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

JUN 25 2021

REVENUE MEMORANDUM CIRCULAR NO. 80 - 2021

SUBJECT : Clarifying the Suspension of the Statute of Limitations on Assessment and Collection of Taxes Due to the Declaration of Quarantine in Various Areas in the Country

TO : All Revenue Officers and Employees and Others Concerned

This Circular is being issued to supplement Revenue Memorandum Circular (RMC) No. 52-2021, which suspended the running of the statute of limitations on assessment and collection of taxes pursuant to Section 223 of the National Internal Revenue Code of 1997, as amended, due to the declaration of Enhanced Community Quarantine in Metro Manila, Bulacan, Cavite, Laguna, and Rizal (NCR Plus), and other applicable jurisdictions.

In Revenue Regulations (RR) No. 12-2020, amending RR No. 11-2020, the definition of "quarantine" included both enhanced community quarantine (ECQ) and modified enhanced community quarantine (MECQ) since under both levels, there is limited mobility that restricts certain activities. Hence, in conformity with the said definition, the running of the statute of limitations in assessment and collection shall be suspended in areas placed under ECQ, as stated in RMC No. 52-2021, as well as MECQ.

With such suspension, the concerned offices of the Bureau shall be provided with additional days for them to issue the Assessment Notices, Warrants of Distraint and/or Levy, as well as Warrants of Garnishment, to enforce collection of deficiency taxes against taxpayers covered by the ECQ and MECQ declaration, which is equivalent to the number of days the particular area was placed under ECQ and MECQ, plus sixty (60) days from its lifting.

For ease of determining the extended due date, please see matrix below, showing the extended due date computation for NCR Plus under Case 1 and illustrating other computations for shorter ECQ and MECQ periods under Cases 2 and 3.

The computation under Case 1 is based on the declaration of ECQ in NCR Plus from March 29, 2021 to April 11, 2021, inclusive, under IATF Resolution Nos. 107-A and 108-A and the declaration of MECQ from April 12, 2021 to May 14, 2021, inclusive, under IATF Resolution Nos. 109-A and 113-A.

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	Old Prescriptive Due Date	New Prescriptive Due Date Per RMC 136-2020	Due to declaration of ECQ and MECQ	Number of Declared ECQ and MECQ Days
Case 1	April 15, 2021	August 30, 2021	December 15, 2021	47 days + 60
Case 2	April 15, 2021	August 30, 2021	November 19, 2021	21 days + 60
Case 3	August 15, 2021	December 30, 2021	March 28, 2022	28 days + 60

All are enjoined to give this Circular a wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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