

TAX ALERT SPECIAL ISSUE

March 2020

SUPREME COURT ISSUANCES

SUSPENSION OF WORK IN ALL COURTS. There shall be no work in all courts, court offices, divisions, sections and units, including in the Supreme Court, from 16 March 2020 until 15 April 2020, except in courts and court offices concerned with the resolution of urgent matters and cases, the payment of salaries in the Judiciary, the release of the 2019 Bar Examinations, the medical services, and the security of the courts. Work that can be performed in the respective residences of the justices, judges, and court personnel shall proceed. *Supreme Court Administrative Circular No. 31-2020, 16 March 2020.*

SUSPENSION OF HEARINGS NATIONWIDE. All hearings nationwide are suspended during 16 March 2020 until 15 April 2020, except on urgent matters, such as but not limited to petitions, motions and pleadings in relation to bail and habeas corpus, the promulgation of judgments of acquittals, reliefs for those who may be arrested and detained during this period, and other related actions that may be filed in relation to measures imposed at the local or national levels to address the declared health emergency. *Supreme Court Administrative Circular No. 31-2020, 16 March 2020.*

EXTENSION OF DEADLINE FOR FILING OF COURT SUBMISSIONS TO 16 MAY 2020. The filing of petitions and appeals, complaints, motions, pleadings, and other court submissions that fall due during the period from 15 March 2020 until 15 April 2020 is extended for thirty (30) calendar days counted from 16 April 2020. However, those who prefer to file the said pleadings within the reglementary period without the need of the extension granted may do so by facsimile or by transmitting them through electronic means, if available. *Supreme Court Administrative Circular No. 31-2020, 16 March 2020.*

SUSPENSION OF NON-URGENT COURT ACTIONS. EXTENSION OF PRESCRIPTIVE PERIOD FOR NON-URGENT COURT ACTIONS TO 16 MAY 2020. All court actions which are not considered urgent, such as, but not limited to promulgations of decisions in civil cases, executions of judgments, implementations of other writs, services of summons, auction sales in extrajudicial foreclosures, solemnizations of marriages, etc., scheduled during this period are likewise suspended and shall be rescheduled. For court actions with prescribed periods, these periods shall likewise be extended for thirty (30) calendar days counted from 16 April 2020. *Supreme Court Administrative Circular No. 31-2020, 16 March 2020.*

ISSUANCE OF DECISIONS AND ORDERS WHEN COURTS ARE FULLY OPERATIONAL. All justices and judges are, however, expected to draft decisions and orders in their respective residences during the said period, which decisions and orders shall

be promulgated and issued once the courts are fully operational. *Supreme Court Administrative Circular No. 31-2020, 16 March 2020.*

DEFERRAL OF OFFICIAL MEETINGS AND FUNCTIONS IN THE JUDICIARY. All official meetings, including meetings of the bids and awards committees and other committees, round table discussions, focus group discussions, seminars, trainings, conventions, and functions in the Judiciary shall be deferred, except those called from hereon and authorized by the Chief Justice or by the Judiciary Task Force on Covid-19. *Supreme Court Administrative Circular No. 31-2020, 16 March 2020.*

PHYSICAL CLOSURE OF ALL COURTS. All courts nationwide, from the Supreme Court down to the first level courts, shall be physically closed to all court users and may be reached only through their respective hotlines, and email addresses and Facebook accounts, if available, effective 23 March 2020, Monday. *Supreme Court Administrative Circular No. 32-2020, 20 March 2020.*

DETERMINATION AND ACTION ON URGENT MATTERS. The litigants, lawyers, prosecutors and the general public are hereby advised to first call the proper court through its hotline, or access it through its email address or Facebook account, if available, wherein it shall be determined if the matter being raised is urgent. If urgent, only then will the justice or judge on duty, together with the skeletal staff, go to court to receive and act on the said urgent matter. All calls and messages shall be entertained from 8:30 A.M. to 2:00 P.M., Monday to Friday. *Supreme Court Administrative Circular No. 32-2020, 20 March 2020.*

HOTLINES AND EMAIL ADDRESSES OF COURTS. The hotlines and available email addresses and Facebook accounts of all courts nationwide may be found in Annex A of Administrative Circular No. 32-2020 (see <http://sc.judiciary.gov.ph/hotlines/>). For immediate reference, below are the hotlines of the Supreme Court and the Court of Tax Appeals: *Supreme Court Administrative Circular No. 32-2020, 20 March 2020.*

