



Client Bulletin No. 24 (Updates on COVID-19 related PH Issuances):  
**GCQ over Metro Manila further extended until July 15;  
Period to apply for VAT refund extended**

This is a briefing on the issuances as of July 1, 2020 on the following matters in relation to the COVID-19 pandemic:

- A. [General Community Quarantine \(GCQ\) over Metro Manila is further extended until July 15, 2020](#)
  
- B. [Period to Apply for Value-added Tax Refund is extended](#)

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**A. Metro Manila under General Community Quarantine (GCQ) until July 15, 2020**

1. Areas under GCQ

The period of General Community Quarantine (GCQ) in Metro Manila, which was extended until June 30,<sup>1</sup> has been further extended until July 15.<sup>2</sup> This is pursuant to an announcement made by the President of the Philippines in the evening of June 30.<sup>3</sup>

The following areas are also placed under GCQ from July 1 to 15: Benguet, Cavite, Rizal, Lapu-Lapu City, Mandaue City, Leyte, Ormoc Southern Leyte, and Talisay City.<sup>4</sup>

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<sup>1</sup> See our bulletin no. 22 dated June 18, 2020 at <https://syciplawresources.com/2020/06/18/syciplaw-bulletin-22-gcq-over-metro-manila-extended-until-june-30-tax-amnesty-extended-until-december-31/>.

<sup>2</sup> *Metro Manila stays under GCQ until July 15 – Duterte* dated July 1, 2020; <https://newsinfo.inquirer.net/1299868/duterte-metro-manila-stays-under-gcq-until-july-15>; last visited at 2:44 PM on July 1, 2020.

As of the time of writing of this bulletin, a copy of the President's approval of the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF)' recommendation on quarantine measures is not yet available at the official website of the Official Gazette (<https://www.officialgazette.gov.ph/>).

<sup>3</sup> *Cebu City still under ECQ; NCR remains under GCQ* dated July 1, 2020; <https://www.pna.gov.ph/articles/1107574>; last visited at 8:27 PM on July 1, 2020.

<sup>4</sup> *Cebu City, 'hotspot' of COVID-19, remains under ECQ; Metro Manila still under GCQ* dated July 1, 2020; <https://mb.com.ph/2020/07/01/cebu-city-hotspot-of-covid-19-remains-under-ecq-metro-manila-still-under-gcq/>; last visited at 2:51 PM on July 1, 2020.

The Enhanced Community Quarantine (ECQ) over Cebu City, which was imposed from June 16 to June 30, has been extended until July 15.<sup>5</sup>

The rest of the country is under Modified General Community Quarantine (MGCQ) from July 1.

## 2. IATF Guidelines

The guidelines applicable for each quarantine measure, and the list of establishments allowed to operate and their corresponding operational capacities, are set out in the guidelines issued by the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF),<sup>6</sup> as amended from time to time.

The IATF has released *Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines with Amendments as of June 25, 2020* dated June 25, 2020.<sup>7</sup> This incorporates amendments under the following IATF Resolutions:

- a. *IATF Resolution No. 46* dated June 15, 2020:<sup>8</sup> The list of IDs recognized by law enforcement agencies in areas under ECQ for movement within the ECQ area includes IBP IDs of lawyers who are providing legal aid for persons under custodial investigation and inquest proceedings or for persons intending to avail of bail.
- b. *IATF Resolution No. 48* dated June 22, 2020:<sup>9</sup> This allows restaurants, cafes, and bars in accommodation establishments and clubhouses to operate at 30% capacity for areas under GCQ.

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<sup>5</sup> *Cebu City, 'hotspot' of COVID-19, remains under ECQ; Metro Manila still under GCQ* dated July 1, 2020; <https://mb.com.ph/2020/07/01/cebu-city-hotspot-of-covid-19-remains-under-ecq-metro-manila-still-under-gcq/>; last visited at 2:51 PM on July 1, 2020.

