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

March 27, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 34-2020**

**SUBJECT: SUSPENDING THE RUNNING OF THE STATUTE OF LIMITATIONS IN THE ASSESSMENT AND COLLECTION OF TAXES PURSUANT TO SECTION 223 OF THE NATONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, DUE TO THE DECLARATION OF A NATIONAL EMERGENCY FROM THE CORONA VIRUS DISEASE 2019 (COVID 19) SITUATION**

TO: **ALL INTERNAL REVENUE OFFICERS, TAXPAYERS AND OTHERS CONCERNED**

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Republic Act No. 11469 otherwise known as "*Bayanihan to Heal As One Act*" and Proclamation Nos. 929 and 922, *s.* of 2020, declared a state of calamity and National Emergency throughout the Philippines due to the 2019 Corona Virus Disease (COVID 19). This Circular is hereby issued to inform all concerned of the suspension of the running of the Statute of Limitations in the assessment and collection of taxes under Sections 203 and 222 of the National Internal Revenue Code (NIRC) of 1997, as amended.

Section 223 of the NIRC provides:

> "The running of the Statute of Limitations provided in Sections 203 and 222 on the making of assessment and the beginning of distraint or levy or a proceeding in court for collection, in respect of any deficiency, shall be suspended for the period during which the Commissioner is prohibited from making the assessment or beginning distraint or levy or a proceeding in court and for sixty (60) days thereafter; …xxx"

The World Health Organization's declaration of COVID 19 as a pandemic and the issuance of the RA No. 11469 coupled with the Proclamations of the President and their implementing guidelines have in effect prohibited the Commissioner and/or his authorized representatives, from making and serving assessment notices and Warrants of Distraint and/or Levy, as well as Warrants of Garnishments, for the enforcement and collection of deficiency taxes.

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The cited provisions and stated circumstances therefore warrant the suspension of the running of the Statute of Limitations under Sections 203 and 222 of the NIRC of 1997, as amended, for a period starting on March 16, 2020 until the lifting of the state of national emergency and for sixty (60) days thereafter. The suspension of the running of the Statute of Limitations shall likewise apply with respect to the issuance and service of assessment notices, warrants and enforcement and/or collection of deficiency taxes. This Circular shall apply nationwide

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible, and that a copy thereof be filed with the Office of the National Administrative Register (ONAR) of the UP Law Center.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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