COURT/ STATION	HOTLINE	EMAIL/ FACEBOOK
Supreme Court	0933 161 1287	judicialrecordsoffice@gmail.com
Judicial Records Office (for E-Filing)		efile_jro@sc.judiciary.gov.ph
Court of Tax Appeals	0947 884 5238	taxcourtpphil@gmail.com FB: courtoftaxappeals

ONLINE FILING OF CRIMINAL COMPLAINTS, INFORMATION, AND OTHER SUPPORTING DOCUMENTS. Criminal complaints and information, together with other supporting documents, may be filed through electronic transmission or email before the proper first or second level court. Once the complaint or information is received by the court, the Clerk of Court shall refer the same to the judge on duty who shall personally evaluate the complaint or the resolution of the prosecutor, and its supporting evidence. *Supreme Court Administrative Circular No. 33-2020, 31 March 2020.*

PERSONAL EVALUATION BY THE JUDGE ON DUTY OF THE ELECTRONICALLY- FILED COMPLAINT OR INFORMATION. Within three (3) days from the electronic filing of the complaint or information, the judge on duty shall personally evaluate the resolution of the prosecutor and its supporting evidence. The judge on duty may immediately dismiss the case if the evidence on record clearly fails to establish probable cause. If the judge on duty finds probable cause, he or she shall issue a warrant of arrest, or a commitment order when the complaint or information is filed pursuant to Sec. 6, Rule 112, of the Revised Rules on Criminal Procedure which pertains to lawful arrests without a warrant. The judge on duty shall likewise issue a commitment order if the accused has been arrested pursuant to a warrant earlier issued by the judge who personally evaluated the resolution of the prosecutor and its supporting evidence. In case of doubt on the existence of probable cause, the judge on duty may order the prosecutor to submit, through electronic transmission, additional evidence within three (3) days from notice and the issue must be resolved by the court within ten (10) days from the filing of the complaint or information. The judges and court personnel on duty shall always ensure that all filings and communications are kept secure and confidential. *Supreme Court Administrative Circular No. 33-2020, 31 March 2020.*

ONLINE POSTING OF BAIL. In accordance with existing rules, the judge on duty shall also determine if the accused should be admitted to bail as a matter of right in accordance with Sec. 4, Rule 114, of the Revised Rules of Criminal Procedure. If so, and once the accused has submitted all the requirements for bail, which may likewise be initially electronically transmitted to the court, the judge on duty shall examine the submissions, and if complete and compliant, shall sign the approval of the bail and the consequent release order. The judge on duty may reduce the amount of bail initially fixed, upon motion of the accused and after giving the prosecutor an opportunity to comment within a non-extendible period of twenty-four (24) hours from the filing of the motion, which motion and order to file comment thereon may likewise be sent electronically. In view of the foregoing, the Office of the Court Administrator shall identify and inform the respective courts of the available accredited sureties which may, whenever necessary, promptly issue the appropriate bail bonds during the public health emergency period. Actions on the reduction of bail shall be decided within twenty-four (24) hours from the expiration of the period to comment on the motion for reduction of bail, with or without comment from the prosecutor. The approval of the bail and the consequent release order shall then be electronically transmitted by the judge on duty to the Executive Judge who, in turn, shall electronically transmit the same within the same day to the proper law enforcement authority or detention facility to enable the release of the accused. The electronically transmitted approval of bail and release order by the Executive Judge shall be sufficient to cause the release of the accused. The initial online submission of the requirements for bail may also be availed of by an accused who has been charged before the court prior to the start of the public health emergency period. *Supreme Court Administrative Circular No. 33-2020, 31 March 2020.*

BUREAU OF INTERNAL REVENUE ISSUANCES

EXTENSION OF DEADLINE FOR FILING OF APPLICATIONS FOR VAT REFUND UNTIL APRIL 30, 2020. Filing of VAT refund applications covering the quarter ending 31 March 2018 can still be accepted until 30 April 2020. *Revenue Memorandum Circular No. 27-2020, 18 March 2020.*

