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

December 7, 2020

REVENUE MEMORANDUM CIRCULAR NO. 136-2020

SUBJECT : Clarification on the Suspension of the Statute of Limitation Provided Under Revenue Regulations (RR) No. 11-2020

TO : All Revenue Officers and Others Concerned

Item 32 in the matrix provided under RR No. 11-2020 pertains to the suspension of the statute of limitation provided under Section 203 and 222 of the Tax Code. The said matrix provided that the suspension shall start from March 16, 2020, when the state of emergency was declared due to COVID 19 virus until sixty days after the lifting of the quarantine. With such suspension, the counting of the three (3)- year prescriptive period for the period to assess and the five (5)-year period to collect, shall exclude the number of days covered by the period of suspension, which is a total of one hundred thirty-seven (137) days.

To illustrate:

	Original Prescriptive Date	**New Prescriptive Date**
Case 1	March 15, 2020	March 15, 2020
Case 2	March 16, 2020	July 31, 2020
Case 3	April 15, 2020	August 30, 2020
Case 4	June 15, 2020	October 30, 2020
Case 5	July 15, 2020	November 29, 2020
Case 6	April 15, 2021	August 30, 2021

All Revenue Officers and others concerned are enjoined to give this Circular as wide a publicity as possible.

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CAESAR R. DULAY
Commissioner of Internal Revenue

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