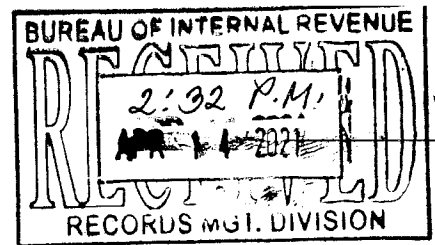




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
QUEZON CITY



REVENUE MEMORANDUM CIRCULAR NO. 52-2021 14 APR 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 IN METRO MANILA, BULACAN, CAVITE, LAGUNA, AND RIZAL (NCR PLUS), AND OTHER APPLICABLE JURISDICTIONS.


TO: All Internal Revenue Officers and Others Concerned

This Circular is being issued in light of the declaration of Enhanced Community Quarantine (ECQ) in Metro Manila, Bulacan, Cavite, Laguna, and Rizal, collectively known as NCR Plus bubble from March 29, 2021 to April 4, 2021 and further extension thereof from April 5, 2021 to April 11, 2021, thus restricting movement in the said area and effectively barring the service of assessment notices, personally or by substituted service, and Warrants of Dstraint 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 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 running of the statute of limitations for assessment and collection of deficiency taxes is suspended in the affected jurisdictions while the Enhanced Community Quarantine (ECQ) 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.**

This Circular shall apply nationwide on areas placed under ECQ.

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


CAESAR R. DULAY

Commissioner of Internal Revenue