EXTENSION OF 90-DAY PROCESSING PERIOD OF VAT REFUND CLAIMS. The 90-day period of processing VAT refund claims by the processing offices for those claims that are currently being evaluated and for those that may be received from 16 March to 14 April 2020 is suspended and that the counting of the number of processing days shall resume after the lifting of the enhanced community quarantine (“ECQ”), issued by the President. *Revenue Memorandum Circular No. 27-2020, 18 March 2020.*

EXTENSION OF DEADLINE FOR FILING OF CY 2019 INCOME TAX RETURNS, VARIOUS OTHER RETURNS, AND PAYMENT OF TAXES. Please refer to *Annex A* of this Tax Alert: Special Issue for the extended deadlines for filing of BIR Forms, returns, and payment of taxes. *Revenue Memorandum Circular No. 30-2020, 23 March 2020 amending Revenue Memorandum Circular Nos. 29-2020 (amending Revenue Memorandum Circular No. 26-2020) and clarifying Revenue Memorandum Circular No. 28-2020 (amending Revenue Memorandum Circular No. 25-2020).*

EXTENSION OF THE PERIOD FOR FILING OF DOCUMENTS AND CORRESPONDENCES PURSUANT TO THE TAX CODE TO 30 DAYS FROM THE LIFTING OF ECQ. The submission and/or filing of certain documents and correspondences required under the Tax Code, as amended, as well as in the existing revenue regulations, is hereby extended as specified below:

DOCUMENT/ CORRESPONDENCE	EMAIL/ FACEBOOK
Letter Answer to Notice of Informal Conference (“NIC”)	Extension of thirty (30) days from the date of the lifting of the ECQ
Response to the Preliminary Assessment Notice (“PAN”)	
Protest Letter to Final Assessment Notice (“FAN”) and Formal Letter of Demand (“FLD”)	
Submission of relevant supporting documents to support the request for re-investigation of audit cases with FAN/FLD	
Appeal/ Request for Reconsideration to the Commissioner on the Final Decision on Disputed Assessment	
Other similar letters and correspondences with due dates	

The extension shall apply to taxpayers whose response to the received NIC, PAN, FAN, FLD, FDDA, and other similar notices falls due on the dates covered within the period of ECQ, 17 March 2020 until 13 April 2020. The specified extension shall likewise apply to other jurisdictions where the concerned local government units (“LGUs”) have also adopted and implemented the ECQ and other similar measures. *Revenue Memorandum Circular No. 31-2020, 23 March 2020.*

EXTENSION OF DEADLINE FOR FILING OF CERTIFICATE OF RESIDENCE FOR TAX TREATY RELIEF (“CORTT”) FORMS TO 30 APRIL 2020. Section 6, paragraph 3 of Revenue Memorandum Order No. 8-2017 states that the filing of CORTT Forms shall be done within thirty (30) days after the payment of the withholding taxes due on dividend, interest, and royalty. Thus, the filing of the corresponding CORTT Forms for final withholding taxes paid on the said types of income on or before March 10, 2020 should be made on or before April 13, 2020. However, due to the ECQ from 17 March 2020 to 13 April

2020, taxpayers may not be able to file -- and the concerned offices, i.e., Revenue District Office No. 39 – South, Quezon City and the International Tax Affairs Division may not be able to receive -- the CORTT Forms on or before April 13, 2020. Therefore, in order to give relief to all the parties concerned, the deadline for filing of CORTT Forms for final withholding taxes on dividends, interests, royalties paid on or before March 10, 2020 is hereby extended until April 30, 2020 without the imposition of penalties. *Revenue Memorandum Circular No. 32-2020, 23 March 2020.*

EXTENSION OF DEADLINE ON AVAILMENT OF TAX AMNESTY ON DELINQUENCIES TO 23 MAY 2020. The provisions of Revenue Regulations No. 4-2019 implementing Title IV of Republic Act No. 11213 (“Tax Amnesty Act”) on the Tax Amnesty on Delinquencies was amended by Revenue Regulations No. 5-2020, particularly on the duration for its availment, in consideration of the current circumstances prevailing in the country in relation to the World Health Organization’s declaration of Covid-19 Global Pandemic. The deadline to avail of the tax amnesty on delinquencies is hereby extended from April 23, 2020 to May 23, 2020. *Revenue Memorandum Circular No. 33-2020, 24 March 2020.*

