

COVID-19 RELATED ISSUANCES

A. BUREAU OF INTERNAL REVENUE

Subject of Issuance	Salient Points
Revenue Regulation No. 9-2020 dated April 7, 2020	
Implements Section 4 (Z) and Section 4 (EE) of RA No. 11469 (Bayanihan to Heal as One Act) by granting further benefits on donations during the period of Enhanced Community Quarantine in relation to the NIRC of 1997, as amended	<p>The following shall be fully deductible against gross income of the donor, when donation is given for the sole and exclusive purpose of combatting Covid-19 during the state of national emergency:</p> <ol style="list-style-type: none"> 1. Cash donations; 2. Donations of all critical or needed healthcare equipment or supplies; 3. Relief goods and water; and 4. Use of property, whether real or personal (shuttle service, use of lots/buildings). <p>To be entitled to the full deductibility, the donation must be given to any of the following donees:</p> <ol style="list-style-type: none"> 1. National government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said Government, including fully-owned government corporations; 2. Accredited non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution or philanthropic organization and/or research institution or organization; 3. Private hospitals and/or non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization (even if non-accredited), trust or philanthropic organization and/or research institution or organization; and 4. Local private corporations, civil organizations, and/or international organizations/institutions provided that they shall (1) actually, directly and exclusively distribute and/or transfer said donations to, and/or (2) partner as

	<p>conduit/logistical machinery with, the accredited NGOs and/or national government or any entity created by any of it agencies which is not conducted for profit, or to any political subdivision of the said Government.</p> <p>Furthermore, to avail of the said benefit, the donor and/or donee must submit supporting evidence (i.e. Deed of Donation, Certificate of Donation, Liquidation report) to the BIR within 60 days from the lifting of the ECQ.</p> <p>Lastly, the donation of relief goods, water, or critical or needed healthcare equipment or supplies are not deemed sale subject to Value-Added Tax under Section 106 (B) of the NIRC.</p>
Revenue Memorandum Circular No. 37-2020 dated April 6, 2020	
<p>Filing of the Tax Returns and Payment of Taxes before the Extended Deadline</p>	<p>Taxpayers who file their tax returns within the original deadline or prior to the extended deadline can amend their tax returns at any time on or before the extended due date. An amendment that will result to additional tax to be paid shall be not be subject to corresponding penalties if the same is done not later than the extended deadline.</p> <p>Taxpayers whose amended returns will result to overpayment of taxes paid, can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding periods' tax returns, aside from filing for claim for refund.</p> <p>Moreover, BIR Form No. 1701, or Annual Income Tax Return for Individuals, Estates and Trusts is not yet available in the Electronic Filing and Payment System (eFPS). In this regard, eFPS filers shall use the offline eBIR Forms Package Version 7.6.</p>
Revenue Memorandum Circular No. 36-2020 dated April 6, 2020	
<p>Further Clarification on the Exemption from Documentary Stamp tax (DST) relief for Qualified Loans pursuant to Revenue Regulations No. 8-20202 dated April 1, 2020 and Revenue Memorandum Circular No. 35-2020 dated April 2, 2020.</p>	<p>There shall be no additional DST on credit extensions and restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the Enhanced Community Quarantine (ECQ) period. The new loan principal shall not be subject to DST.</p> <p>The same tax treatment shall apply to all extensions of payment and/or maturity periods of all pre-existing loans.</p>

	<p>Credit extensions shall mean:</p> <ol style="list-style-type: none"> a. Pre-existing loans that fall due during the ECQ period where interest is paid but the principal is converted into a new loan with a new maturity date; b. Pre-existing loans that fall due during the ECQ period where interest is paid but the principal is rolled over or renewed as a new loan principal. <p>Credit restructuring shall mean:</p> <ol style="list-style-type: none"> a. Pre-existing loans that fall due during the ECQ period where both the principal and the interests are not paid but are consolidated and converted into a new loan principal with a new maturity date; b. Pre-existing loans that fall due during the ECQ period where there is payment of interest and partial payment of principal while the remaining unpaid principal is converted into a new loan principal with a new maturity date <p>Covered institutions shall submit a summary listing of all pre-existing loans, pledges and other instruments which were granted extension of payment and/or maturity periods.</p> <p>Moreover, fresh loan availments, top-up to existing loans and new loan drawdowns during the ECQ period and its collateral documentation remain subject to DST.</p>
Revenue Memorandum Circular No. 35-2020 dated April 2, 2020	
<p>Exemption from Documentary Stamp Tax for Relief for Loans pursuant to RR No, 8-2020</p>	<p>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, in extending the grace period for the payment of all loans, shall not impose additional DST for credit extensions and credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof during the covered period.</p>
Revenue Regulations No. 8-2020 dated April 2, 2020	
<p>Implementing Section 4(aa) under the Bayanihan To Heal As One Act</p>	<p>Pursuant to Sec. 4(aa) of the Bayanihan To Heal As One Act, all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including GSIS, SSS and PAG-IBIG Fund are directed to implement a minimum of a 30-day grace period for payment of loans.</p>

	<p>RR No. 8-2020 states that all loans, including but not limited to salary, personal, housing, and motor vehicle loans, as well as credit card payments falling due within the Enhanced Community Quarantine (ECQ) Period are covered under above-cited provision. It shall also include extension of maturity periods that may result from the grant of grace periods for the said payments, whether or not such maturity periods originally fall due within the ECQ.</p> <p>Further, for implementation of Sec. 4 (n) of the Bayanihan To Heal As One Act, the <i>covered institutions</i> are the following:</p> <ul style="list-style-type: none"> • Banks • Quasi-banks • Non-stock savings and loan associations • Credit card issuers • Pawnshops • Other credit granting financial institutions under the supervision of Bangko Sentral ng Pilipinas (BSP), Securities and Exchange Commission (SEC), and Cooperative Development Authority, public or Cooperative Development Authority, public or private, including the GSIS, SSS, and PAG-IBIG Fund. <p>There shall also be no additional documentary stamp tax on credit extensions and credit restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ period.</p>
Revenue Memorandum Order No. 10-2020 dated March 30, 2020	
<p>Prescribes the policies and guidelines relative to the ATRIG requirements of all goods imported under Section 4, Paragraph (o) of "Bayanihan to Heal as One Act".</p>	<p>All importations of health equipment and supplies deemed as critical or needed to address the current public health emergency, declared as exempt from VAT and excise taxes under the "Bayanihan to Heal as One Act", shall be released from customs custody without need of an ATRIG.</p> <p>Importation of materials needed to produce the health equipment and supplies shall likewise be released from customs custody without need of an ATRIG provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies.</p>

	<p>The exemption from ATRIG requirement shall cover those who arrived and were cleared by the Bureau of Customs during the 3 month effectivity of the "Bayanihan to Heal as One Act" unless extended or withdrawn by Congress or ended by Presidential Proclamation.</p>
<p>Revenue Regulations No. 7-2020 dated March 30, 2020</p>	
<p>Implementing Section 4(z) under the Bayanihan To Heal As One Act</p>	<p>The regulation provides a compilation of the extension of the statutory deadlines and timelines for the filing and submission of any documents and/or returns, as well as the payment of taxes.</p> <p>The extension of the statutory deadlines set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the circumstances warrant for such any extension as may be directed by the Secretary of Finance.</p>
<p>Revenue Regulations No. 6-2020 dated March 27, 2020</p>	
<p>Implementing tax exemption provision under the Bayanihan To Heal As One Act</p>	<p>The BIR imposes the following:</p> <ul style="list-style-type: none"> • The importation of critical and needed healthcare equipment or supplies necessary to combat the Covid-19 public health emergency, laboratory and medical equipment, medical supplies, testing kits, tools, and consumables, and other items as may be determined by the Department of Health – Exempt from VAT, excise tax and other fees • The importation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency – Exempt from VAT, excise tax and other fees • The importation of abovementioned goods shall not be subject to issuance of Authority to Release Imported Goods (ATRIG) and ATRIG shall not be necessary for the release of said goods. • Donations of said imported articles to or for the use of National Government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of said government – Exempt from donor’s tax and subject to ordinary rules of deductibility.

