



Issuance of notice of informal conference in tax assessments

As part of the due process requirement in the issuance of deficiency tax assessment, the BIR has reverted to the previous mode of procedure requiring the issuance of a notice of informal conference to notify taxpayers of the BIR's initial findings and the conduct of informal conference to afford taxpayers the opportunity to present their side of the case.

Under the new rules, the informal conference shall in no case extend beyond 30 days from receipt of the notice for informal conference. If it is found that the taxpayer is still liable for deficiency tax or taxes after presenting his side, and the taxpayer is not amenable to the findings of deficiency tax or taxes, the Revenue District Officer or the Chief of the Special Investigation Division of the Revenue Regional Office, or the Chief of Division in the National Office, as the case may be, shall endorse the case within seven days from the conclusion of the Informal Conference to the Assessment Division of the Revenue Regional Office, or to the Commissioner, or his duly authorized representative for issuance of a deficiency tax assessment.

The requirement for the BIR to issue a notice of informal conference as part of the assessment process was eliminated under Revenue Regulations (RR) No. 18-2013.

RR 07-2018 was published today, 1 February 2018, and shall take effect 15 days thereafter on 16 February 2018.

Click [here](#) to view RR 07-2018 for your reference and guidance.

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