



Client Bulletin No. 19 (Updates on COVID-19 related PH Issuances):  
**Revised IATF Omnibus Guidelines; No Further Extension of Deadlines  
to Pay Taxes**

This is a briefing on the issuances as of May 24, 2020 on the following matters in relation to the COVID-19 pandemic:

- A. [IATF Revises the Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines](#)
- B. [No Further Extension of Deadlines to File Tax Returns and Pay National Taxes](#)
- C. [Intellectual Property Office of the Philippines \(IPOPHL\) Resumes On-site Operations on May 26, 2020](#)
- D. [Securities and Exchange Commission \(SEC\) Issuances on Filings and Submissions](#)

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**A. IATF Revises the Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines**

- 1. Updated Operational Capacities for Business Allowed to Operate During MECQ Pursuant to Revised Omnibus Guidelines
  - a. The Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF) has issued *Resolution No. 38* dated May 22, 2020<sup>1</sup> amending the Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines which were posted on May 16, 2020 (Omnibus Guidelines).<sup>2</sup>

A copy of the Revised Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines ('Revised Omnibus Guidelines') is available at:

<https://www.officialgazette.gov.ph/downloads/2020/05may/20200522-omnibus-guidelines-on-the-implementation-of-community-quarantine-in-the-philippines.pdf>.

Our discussion focuses on rules applicable to areas under Modified Enhanced Community Quarantine (MECQ) such as Metro Manila.

<sup>1</sup> IATF Resolution No. 38 dated May 22,  
<https://www.officialgazette.gov.ph/downloads/2020/05may/20200522-IATF-RESOLUTION-NO-38.pdf>;  
last accessed at 1:27 PM on May 24, 2020.

<sup>2</sup> Please see our client bulletin posted on May 16, 2020 on the Omnibus Guidelines at  
<https://us5.campaign-archive.com/?u=7487080697dfcf9da2744850e&id=f38a6bdf41>.

b. Skeleton workforce to full operational capacity

Under the Omnibus Guidelines, the establishments listed in the table below were allowed to operate only with skeleton workforce in a MECQ area. Now, under the Revised Omnibus Guidelines, they can operate at full capacity.<sup>3</sup>

<b>Industry</b> <i>(Note: We have grouped establishments we have considered similar; but these establishments are listed under various provisions of the Revised Omnibus Guidelines.)</i>	<b>Operations in a MECQ Area</b>  <b>- Now (Revised Omnibus Guidelines): Full operational capacity</b> <b>- Before (Omnibus Guidelines): Skeleton workforce only</b>  <i>(Note: All descriptions of businesses below are quoted directly from the Revised Omnibus Guidelines but we have shortened some of them.)</i>
<b>Retail and Manufacturing</b>	<ul style="list-style-type: none"> <li>• Private establishments and their employees involved in the provision of essential goods and services (e.g., public markets, groceries, convenience stores, laundry shops, food preparation establishments for take-out and delivery, water-refilling stations)</li> <li>• Activities in the value chain related to essential products (e.g., food, medicine and vitamins production, soap and detergents, diapers, feminine hygiene products, disinfectants)</li> </ul>
<b>Finance</b>	<ul style="list-style-type: none"> <li>• Banks, money transfer services, including pawnshops only insofar as performing money transfer functions, microfinance institutions, and credit cooperatives, including their armored vehicle services, if any</li> <li>• Capital markets</li> </ul>
<b>Utilities/Power generation</b>	<ul style="list-style-type: none"> <li>• Water supply and sanitation services and facilities (e.g., waste disposal services, property management and building utility services)</li> </ul>

<sup>3</sup> See Section 3(4) of the Revised Omnibus Guidelines.