A.1 BUREAU OF INTERNAL REVENUE EXTENSIONS

Item	Filing Requirements	Period	Due Date	Extended Date
Revenue Memorandum Circular No. 27-2020 dated March 17, 2020				
1	Filing of VAT refund application	Quarter ending March 31, 2018	March 31, 2020	April 30, 2020
2	The 90-day period for processing VAT refund claims	VAT refund claims that are currently being evaluated and for those that may be received from March 16 to April 14, 2020	(n/a)	The 90-day period for processing VAT refund claims is suspended
Revenue Memorandum Circular No. 28-2020 dated March 18, 2020; Revenue Memorandum Circular No. 30-2020				
1	Annual Income Tax Return (with the required attachments)	Taxable Year 2019	April 15, 2020	May 15, 2020
Revenue Memorandum Circular No. 30-2020 dated March 23, 2020				
1	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for Non-eFPS Filers	February 2020	March 20, 2020	April 20, 2020
2	Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (BIR Form No. 1600WVP)	February 2020	March 20, 2020	April 20, 2020
3	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group E	February 2020	March 21, 2020	April 21, 2020
4	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group D	February 2020	March 22, 2020	April 22, 2020
5	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group C	February 2020	March 23, 2020	April 23, 2020
6	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group B	February 2020	March 24, 2020	April 24, 2020
7	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group A	February 2020	March 25, 2020	April 27, 2020
8	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for ePayment Filers under Group E,D,C and B	February 2020	March 25, 2020	April 27, 2020
9	Quarterly Value-Added Tax Return (BIR Form No. 2550Q) for eFPS and Non-eFPS Filers	FQ ending February 29, 2020	March 25, 2020	April 27, 2020

Item	Filing Requirements	Period	Due Date	Extended Date
10	Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer by a Non-eFPS Filer	FQ ending February 29, 2020	March 25, 2020	April 27, 2020
11	Sworn Statement of Manufacturer's or Importer's volume of sales of each particular brand of alcohol, tobacco products & sweetened beverage products	FQ ending February 29, 2020	March 30, 2020	April 30, 2020
12	Registration of Computerized Books of Accounts & Other Accounting records in electronic format	FY ending February 29, 2020	March 30, 2020	April 30, 2020
13	<ul style="list-style-type: none"> a. Hard copies of Financial Statements & Scanned copies of Certificate of Creditable Tax Withheld At Source (BIR Form No. 2307) to e-Filed Annual Income Tax Return For Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate (BIR Form No. 1702RT) b. Annual Income Tax Return For Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE (BIR Form No. 1702MX) c. Annual Income Tax Return For Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income (BIR Form No. 1702EX) 	FY ending November 30, 2019	March 30, 2020	April 30, 2020
14	2019 Inventory List	FY ending February 29, 2020	March 30, 2020	April 30, 2020
15	Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer by an eFPS Filer	FQ ending February 29, 2020	March 30, 2020	April 30, 2020
16	Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers (BIR Form No. 1702Q)	FQ ending January 31, 2020	March 31, 2020	April 30, 2020
17	Annual Information Return of Income Payments Subjected to Final Withholding Taxes (BIR Form No. 1604-C) and Annual Information Return of Income Taxes Withheld on Compensation (BIR Form No. 1604-F)	Taxable Year 2019	March 31, 2020	April 30, 2020
18	Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or without Tax Withheld (BIR Form No. 2316)	Taxable Year 2019	March 31, 2020	April 30, 2020

Item	Filing Requirements	Period	Due Date	Extended Date
19	Documentary Stamp Tax Declaration/Return (BIR Form No. 2000) & Documentary Stamp Tax Declaration/Return (One-Time Transactions) (BIR Form No. 2000-OT)	March 2020	April 5, 2020	May 5, 2020
20	Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in even number	March 2020	April 8, 2020	May 8, 2020
21	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (BIR Form No. 1600) with Monthly Alphalist of payees and Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt) (BIR Form No. 1606)	March 2020	April 10, 2020	May 11, 2020
22	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (BIR Form No. 1600) and Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C)	March 2020	April 10, 2020	May 11, 2020
23	Excise Tax Return for Mineral Products (BIR Form No. 2200M)	March 2020	April 10, 2020	May 11, 2020
24	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for Non-eFPS Filers	March 2020	April 10, 2020	May 11, 2020
25	Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in odd number	March 2020	April 10, 2020	May 11, 2020
26	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group E	March 2020	April 11, 2020	May 11, 2020
27	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group D	March 2020	April 12, 2020	May 12, 2020
28	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group C	March 2020	April 13, 2020	May 13, 2020
29	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group B	March 2020	April 14, 2020	May 14, 2020
30	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group A	March 2020	April 15, 2020	May 15, 2020

Item	Filing Requirements	Period	Due Date	Extended Date
31	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) C for ePayment Filers under Group E, D, C & B	March 2020	April 15, 2020	May 15, 2020
32	Registration of Bound Loose Leaf Books of Accounts/Invoices/Receipts & Other Accounting Records	FY ending March 31, 2020	April 15, 2020	May 15, 2020
33	Submission of List of Medical Practitioners	CQ ending March 31, 2020	April 15, 2020	May 15, 2020
34	Filing/submission of other reportorial requirements	Deadline(s)/due date(s) fall within the Enhanced Community Quarantine (ECQ) period		30 calendar days from its deadline(s)/due date(s).
35	One Time TIN (ONETT) Transactions (BIR Forms Nos. 1606, 1706, 1707, 1800 and 1801)	Deadline(s)/due date(s) fall within the ECQ period		30 calendar days from its deadline(s)/due date(s).
Revenue Memorandum Circular No. 31-2020 dated March 23, 2020				
1	Letter Answer to Notice of Informal Conference (NIC)	30 days from the date of the lifting of the ECQ		30 days from the date of the lifting of the ECQ
2	Response to the Preliminary Assessment Notice (PAN)	30 days from the date of the lifting of the ECQ		30 days from the date of the lifting of the ECQ
3	Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD)	30 days from the date of the lifting of the ECQ		30 days from the date of the lifting of the ECQ
4	Submission of relevant supporting documents to support the request for re-investigation of audit case with FAN/FLD	30 days from the date of the lifting of the ECQ		30 days from the date of the lifting of the ECQ
5	Appeal/Request for reconsideration to the Commissioner on the Final Decision on Disputed Assessment (FDDA)	30 days from the date of the lifting of the ECQ		30 days from the date of the lifting of the ECQ
6	Other similar letters and correspondences (Item Nos. 39 to 43) with due dates	30 days from the date of the lifting of the ECQ		30 days from the date of the lifting of the ECQ
7	Certificate of Residence for Tax Treaty Relief (CORTT) Forms	For final withholding taxes on dividends, interests, royalties paid on or before March 10, 2020	April 13, 2020	April 30, 2020
Revenue Memorandum Circular No. 33-2020 dated March 24, 2020; Revenue Regulation No. 5-2020 dated March 16, 2020				
1	Availment of the Tax Amnesty on Delinquencies	Taxable Year 2017 and prior years	April 23, 2020	May 23, 2020