SUSPENSION OF THE RUNNING OF THE STATUTE OF LIMITATIONS IN THE ASSESSMENT AND COLLECTION OF TAXES PURSUANT TO SECTION 223. The running of the statute of limitations in the assessment and collection of taxes under Sections 203 and 222 of the Tax Code is suspended pursuant to Section 223 of the Tax Code which allows suspension of the running of the statute of limitations for the period during which the Commissioner is prohibited from making the assessment, beginning distraint or levy, or proceeding in court, and for sixty (60) days thereafter. The World Health Organization’s declaration of COVID-19 as a pandemic and the enactment of the Republic Act No. 11469 (Bayanihan to Heal as One Act), coupled with the proclamations of the President and their implementing guidelines have, in effect, prohibited the Commissioner and/or his authorized representatives from making and serving assessment notices and Warrants of Distraint and/or Levy, as well as Warrants of Garnishments for the enforcement and collection of deficiency taxes. The cited provisions and stated circumstances warrant the suspension of the running of the statute of limitations under Sections 203 and 222 of the Tax Code for the period starting 16 March 2020 until the lifting of the state of national emergency and for sixty (60) days thereafter. The suspension of the running of the statute of limitations shall likewise apply to the issuance and service of assessment notices, warrants and enforcement and/or collection of deficiency taxes nationwide. *Revenue Memorandum Circular No. 34-2020, 30 March 2020.*

SECURITIES AND EXCHANGE COMMISSION ISSUANCES

CLOSURE OF SEC’S MAIN OFFICE IN PASAY CITY, EXTENSION OFFICES, AND SATELLITE OFFICES WITHIN LUZON. This is pursuant to the imposition of an ECQ and Stringent Distancing Measures over the entire Luzon effective 12AM, 17 March 2020 and expiring at 12:00 A.M. on 13 April 2020, as provided in a memorandum issued by the Executive Secretary following the sharp increase in the number of confirmed COVID-19 cases throughout the country. *SEC Advisory, 17 March 2020.*

SUSPENSION/POSTPONEMENT OF ALL HEARINGS AND CONFERENCES SCHEDULED WITHIN 17 MARCH 2020 TO 17 APRIL 2020 (THE “COVERED

PERIOD”). The Office of the General Counsel (“OGC”) will issue Orders relating to the new schedule of hearings and conferences after the community quarantine is lifted. *SEC Advisory, 17 March 2020.*

EXTENSION OF FILING OF APPEALS, MOTIONS, AND PLEADINGS UNTIL 15 MAY 2020. The filing of appeals, motions and pleadings that are due or will become due during the Covered Period for cases pending with the OGC is hereby extended for thirty (30) calendar days from 15 April 2020. The foregoing shall also apply to appeals, motions and pleadings, which will become due during the Covered Period, for cases pending with the Commission *En Banc*. All pleadings covered by this Advisory shall thus be filed on 15 May 2020. However, those who prefer to file pleadings within the reglementary period without the need of the extension granted herein may do so by facsimile or email at ogc_picc@sec.gov.ph. *SEC Advisory, 17 March 2020.*

EXTENSION OF TIME TO FILE ANNUAL REPORTS AND/OR AUDITED FINANCIAL STATEMENTS FOR SELECT COMPANIES. The SEC grants the following affected companies an extension of time without penalty, within which to submit the Annual Reports and/or Audited Financial Statements for the period ended 31 December 2019:

(i) For companies doing domestic operations only	an extension of time until 30 June 2020
(ii) For companies with domestic and foreign operations	an extension of time until 30 June 2020 or 60 days from that date of lifting of travel restrictions/ban by the concerned government authorities, whichever comes later

Provided that the affected companies shall comply with the requirements set forth in the issuance as enumerated in *Annex B* of this Tax Alert: Special Issue. Companies whose preparation of financial statements or completion of statutory audits is not affected by the COVID-19 are required to file their Annual Reports and/or Audited Financial Statements for the year ended 31 December 2019 within the periods prescribed under the existing rules and regulations. *SEC Memorandum Circular No. 5, series of 2020, 12 March 2020 and SEC Notice, 18 March 2020.*

