



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

**ADVISORY**

**CALL FOR COMMENTS**

**Imposition of Filing Fee for Motion for Reconsideration of the Partial or Full Denial of the Protest to the Final Assessment Notice and Formal letter of Demand filed before the Office of the Commissioner of Internal Revenue**

The public is advised that pursuant to Administrative Order No. 31, directing and authorizing all heads of departments, bureaus, commissions, agencies, offices, and instrumentalities of the national government, including government-owned and/or –controlled corporations (GOCCs), to rationalize the rates of their fees and charges, increase their rate, and impose new fees and charges, issued on October 1, 2012, and implemented by DOF-DBM-NEDA Joint Circular No. 1-2013, issued on January 30, 2013, the Bureau of Internal Revenue is hereby imposing a Filing Fee for Motion for Reconsideration of the partial or full denial of the protest to the Final Assessment Notice (FAN) and Formal Letter of Demand (FLD) filed before the Office of the Commissioner of Internal Revenue.

The amount of Filing fee shall be 1/10<sup>th</sup> of 1% of the basic tax assessed /upheld in the partial or full denial of the protest to the FAN/FLD, but not to exceed P20,000,000.00. The filing fee shall be paid at the General Services Division, 10<sup>th</sup> Floor, BIR National Office Building, Agham Road, Diliman, Quezon City. No motion for reconsideration shall be given due course unless the filing fee has been paid.

The imposition of filing fee shall be part of a subsequent Revenue Memorandum Order prescribing the rules of procedure of the Appellate Division in the handling of administrative appeals on disputed assessments.

You may send your feedback to [maricel.dungca@bir.gov.ph](mailto:maricel.dungca@bir.gov.ph) and/or [jan.michael.rivera@bir.gov.ph](mailto:jan.michael.rivera@bir.gov.ph).

  
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