B. BUREAU OF CUSTOMS

BOC Issuance	Subject	Salient Points
<p>Joint Administrative Order (JAO) 20-01 dated April 2, 2020</p> <p>Issued by the Bureau of Customs, Department of Trade and Industry, Department of Finance, and Philippine Ports Authority</p>	<p>Adoption of Processes for the Expedited Release of Refrigerated Containers and Dry Vans during the ECQ.</p>	<p>Bureau of Customs (BOC) should prioritize the processing of arriving cargoes, particularly foods, medicine, medical and basic necessities.</p> <p>Lodgment of and online filing of goods declaration by importers /consignees should be two days from the date of discharge.</p> <p>BOC will issue the final assessment on the goods thereby declared no later than 24 hours from the date of online filing of the goods declaration.</p> <p>Imports/consignees should pay, preferably online, duties, taxes, and other charges within 24 hours from date of issuance of the final assessment by BOC.</p> <p>Importers/consignees will have 24 hours to claim the goods from date of payment, or the goods will be declared abandoned.</p> <p>BOC should also accept filing of provisional goods declaration in accordance with the Customs Modernization and Tariff Act (CMTA) and as implemented by Customs Memorandum Order No. 07-2020 (guidelines for granting tax and duty exemption on imported medical supplies and equipment needed to address the outbreak of the coronavirus disease in the Philippines).</p> <p>BOC should also relax its selectivity process for food, medicine, medical and other basic necessities, and should adopt the “green lane” process flow for importers/consignees jointly identified with the DTI Bureau of Import Services (BIS), based on a set of criteria.</p> <p>These identified importers/consignees will be subject to post-entry audit.</p>
<p>Joint Memorandum Circular No. 01 dated April 2, 2020, series of 2020</p> <p>Issued by the BOC, Anti-Red Tape Authority (ARTA), and</p>	<p>Creation of Bayanihan One Stop Shop (BOSS) for securing License to Operate (LTO) to import Covid-19 critical commodities for commercial distribution</p>	<p>The BOSS is a single window and concierge for the BOC and FDA. The BOSS shall operate under the following process:</p> <ol style="list-style-type: none"> 1. A single window to accept all online applications for importation of Covid-19 critical commodities.

BOC Issuance	Subject	Salient Points
Food and Drugs Administration (FDA)		<ol style="list-style-type: none"> 2. Interconnection of systems and portals of the concerned agencies: BOC, ARTA, and FDA's websites are now linked to each other. A BOSS online platforms composed of FDA, BOC, SEC, DTI, CDA, GCG, and ARTA is likewise created. 3. All transactions with FDA and BOC shall be done online. 4. All FDA laws, rules, and regulations governing post-importation of Covid-19 critical commodities shall be complied with. 5. When national public health emergency has been lifted, all FDA rules and regulation on registration of health products, post-LTO inspection and post market surveillance shall apply to the establishments given provisional LTO. 6. ARTA is designated to act as general coordinator for processing and exchange of information between and across the agencies concerned. 7. Daily and weekly reports facilitated through BOSS are to be submitted to IATF for monitoring and validation.
Customs Administrative Order (CAO) No. 7-2020 dated March 30, 2020	<p>Tax and duty exempt Importations under Section 4 (O) of "Bayanihan to Heal as One Act"</p> <p>Counterpart is BIR RR RMO 10-2020, which exempts importers of PPE's and medical emergency supplies from securing ATRIG.</p> <p>RR 6-2020 exempts critical and needed healthcare equipment or supplies from VAT and excise tax on importation.</p>	<p>The importation of health equipment and supplies deemed critical or needed to carry out the objectives of the Act and address the COVID-19 public health emergency shall be exempt from duties, taxes and fees, such as:</p> <ol style="list-style-type: none"> a. Personal Protective Equipment (PPE) b. Laboratory Equipment c. Medical Equipment and devices d. Support and maintenance for laboratory and medical equipment e. Surgical equipment and supplies f. Medical supplies, tools and consumables g. COVID-19 Testing Kits h. Others as may be identified by the DOH <p>For Commercial Purposes – exempted from Certificate of Product Notification (CPN) or Certification of Product Registration (CPR) issued by FDA prior to release, provided that they present a copy of their License to Operate (LTO) and application of product of notification.</p> <p>Those importing ventilators, respirators and accessories need to present only their LTO</p>

BOC Issuance	Subject	Salient Points
		<p>For donations – automatically cleared when certified by regulatory agencies or accredited 3rd party organizations in the originating countries. No FDS clearance is required prior to release.</p> <p>Qualified importations under PGD are subject to the submission of TEI from DOF after April 12, 2020 or upon lifting of the declaration of ECQ.</p>
Office of the Commissioner (Ocom) Memo 62-2020 dated March 25, 2020	Guidelines for the Issuance of Accreditation Pass to BOC Stakeholders	<p>The application for an Accreditation Pass to BOC's Accredited Importers, Licensed Custom Brokers, Declarants, or any of their authorized representatives shall be done through the "Customer Care Portal System", an online facility ticket system of the BOC.</p> <p>If the application is approved, the one-time Accreditation Pass shall be sent via electronic email in the indicated email address of the applicant.</p>
Ocom Memo 61-2020 dated March 24, 2020	Online Filing of Goods Declaration	The order shall cover the interim implementation of the Online Filing of Goods Declaration in all Collection Districts involving goods declaration processed at the Formal Entry Division, Informal Entry Division or equivalent units.
Ocom Memo 60-2020 dated March 23, 2020	Suspension of the 7-day Period to Lodge Goods Declaration During the Enhanced Community Quarantine	<p>The prescribed period of 7 days to lodge goods declaration is hereby suspended for the duration of the emergency.</p> <p>At any time during the declaration of the ECQ, lodgement and filing of goods declaration may be made within 15 days from the date of the discharge of last package. The period to file goods declaration may be extended to another 15 days on valid grounds.</p> <p>This Order covers shipments with date of discharge of last package starting March 10, 2020.</p>
Ocom Memo 58-2020 dated March 24, 2020	Temporary Closure of the Manila International Container Port (MICP) Building	<p>The Manila International Container Port (MICP) Building shall be placed under temporary closure immediately until further notice.</p> <p>All port operations of MICP which remain unaffected by the temporary closure shall continue to function such as but not limited to the boarding of vessel, examination of goods at the designated examination area, x-ray inspection and transfer of goods to the CY/CFS.</p> <p>All other transactions such as processing of goods declaration which may be affected by the temporary closure of the MICP Building shall be temporarily be processed through the ancillary support of the Port of Manila (POM) and utilization of online facilities.</p>