GUIDELINES ON THE ATTENDANCE AND PARTICIPATION OF DIRECTORS, TRUSTEES, STOCKHOLDERS, MEMBERS, AND OTHER PERSONS OF CORPORATIONS IN REGULAR AND SPECIAL MEETINGS THROUGH TELECONFERENCING, VIDEO CONFERENCING AND OTHER REMOTE OR ELECTRONIC MEANS OF COMMUNICATION. *Directors or trustees* who cannot physically attend or vote at board meetings can participate and vote through remote communication such as videoconferencing, teleconferencing, or other alternative modes of communication that allow them reasonable opportunities to participate. However, directors or trustees cannot attend or vote by proxy at board meetings. When so provided in the by-laws or by majority vote of the board of directors, *stockholders or members* who cannot physically attend a stockholders’ meeting or members’ meeting may participate in such meetings through remote communications or other alternative modes of communication. If a director/trustee or stockholder/member intends to participate in a meeting through remote

communication, he/she shall notify in advance the Presiding Officer and the Corporate Secretary of his/her intention. The Corporate Secretary shall note such fact in the Minutes of the meeting. Corporations may issue their own internal procedures for the conduct of board meetings through remote communication or other alternative modes of communication to address administrative, technical and logistical issues. For the convenience of their stockholders and members, corporations shall issue their own internal procedures embodying the mechanisms for participation in meetings and voting through remote communication or in absentia. *SEC Memorandum Circular No. 6, series of 2020, 12 March 2020.*

GUIDELINES ON THE FILING OF THE GENERAL INFORMATION SHEET (“GIS”) DURING THE ECQ. Where an election of Directors, Trustees, and Officers was held, the GIS shall be submitted within thirty (30) days from actual meeting thru mail (ordinary or registered), private courier, or email at mlmliwanag@sec.gov.ph, mtdmabuyo@sec.gov.ph or cmdnotice@sec.gov.ph. Elections of Directors, Trustees, or Officers originally scheduled between 1 March 2020 and 31 May 2020, that are not held on account of health and safety reasons in relation to the COVID-19 disease and the corporation has no facilities for remote communication, shall be reported to the SEC through a notice within thirty (30) days from the original meeting date either through mail, courier or by electronic means; accompanied by a statement specifying a new date for election which is within sixty (60) days from the originally scheduled date. The report on non-holding of annual meeting shall be submitted to cmdnotice@sec.gov.ph and shall contain the corporate name, SEC registration number, date of annual meeting per By-Laws, date of actual meeting, reason for non-holding of meeting, venue of the intended meeting, and signed and dated by the Corporate Secretary. Results of the election of Directors, Trustee, or Officers subsequent to the report of non-holding of elections, and which is held outside the covered period, shall be reported to the SEC through submission of a GIS within thirty (30) days from the date of actual meeting when the election was held. *SEC Memorandum Circular No. 9, series of 2020, 18 March 2020.*

PHILIPPINE COMPETITION COMMISSION ISSUANCES

CLOSURE OF OFFICE UNTIL 14 APRIL 2020. The Philippine Competition Commission Office (“PCC”) office is closed from 16 March to 14 April 2020 or until such time the ECQ is lifted. With the health and safety of its personnel and stakeholders in mind, the PCC has implemented a work-from-home arrangement to deliver its basic public services. *PCC Advisory, 18 March 2020.*

SUSPENSION OF REGLEMENTARY PERIODS TO RESUME ON 15 APRIL 2020. The reglementary periods for the filing of pleadings, motions, and other submissions to the PCC, and for the payment of fines or penalties, shall be deemed interrupted during 16 March to 14 April 2020. The running of the reglementary periods shall resume on 15 April 2020 or the day after the ECQ has been lifted, whichever is applicable. Parties shall have the balance of their respective reglementary periods to file their submissions with, or to pay the fines and penalties imposed by PCC. Submissions and payments made during the remaining period shall be considered to have been timely made. *PCC Advisory, 18 March 2020.*

SUSPENSION OF ACCEPTANCE OF NEW NOTIFICATION FORMS AND LETTERS OF NON-COVERAGE AND EVALUATION THEREOF FOR MERGERS AND ACQUISITIONS. For mergers and acquisitions, the PCC had earlier suspended for the same

period the acceptance of new notification forms and letters of non-coverage, evaluation of sufficiency of submitted notification forms and letters of non-coverage, and the running of the 30-day notification period. *PCC Advisory, 18 March 2020.*

CONTACT DETAILS IN CASE OF IMMEDIATE CONCERN. Parties may inquire on the new schedule of submissions, payments, or pre-notification consultations through the following offices: *PCC Advisory, 18 March 2020.*

