REVENUE MEMORANDUM CIRCULAR NO. 52-2021 issued on April 14, 2021 suspends the running of the Statute of Limitations on assessment and collection of taxes pursuant to Section 223 of the National Internal Revenue Code (NIRC) of 1997, as amended, due to the declaration of Enhanced Community Quarantine (ECQ) in Metro Manila, Bulacan, Cavite, Laguna, and Rizal (NCR Plus), and other applicable jurisdictions.

The running of the Statute of Limitations for assessment and collection of deficiency taxes is suspended in the affected jurisdictions while the 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.