BOC Issuance	Subject	Salient Points
		Processing of goods and other necessary functions which may require submission of hard copies or physical presence of the stakeholder in the MCIP Building shall be processed by the POM through the Custom Care Center.
Ocom Memo 57-2020 dated March 19, 2020	Extension of Validity of Accreditation of Stakeholders during the Enhanced Community Quarantine	<p>All Customs accreditation of BOC Stakeholders, such as but not limited to importers, custom brokers, Super Green Lane importers, Customs Bonded Warehouses, Customs Facilities and Warehouses, or any other third party transacting and accredited by the Bureau, that will expire during the Enhanced Community Quarantine (ECQ) shall remain valid.</p> <p>All stakeholders with expired accreditation during the said period will be given 1 month from the lifting of the ECQ to submit then necessary application.</p>
Ocom Memo 54-2020 dated March 18, 2020	Conduct of hearings in all Forfeiture Proceedings under Custom Memorandum Order No, 4-2018 (A) in light of Covid-19 Travel Restrictions	<p>The conduct of actual hearings is temporarily suspended. The Hearing Officer shall not require the presence of the PLD Government Lawyer.</p> <p>Instead, the Hearing Officer shall require the claimant to file its position paper with a longer period of 7 working days from receipt of the notice to file the same.</p> <p>Unless a Reply or Rejoinder is filed by the parties, the case shall be submitted for resolution by the Hearing Officer within the prescribed period upon receipt of these pleadings.</p> <p>All pleadings to be filed by the PLD Government prosecutor shall be forwarded to the Acting Chief, PLD for review.</p>
Ocom Memo 53-2020 dated March 17, 2020	Provisional Goods Declaration for Relief Consignment under a State of Calamity	<p>Goods declaration involving donations for relief consignment may be provisionally declared, provided that:</p> <p>(a) The done is the national government;</p> <p>(b) The consignee shall issue an undertaking to (b.1) submit the lacking documents within 45 days from release of shipment; and (b.2) to use and distribute the goods upon clearance from the Food Drug Administration or other regulatory agencies.</p>
Customs Memorandum Order No. 07-2020 dated March 16, 2020	Interim Procedure on Provisional Goods Declaration (PGD)	Lodgment of PGD shall be allowed in the following instances:

BOC Issuance	Subject	Salient Points
		<p>a. No regulatory permit, clearance or license, provided that importer has filed his application prior to departure of the goods from the country of origin, prior to or after arrival of the goods in the Philippines, depending on the policy of the concerned regulatory agency.</p> <p>b. Tax Exemption Indorsement (TEI) from the DOF, or Tax Exempt Certificate (TEC) or ATRIG from the BIR has not yet been issued, provided an application has already been filed at the time of lodgment.</p> <p>Any other situation where the declarant lacks certain information or document to complete the goods declaration, provided it is not due to the declarant's negligence or fault and provided further that the mandatory information and documents are present.</p>
<p>Customs Memorandum Order 05-2020 dated February 5, 2020</p>	<p>Implementing Department of Health (DOH) Department Circular No 2020-0034 re Guidelines at All Seaports for Prevention and Spread of Novel Corona Virus Acute Respiratory Disease (2019-nCoV ARD)</p>	<p>Boarding formalities by the Customs Operations Officer on vessels shall be made after the conduct of Quarantine Boarding formalities and issuance of the Free Pratique by Quarantine officials.</p> <p>Customs officers involved in the conduct of boarding formalities must ensure that they are equipped with safety equipment prescribed by the Quarantine Medical Officer</p>

C. SECURITIES AND EXCHANGE COMMISSION

SEC Issuance	Subject	Salient Points
Notice dated March 23, 2020	Adoption of Debt Relief Measures	<p>The SEC strongly encourages all FCs and LCs to adopt measures that will help ease their borrowers' financial burden. These companies may develop and implement their own programs or schemes that will provide financial relief to their borrowers. FCs and LCs may implement measures such as, but not limited to:</p> <ol style="list-style-type: none"> 1. Lowering of interest rates; 2. Waiver of reduction of penalties, charges, and other fees; 3. Loan term extension; 4. Suspension of collection; 5. Payment of holiday; and 6. Debt consolidation.
Memorandum Circular No. 10, Series of 2020 dated March 20, 2020	Guidelines on submission of GIS, AFS, forms and documents by email and recognition of electronic signature	<p>The SEC will accept electronic copies of (1) GIS (2) AFS and (3) all other general and special forms and letters to be submitted through email, subject to the following specifications:</p> <ol style="list-style-type: none"> 1. The documents must be in PDF format. 2. The documents should contain electronic signature. 3. The documents must be sent as Multipurpose Internet Mail Extensions (MIME) attachments to an email from valid company email. 4. The documents submitted may be unnotarized. However, the persons whose signature appears in the document shall be held accountable under appropriate provisions of RCC. 5. The email should contain a statement declaring authenticity of the submitted documents and commitment to submit hard copies of exact same submitted documents. 6. The sender should request for a Return Receipt and a Delivery Status Notification to ensure email has been received by SEC.
Memorandum Circular No. 9, Series of 2020 dated March 18, 2020	Guidelines for the filing of General Information Sheet (GIS) during the Covid-19 Outbreak and Enhanced Community Quarantine	<p>The corporations must still submit their GIS within 30 days from election of directors, trustees, and officers through mail (ordinary or registered), private courier, or e-mail at mlmliwanag@sec.gov.ph, mdtmabuyo@sec.gov.ph, or cmdnotice@sec.gov.ph.</p>

SEC Issuance	Subject	Salient Points
		<p>If the submission is made through e-mail, the corporations must still submit a hard copy of the GIS with attached email notification within 30 days from lifting of the emergency.</p> <p>Furthermore, if a corporation's election of directors, trustees, and officers is scheduled between March 1, 2020 to May 31, 2020, and it is unable to conduct the election on account of health and safety reasons and the corporation has no facilities for remote communication, such corporation must report with the SEC by filing a notification within 30 days from original meeting date.</p> <p>The notice must be accompanied by statement specifying a new date for election which is within 60 days from the original meeting date. The notice may be likewise be submitted through mail, courier, or e-mail.</p> <p>If the non-holding of election is due reasons other than stated above, the corporation must also report to the SEC within 30 days from original meeting date and must specify a new meeting date within 60 days from original meeting date.</p> <p>If the non-holding of election is not justified under the circumstances, the SEC shall issue and order directing issuance of notice stating the time and place of election, in accordance to Section 25 of the Revised Corporation Code.</p>
<p>Memorandum Circular No. 7, Series of 2020 dated March 16, 2020</p>	<p>Guidelines on preventive measures against Covid-19 in handling records at the SEC</p>	<p>For request for plain/authentic copy of SEC documents, clients have the following options:</p> <ol style="list-style-type: none"> 1. Online application – online payment and courier delivery through www.secexpress.com 2. Call center facility – through hotline number (02) 8-727-8888 <p>For submission of reports and/or other documents to the SEC, the clients may file through:</p> <ol style="list-style-type: none"> 1. SEC Express Nationwide Submission 2. Philippine Postal Corporation or through ordinary mail, provided it is duly accompanied by an affidavit of service and client shall enclose a self-addressed envelope with sufficient amount of stamp/postage. <p>The reports/documents submitted to the SEC through registered mail shall be considered filed at the date shown by the post office stamp or registry return receipt. If submitted through ordinary mail or private courier, it shall be considered filed as of date of actual receipt.</p>