OFFICE	EMAIL
Mergers and Acquisitions Office	mergers@phcc.gov.ph
Competition Enforcement Office	enforcement@phcc.gov.ph
Adjudication Division	adjudication@phcc.gov.ph
Other urgent concerns	queries@phcc.gov.ph

BUREAU OF CUSTOMS ISSUANCES

CONDUCT OF HEARINGS IN ALL FORFEITURE PROCEEDINGS UNDER CUSTOMS MEMORANDUM ORDER NO. 4-2018(A). The conduct of actual and face-to-face hearings are temporarily suspended in all ports until 12 April 2020. The BOC lawyer who is designated by the District Collector as the Hearing Officer shall not require the presence of the PLD Government Lawyer to appear before him/her at the port. Instead the Hearing Officer shall require the claimant to file its Position Paper with a longer period of seven (7) working days from receipt of the notice to file the same. *OCOM Memo No. 54-2020; 18 March 2020.*

EXTENSION OF VALIDITY OF THE CUSTOMS ACCREDITATION OF BOC STAKEHOLDERS. All customs accreditation of BOC Stakeholders that will expire during the period of implementation of the ECQ, starting 17 March 2020, shall remain valid. The extension shall cover accreditation of BOC Stakeholders, such as but not limited to importers, customs brokers, Super Green Lane importers, Customs Bonded Warehouses, Customs Facilities and Warehouses, or any other third-party transacting with, and accredited by, BOC. All stakeholders with expired accreditation during the said period will be given one (1) month from the lifting of the ECQ to submit application for renewal of their accreditation. *OCOM Memo No. 57-2020, 19 March 2020.*

CLOSURE OF MANILA INTERNATIONAL CONTAINER PORT (“MICP”) BUILDING. In order to ensure the health and welfare of all personnel of the MICP, its service providers, and stakeholders, the MICP Building shall be placed on temporary closure immediately and until further notice. *OCOM Memo No. 58-2020, 24 March 2020.*

SUSPENSION OF THE 7-DAY PERIOD TO LODGE GOODS DECLARATION DURING THE ECQ. The prescribed period of seven (7) days to lodge goods declaration is hereby suspended for the duration of the emergency. At any time during the declaration of the ECQ, lodgment and filing of goods declaration may be made within fifteen (15) days from the date of discharge of last package. The period to file goods declaration may be extended for another fifteen (15) days on valid grounds upon request, which may be done personally or online by opening a Ticket at the Customer Care Portal System at client.customs.gov.ph, duly

acknowledged by the BOC. This shall cover shipments with date of discharge of last packaging starting 10 March 2020. *OCOM memo No. 60-2020, 23 March 2020.*

ONLINE FILING OF GOODS DECLARATION Pursuant to the ECQ and the mandate of the BOC to facilitate trade in goods and optimize revenue generation in the interim, Online Filing of Goods Declaration is implemented pursuant to the guidelines set forth in this memo. *OCOM Memo No. 61-2020; 24 March 2020.*

Note: The information provided herein is general and may not be applicable in all situations. It should not be acted upon without specific legal advice based on particular situations. If you have any questions, please feel free to contact us at any of the indicated e-mail address:

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ANNEX A

BIR FORMS/ RETURNS	ORIGINAL DUE DATE	EXTENDED DUE DATE
Filing and Payment of 2550M- Monthly Value- Added Tax Declaration for Non-eFPS Filers (for the month of February 2020)	March 20, 2020	April 20, 2020
eFiling/ Filing and ePayment/ Remittance of 1600WP- Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (for the month of February 2020)	March 20, 2020	April 20, 2020
eFiling of 2550M- eFPS filers under Group E (for the month of February 2020)	March 21, 2020	April 21, 2020
eFiling of 2550M- eFPS filers under Group D (for the month of February 2020)	March 22, 2020	April 22, 2020
eFiling of 2550M- eFPS filers under Group C (for the month of February 2020)	March 23,2020	April 23, 2020
eFiling of 2550M- eFPS filers under Group B (for the month of February 2020)	March 24, 2020	March 24, 2020
eFiling and ePayment of 2550M- eFPS filers under Group A (for the month of February 2020)	March 25, 2020	April 27, 2020
ePayment of 2550M for Group E, D, C, B (for the month of February 2020)	March 25, 2020	April 27, 2020
eFiling/ Filing and ePayment/ Payment of 2550Q- Quarterly Value- Added Tax Declaration (Cumulative for Three (3) Months), eFPS and Non-eFPS Filers for (FQ ending February 29, 2020)	March 25, 2020	April 27, 2020
Submission of Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer- Non eFPS- FQ ending February 29, 2020	March 25, 2020	April 27, 2020
Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each Particular Brand of Alcohol, Tobacco Products and Sweetened Beverage Products- FQ ending February 29, 2020	March 25, 2020	April 27, 2020
Registration of Computerized Books of Accounts and Other Accounting records in electronic format- FY ending February 29, 2020	March 30, 2020	April 30, 2020

