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credibility and honor  
defined.

Dear Valued Clients,

The Bureau of Internal Revenue (BIR) issued the following Revenue Memorandum Circulars (RMCs) to give clarification to certain issues during the implementation of the Enhanced Community Quarantine (ECQ) and Modified Enhanced Community Quarantine (MECQ) in NCR and other areas of the country, pursuant to IATF Resolution No. 130-A and 131.

# TAX Advisory 2021-72

*This tax advisory is for general information only and should not be treated as a substitute for specific advice. We still recommend that you seek professional assistance in determining the applicability of this advisory. For any comment or question on this matter, please email us at [aocheadoffice@alaspas.com](mailto:aocheadoffice@alaspas.com) or call us at (02) 7759-5090 to 91.*



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**RMC No. 92-2021  
EXTENDED DEADLINE FOR  
FILING OF LETTERS AND  
CORRESPONDENCES**

In relation to the current surge in COVID-19 cases prompting the government to impose Enhanced Community Quarantine (ECQ) and Modified ECQ (MECQ) in the National Capital Region (NCR) and other areas of the country, the deadline for filing of the following papers, letters, and documents falling due on August 6, 2021 and during the ECQ and MECQ period, including extensions thereof, in areas covered by the ECQ and MECQ declaration, is hereby extended as follows:

<b>Letter/Correspondence</b>	<b>Extended Deadline</b>
Position Paper and Supporting Documents in Response to Notice of Discrepancy	30 days from lifting of the ECQ and/or MECQ
Reply and Supporting Documents in Response to the Preliminary Assessment Notice (PAN)	15 days from lifting of the ECQ and/or MECQ



Letter/Correspondence	Extended Deadline
Protest Letter in Response to the Final Assessment Notice/Formal Letter of Demand (FAN/FLD)	30 days from lifting of the ECQ and/or MECQ
Transmittal Letter and Supporting Documents in relation to Request for Reinvestigation	30 days from lifting of the ECQ and/or MECQ
Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on Final Decision on Disputed Assessment (FDDA)	30 days from lifting of the ECQ and/or MECQ
Submission of Documents in Response to Subpoena Duces Tecum	15 days from lifting of the ECQ and/or MECQ
Submission of Documents in relation to First, Second, and Final Notice	10 days from lifting of the ECQ and/or MECQ
Other Similar Letters and Correspondences	30 days from lifting of the ECQ and/or MECQ
Filing of VAT Refund with VCAD	30 days from lifting of the ECQ and/or MECQ



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Moreover, face to face meetings of BIR officials and employees with taxpayers and/or their authorized representatives in the areas covered by the ECQ and MECQ declarations are deferred and rescheduled until the lifting of ECQ and/or MECQ. In case of any future declarations of ECQ and/or MECQ by the government on any area/s of the country, the deadline of submission of the abovementioned letters / correspondences falling within the ECQ and/or MECQ period shall likewise be extended, following the extended deadlines identified above.





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, 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, 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.

Sincerely,

*Tax Advisory Services*



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**RMC No. 93-2021  
SUSPENSION OF THE RUNNING  
OF STATUTE OF LIMITATIONS**

