



Client Bulletin No. 12 (Updates on COVID-19 related PH Issuances):

**Further extension to pay taxes; Other COVID-19 related issuances**

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

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**A. Extension of Periods for the Filing and Submission of Various Documents and Payment of Taxes**

The Secretary of Finance has issued *Revenue Regulations (RR) No. 10-2020 (Amends Section 2 of Revenue Regulations No. 7-2020 relative to the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes pursuant to Section 4(z) of Republic Act No. 11469, otherwise known as “Bayanihan to Heal As One Act”*<sup>1</sup> dated April 9, 2020 to amend *RR No. 7-2020*<sup>2</sup> “in consideration of the extension of the enhanced community quarantine (ECQ) period until April 30, 2020.”

1. With respect to the extension of statutory deadlines --

a. *RR No. 10-2020* (i) further extends the due dates for the filing and submission of documents and payment of taxes falling within the extended period in *RR 7-2020* and (ii) extends the filing and payment of the annual income tax of corporations for fiscal year ending January 31, 2020 originally due on May 15, 2020.

<sup>1</sup> BIR Revenue Regulations No. 10-2020 dated April 9, 2020; [https://www.bir.gov.ph/images/bir\\_files/internal\\_communications\\_1/Full%20Text%20RR%202020/RR%20No.%2010-2020.pdf](https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/RR%20No.%2010-2020.pdf); last visited at 10:00 am of April 16, 2020.

<sup>2</sup> SyCipLaw Client Bulletin dated April 2, 2020; <https://mailchi.mp/7c5bbbed136f5/issuances-to-implement-the-bayanihan-to-heal-as-one-act>.

b. The deadlines for the following filings and submissions (including those falling within the extension period) remained to be reckoned from the lifting of the ECQ:

(i) "One-time transactions" as provided in Section 2 (item 2) of *RR No. 10-2020*;

(ii) Position papers, protests, additional documents and other documents specified in item 31 of Section 2 of *RR No. 10-2020*;

(iii) "Suspension of running of limitations under Sections 203 and 222 pursuant to Section 223 of the Tax Code of 1997, as amended" as provided in Section 2 (item 32) of *RR No. 10-2020*; and

(iv) "All other filings/submissions" as provided in Section 2 (item 40) of *RR No. 10-2020*.

c. For the submission of "Certificate of Residence for Tax Treaty Relief Form (CORTT)<sup>3</sup>" as provided in Section 2 (item 33) of *RR No. 10-2020*, the deadline for submission of CORTT forms for final withholding taxes on dividends, interests, and royalties paid in March 2020 and April 2020 is 30 days from the lifting of the ECQ.

d. For value-added tax (VAT) refund applications as provided in Section 2 (item 1) of *RR No. 10-2020* --

(i) The deadline for VAT refund applications for the period covering the calendar quarter ending March 31, 2018 has been extended to May 15, 2020, or 30 days from the lifting of the ECQ, whichever comes later.

(ii) The deadline for VAT refund applications for the period covering the fiscal quarter ending April 30, 2018 has been extended to "May 30, 2020, or 30 days from the lifting of the ECQ, whichever comes later."

e. *RR No. 10-2020* further states that --

(i) If the extended due dates in *RR No. 10-2020* fall on a holiday or non-working day, the submission and/or filing shall be made on the next working day.

(ii) If the ECQ period will be further extended, the filing and submission of documents and the payment of taxes falling within the "enhanced extended period" shall be extended "for 30 calendar days from the lifting of the ECQ."

2. *RR No. 10-2020* also provides the following guidelines for tax returns filed on or before the extended deadlines:

<sup>3</sup> This is the Certificate of Residency for Tax Treaty Relief purposes that is provided under *Revenue Memorandum Order No. 8-2017 (Procedure for Claiming Tax Treaty Benefits for Dividend, Interest and Royalty Income of Nonresident Income Earners)*.

a. Taxpayers who have filed their tax returns prior to the extended deadlines under *RR No. 10-2020* can amend them any time on or before the extended due date. On the other hand, an amendment that results to additional tax payments shall not be subject to corresponding penalties provided that the payment is done on or before the extended deadlines under existing rules and regulations.

b. “Taxpayers whose amended returns will result to overpayment of taxes paid” may either file a claim for refund or “carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding periods.”

