followed, then the letters of protest, requests for reinvestigation/reconsideration and similar correspondences shall be considered void and without force and effect.

The abovementioned revenue officials shall be primarily responsible in ensuring the preparation of a complete/accurate report on all protests that were filed in their respective offices and the prompt submittal thereof to the Commissioner of Internal Revenue (CIR) every Monday of each week in hard and soft copies. The soft copy of the report shall be emailed to [kim.jacinto-henares@bir.gov.ph](mailto:kim.jacinto-henares@bir.gov.ph) and [flor.mercado@bir.gov.ph](mailto:flor.mercado@bir.gov.ph). The format of the Report on Protest Letters Received Covering Final Assessment Notices and Final Decisions on Disputed Assessments is hereto attached as Annex "A".

2. Based on this weekly report, the Office of the CIR shall create a database of all letters of protest, requests for reinvestigation/reconsideration and similar correspondences received by the different offices of the Bureau. The information contained therein can be provided to the other concerned offices, subject to the CIR's approval of the release of such information and upon written request of the concerned revenue official. The said database shall be regularly updated for purposes of providing accurate information on the matter to all concerned officials and employees.
3. In the event that no letter of protest, request for reinvestigation/reconsideration and similar communication has been received during any given week, the herein prescribed report shall nevertheless be accomplished and submitted within the same period with the notation "No Letter of Protest or Request for Reinvestigation/Reconsideration Received".
4. Any letter of protest, request for reinvestigation/reconsideration, or other similar communication allegedly filed by any taxpayer but are not included in the aforementioned database shall be deemed as not officially filed with the Bureau and shall not be used as basis for the grant of any request for reinvestigation/reconsideration of any FAN or Final Decision on Disputed Assessment (FDDA) issued against the taxpayer.
5. These guidelines and policies shall be strictly observed until such time that a more sophisticated and information technology-driven document receipting and tracking system has been put in place.
6. All letters of protest, requests for reinvestigation/reconsideration or similar correspondences that will be accepted from taxpayers beginning April 29, 2013 shall be guided by this Circular.

All internal revenue officials and employees are enjoined to provide this Circular as wide a publicity possible.

(Original Signed)

**KIM S. JACINTO-HENARES**

Commissioner of Internal Revenue