<b>Industry</b> <i>(Note: We have grouped establishments we have considered similar; but these establishments are listed under various provisions of the Revised Omnibus Guidelines.)</i>	<b>Operations in a MECQ Area</b>  <b>- Now (Revised Omnibus Guidelines): Full operational capacity</b> <b>- Before (Omnibus Guidelines): Skeleton workforce only</b>  <i>(Note: All descriptions of businesses below are quoted directly from the Revised Omnibus Guidelines but we have shortened some of them.)</i>
	<ul style="list-style-type: none"> <li>• Energy and power companies and their third-party contractors and service providers</li> <li>• Telecommunications companies, internet service providers, cable television providers</li> </ul>
<b>Construction</b>	<ul style="list-style-type: none"> <li>• Workers accredited by the Department of Transportation to work on utility relocation works and limited works on railway projects (with on-site or near-site accommodations and/or shuttle services, where applicable)</li> <li>• Essential public and private projects (e.g., quarantine facilities, facilities for construction personnel performing emergency works, flood control, and other disaster risk reduction and rehabilitation works), in accordance with Department of Public Works and Highways (DPWH) guidelines</li> <li>• Priority public and private construction projects (e.g., food production, agriculture, fishery, energy, housing, communication, water utilities, manufacturing, and BPOs), in accordance with DPWH guidelines</li> </ul>
<b>Others</b>	<ul style="list-style-type: none"> <li>• Airline and aircraft maintenance, pilots and crew, and employees of aviation schools</li> <li>• Ship captains and crew, including shipyard operations and repair</li> </ul>

<b>Industry</b> <i>(Note: We have grouped establishments we have considered similar; but these establishments are listed under various provisions of the Revised Omnibus Guidelines.)</i>	<b>Operations in a MECQ Area</b>  <b>- Now (Revised Omnibus Guidelines): Full operational capacity</b> <b>- Before (Omnibus Guidelines): Skeleton workforce only</b>  <i>(Note: All descriptions of businesses below are quoted directly from the Revised Omnibus Guidelines but we have shortened some of them.)</i>
	<ul style="list-style-type: none"> <li>• Funeral and embalming services (with shuttling service and/or housing accommodation for personnel and staff)</li> <li>• Humanitarian assistance from civil society organizations and non-government organizations</li> <li>• Veterinary clinics</li> <li>• Security personnel</li> </ul>

c. Establishments now allowed to operate

Under the Omnibus Guidelines, the establishments listed below were not included in the list of businesses allowed to operate. Now, under the Revised Omnibus Guidelines, they can operate with operational capacities specified below.

- (i) “Printing presses authorized by the Bureau of Internal Revenue (BIR) or other appropriate agencies to print official receipts and other accountable forms” at full operational capacity.
- (ii) Real estate activities limited to leasing at full operational capacity, but other real estate activities are limited to 50% operational capacity.
- (iii) Car wash services included under repair and maintenance of vehicles at 50% operational capacity.

d. Other changes

The Revised Omnibus Guidelines also clarify that the operational capacity of a hotel is limited to in-house skeleton workforce. They state that “[a]ncillary establishments within the premises, such as restaurants, cafés, bars, gyms, spas, and the like, shall not be allowed to operate or to

provide room services.” The “accommodation establishments may prepare: (a) packed meals for distribution to guests who opt for the same; and (b) food orders for take-out and delivery only.”

Media establishments are now allowed to operate at full capacity “without need of [Presidential Communications Operations Office] (PCOO) accreditation.”

The Revised Omnibus Guidelines also allow gatherings in areas under MECQ strictly limited to “the provision of critical government services and authorized humanitarian activities while adhering to the prescribed minimum health standards.”