For more information about tax issuances, please contact your account partner or the author of this client bulletin:

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## **B. Mandatory Disclosure of Personal Information of COVID-19 Patients**

On April 8, 2020, the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF-EID) has adopted a resolution requiring the “mandatory disclosure of personal information of positive COVID-19 cases” to facilitate contact-tracing.<sup>4</sup>

According to a news report,<sup>5</sup> “[t]he IATF [has also transferred] the responsibility of ... contact tracing from the Department of Health (DOH) to the Office of the Civil Defense (OCD)”. The DOH and OCD will “enter into a “data-sharing agreement” for the contact tracing activities, guided by the provisions of Republic Act No. 10173 or the Data Privacy Act.”

Information regarding one’s health is classified as sensitive personal information under the *Data Privacy Act (Republic Act No. 10173)*. The general rule under this law is that the processing of sensitive personal information is prohibited. Exceptions to this rule include the necessity of processing sensitive personal information for purposes of: (a) “protect[ing] the life and health of the [individual whose sensitive personal information is processed] or another person, and the [owner of the sensitive personal information] is not legally or physically able to express his or her consent prior to the processing” and (b) “medical treatment...carried out by a medical practitioner or a medical treatment institution, and an adequate level of protection of personal information is ensured.”<sup>6</sup>

As of April 14, it has been reported that the OCD and DOH are still finalizing the data-sharing agreement.<sup>7</sup>

<sup>4</sup> <https://news.mb.com.ph/2020/04/12/iatf-personal-information-of-covid-19-patients-should-be-disclosed/>; last accessed at 11:40 AM on April 17, 2020.

<sup>5</sup> <https://www.rappler.com/nation/257691-philippine-government-requires-public-disclosure-coronavirus-patients-identities>; last accessed at 10:45 AM on April 17, 2020.

<sup>6</sup> Data Privacy Act. Section 13.

<sup>7</sup> <https://www.pna.gov.ph/articles/1099730>; last accessed at 11:22 AM on April 17, 2020.

## C. Securities and Exchange Commission (SEC) Issuances

1. Guidelines for the Submission or Filing of Securities Deposit During the COVID-19 Outbreak and the Enhanced Community Quarantine (*SEC Memorandum Circular No. 11 Series of 2020* dated March 26, 2020)<sup>8</sup>

The SEC has granted branch offices of foreign corporations an extension to submit their securities deposit or provide additional securities deposit (which is required under the *Revised Corporation Code* as implemented by *SEC Memorandum Circular No. 17, Series of 2019*)<sup>9</sup>.

If the due date<sup>10</sup> for filing the initial additional securities (for a newly registered branch office) or the additional securities deposit falls on a date covered by the ECQ, the branch office has “30 days from the lifting of said [ECQ]” to comply with the requirement. The circular also provides that “[s]ecurities deposit that matured during the effectivity of the [ECQ] shall likewise be given 30 days from the lifting of the [ECQ] to file an application for substitution of securities.”

2. Mandatory Grace Period for Loans Expanded to Financing Companies, Lending Companies, and Microfinance Non-Government Organizations (NGOs) (*SEC Notice* dated April 16, 2020)<sup>11</sup>

The SEC has issued a *Notice* stating that the initial 30-day grace period for the payment of loans as provided in Section 4(aa) of the *Bayanihan Act*<sup>12</sup> shall apply to “all loans with principal and/or interest falling due within the extended Enhanced Community Quarantine (ECQ) period” from March 17, 2020 to April 30, 2020. Financing companies, lending companies, and microfinance NGOs are directed by the SEC to “extend the 30-day grace period to borrowers with payments due within the extended ECQ period,” in accordance with the Section 4(aa) of the *Bayanihan Act* and its implementing rules.