Submission of required hard copies of Financial Statement and scanned copies of Form 2307 to e-Filed 1702RT, MX and EX- FY ending November 30, 2019	March 30, 2020	April 30, 2020
Submission of 2019 Inventory List- FY ending February 29, 2020	March 30, 2020	April 30, 2020
eSubmission of Quarterly Summary List of Sales/ Purchases by a VAT Taxpayers- eFPS Filers- FQ ending February 29, 2020	March 30, 2020	April 30, 2020
eFiling/ Filing and ePayment/ Payment of 1702Q- Quarterly Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers (for FQ ending January 31, 2020)	March 31, 2020	April 30, 2020
Filing/ Submission of Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF)	March 31, 2020	April 30, 2020
Submission of the Deadline of Certificate of Compensation Payment (BIR Form No. 2316)	March 31, 2020	April 30, 2020
Filing/ Submission of Annual Information Return of Creditable Income Taxes Withheld (Expanded) BIR Form No. 1604-E), together with its alphalist	March 31, 2020	April 30, 2020
eFiling/ Filing and ePayment/ Payment of 2000 (DST) and 2000-OT (One Time Transactions) (for the month of March 2020)	April 5, 2020	May 5, 2020
eSubmission of Monthly eSales Report of all Taxpayers using CRM/POS with TIN ending in even number- Month of March 2020	April 8, 2020	May 8, 2020
eFiling/ Filing and ePayment/ Payment of 1600 with Monthly Alphalist of Payees and 1606 (for the month of March 2020)	April 10, 2020	May 11, 2020
eFiling/ Filing and ePayment/ Remittance of 1600 and 1601C- Withholding Tax Remittance Return for National Government Agencies (NGAs)- (for the month of March 2020)	April 10, 2020	May 11, 2020
Filing and Payment/ Remittance of 2200M Excise Tax Return for the amount of Excise taxes collected from	April 10, 2020	May 11, 2020

payment made to Sellers of Metallic Minerals (for the month of March 2020)		
Filing and Payment/ Remittance of 1601C- Non-eFPS Filers (for the month of March 2020)	April 10, 2020	May 11, 2020
eSubmission of eSales Report of all taxpayers using CRM/POS with TIN ending in odd number- month of March 2020	April 10, 2020	May 11, 2020
eFiling of 1601C- eFPS filers under Group E (for the month of March 2020)	April 11, 2020	May 11, 2020
eFiling of 1601C- eFPS filers under Group D (for the month of March 2020)	April 12, 2020	May 12, 2020
eFiling of 1601C- eFPS filers under Group C (for the month of March 2020)	April 13, 2020	May 13, 2020
eFiling of 1601C- eFPS filers under Group B (for the month of March 2020)	April 14, 2020	May 14, 2020
eFiling and ePayment of 1601C- eFPS filers under Group A- month of March 2020	April 15, 2020	May 15, 2020
eFiling/ Filing and ePayment/ Payment of 1700, 1701 and 1701A with required attachments- CY ending Dec. 31, 2019 *Taxpayers may file and pay the corresponding taxes due thereon to any Authorized Agent Banks (AAB) nearest to the location of the taxpayer or to any Revenue Collection Officer under the Revenue District Office (file and pay anywhere. <i>RMC No. 28-2020, 18 March 2020.</i>	April 15, 2020	May 15, 2020
eFiling/ Filing and ePayment/ Payment of 1702 RT, MX, and EX with required attachments- CT ending December 31, 2019 *Taxpayers may file and pay the corresponding taxes due thereon to any Authorized Agent Banks (AAB) nearest to the location of the taxpayer or to any Revenue Collection Officer under the Revenue District Office (file and pay anywhere. <i>RMC No. 28-2020, 18 March 2020.</i>	April 15, 2020	May 15, 2020