## 2. Grace Period on Loans and Rents

- a. Section 8(2) of the Revised Omnibus Guidelines also clarifies that the mandatory grace period on loans pursuant to Sections 4 (aa) and (bb) of *Republic Act No. 11469*, otherwise known as “*Bayanihan to Heal As One Act*”<sup>4</sup> is applicable to “all loans, including but not limited to salary, personal, housing, and motor vehicle loans, as well as credit card payments, falling due within the period of [Enhanced Community Quarantine] (ECQ) and MECQ.” Lending institutions are “directed to implement a minimum of a thirty (30)-day grace period from due date or until such time that the ECQ or MECQ is lifted, whichever is later.”
- b. The grace period on residential and commercial rents for “micro-, small, and medium enterprises (MSMEs) and sectors not permitted to operate” is applicable to those “falling due within the duration of the ECQ, MECQ, and [General Community Quarantine] (GCQ).”<sup>5</sup> Lessors are directed to implement “a grace period of thirty (30) days from the last due date or until such time that the community quarantine is lifted ..., whichever is longer.”
- c. The rules on grace periods “shall have retroactive effect starting [March 17, 2020] in areas where the applicable community quarantine had been declared.”<sup>6</sup>

<sup>4</sup> Bayanihan Act, *Section 4(aa)*. Direct all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System, Social Security System and Pag-ibig Fund, to implement a minimum of a thirty (30)-day grace period for the payment of all loans, including but not limited to salary, personal, housing, and motor vehicle loans, as well as credit card payments, falling due within the period of the enhanced Community Quarantine without incurring interests, penalties, fees, or other charges. Persons with multiple loans shall likewise be given the minimum thirty (30)-day grace period for every loan.

*Section 4 (bb)*. Provide for a minimum of thirty (30)-day grace period on residential rents falling due within the period of the enhanced community quarantine, without incurring interests, penalties, fees, and other charges.

<sup>5</sup> See Section 8(2) of the Revised Omnibus Guidelines.

<sup>6</sup> See Section 8(2) of the Revised Omnibus Guidelines.

## **B. No Further Extension of Deadlines to File Tax Returns and Pay National Taxes**

1. The Secretary of Finance has issued *Revenue Regulations (RR) No. 12-2020 (Amends Revenue Regulations No. 10-2020, as amended by Revenue Regulations No. 11-2020, relative to the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes pursuant to Section 4(z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal As One Act")* dated May 11, 2020<sup>7</sup> to advise that there will be no further extension of deadlines for the filing of tax returns and payment of taxes which were previously provided under *Revenue Regulations No. 11-2020 (RR No. 11-2020)*.

*RR No. 12-2020* provides that "[r]egardless of any extension or modification of quarantine," the "defined extended due dates under Section 2 of *RR No. 11-2020*" for filing and submission of various documents and payment of internal revenue taxes "shall remain in effect." This amends the definition of "quarantine period" in *RR No. 11-2020* which is "any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, community quarantine, enhanced community quarantine, and modified enhanced community quarantine."

A copy of *RR No. 11-2020* may be accessed at

[https://www.bir.gov.ph/images/bir\\_files/internal\\_communications\\_1/Full%20Text%20RR%202020/Revenue%20Regulations%20No%2011-2020.pdf](https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/Revenue%20Regulations%20No%2011-2020.pdf).

2. To facilitate the payment of taxes, the Bureau of Internal Revenue has issued *Revenue Memorandum Circular (RMC) No. 48-2020 (Manner of Accepting Payment of Internal Revenue Taxes until June 14, 2020)* dated May 22, 2020<sup>8</sup> to prescribe guidelines on the place and mode of payment of national taxes until June 14, 2020.
  - a. This RMC allows taxpayers to pay national taxes at "the nearest authorized agent bank (AAB), notwithstanding Revenue District Office (RDO) jurisdiction" or "the concerned Revenue Collection Officers (RCO) of the nearest RDO, even in areas where there are AABs," provided that:
    - cash payments shall not exceed Php 20,000; and
    - check payments made "with the RCO until June 14, 2020" will have no limitation.
  - b. *RMC No. 48-2020* further provides that all checks "shall be made payable to the Bureau of Internal Revenue" and that "the name of the receiving AAB branch may no longer be indicated in the check for tax payment.

<sup>7</sup> Revenue Regulations No. 12-2020 dated May 11, 2020;  
[https://www.bir.gov.ph/images/bir\\_files/internal\\_communications\\_1/Full%20Text%20RR%202020/Revenue%20Regulations%20No.%2012-2020.pdf](https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/Revenue%20Regulations%20No.%2012-2020.pdf); last accessed at 2:06 PM on May 24, 2020.