The SEC has also issued an *Advisory*<sup>13</sup> warning financing companies and lending companies to comply with the grant of the 30-day mandatory grace period and that “any violation or non-compliance shall be dealt with to the full extent of the law.”

<sup>8</sup> SEC Memorandum Circular No. 11 Series of 2020 dated March 26, 2020; <http://www.sec.gov.ph/wp-content/uploads/2020/04/2020MCNo11.pdf>; last visited at 1:49 PM on April 17, 2020.

<sup>9</sup> SEC Memorandum Circular No. 17, Series of 2019 dated July 31, 2019; <http://www.sec.gov.ph/wp-content/uploads/2020/01/2019MCNo17n.pdf>; last visited at 2:20 PM on April 17, 2020.

<sup>10</sup> Under *SEC Memorandum Circular No. 17, Series of 2019*, the due date for filing the securities deposit of a newly registered branch is 60 days from the issuance of its SEC license. Additional securities deposit may also need to be submitted to the SEC under certain circumstances and if this requirement applies, the additional securities deposit has to be filed with the SEC within six months from the end of the fiscal year of the branch.

<sup>11</sup> SEC Notice dated April 16, 2020; [http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice\\_Extension-of-Mandatory-Grace-Period-During-Extended-ECQ.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_Extension-of-Mandatory-Grace-Period-During-Extended-ECQ.pdf); last visited at 11:26 am of April 17, 2020.

<sup>12</sup> Bayanihan Act. *Section 4(aa)*. Direct all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System, Social Security System and Pag-ibig Fund, to implement a minimum of a thirty (30)-day grace period for the payment of all loans, including but not limited to salary, personal, housing, and motor vehicle loans, as well as credit card payments, falling due within the period of the enhanced Community Quarantine without incurring interests, penalties, fees, or other charges. Persons with multiple loans shall likewise be given the minimum thirty (30)-day grace period for every loan.

<sup>13</sup> SEC Advisory dated April 16, 2020; [http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice\\_Noncompliance-of-FCs-and-LCs-wih-Mandatory-Grace-Period.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_Noncompliance-of-FCs-and-LCs-wih-Mandatory-Grace-Period.pdf); last visited at 12:22 pm of April 17, 2020.

3. Period to File General or Special Form for Financial Statements is Extended (*SEC Notice* dated April 16, 2020)<sup>14</sup>

In view of the extension of the deadline for the submission of audited financial statements (AFS) under *SEC Memorandum Circular No. 5-2020*,<sup>15</sup> the SEC has issued this *Notice* to clarify that the filing period for the General Form for Financial Statements (GFFS) or Special Form for Financial Statements (SFFS) (which is generally within 30 days from the filing of the AFS) is likewise “deemed extended without penalty.” The *Notice* also sets out guidelines for the submission to the SEC of the GFFS and SFFS via email.

## **D. Bangko Sentral ng Pilipinas (BSP, the Central Bank of the Philippines) Issuances**

1. BSP Provides Regulatory Relief to BSP-supervised Financial Institutions (BSFI) (*BSP Memorandum No. M-2020-008* dated March 14, 2020)<sup>16</sup>

This memorandum provides for “temporary regulatory and discounting relief measures to BSFIs.” The relief measures include “exclusion from the computation of past due ratio of the loans of borrowers in affected areas ... for a period of 1 year” and “staggered booking of allowance for credit losses ... over a maximum period of 5 years for all types of credits extended to individuals and businesses directly affected by COVID-19 [pandemic].” Banks may also apply for “a 60-day grace period to settle the outstanding rediscounting obligations with the [BSP]” and to “restructure with the [BSP] ... the outstanding rediscounted loans ... of their end-user borrowers affected by the COVID-19 [pandemic].”

2. Reduction of Reserve Requirements for Commercial Banks (*BSP Circular No. 1082 Series of 2020* dated March 31, 2020)<sup>17</sup>

This circular reduces the “reserve requirement ratios of deposit and deposit substitute liabilities of universal and commercial banks” to encourage lending. The reduced rates are effective from April 3, 2020.

