

## Advisory on the Suspension of the Running of the Statute of Limitations

**PAGE NOS.**

**BIR REVENUE MEMORANDUM CIRCULAR  
NOS. 74-2020 and 77-2020  
Amendment and/or clarification on the  
suspension of the running of the statute  
of limitations**

**1**

20/F Chatham House  
Valero cor. Rufino Sts.



Salcedo Village  
Makati Zip Code



[www.bdblaw.com.ph](http://www.bdblaw.com.ph)  
[info@bdblaw.com.ph](mailto:info@bdblaw.com.ph)



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



*Copyright © 2020 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  
NOS. 74-2020 and 77-2020**

**AMENDMENT AND/OR CLARIFICATION ON THE SUSPENSION  
OF THE RUNNING OF THE STATUTE OF LIMITATIONS**

<b>Original period of suspension</b>	<b>Amended period of suspension</b>
For a period starting March 16, 2020 until the lifting of the state of national emergency and for sixty (60) days thereafter	For a period starting March 16, 2020 until the lifting of the extreme community quarantine (“ECQ”) and for sixty (60) days thereafter

Notwithstanding the above amended period, the term “ECQ” is understood to be “Enhanced Community Quarantine.”

*Source:*

*Revenue Memorandum Circular Nos. 74-2020 and 77-2020*