REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City

BUREAU OF INTERNAL REVENUE
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March 6, 2023

REVENUE MEMORANDUM CIRCULAR NO. 43-2023

SUBJECT: Further Clarifying Certain Policies on the Filing of Appeal Against Final Decision on Disputed Assessments (FDDA) Pursuant to Revenue Regulations No. 12-99, As Amended

TO : All Internal Revenue Officials/Officers and Others Concerned

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Pursuant to Revenue Memorandum Circular No. 39-2013, taxpayers shall submit/file their protests (requests for reinvestigation/reconsideration) and other similar correspondences against the Formal Letter of Demand/Final Assessment Notice (FLD/FAN) with the office of the duly authorized representative of the Commissioner of Internal Revenue who issued the FLD/FAN. In case of filing of an appeal against the Final Decision on Disputed Assessment (FDDA), the taxpayer shall furnish a copy of the said appeal to the Chief of the Assessment Division for regional cases, or the concerned Head Revenue Executive Assistant, in the case of taxpayers under the jurisdiction of the Large Taxpayers Service or investigated by the National Investigation Division under the Enforcement and Advocacy Service, within five (5) days from date of filing with the Office of the Commissioner of Internal Revenue or the Court of Tax Appeals (CTA).

All other issuances inconsistent herewith are hereby repealed or modified accordingly.

All revenue officials and employees are hereby enjoined to be guided and give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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