3. BSFIs Allowed to Reclassify Debt Securities Measured at Fair Value to Amortized Cost (*BSP Memorandum No. M-2020-022* dated April 8, 2020)<sup>18</sup>

<sup>14</sup> SEC Notice dated April 16, 2020; [http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice\\_GFFS-and-SFFS-Submission-16April2020.pdf](http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_GFFS-and-SFFS-Submission-16April2020.pdf); last visited at 11:45 am on April 17, 2020.

<sup>15</sup> SEC Memorandum Circular No. 5-2020; <http://www.sec.gov.ph/wp-content/uploads/2020/03/2020MCNo05.pdf>; last visited at 3:48 PM on April 17, 2020.

<sup>16</sup> BSP Memorandum No. M-2020-008 dated March 14, 2020; <http://www.bsp.gov.ph/downloads/regulations/attachments/2020/m008.pdf> last visited at 4:49 pm of April 15, 2020.

<sup>17</sup> BSP Circular No. 1082 Series of 2020 dated March 31, 2020; [https://drive.google.com/file/d/1T\\_zAJ0ejvD0ZPdT5DA0ilEfdxUyCalmD/view](https://drive.google.com/file/d/1T_zAJ0ejvD0ZPdT5DA0ilEfdxUyCalmD/view) last visited at 4:43 pm of April 15, 2020.

<sup>18</sup> BSP Memorandum No. M-2020-022 dated April 8, 2020, [https://drive.google.com/file/d/1L6cUGZCnDnnL\\_WX6tL8NGwc4ximmc1rY/view](https://drive.google.com/file/d/1L6cUGZCnDnnL_WX6tL8NGwc4ximmc1rY/view); last visited at 5:36 pm of April 15, 2020.

This memorandum allows a BSFI “to reclassify its investments in debt securities that are booked under a fair value category to the amortized cost category,” except for debt securities “that are part of assets under the management of a trust entity.” A BSFI can also reclassify debt securities anytime from March 1 to September 30, 2020 in accordance with the guidelines set by the BSP.

#### 4. Additional Eligible Credit Instruments for Rediscounting (*BSP Memorandum No. 2020-024* dated April 8, 2020)<sup>19</sup>

This memorandum provides for additional credit instruments available for rediscounting to the BSP. These include “credit instruments related to economic activities allowed to operate by the [Department of Trade and Industry] (DTI) during the enhanced community quarantine of Luzon” in US Dollar and Japanese Yen denominations under the Exporters’ Dollar and Yen Rediscount Facility and Peso denomination under the Peso Rediscount Facility. Credits granted with the 30-day grace period in compliance with Section 4 (aa) of the *Bayanihan Act*<sup>20</sup> may also be rediscounted.

### **E. Insurance Commission (IC) Issuances**

#### 1. Guidelines on Remote Selling of Insurance Products for the Duration of the ECQ (*IC Press Release dated April 7, 2020*)<sup>21</sup>

The IC has issued guidelines on the selling of insurance products through the use of “Information and Communication Technology (ICT) or any other technology via remote communication. ICT may include teleconferencing, video conferencing, computer conferencing, or audio conferencing.” The IC notes the health risks and impracticality of selling insurance products on a “face-to-face” basis during the ECQ.

IC *Circular Letter No. 2020-29* dated March 30, 2020<sup>22</sup> prescribes the guidelines for selling of life insurance products through ICT while IC *Circular Letter No. 2020-36* dated April 7, 2020<sup>23</sup> is for the selling of non-life insurance products.

<sup>19</sup> BSP Memorandum No. 2020-024 dated April 8, 2020; [https://drive.google.com/file/d/1boJHLasN\\_de8fnqstlsjwzW7dMabw43J/view](https://drive.google.com/file/d/1boJHLasN_de8fnqstlsjwzW7dMabw43J/view) last visited at 4:42 pm of April 15, 2020.

