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

BUREAU OF INTERNAL REVENUE
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REVENUE MEMORANDUM CIRCULAR NO. 93-2021

SUBJECT: SUSPENSION OF 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 (ECQ) AND MODIFIED ECQ (MECQ) IN THE NATIONAL CAPITAL REGION (NCR) AND OTHER AREAS OF THE COUNTRY.

TO: All Internal Revenue Officers and Others Concerned

This Circular is being issued in light of the declaration of Enhanced Community Quarantine (ECQ) and Modified ECQ (MECQ) in the National Capital Region (NCR) and other areas of the country[1], thus restricting movement in the said areas and effectively barring the service of assessment notices personally or by substituted service, and Warrants of Distraint and or Levy, as well as Warrants of Garnishment, to enforce collection of deficiency taxes.

Pursuant to Section 223 of the National Internal Revenue Code of 1997, as amended, which provides that: *"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-"*, vis-à-vis the definition of "***quarantine***" under Revenue Regulations (RR) No. 11-2020, as amended by RR No. 12-2020, **the running of the statute of limitations for assessment and collection of deficiency taxes is suspended in the affected jurisdictions while ECQ and/or MECQ is in effect, including any extension/s thereof, and for sixty (60) days thereafter. The suspension of the running of the Statute of Limitations shall apply with respect to the issuance and service of assessment notices, warrants and enforcement, and/or collection of deficiency taxes.**

In case of any future declarations of ECQ and/or MECQ by the government on any area/s of the country, thereby restricting movement in the said area/s and effectively barring the service of assessment notices, personally or by substituted service, and Warrants of Distraint and or Levy, as well as Warrants of Garnishment, to enforce collection of deficiency taxes, the running of the statute of limitations for assessment and collection of deficiency taxes shall likewise be suspended in the affected jurisdictions while ECQ and/or MECQ is in effect, and for sixty (60) days thereafter.

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[1] IATF Resolution No. 130-A dated July 29, 2021 and IATF Resolution No. 131 dated August 5, 2021. For NCR, the ECQ is from 06 August 2021 to 20 August 2021.

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This Circular shall apply nationwide on areas placed under ECQ and MECQ.

All Revenue Officials are hereby enjoined to give this Circular as wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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