



Tax in a Dot

Confidence to lead

Prepared by Deloitte Philippines' tax professionals, this newsletter summarizes the latest Philippine tax regulations and other updates.

TAX-2022-011

Suspension of the running of statute of limitations during ECQ/MECQ

The running of the statute of limitations for assessment and collection of deficiency taxes under Sections 203 and 222 of the National Internal Revenue Code of 1997, as amended, shall be suspended in the affected jurisdictions while the enhanced community quarantine (ECQ) and/or modified enhanced community quarantine (MECQ) are in effect, including extensions thereof, and for 60 days thereafter. The suspension shall apply to the issuance and service of assessment notices, warrants, and enforcement and/or collection of deficiency taxes.

Please find attached Revenue Memorandum Circular (RMC) No. 93-2021 for your reference.

Contact us

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, or any member of the [Philippines Tax & Legal team](#).

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