SEC Issuance	Subject	Salient Points
Memorandum Circular No. 6, Series of 2020 dated March 12, 2020	Guidelines on attendance and participation of directors, trustees, stockholders, members and other persons of corporations in regular and special meetings through remote communication	<p>A. Board of Directors/Trustees Meeting</p> <ul style="list-style-type: none"> • The directors/trustees are allowed to participate in meetings through remote communication (i.e. video conference, teleconference, etc.). • The directors/trustees cannot attend or vote by proxy at board meetings. • If director/trustee intends to attend meeting through remote communication, he/she must notify in advance the Presiding Officer and the Corporate Secretary. • The director/trustee who participates through remote communication shall be deemed present for the purpose of attaining quorum. • Corporations may issue internal procedures for the conduct of board meetings through remote communication. • Notice of regular or special meetings may be sent through electronic means or messaging service or other manner provided in the by-laws or board resolution. • Notice of regular or special meetings must be sent to every director/trustee at least 2 days prior date of meeting, unless longer time is provided by by-laws. • Every attendee shall state for the record: (1) full name and position; (2) location; (3) confirmation that he/she can clearly hear and/or see the other attendees; (4) confirmation of receipt of notice of meeting and materials; (5) specify the device being used. • The directors/trustees participating through remote communication may cast vote through electronic mail, messaging service, or such other manner provided in internal procedures. • The Corporate Secretary must: (1) ensure availability of suitable equipment or facility; (2) ensure that attendees are able to hear and see other participants clearly; (3) ensure that visual and audio recordings of the meetings are secured; (4) ensure that visual and audio recordings are on-going and there is no stoppage or interruption; (5) ensure safe-keeping of the recordings; (6) require those who attended through remote communication to sign the minutes when practicable on reasonable time after meeting. <p>B. Stockholders/Members Meeting</p> <ul style="list-style-type: none"> • When so provided by by-laws or by majority of board, stockholders/members may participate in meetings through remote communication, but must notify the Presiding Officer and the Corporate Secretary of such intention to do so.

SEC Issuance	Subject	Salient Points
		<ul style="list-style-type: none"> • The stockholder/member who participates through remote communication shall be deemed present for the purpose of attaining quorum. • Notice of regular or special meetings may be sent through electronic means or messaging service or other manner provided in the by-laws or board resolution. • Notice of regular meetings must be sent out at least 21 days prior the scheduled meeting, unless longer time is provided in by-laws. Notice of postponement of such regular meeting must be sent at least 2 weeks prior date of meeting. • Notice of special meetings must be sent out at least 1 week prior the scheduled meeting, unless longer time is provided in by-laws. • The stockholders/members may exercise their right to vote in person, by proxy, or, when authorized by by-laws, through remote communication. • The right to vote by stockholders/members through remote communication may be exercised when authorized by a resolution of majority of board; provided, that the resolution shall only be for a particular meeting. • For corporations vested with public interest, the right to vote through remote communication need not be stated in the by-laws. • Regular of special meeting of the stockholders/member shall be at the principal office of the corporation or, if not practicable, in the city or municipality where principal office of the corporation is located. <p>C. Internal Procedures</p> <p>The corporation shall issue their own internal procedures embodying the mechanisms for participating in stockholders/members meetings through remote communication. The internal procedures may provide for the following:</p> <ul style="list-style-type: none"> • Mechanism to verify the identity of stockholders/members • Measures to ensure that all stockholders/members have opportunity to participate in the meeting, including opportunity to read or hear the discussion substantially • Mechanism to enable stockholders/members to vote and ensure integrity and secrecy • Procedures for documenting the meeting • Mechanisms in making the record of the meeting • Other administrative, technical, and logistical issues

SEC Issuance	Subject	Salient Points
Memorandum Circular No. 5, Series of 2020 dated March 12, 2020	Extension of filing of the 2019 Annual Reports, including the applicable quarterly reports for year 2020 and 2019 audited financial statements	<p>The SEC granted an extension of time without penalty to submit the AFS for period ended 31 December 2019, subject to the following:</p> <ol style="list-style-type: none"> 1. For companies doing domestic operations: until June 30, 2020 2. For companies with domestic and foreign operations: until June 30, 2020 or 60 days from date of lifting of travel restrictions/ban by concerned government authorities, whichever comes later <p>Provided further that:</p> <ol style="list-style-type: none"> 1. For publicly listed companies – must submit a (1) written request from Market and Securities Regulation Department for an extension not later than 5 days before filing deadline; (2) sworn certification by President and Treasurer that preparation of financial statements have been affected by the measures imposed by authorities in response to Covid-19; (3) sworn certification by auditor 2. For not publicly-listed companies – must submit the same sworn certifications as mentioned above.

Issuance	Salient Points	Extension of Deadlines, if any		
		Action	Original Due Date	Extended Due Date
OCA Circular No. 90-20, dated April 5, 2020	<p>In stations, cities, and provinces where there are Commercial and Family Court Judges, all urgent matters concerning commercial and family cases shall be referred to the Commercial and Family Court Judges-on-Duty, respectively.</p> <ul style="list-style-type: none"> Pleadings filed shall first be sent electronically to the Judges-on-Duty who may determine their urgency in their respective residences and thereafter act accordingly (citing A.C. No. 33-2020). 			
Admin. Circular No. 33-2020, dated March 31, 2020	<p>Criminal Complaints and Informations, with other supporting documents, may be filed through email before the proper first or second level court.</p> <ul style="list-style-type: none"> Within 3 days from e-filing of the complaint or information, the Judge on duty shall personally evaluate 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 3 days from notice. The issue must be resolved by the court within 10 days from the filing of the complaint or information. <p>In case the Judge on duty determines the accused to be admitted to bail as a matter of right pursuant to Sec. 4, Rule 114 of the Revised Rules of Criminal Procedure,</p> <ul style="list-style-type: none"> the accused may initially submit all requirements for bail through electronic transmission. 			

Issuance	Salient Points	Extension of Deadlines, if any		
		Action	Original Due Date	Extended Due Date
	<ul style="list-style-type: none"> • Upon examination of the submissions and a finding of completeness and compliance, the Judge on duty shall sign the approval of the bail and the consequent release order, which shall then be electronically transmitted to the Executive Judge who in turn shall electronically transmit the same within the same day to the proper law enforcement authority/detention facility to enable the release of the accused. • The Judge on duty may reduce the amount of bail initially fixed, upon motion of the accused and after giving the prosecutor the opportunity to comment within a non-extendible 24-hour period from the filing of the motion, which motion and order to file comment thereon may be sent electronically. <p>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 this public health emergency period.</p> <p>The Office of the Court of Administrator shall issue Guidelines, including templates as well as the list of documents which can be practically produced within this period of emergency, within 3 days to ensure proper implementation.</p>			

Issuance	Salient Points	Extension of Deadlines, if any		
		Action	Original Due Date	Extended Due Date
Admin. Circular No. 32-2020, dated March 20, 2020	<p>All courts nationwide:</p> <ul style="list-style-type: none"> shall be physically closed; and may be reached only through their respective hotlines, email addresses, and Facebook accounts, if available, effective 23 March 2020. <p>Only when the matter being raised is urgent will the justice or judge on-duty, together with the skeleton-staff, go to court to receive and act on said urgent matter. Otherwise, they must stay at their respective residences.</p> <ul style="list-style-type: none"> All calls and messages shall be entertained from 8:30 am to 2:00 pm, Monday to Friday. 			
Admin. Circular No. 31-2020 dated March 16, 2020	<p>All courts nationwide:</p> <ul style="list-style-type: none"> shall reduce operations beginning 16 March 2020 until 15 April 2020; during said period shall maintain the necessary skeletal staff to act on urgent matters; shall operate from 9:00 am to 3:00 pm during the period; <p>The following are suspended from 16 March 2020 until 15 April 2020:</p> <ul style="list-style-type: none"> operations of night courts; work in all courts, court offices, divisions, sections, and units, including those in the SC, 	<p>Filing petitions and appeals, complaints, motions, pleadings, and other court submissions (Those who prefer to file said pleadings within the reglementary period without the need of the extension granted may do so by facsimile or by transmitting them through electric means, if available.)</p>	15 March 2020 – 15 April 2020	30 calendar days from 16 April 2020 or 16 May 2020