<sup>8</sup> Revenue Memorandum Circular No. 48-2020 dated May 22, 2020;  
[https://www.bir.gov.ph/images/bir\\_files/internal\\_communications\\_2/RMCs/2020%20RMCs/RMC%20No.%2048-2020.pdf](https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2048-2020.pdf); last accessed at 2:18 PM on May 24, 2020.

### C. Intellectual Property Office of the Philippines (IPOPHL) Resumes On-site Operations on May 26, 2020

The Intellectual Property Office of the Philippines (IPOPHL) has issued *IPOPHL Memorandum Circular No. 2020-013B* in view of the declaration of May 25, 2020 as a regular holiday in observance of Eid'l Fitr (Feast of Ramadhan).<sup>9</sup> This circular amends *IPOPHL Memorandum Circular No. 2020-013 (Advisory on IPOPHL Services in View of the Declaration of a Modified Enhanced Community Quarantine Over the National Capital Region)*.<sup>10</sup>

The public is advised of the following changes:<sup>11</sup>

1. The IPOPHL will “resume limited regular operations at its main office” with a skeleton workforce on **May 26, 2020**. Employees not included in the skeleton workforce are to continue working from home.
2. The IPOPHL documentary receiving sections will receive documents beginning **May 28, 2020** from 8AM to 5PM, “with cut-off at 4PM, from Mondays to Fridays.”
3. Hearings scheduled in the IPOPHL, including mediation hearings, will remain suspended until **May 25, 2020**. Parties to mediation may request for online conference. “Hearings scheduled [**May 26, 2020**] onwards, including online mediation, shall proceed unless otherwise advised.”
4. The IPOPHL Main Office cashier will resume operations on **May 28, 2020** from 8AM to 5PM, “with cut-off at 4PM, from Mondays to Fridays.” Only payments which cannot be made through the IPOPHL’s online payment system (e.g., patent applications, copyright registrations, replies, and services) will be accepted. The IPOPHL will also accept payments through postal money order.
5. “Access to IPOPHL mailboxes shall be allowed starting **May 26, 2020**.”

For more information about IPOPHL issuances, please contact:

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<sup>9</sup> IPOPHL Memorandum Circular No. 2020-013B dated May 20, 2020; <https://drive.google.com/file/d/1bl-D9j0U0goUrkf1lpxysjLK4eyLssUz/view>; last accessed at 3:16 PM on May 24, 2020.

<sup>10</sup> For more information about IPOPHL Memorandum Circular No. 2020-013, please see our client bulletin posted on May 16, 2020 at <https://us5.campaign-archive.com/?u=7487080697dfcf9da2744850e&id=f38a6bdf41>.

<sup>11</sup> We have put certain dates in bold font.

**D. Securities and Exchange Commission (SEC) Issuances on Filings and Submissions**

1. The SEC has issued *Memorandum Circular No. 18, series of 2020 (Procedures in the Filing of Audited Financial Statements and General Information Sheet to SEC After the Community Quarantine)* dated May 11, 2020<sup>12</sup> to clarify the guidelines for the hard copy submissions of the Audited Financial Statements (AFS) and General Information Sheet (GIS). The circular allows corporations to submit their AFS and GIS via email, but “upon lifting of the Community Quarantine,” a hard copy has to be submitted “[through] the SEC Express Nationwide Submission (SENS) to any courier of their choice and/or Philippine Postal Office.” This circular amends “all other circulars, memoranda and implementing rules and regulations that may be inconsistent” with it.
- a. With respect to the AFS, the circular provides a schedule for the hard copy submission of AFS of “corporations whose fiscal year ends November 30, 2019 and December 31, 2019,” depending on the “last numerical digit of their SEC registration or license number,” as follows:<sup>13</sup>