<sup>20</sup> Bayanihan Act. *Section 4(aa)*. Direct all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System, Social Security System and Pag-ibig Fund, to implement a minimum of a thirty (30)-day grace period for the payment of all loans, including but not limited to salary, personal, housing, and motor vehicle loans, as well as credit card payments, falling due within the period of the enhanced Community Quarantine without incurring interests, penalties, fees, or other charges. Persons with multiple loans shall likewise be given the minimum thirty (30)-day grace period for every loan.

<sup>21</sup> IC Press Release dated April 7, 2020; <https://www.insurance.gov.ph/PR/Selling-Through-ICT>; last accessed at 12:20 PM on April 18, 2020.

<sup>22</sup> IC Circular Letter No. 2020-29 dated March 30, 2020; [https://www.insurance.gov.ph/wp-content/uploads/2020/03/CL2020\\_29.pdf](https://www.insurance.gov.ph/wp-content/uploads/2020/03/CL2020_29.pdf); last accessed at 1:23 PM on April 18, 2020.

<sup>23</sup> IC Circular Letter No. 2020-36 dated April 7, 2020; [https://www.insurance.gov.ph/wp-content/uploads/2020/04/CL2020\\_36.pdf](https://www.insurance.gov.ph/wp-content/uploads/2020/04/CL2020_36.pdf); last accessed at 1:23 PM on April 18, 2020.

Both circulars require insurance companies to register their sales initiative to sell via ICT with the IC. They also require insurance companies to utilize any means of communication technology to “obtain [the] minimum customer information and identification document/s required in the conduct of customer due diligence.” Any sales initiative may be recalled by the IC in case of violation of any law, circular letter, or existing rules and regulations.

2. Health Insurance and Health Maintenance Organization (HMO) Providers Directed to Secure ECQ Exemption Certification for Employees (*IC Circular Letter No. 2020-40* dated April 9, 2020)<sup>24</sup>

The IC has classified health insurance companies and HMOs as part of the health frontline services and as such, their workers can render services even during ECQ. *IC Circular Letter No. 2020-40* dated April 9, 2020 prescribes guidelines for the exemption of these workers.

The exemption only covers a skeleton workforce which consists of employees performing essential functions for “claims processing and limited customer/backroom services”. A company has to implement flexible work arrangements and provide for transportation, accommodation, and meals as needed.

A health insurer or an HMO has to submit a certified list of its employees with the IC for the issuance of a certification of exemption. The circular however provides that “[p]ersonnel who are 54 years old and above, pregnant women, with underlying medical conditions, with COVID-19 symptoms, or exposed to Persons Under Investigation (PUI) or Persons Under Monitoring (PUMs)” are not allowed to form part of the skeleton workforce.

For more information about the issuances discussed above, please contact your account partner or the author of this client bulletin:

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## F. Other Issuances

<sup>24</sup> IC Circular Letter No. 2020-40 dated April 9, 2020; [https://www.insurance.gov.ph/wp-content/uploads/2020/04/CL2020\\_40.pdf](https://www.insurance.gov.ph/wp-content/uploads/2020/04/CL2020_40.pdf); last visited at 1:55 PM on April 18, 2020