<sup>6</sup> See our bulletin no. 20 dated May 30, 2020 at <https://syciplawresources.com/2020/05/30/syciplaw-bulletin-20-metro-manila-under-gcq-from-june-1-courts-nationwide-resume-full-operations-on-june-1/>.

<sup>7</sup> *Omnibus Guidelines on the Implementation of the Community Quarantine in the Philippines with Amendments as of June 25, 2020* dated June 25, 2020; <https://www.officialgazette.gov.ph/downloads/2020/06jun/20200625-omnibus-guidelines-on-the-implementation-of-community-quarantine-in-the-philippines.pdf>; last visited at 3:04 PM on July 1, 2020.

<sup>8</sup> *IATF Resolution No. 46* dated June 15, 2020; <https://www.officialgazette.gov.ph/downloads/2020/06jun/20200615-IATF-RESOLUTION-NO-46.pdf>; last visited at 4:04 PM on July 1, 2020.

<sup>9</sup> *IATF Resolution No. 48* dated June 22, 2020; <https://www.officialgazette.gov.ph/downloads/2020/06jun/20200622-IATF-RESOLUTION-NO-48.pdf>; last visited at 4:05 PM on July 1, 2020.

- c. *IATF Resolution No. 49* dated June 25, 2020:<sup>10</sup> This allows people to visit “open-air memorial parks and cemeteries ... limited to not more than ten (10) persons per group” for areas under GCQ.

For a list of the other Omnibus Guidelines issued by the IATF, please see our bulletin no. 22.<sup>11</sup>

**B. Period to Apply for Value-added Tax (VAT) Refund is extended**

1. The Secretary of Finance has issued *Revenue Regulations (RR) No. 16-2020 (Regulations Further Suspending the Due Date in the Application of the Ninety (90)-Day Period to Process Value-Added Tax (VAT) Refund/Claim Pursuant to Section 112 of the Tax Code of 1997, as Amended by Republic Act (R.A.) No. 10963 (TRAIN Law) For Taxable Quarters Affected by the Declaration of the National State of Emergency)* dated June 19, 2020<sup>12</sup> to extend the due dates for “filing of claims for VAT refund for the following taxable quarters:”

<b>Taxable Period Covered</b>	<b>Due Date for Filing VAT Refund Claim</b>
Calendar Quarter ending March 31, 2018	July 15, 2020
Fiscal Quarter ending April 30, 2018	July 31, 2020
Fiscal Quarter ending May 31, 2018	August 15, 2020
Calendar Quarter ending June 30, 2018	August 31, 2020

However, for areas “not yet declared to be in a *general community quarantine state*” (*i.e.*, areas placed under Enhanced Community Quarantine (ECQ) or Modified ECQ, the due dates for filing of a claim for VAT refund for these areas is (a) “30 days from the lifting of the ECQ or MECQ in the affected areas of the taxpayer-claimant” or (b) “the above stated deadlines,” whichever comes later.

<sup>10</sup> IATF Resolution No. 49 dated June 25, 2020; <https://www.officialgazette.gov.ph/downloads/2020/06jun/20200625-IATF-RESOLUTION-NO-49.pdf>; last visited at 3:56 PM on July 1, 2020.

<sup>11</sup> <https://syciplawresources.com/2020/06/18/syciplaw-bulletin-22-gcq-over-metro-manila-extended-until-june-30-tax-amnesty-extended-until-december-31/>

<sup>12</sup> *RR No. 16-2020* dated June 19, 2020; [https://www.bir.gov.ph/images/bir\\_files/internal\\_communications\\_1/Full%20Text%20RR%202020/RR%20No.%2016-2020.pdf](https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/RR%20No.%2016-2020.pdf); last accessed at 2:30 PM on July 1, 2020.

2. RR No. 16-2020 also provides that “[t]he 90-day period of processing VAT refund claims shall be suspended in areas where ECQ or Modified ECQ is still in force.”

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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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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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