<b>Schedule of Filing of AFS</b>	<b>Last Numerical Digit of SEC Registration</b>
June 29, 30, July 1, 2, 3, 6, 7, 8, 9, 10	1 and 2
July 13, 14, 15, 16, 17	3 and 4
July 20, 21, 22, 23, 24	5 and 6
July 27, 28, 29, 30	7 and 8
August 3, 4, 5, 6, 7	9 and 0

- b. The following are excluded from the schedule set out in the circular and are instead “subject to the filing deadlines [stated] in Memorandum Circular Nos. 5 and 17, series of 2020.”<sup>14</sup>

- Corporations that are “required to file Annual Reports with fiscal year ending December 31, 2019 or on dates other than December 31, 2019,” and

<sup>12</sup> SEC Memorandum Circular No. 18, series of 2020 dated May 11, 2020; [http://www.sec.gov.ph/wp-content/uploads/2020/05/SECMCNo18\\_-1.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/05/SECMCNo18_-1.pdf); last accessed at 2:23 PM on May 24, 2020.

<sup>13</sup> Note that the deadlines are the same as those set out in our Return-to-Work Checklist posted on May 16, 2020 and our Corporate Governance Briefing posted on May 22, 2020. SEC Memorandum Circular No. 18-2020 clarifies the deadlines applicable to various corporations.

<sup>14</sup> SEC Memorandum Circular No. 5, series of 2020 dated May 12; [http://www.sec.gov.ph/wp-content/uploads/2020/04/2020MCNo05\\_1.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/04/2020MCNo05_1.pdf); last accessed at 2:45 PM on May 24, 2020.

SEC Memorandum Circular No. 17, series of 2020 dated May 7, 2020; [http://www.sec.gov.ph/wp-content/uploads/2020/05/SECMCNo17\\_.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/05/SECMCNo17_.pdf); last accessed at 2:44 PM on May 24, 2020.

- “Publicly-listed companies, issuers of registered securities under supervision of the Market and Securities Regulation Department, and Investment Companies, Issuers of Proprietary and Non-proprietary Shares / Timeshares, and Public Companies.”

2. The SEC has also issued an updated *Notice (Summary of Guidelines on the Filing of Reports and Other Documents During the Enhanced Community Quarantine)* dated April 8, 2020<sup>15</sup> summarizing the guidelines on the “alternative modes of filing of reports and other documents with the SEC” as well as the “deadlines and email addresses where certain reports and documents may be sent.” Printed copies of reports and documents may be sent to the SEC via “mail or courier” through SEC Express Nationwide Submission (SENS). The *Notice* reflects SEC issuances as of May 22, 2020.

A copy of the *Notice* may be accessed at [http://www.sec.gov.ph/wp-content/uploads/2020/05/2020Notice\\_Summary-of-Guidelines-on-the-Filing-of-Reports-during-the-ECQ-Updated-05222020F.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/05/2020Notice_Summary-of-Guidelines-on-the-Filing-of-Reports-during-the-ECQ-Updated-05222020F.pdf).

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## Other COVID-19 related bulletins

The links to our earlier bulletins can be found [here](#).

Please note that there are other COVID-19 related government issuances which are not covered by our bulletins. For more information about other regulations, please contact your account partner or [sshg@syciplaw.com](mailto:sshg@syciplaw.com) or [info@syciplaw.com](mailto:info@syciplaw.com).

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<sup>15</sup> SEC Notice dated April 8, 2020 and updated on May 22, 2020; [http://www.sec.gov.ph/wp-content/uploads/2020/05/2020Notice\\_Summary-of-Guidelines-on-the-Filing-of-Reports-during-the-ECQ-Updated-05222020F.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/05/2020Notice_Summary-of-Guidelines-on-the-Filing-of-Reports-during-the-ECQ-Updated-05222020F.pdf); last accessed at 2:49 PM on May 24, 2020.

This bulletin contains a summary of the legal issuances discussed above. It was prepared by SyCip Salazar Hernandez & Gatmaitan (SyCipLaw) to update its clients about recent legal developments. This does not constitute legal advice or an opinion of SyCipLaw or any of its lawyers.

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