Issuance	Salient Points	Extension of Deadlines, if any		
		Action	Original Due Date	Extended Due Date
	<p>except in courts and court offices concerned in the resolution of urgent matters and cases;</p> <ul style="list-style-type: none"> hearings nationwide, except on urgent matters, such as but not limited to petitions, motions and pleadings in relation to bail and <i>habeas corpus</i>, 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; and scheduled court actions which are not considered urgent during said period (and shall be rescheduled). 	Court actions with prescribed periods		Extended for 30 calendar days counted from 16 April 2020
Court of Tax Appeals				
Administrative Order No. 04-2020, dated March 17, 2020	<p>CTA Justices shall adopt a skeleton-force for the period of 18 March 2020 until 15 April 2020 during modified operating hours from 9:00 am to 3:00 pm, as follows:</p> <ul style="list-style-type: none"> All Justices are on stand-by to act on urgent matters; All Executive Clerks of Court, CTA Chiefs of Office, CTA Assistant Chiefs of Office, and other officials are on-call basis to assist Justices on urgent matters; The following divisions shall have 1 personnel in their workstations: <ol style="list-style-type: none"> Receiving Section of Judicial Records Division; Records Officer for verification and docketing; Cash Division; 			

Issuance	Salient Points	Extension of Deadlines, if any		
		Action	Original Due Date	Extended Due Date
	<p>d. General Services Division; and e. Medical Unit.</p> <p>Should there be litigants with urgent matters, the following guidelines shall be observed:</p> <ul style="list-style-type: none"> • Only those with urgent official business with the Court may be allowed entry to the CTA premises; and <p>All those entering the Court premises must fill up a declaration form and subjected to a no-contact thermal scanning, and those found to be suffering from fever, flu, and colds, and cough shall be prevented from entering.</p>			

E. THER GOVERNMENT AGENCIES

Issuance	Subject	Salient Points
Department of Labor and Employment (DOLE)		
Labor Advisory No. 14, series of 2020, dated March 30, 2020	Clarification on the Non-Inclusion of the One-Month Enhanced Community Quarantine Period on the Six-Month Probationary Period	This advisory applies to employers in the private sector who are required to comply with the probationary employment period not to exceed six (6) months from the date the employee started working. For purposes of determining the six-month probationary period, the one-month ECQ period is not included thereof.
Labor Advisory No. 13-A series of 2020, dated April 1, 2020	Deferment of Payment of Holiday Pay for the April 2020 Holidays	<p>The employers are allowed to defer payment of holiday pay on April 9, 10, and 11, 2020 as may be applicable, pursuant to Labor Advisory No.13 until such time that the present emergency situation has been abated and the normal operations of the establishment is in place.</p> <p>Establishments that have totally closed or ceased operations during the enhance community quarantine are exempted from the payment of holiday pay under Labor Advisory No. 13.</p>
Labor Advisory No. 13, Series of 2020, dated March 30, 2020	Payment of Wages for the Regular Holidays on April 9 and 10, 2020 and Special Day on April 11, 2020	<p>1. Regular Holiday – April 9 (Araw ng Kagitingan and Holy Thursday)</p> <ul style="list-style-type: none"> • If the employee did not work: [(Basic wage + COLA) x 200%] - provided that the employee was present or on leave with pay on the workday prior to the start of the enhanced community quarantine on 17 March 2020 pursuant to Proclamation No. 929 • For work done during the double holiday: [(Basic wage + COLA) x 300%] • For work done in excess of eight hours (overtime work): [hourly rate of the basic wage x 300% x 130% x number of hours worked] • For work done during a double regular holiday that also falls on his or her rest day: [(basic wage + COLA) x 300%] + [30% (basic wage x 300%)] • For work done in excess of eight hours during a double regular holiday that also falls on his or her rest day [hourly rate of the basic wage x 300% x 130% x 130% x number of hours worked) <p>2. Regular Holiday – April 10 (Good Friday)</p> <ul style="list-style-type: none"> • If the employee did not work: [(Basic wage + COLA) x 100%] - provided that the employee was present or on leave with pay on the workday prior to the start of the enhanced community quarantine on 17 March 2020 pursuant to Proclamation No. 929 • For work done during the regular holiday: [(Basic wage + COLA) x 200%]

Issuance	Subject	Salient Points
		<ul style="list-style-type: none"> • For work done in excess of eight hours (overtime work): [hourly rate of the basic wage x 200% x 130% x number of hours worked] • For work done during a regular holiday that also falls on his or her rest day: [(basic wage + COLA) x 200%] + [30% (basic wage x 200%)] • For work done in excess of eight hours during a regular holiday that also falls on his or her rest day [hourly rate of the basic wage x 200% x 130% x 130% x number of hours worked] <p>3. Special (Non-Working) day – April 11</p> <ul style="list-style-type: none"> • If the employee did not work, the “no work, now pay” principle shall apply unless there is a favorable company policy, practice or collective bargaining agreement (CBA) • For work done during the special holiday: [(Basic wage x 130%) + COLA] • For work done in excess of eight hours (overtime work): [hourly rate of the basic wage x 130% x 130% x number of hours worked] • For work done during a special holiday that also falls on his or her rest day: [(Basic wage x 150%) + COLA] • For work done in excess of eight hours during a regular holiday that also falls on his or her rest day: [hourly rate of the basic wage x 150% x 130% x number of hours worked]
Labor Advisory No. 12, Series of 2020, dated March 18, 2020	Clarificatory Guidelines on the COVID-19 Adjustment Measures Program (CAMP)	<ol style="list-style-type: none"> 1. Affected workers are those employed in private establishments 2. Program coverage is nation wide 3. Concerned DOLE Regional Office and Field Offices shall issue the financial support directly to employees’ payroll account 4. Effective on March 21, 2020
Department Order No 209, dated March 17, 2020	Guidelines on the Adjustment Program (CAMP) for Affected Workers due to the Coronavirus Disease 2019	<ul style="list-style-type: none"> • DOLE to rollout Php 1.3 Billion financial assistance program for affected Filipino workers in private establishments which have adopted Flexible Working Arrangements (FWAs) or temporary closure during the COVID-19 pandemic; • To cover workers in private establishments affected by the pandemic from its onset in January 2020 until April 14, 2020, unless extended. Government employees are excluded • The financial assistance may be used to cover remaining unpaid leaves • A one-time financial assistance equivalent to PhP5,000 shall be provided in lump sum • Provide affected workers access to available job opportunities

