

Advisory on Due Process Requirement for Assessment

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| BIR REVENUE REGULATION NO. 22-2020 | 1 |
| Preparation of Notice of Discrepancy Instead of a Notice of Informal Conference | |

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PREPARATION OF NOTICE OF DISCREPANCY
INSTEAD OF A NOTICE OF INFORMAL CONFERENCE

In relation to the due process requirements observed during tax assessments, the **Notice of Discrepancy** is now required to be prepared instead of a Notice of Informal Conference.

| Noted Differences | Notice of Informal Conference | Notice of Discrepancy |
|---|---|--|
| As to procedure | “Informal Conference” | “Discussion of Discrepancy” |
| As to prescribed form | No specific form | Notice of Discrepancy Form (Annex A of RR No. 22-2020) |
| As to submission of supporting documents | No specific period of time provided to submit the supporting documents. | Taxpayer must submit all supporting documents: <ul style="list-style-type: none"> ➤ During the discussion; and/or ➤ within thirty (30) days after receipt of the Notice of Discrepancy |
| As to effect of failure to resolve the findings | Issuance of deficiency tax assessment | Issuance of deficiency tax assessment in the form of a PAN |
| As to period of endorsement for review and approval | Within seven (7) days from the conclusion of the Informal Conference. | Within ten (10) days from the conclusion of the Discussion. |

Source:
Revenue Regulation No. 22-2020