Government Agency	Issuance	Details
On Business Operations		
Department of Trade and Industry (DTI)	Extension of Operating Hours for Retail Establishments Authorized to Operate During the ECQ ( <i>DTI Memorandum Circular No. 20-15</i> dated April 11, 2020) <sup>25</sup>	The DTI has allowed “supermarkets, groceries, agri-fisheries stores, public markets, pharmaceutical and drugstores, retailers of basic necessities and prime commodities, and essential goods and medical products” to extend their operating hours “to a maximum of 12 hours.”
	Ensuring Enhanced Operations for Business Process Outsourcing (BPO) Companies and Export Enterprises, and their Service Providers, Throughout the Extended Enhanced Community Quarantine Period ( <i>DTI Memorandum Circular No. 20-14</i> dated April 11, 2020) <sup>26</sup>	The circular prescribes guidelines for the operation of BPOs, export enterprises and support services during the extended ECQ. Employees are allowed to travel provided they present proof of identification, namely: company ID, certificate of employment, certificate of registration of the company for export enterprise employees, or “certification from the BPO company or export enterprise” for “personnel of the support service providers.”
	Allowing Other Essential Business Activities, Modifying for the Purpose Memorandum Circular No. 20-08 S. 2020 ( <i>DTI Memorandum Circular No. 20-16</i> dated April 13, 2020) <sup>27</sup>	The DTI has allowed the operation of industries manufacturing pet food and hygiene products as well as the delivery of pet food and hardware products.
On the Grant of Financial Aid		

<sup>25</sup> DTI Memorandum Circular No. 20-15 dated April 11, 2020; [https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/COVID19Resources/COVID-19+Advisories/130420\\_MC20-15.pdf](https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/COVID19Resources/COVID-19+Advisories/130420_MC20-15.pdf); last visited at 12:37 PM on April 17, 2020.

<sup>26</sup> DTI Memorandum Circular No. 20-14 dated April 11, 2020; [https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/COVID19Resources/COVID-19+Advisories/110420\\_MC20-14.pdf](https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/COVID19Resources/COVID-19+Advisories/110420_MC20-14.pdf); last visited at 1:39 PM on April 17, 2020.

<sup>27</sup> DTI Memorandum Circular No. 20-16 dated April 13, 2020; [https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/COVID19Resources/COVID-19+Advisories/130420\\_MC20-16.pdf](https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/COVID19Resources/COVID-19+Advisories/130420_MC20-16.pdf); last visited at 1:35 PM on April 17, 2020.

Government Agency	Issuance	Details
Social Security System (SSS)	Calamity Loan for Members <sup>28</sup>	<p>Starting April 24, SSS members can “borrow up to P20,000, or equivalent to a one-month salary credit.” Applications may be sent through the SSS website or its mobile app.</p> <p>The “loan is payable in 27 months, inclusive of the [3]-month moratorium period.” Payments may be made starting the 4<sup>th</sup> month after the approval of the loan application. The loan will “be charged a [10%] interest per annum starting in the fourth month, and would be computed on a diminishing principal balance.”</p>
	Small Business Wage Subsidy Program <sup>29</sup>	SSS has launched a program to grant financial assistance to qualified employees of small businesses affected by the ECQ. The amount may range from PHP 5,000 to PHP 8,000, and can be availed for one to two months.
Philippine Health Insurance Corporation (PhilHealth)	Benefit Packages for In-Patient Care of Probable and Confirmed COVID-19 Developing Severe Illness/Outcomes ( <i>PhilHealth Circular No. 2020-0009</i> dated April 8, 2020) <sup>30</sup>	This provides for the amount of financial assistance covered by PhilHealth “for any Filipino patient with probable or confirmed COVID-19” and guidelines for filing of claims.
	Benefit Package for Testing for SARS-CoV-2 ( <i>PhilHealth Circular No. 2020-0010</i> dated April 8, 2020) <sup>31</sup>	This sets out the amount of financial assistance covered by PhilHealth for COVID-19 testing procedures and guidelines for filing of claims.

<sup>28</sup> <https://business.inquirer.net/294830/sss-to-launch-covid-19-calamity-loan-program-on-april-24>; last visited at 6:32 PM on April 16, 2020.

<sup>29</sup> <https://www.dof.gov.ph/dof-to-implement-wage-subsidy-program-for-3-4-m-workers-of-small-businesses/>; last visited at 10:58 AM on April 19, 2020.

<sup>30</sup> PhilHealth Circular No. 2020-0009 dated April 8, 2020; <https://www.philhealth.gov.ph/circulars/2020/circ2020-0009.pdf>; last visited at 12:14 PM on April 17, 2020.