ePayment of 1601C for Group E, D, C, and B- month of March 2020	April 15, 2020	May 15, 2020
eSubmission of Quarterly Summary List of Machines (CRM-POS) sold by all Machine Distributors/ Dealers/ Vendors/ Suppliers- TQ ending March 31, 2020	April 15, 2020	May 15, 2020
Registration of Bound Loose-Leaf Books of Accounts/ Invoices/ Receipts and Other Accounting Records- FY ending March 31, 2020	April 15, 2020	May 15, 2020
Submission of List of Medical Practitioners- CQ ending March 31, 2020	April 15, 2020	May 15, 2020

Note:

1. The Required attachments for the filing of Annual Income Tax Returns (AITR) shall likewise be submitted **on or before 15 May 2020.**
2. Filing/ submission of other reportorial requirements which were omitted in the list above and whose deadlines/ due dates fall within the ECQ period shall be **extended for thirty (30) calendar days from the original deadlines/ due dates.**
3. For all ONETT transactions (BIR Form No. 1606, 1706, 1707, 1800, and 1801), if the date for its payment falls due within the ECQ period, the period to file and pay the corresponding taxes due thereon is hereby **extended for thirty (30) days from its due date.**
4. If the ECQ period will be extended further, then filing of returns and payment of the corresponding taxes due thereon, and submission of reports and attachments falling within the ECQ period shall **also be extended by thirty (30) calendar days.**

1. Annual Report (SEC Form 17-A) of Publicly- Listed companies

- a. Submission of a **written request** to the Commission through the Markets and Securities Regulation Department for an extension of time **not later than five (5) days before the filing deadline**;
- b. **Sworn certification** of the requesting company signed by its **President and Treasurer** confirming that all of the following conditions are met:
 - i. Its financial year-end is 31 December 2019;
 - ii. It has significant business operations or significant subsidiaries in areas/countries/territories affected by COVID-19; and
 - iii. The preparation of financial statements and timely completion of statutory audit of the company's financial statements as of 31 December 2019 have been affected by the travel restriction/ban, temporary suspension of business operations, and/or measures imposed by the authorities or companies in response to the COVID-19.
- c. The request shall be accompanied by a **sworn certification** by the company's external auditor confirming the items (ii) and (iii) of paragraph 1(b) above.
- d. The company shall continuously observe its disclosure obligations under the SRC and the Philippine Stock Exchange Consolidated Listing and Disclosure Rules. This means that all material information, whether price-sensitive or trade sensitive, must be disclosed on a timely basis. Where the company's operations are materially affected by the COVID-19 outbreak, disclosure on the financial impact or any other material aspects should be made immediately.
- e. Given the impact of the delayed release of annual reports, the requesting company must submit to the Commission an indicative date to convene the Annual Stockholders' Meeting.

Considering further that Annual Report for the year 2019 is material and necessary for the completion and filing of the applicable Quarterly Reports (SEC Form 17-Q) for each quarter of year 2020, the Commission likewise extends the period for filing of the same for publicly-listed companies whose requests for extension to file Annual Reports (SEC Form 17-A) were granted by the Commission.

2. Annual Reports and/or Audited Financial Statements of Companies that are Not Publicly- Listed

All non-publicly listed companies that will be filing their 31 December 2019 Annual Reports and/or AFS, shall attach the following documents:

- a. A **sworn certification** signed by the company's President and Treasurer that it fulfills all the conditions set forth under items (i) to (iii) of paragraph 1 (b) above; and
- b. External auditor's **sworn certification** of its confirmation on items (ii) and (iii) of paragraph 1(b) above.

The filing of applicable Quarterly Reports (SEC Form 17-Q) of concerned registered issuers of securities is likewise extended.

Note:

In light of the implementation of an ECQ for the entire Luzon due to the COVID-19, the Commission En Banc resolved to **dispense** with the following requirements, both for publicly listed and non-publicly listed companies, as provided in SEC Memorandum Circular No. 5, Series of 2020:

- a. Sworn certification of the requesting company signed by its President and Treasurer; and
- b. Sworn certification by the company's external auditor.