Issuance	Subject	Salient Points
		<p>General Procedural guidelines in the availment of program assistance by the affected workers through the MSMEs</p> <ul style="list-style-type: none"> • Applicant must be a private establishment that has implemented flexible work arrangements and temporary closure • Submit a) Establishment Report; and b) Company payroll for the month • Application with complete requirements shall be submitted online and evaluated within 3 working days from receipt thereof.
<p>Labor Advisory No. 11-2020 series of 2020, dated March 14, 2020</p>	<p>Supplemental Guideline Relative to the Remedial Measures in view of the Ongoing Outbreak of Corona Virus Disease 2019 (COVID-19)</p>	<ul style="list-style-type: none"> • Flexible work arrangement • All manufacturing, retail and service establishments are advised to remain in Operation; • Leaves of absence during the community quarantine period shall be charged against the workers' existing leave credits. Unpaid leaves may be covered and be subject to the conditions provided by DOLE in COVID-19 Adjustment Measures programs • Residents of nearby cities shall be allowed to report to work upon proof of employment and residency • Self-employed workers shall be allowed to travel to and from NCT provided that proof of business and economic activity must be presented • Those delivering goods should have access in Metro Manila • All healthcare facilities shall be fully operational
<p>Labor Advisory No. 09 Series of 2020, dated March 4, 2020</p>	<p>Guidelines on the Implementation of Flexible Work Arrangements as Remedial Measure due to the Ongoing Outbreak of Coronavirus Disease (COVID-19)</p>	<ol style="list-style-type: none"> 1. Reduction of Workhours and/or workdays – normal workhours or workdays per week are reduced 2. Rotation of Workers – employees are rotated or alternatively provided work within the week 3. Forced leave – employees are required to go on leave for several days or weeks utilizing their leave credits, if any
Social Security System (SSS)		
<p>SSS Circular No. 2020-006, dated March 28, 2020</p>	<p>Extension of Deadline of Remittance Contributions</p>	<p>The SSS approved the extension of deadline of remittance of contributions by employers (Regular and Household) and self-employed, voluntary and non-working spouse members as follows:</p>

Issuance	Subject	Salient Points
		<ul style="list-style-type: none"> • Employers (including Household Employers) - Contributions for the applicable months of February, March and April 2020 may be paid on or before 01 June 2020 • Self-Employed, Voluntary Members and Non-Working Spouses - Contributions for the applicable months of January, February, March or the first quarter of the year may be paid on or before 01 June 2020 <p>Provided that no contributions paid retroactively by self-employed, voluntary and non-working spouse members shall be used in determining his/her eligibility to any benefit arising from the contingency wherein the payment is within or after the same semester of contingency.</p>
Home Development Mutual Fund (PAG-IBIG)		
Circular No. 432 dated March 27, 2020	Guidelines On The Grant of Moratorium on Short-term Loan (Stl) Amortization and Housing Amortization/ Installment Payments to Pag-Ibig Fund Borrowers/ Buyers Affected by the Management of the Corona Virus Disease (Covid-19)	<ul style="list-style-type: none"> • A borrower/buyer whose housing account is subject to staggered releases may apply for extension of construction/ home improvement period. • The application may be filed by the borrower/buyer, his/her spouse, or the duly authorized representative. <p>Eligibility Criteria</p> <ul style="list-style-type: none"> • STL borrower's or Housing borrower's/buyer's source/s of income has been impaired due to the community quarantine, or to the temporary suspension/permanent closure of the employer/business • Meets the prescribed status of account • A housing borrower/buyer shall not exceed the age of seventy (70) at the end of the loan/installment term, <p>Terms and Conditions:</p> <ul style="list-style-type: none"> • STL amortization and/or Housing amortization/ installment payments of borrowers shall be suspended from 16 March 2020 to 15 June 2020 at no additional cost to the borrower/buyer. Thus, no penalty or additional interest shall be charged during the moratorium period • Housing borrowers/buyers shall pay the required premiums for the Sales/ Mortgage Redemption Insurance, and Non-Life Insurance coverage upon the lifting of the Enhanced Community Quarantine.
Philippine Health Insurance Commission (PhilHealth)		

Issuance	Subject	Salient Points
Circular No. 2020-0007	Guidelines on the Provisions of Special Privileges to those Affected by a Fortuitous Event (Revision I)	<ul style="list-style-type: none"> • Existing rules on membership, declaration of qualified dependents, and premium contribution rates and remittances shall remain in effect unless exemption is provided by the Corporation. • With or without sufficient contributions, Filipinos in affected areas shall be given the privilege to avail of the range of services during fortuitous events regardless of the type of accommodations in both public and private health facilities. • The Member Data &cord (MDR) is no longer required in the availment of Phi/Health benefits. • For patients with no Phi/Health Identification Number (PIN) or not yet registered to Phi/Health, Health Care Institutions (HCIs) shall attach to their claims a properly accomplished PMRF and appropriate supporting documents, if available. The said claims shall be submitted manually by the HCIs to the concerned Local Health Insurance Offices (U-IIOs) or Phi/Health Regional Offices (PROs) • Those availing of Phi/Health benefits with unpaid premium contributions shall be billed later • Non- payment of the prescribed premium contributions within the deadline shall be subject to applicable interests and penalties. •
Department of Trade and Industry (DTI)		
Memorandum Circular No. 20-12 dated April 4, 2020	Guidelines on the concessions on residential rents and commercial rents Micro, Small and Medium Enterprises (MSMEs)	<p>A minimum of 30-day grace period, without interest, penalties, fees, and charges, shall be granted to:</p> <ul style="list-style-type: none"> • Residential rents falling due within the ECQ • Commercial rents falling due upon Micro, Small and Medium Enterprises (MSME) that have temporarily ceased operations within the ECQ <p>Where cumulative amount of rents falling due within ECQ, shall be equally amortized in the 6 months following the end of the ECQ, and shall be added to the rents due on those succeeding months without interest, penalties, fees, and charges.</p> <p>The lessors are not obliged to refund residential and commercial rents paid by lessees during the period of the ECQ. Nevertheless, the lessor shall grant a minimum of 30-day grace period from the next due date of the rents without interest, penalties, fees, and charges.</p>

Issuance	Subject	Salient Points
		MSMEs shall signify to their lessors their request for assistance by providing supporting documents, such as financial statements and/or lease contracts. Lessors who shall refuse to provide the 30-day grace period shall be penalized with imprisonment for not less than 2 months or a fine not less than 10,000.00.
Memorandum Circular No. 20-11 dated March 31, 2020	Guidelines for additional business activities allowed to operate	DTI issues the following guidelines: <ul style="list-style-type: none"> • Operation of economic activities in the supply chain of food and essential products, such as production of raw and processed materials, packaging and distribution shall be allowed. • Establishments may operate at maximum of 50% of workforce; Operations for critical medical devices can be at full capacity • Increase in manpower requirement shall be subject to the strict implementation of social distancing • Businesses permitted to operate are encouraged to provide accommodation and shuttle services for workers
Memorandum Circular No. 20-10 dated March 31, 2020	Supplemental Anti-Hoarding and Anti-Panic Buying Directive	Limiting the quantity per transaction: <ul style="list-style-type: none"> • 4 containers or packs of disinfectant wipes or towelettes • 2 bundles of sachet/w boxes of detergent soap • 2 long bars of detergent soap • 4 tubes of toothpaste • 4 bottles of mouthwash • 10 cans of canned pork • 10 cans of canned beef • 4 bottles/packs of cooking oil • 2 bottles/packs of condiments • 6 packs of dried fish <p>Buyer is excluded from coverage of Memorandum 20-07 and 20-10 if the purchase is made by a National Government Agency/Local Government Unit pursuant to a program to distribute basic grocery items to qualified beneficiaries, provided that the retailer shall still have sufficient stocks for the regular customers.</p>