<sup>31</sup> PhilHealth Circular No. 2020-0010 dated April 8, 2020; <https://www.philhealth.gov.ph/circulars/2020/circ2020-0010.pdf>; last visited at 12:14 PM on April 17, 2020.

Government Agency	Issuance	Details
	Full Financial Risk Protection for Filipino Health Workers and Patients Against COVID-19 ( <i>PhilHealth Circular No. 2020-0011</i> dated April 8, 2020) <sup>32</sup>	This grants full financial assistance to all health workers and all Filipinos confined as probable or confirmed COVID-19 cases. It also sets out guidelines for the filing of claims.
	Guidelines on the COVID-19 Community Isolation Benefit Package ( <i>PhilHealth Circular No. 2020-0012</i> dated April 8, 2020) <sup>33</sup>	This grants a benefit package to Filipinos placed in quarantine facilities as suspected COVID-19 cases.
Department of Social Welfare and Development (DSWD)	Amendments to Memorandum Circular No. 05 series of 2020 on the Provision of Social Amelioration to Pantawid Pamilyang Pilipino Program (4Ps) Households ( <i>DSWD Memorandum Circular No. 10</i> dated April 13, 2020) <sup>34</sup>	This sets out the adjusted financial assistance for each 4Ps household per month.
Department of Labor and Employment (DOLE)	Suspension of Acceptance of Applications for COVID Adjustment Measures Program (CAMP) <sup>35</sup>	The DOLE has announced the “suspension of acceptance of application for financial assistance under the CAMP” effective 5:00 PM of April 15. It is “working closely with other agencies, including Congress, for an immediate alternative program to help ease the burden on the greater number of workers who did not benefit from CAMP.”
On the Payment for Utility Services		

<sup>32</sup> PhilHealth Circular No. 2020-0011 dated April 8, 2020; <https://www.philhealth.gov.ph/circulars/2020/circ2020-0011.pdf>; last visited at 12:16 PM on April 17, 2020.

<sup>33</sup> PhilHealth Circular No. 2020-0012 dated April 8, 2020; <https://www.philhealth.gov.ph/circulars/2020/circ2020-0012.pdf>; last visited at 12:28 PM on April 17, 2020.

<sup>34</sup> DSWD Memorandum Circular No. 10 dated April 13, 2020; [https://www.dswd.gov.ph/issuances/MCs/MC\\_2020-010.pdf](https://www.dswd.gov.ph/issuances/MCs/MC_2020-010.pdf); last visited at 12:39 PM on April 17, 2020.

<sup>35</sup> Statement Department of Labor and Employment dated April 16, 2020; <https://www.dole.gov.ph/news/statement-department-of-labor-and-employment-april-16-2020/>; last visited at 6:13 pm of April 16, 2020.

Government Agency	Issuance	Details
Department of Energy (DOE)	Advisory Relative to the Extension of the ECQ until April 30, 2020 ( <i>DOE Advisory</i> dated April 16, 2020) <sup>36</sup>	The advisory provides for the grace period in the payment of electric bills of consumers and obligations of public and private corporations in the power sector “falling due during the original and extended ECQ periods without interest, penalties, fees, and charges.” The amount due “shall be amortized in 4 equal installments, payable in the first 4 months following the end of the ECQ.”
Other Issuances		
Department of Interior and Local Government (DILG)	Temporary Shelter / Accommodation for the Safety and Protection Against Discrimination of Health Workers in Provincial / City Hospitals and Other Public	This circular implements Sections 4(g), (h), (k), and (q) of the <i>Bayanihan Act</i> <sup>38</sup> requiring LGUs to arrange free temporary shelter facilities for health workers in public hospitals.

<sup>36</sup> DOE Advisory dated April 16, 2020; [https://www.doe.gov.ph/sites/default/files/pdf/announcements/advisory\\_extension\\_enhanced\\_community\\_quarantine\\_until\\_april\\_30\\_2020.pdf](https://www.doe.gov.ph/sites/default/files/pdf/announcements/advisory_extension_enhanced_community_quarantine_until_april_30_2020.pdf); last visited at 2:59 PM on April 17, 2020.

