REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
QUEZON CITY

Date: MAY 27 2020

REVENUE MEMORANDUM CIRCULAR NO. 52-2020

SUBJECT: FILING OF WITHDRAWAL OF PROTEST ON ASSESSMENT NOTICES OR APPEAL ON FDDA VIA EMAIL FOR PURPOSES OF TAX AMNESTY, AMENDING AND SUPPLEMENTING RMC NO. 11-2020 DATED FEBRUARY 6, 2020

TO: ALL INTERNAL REVENUE OFFICIALS, TAXPAYERS AND OTHERS CONCERNED

To provide relief to the taxpayer in view of the continuing implementation of the Enhanced Community Quarantine (ECQ) and General Community Quarantine (GCQ), this Circular is hereby issued to temporarily allow the filing of the withdrawal of the protest on Final Assessment Notice (FAN)/Formal Letter of Demand (FLD) or appeal on Final Decision on Disputed Assessment (FDDA) via electronic mail (e-mail) for purposes of tax amnesty as discussed under Q22 and Q23 of Revenue Memorandum Circular (RMC) No. 57-2019, as amended by RMC No. 11-2020.

Aside from the physical filing of withdrawal before the concerned Regional Office or the National Office, electronic filing or online withdrawal shall be allowed under the following guidelines:

1. The soft copy of the letter of withdrawal of the protest or appeal must be in PDF format, individually attached to the e-mail and signed by the taxpayer or his/her duly authorized representative.

   In addition, the soft copy of the letter of withdrawal shall contain the scanned copy of the first page of the protest or appeal sought to be withdrawn, bearing the stamp "received" of the appropriate BIR Office, and marked as Annex A of the said letter.

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2. The said e-mail shall use the following format and addressed to the appropriate BIR Office:

   To: [e-mail address of the appropriate BIR Office]
   From: [filer's e-mail address]

   Subject: Withdrawal of the Protest of FAN/FLD or Appeal on FDDA of (Name of Taxpayer) filed before the (Name of BIR Office i.e. RR No 1 – Calasiao)

   Body of the Email:
   Name of the Taxpayer:
   Name of the Filing Party:
   Position of the Filer:
   Date the Protest/Appeal was Filed:
   Taxable Year: _____
   Summary of FAN/FLD / FDDA

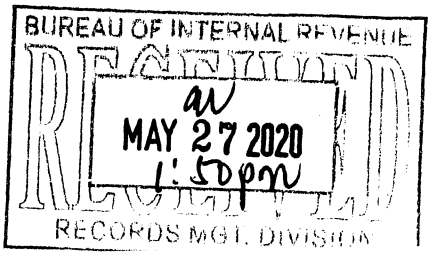
Assessment No. / Reference No.	Tax Type	Basic Tax	Penalties	Total

3. The document shall be deemed to have been filed on the date and time of receipt of the e-mail. In such case, the e-mail and the letter withdrawal of the protest or the appeal shall be printed and attached to the docket accordingly by the BIR personnel/processor.

4. The e-mail containing the withdrawal of the protest or appeal must be addressed to the appropriate BIR Offices, to wit:

   For withdrawal of Protests against FAN/FLD:

Regional Office	Email Addresses
Revenue Region No. 1 CALASIAO	rr_1csu@bir.gov.ph
Revenue Region No. 2 CORDILLERA ADMINISTRATIVE REGION	rr_2csu@bir.gov.ph
Revenue Region No. 3 TUGUEGARAO CITY	rr_3csu@bir.gov.ph
Revenue Region No. 4 CITY OF SAN FERNANDO, PAMPANGA	rr_4csu@bir.gov.ph
Revenue Region No. 5 CALOOCAN CITY	rr_5csu@bir.gov.ph
Revenue Region No. 6 CITY OF MANILA	rr_6csu@bir.gov.ph



Revenue Region No. 7A QUEZON CITY	rr_7acsu@bir.gov.ph
Revenue Region No. 7B EAST NCR	rr_7bcsu@bir.gov.ph
Revenue Region No. 8A MAKATI CITY	rr_8acsu@bir.gov.ph
Revenue Region No. 8B SOUTH NCR	rr_8bcsu@bir.gov.ph
Revenue Region No. 9A- CaBaMiRo (Cavite-Batangas-Mindoro-Romblon)	rr_9acsu@bir.gov.ph
Revenue Region No. 9B- LaQueMar (Laguna-Quezon-Marinduque)	rr_9bcsu@bir.gov.ph
Revenue Region No. 10 - LEGAZPI CITY	rr_10csu@bir.gov.ph
Revenue Region No. 11 ILOILO CITY	rr_11csu@bir.gov.ph
Revenue Region No. 12 BACOLOD	rr_12csu@bir.gov.ph
Revenue Region No. 13 CEBU CITY	rr_13csu@bir.gov.ph
Revenue Region No. 14 EASTERN VISAYAS	rr_14csu@bir.gov.ph
Revenue Region No. 15 ZAMBOANGA CITY	rr_15csu@bir.gov.ph
Revenue Region No. 16 CAGAYAN DE ORO CITY	rr_16csu@bir.gov.ph
Revenue Region No. 17 BUTUAN CITY	rr_17csu@bir.gov.ph
Revenue Region No. 18 KORONADAL CITY	rr_18csu@bir.gov.ph
Revenue Region No. 19 DAVAO CITY	rr_19csu@bir.gov.ph
Large Taxpayers Service	manuel.mapoy@bir.gov.ph

For withdrawal of Appeals against the FDDA:

Office	Email Address
Appellate Division	hayle.bonilla@bir.gov.ph

5. Regular filing of papers or pleadings in connection with the protest or appeal pursuant to existing rules and revenue issuances shall resume as soon as the ECQ or the GCQ is lifted, and the option for online filing of withdrawal of any protest or appeal before the concerned BIR Offices shall no longer be allowed.

6. This Circular shall be made applicable throughout the entire country.

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All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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