Issuance	Subject	Salient Points
Memorandum Circular No. 20-08 dated March 20, 2020	Amending Memorandum Circular No. 20-06	<p>Covered enterprises shall include:</p> <ul style="list-style-type: none"> • Logistics service providers • Hospitals and medical clinics • Food preparations and water refilling stations • Delivery services • Banks and capital markets • Power, energy, water, IT and telecommunication supplies and facilities, waste disposal services <p>For BPO companies, movement shall be extended to March 22, 2020.</p>
Memorandum Circular No. 20-07 dated March 19, 2020	Anti-Hoarding and Anti-Panic Buying	<p>Limiting the quantity per transaction:</p> <ul style="list-style-type: none"> • 2 pcs of alcohol, hand sanitizer, disinfecting liquids • 5 bars of bath soap • 10 rolls of toilet paper • 5 pcs face mask, instant noodles, canned goods, canned milk • 2 bundles of powdered milk, coffee • 10 small bottles of mineral water; 8 for medium; 5 for large; 2 for extra large • 4 packs of half loaf; 2 packs for whole loaf <p>Prices of basic necessities are automatically frozen at their prevailing price.</p>
Memorandum Circular 20-06 dated March 19, 2020	Ensuring unhampered movement of cargo and transit of personnel of business establishments allowed to operate during enhanced community quarantine	<p>Movement of the following shall be unhampered and shall not be delayed:</p> <ul style="list-style-type: none"> • Food manufacturing • Essential hygiene products manufacturing • Medicine and vitamins manufacturing • Medical products manufacturing • Retail establishments • Export and Business Process Outsourcing (BPO) companies <p>Covered enterprises shall operate a skeletal workforce, and shall be allowed entry in check points upon presentation of the following: (1) valid ID (2) proof of residence (3) certificate of employment.</p>

Issuance	Subject	Salient Points
		<p>For BPO companies shall be allowed to transfer necessary equipment to facilitate work-from-home and to make arrangements with hotels for lodging until end of March 20, 2020.</p>
<p>Memorandum Circular No. 20-04 dated March 15, 2020</p>	<p>Guidelines for the management of emerging infectious diseases on social distancing and business operations</p>	<ul style="list-style-type: none"> • All manufacturing, retail and service establishments shall remain in operation during general community quarantine; all business establishments are restricted from mass gatherings • Limited mall operations – only to basic necessities • One month closure of other business operations – businesses offering leisure and entertainment • Social distancing measures for establishments engaged in retails – density of one person per square meter, directed to implement sanitary measures and regulate entry of people • Social distancing measures for non-retail business • Promotion of e-commerce – encouraged to strengthen internet retail or online commerce • All business are urged to prepare an infectious disease preparedness and response plan and to implement Basic Infection Prevention Measures.

F. OTHER ADMINISTRATIVE ISSUANCES

Issuance	Subject	Salient Points
Administrative Order No. 27, dated March 31, 2020	Establishing a Framework for the Acceptance, Management, Distribution and Delivery of all Medicines, Medical Equipment and Supplies, and other Health Products Donated to the National Government or the Department of Health for Addressing the COVID-19 Situation	<p>1. Consolidation of donations in the Office of Civil Defense: All donations to the National Government or the DOH intended to address the COVID-19 situation, whether received or accepted by the foreign governments, private entities, non-governmental organizations, or any group or individual, shall be coordinated with and transmitted to the OCD for consolidation.</p> <p>Direct donations from any of the same donors to other departments, state colleges or universities, government-owned controlled corporations (GOCCs), or government hospitals or medical facilities shall continue to be allowed provided that the donations shall be immediately reported to the OCD.</p> <p>2. Inventory and allocation of donations: the OCD is directed to prepare an inventory of donations to the National Government and DOH and to coordinate with the DOH, Department of Social Welfare and Development, DOLE, and IATH in determination of which health facilities, beneficiary groups or establishments in the country, public or private, are in need thereof. Provided, that the OCD may reallocate such direct donations received by other agencies, to other facilities, beneficiary groups or establishments.</p> <p>3. All relevant departments and agencies of the government are directed to ensure expedited operational procedures for the processing of importations and entry of foreign donations intended to address the COVID-19 situation.</p> <p>The foregoing provisions do not apply to direct donations of perishable goods and goods of nominal value, such as accommodation, transportation and other basic necessities for the use and consumption of public officials or employees who are health workers, including those working at the frontlines in the implementation of the community quarantine and ensuring the flow of critical goods.</p>
Department of the Interior and Local Government Advisory dated March 31, 2020	Guidelines on supervision and monitoring of checkpoints in all national highways and provincial roads in accordance with Inter-Agency Task Force on Emerging Infectious Diseases	<ul style="list-style-type: none"> • All Barangay checkpoints in all national and provincial roads are to be removed. Only PNP checkpoints are to be allowed, and only PNP personnel are allowed to inspect the cargo trucks. Any and all LGU and Barangay personnel are prohibited from inspecting cargo trucks. • For Barangay (interior roads), Barangay checkpoints must be supervised by the PNP.

**REPUBLIC ACT NO. 11469
“BAYANIHAN TO HEAL AS ONE ACT”**

RA No. 11469 Effective March 24, 2020	Implementing Rules and Regulations
<p>The President is authorized to exercise powers that are necessary and proper to carry out the national policy of addressing the Covid-19 pandemic. He shall have the power to adopt certain temporary emergency measures to respond to Covid-19 pandemic, such as providing allowances and compensation to public and private health workers, ensuring the availability of essential goods, regulating the distribution and use of power, fuel, energy and water, providing a minimum 30-day grace period on residential rents falling within the period of ECQ, without incurring interests, among others.</p> <p>The President shall submit a weekly report to the Congress during Monday of every week. The report shall include the amount and corresponding utilization of the funds used, augmented, reprogrammed, reallocated and realigned pursuant to this Act.</p> <p>The following acts are also punishable with imprisonment of w months or a fine of not less than 10,000.00 but not more than 1,000,000.00:</p> <ol style="list-style-type: none"> 1. LGU officials disobeying national government policies/directives; 2. Owners and possessors of privately-owned hospitals who unjustifiably refuse to operate pursuant to the directive of the President 3. Engaging in hoarding, profiteering, injurious speculations, manipulation of prices, product deceptions, and cartels, monopolies or other practices affecting the supply, distribution and movement of essential goods and services 4. Refusal to prioritize and accept contracts for materials and services necessary to promote the declared national policy 5. Refusal to provide 30-day grace period under Section 4 6. Individuals or groups creating, perpetrating or spreading false information regarding Covid-19 crisis geared to promote chaos and the like 7. Failure to comply with reasonable limitations on the operation of certain transportation sectors 	<p>Mandatory Grace Period</p> <ul style="list-style-type: none"> • All Covered Institutions shall implement a 30-day grace period for all loans with principal and/or interest falling due within the ECQ Period without incurring interest on interest, penalties, fees and other chargers. <ul style="list-style-type: none"> ○ The 30-day mandatory grace period shall apply to multiple loans of individuals and entities, with principal and/or interest falling due within the ECQ period. ○ The grace period shall apply to each loan. • All Covered Institutions shall not charge or apply interest, fees and charges during the 30-day grace period to future payments/amortizations of the individuals, households, micro, small, and medium enterprises, and corporate borrowers. • Covered Institutions are prohibited from requiring their clients to waive the application of the provisions of the Bayanihan to Heal as One Act. <p>Effect of the Mandatory Grace Period</p> <ul style="list-style-type: none"> • No additional DST shall be imposed as a consequence of the 30-day grace period for all loans. • No DST shall be imposed on credit extensions and credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof during the ECQ period. • The accrued interest for the 30-day grace period may be paid by the borrower on staggered basis over the remaining life of the loan. However, the borrower may still pay the accrued interest in full on the new date following the application of the 30-day grace period or extended grace period, as the case may be.



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8. Impeding access to roads and maintenance of illegal constructions in public places that have been ordered to be removed.	
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