

Advisory on the Suspension of the Period to Assess and Collect Taxes

PAGE NOS.

REVENUE MEMORANDUM CIRCULAR
NO. 93-2021

1

Suspension of the Running of the Statute of Limitations on Assessment and Collection of Taxes due to the Declaration of ECQ and/or MECQ in the NCR and Other Areas of the Country

20/F Chatham House
Valero cor. Rufino Sts.



Salcedo Village
Makati Zip Code



www.bdblaw.com.ph
info@bdblaw.com.ph



T: (632) 403-2001
F: (632) 403-2001 loc. 130



Copyright © 2021 by Du-Baladad and Associates (BDB Law). All rights reserved. No part of this issue covered by this copyright may be produced and/or used in any form or by any means – graphic, electronic and mechanical without the written permission of the publisher.

MEMBER FIRM OF

wts global

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

**Suspension of Running of Statute of Limitations
on Assessment and Collection of Taxes**

Period of Suspension

Suspended in the affected jurisdictions while ECQ and/or MECQ is in effect (including extensions) and for 60 days thereafter

Application of Suspension

Suspension shall apply with respect to the issuance and service of assessment notices, warrants and enforcement, and/or collection of taxes

Future ECQ/MECQ Declarations

The above suspension of the running of the statute of limitations to assess and collect taxes while ECQ and/or MECQ is in effect and for 60 days thereafter shall likewise apply to future declarations of ECQ and/or MECQ.

Source:

Revenue Memorandum Circular No. 93-2021