<sup>38</sup> Bayanihan Act. *Section 4(g)*. Ensure that all Local Government Units (LGUs) are acting within the letter and spirit of all the rules, regulations and directives issued by the National Government pursuant to this Act; are implementing standards of Community Quarantine consistent with what the National Government has laid down for the subject area, while allowing LGUs to continue exercising their autonomy in matters defined by the National Government or are within the parameters it has set; and are fully cooperating towards a unified, cohesive and orderly implementation of the national policy to address COVID-19: *Provided*, That all LGUs shall be authorized to utilize more than five percent (5%) of the amount allocated for their calamity fund subject to additional funding and support from the National Government.

*Section 4(h)*. Consistent with Section 17, Article XII of the Constitution, when the public interest so requires, direct the operation of any privately-owned hospitals and medical and health facilities including passenger vessels and, other establishments, to house health workers, serve as quarantine areas, quarantine centers, medical relief and aid distribution locations, or other temporary medical facilities; and public transportation to ferry health, emergency, and frontline personnel and other persons: *Provided, however*, That the management and operation of the foregoing enterprises shall be retained by the owners of the enterprise, who shall render a full accounting to the President or his duly authorized representative of the operations of the utility or business as basis for appropriate compensation: *Provided, further*, That reasonable compensation for any additional damage or costs incurred by the owner or the possessor of the subject property solely on account of complying with the directive shall be given to the person entitled to the possession of such private properties or businesses after the situation has stabilized or at the soonest time practicable: *Provided, finally*, That if the foregoing enterprises unjustifiably refuse or signify that they are no longer capable of operating their enterprises for the purpose stated herein, the President may take over their operations subject to the limits and safeguards enshrined in the Constitution.

*Section 4(k)*. Undertake the procurement of the following as the need arises, in the most expeditious manner, as exemptions from the provisions of Republic Act No. 9184 or the “Government Procurement Reform Act” and other relevant laws.

*Section 4(q)*. Require businesses to prioritize and accept contracts, subject to fair and re  
Client Bulletin No. 12 (Updates on COVID-19 related PH Issuances)

Government Agency	Issuance	Details
	Health Facilities Catering to COVID-19 Patients ( <i>DILG Memorandum Circular No. 2020-072</i> dated April 11, 2020) <sup>37</sup>	
	Guidelines for the Conduct of the Expanded Testing Procedures for COVID-19 ( <i>DILG Memorandum Circular No. 2020-073</i> dated April 13, 2020) <sup>39</sup>	This circular implements the mandate of the <i>Bayanihan Act</i> by increasing the contact tracing capacity of Local Government Units (LGUs) and providing for the order of priority for testing COVID-19.

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**Other COVID-19 related bulletins**

The links to our earlier bulletins can be found at the SyCipLaw information hub, <https://syciplawresources.com/>.

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

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<sup>37</sup> DILG Memorandum Circular No. 2020-072 dated April 11, 2020; [https://www.dilg.gov.ph/PDF\\_File/issuances/memo\\_circulars/dilg-memocircular-2020412\\_d09896ea9c.pdf](https://www.dilg.gov.ph/PDF_File/issuances/memo_circulars/dilg-memocircular-2020412_d09896ea9c.pdf) last visited at 4:48 PM on April 17, 2020.

<sup>39</sup> DILG Memorandum Circular No. 2020-073 dated April 13, 2020; [https://www.dilg.gov.ph/PDF\\_File/issuances/memo\\_circulars/dilg-memocircular-2020414\\_6237b314e6.pdf](https://www.dilg.gov.ph/PDF_File/issuances/memo_circulars/dilg-memocircular-2020414_6237b314e6.pdf); last visited at 12:47 PM on April 17, 2020.

This bulletin contains a summary of the legal issuances discussed above. It was prepared by SyCip Salazar Hernandez & Gatmaitan (SyCipLaw) to update its clients about recent legal developments.

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