



Client Bulletin No. 31 (Updates on COVID-19 related PH Issuances):
Supreme Court, BIR and IPOPHL Issuances in relation to MECQ

This is a briefing on the issuances as of August 8, 2020 on the following matters in relation to the COVID-19 pandemic:

- A. Supreme Court (SC) Suspends Reglementary Periods for Filing of Pleadings with Courts in Modified Enhanced Community Quarantine (MECQ) Areas
- B. Bureau of Internal Revenue (BIR) Issues Guidelines for Filing and Payment of Taxes Due from August 4 to 18
- C. Pleadings for Intellectual Property Office (IPOPHL) Inter Partes Cases (IPC) and IPR Violation (IPV) Cases have to be Filed Electronically during the MECQ Period

A. Supreme Court (SC) Suspends Reglementary Periods for Filing of Pleadings with Courts in Modified Enhanced Community Quarantine (MECQ) Areas

- 1. The SC has issued *Administrative Circular No.43-2020 (Court Operations from 3 to 14 August 2020)* dated August 2, 2020¹ and *Administrative Circular No. 43A-2020 (Addendum to Administrative Circular No. 43-2020)* dated August 3, 2020.²

These circulars provide for the physical closure of all courts in areas under Modified Enhanced Community Quarantine (MECQ) (i.e., Metro Manila, Cavite, Rizal, Bulacan, and Laguna) from August 4 to 18. These courts “shall only be reached through their respective hotline numbers, email addresses and/or Facebook accounts as posted on the website³ of the [SC].” “The raffle of cases in all courts shall proceed electronically or through videoconferencing.”

- 2. The following are a few of the key guidelines under the SC circulars:
 - a. *Reglementary Periods* – “The reglementary periods for the filing of petitions, appeals, complaints, motions, pleadings and other court submissions before the courts [in areas under MECQ] shall be suspended from [August 4 to 18, 2020], and shall resume on [August 19, 2020], without prejudice to those who have already filed such pleadings and documents within their reglementary periods. In the same manner, the periods for court actions with prescribed periods are likewise suspended, and shall resume on [August 19, 2020].”

¹ *SC Administrative Circular No. 43-2020* dated August 2, 2020; <http://sc.judiciary.gov.ph/12494/>; last accessed at 10:05 AM on August 7, 2020.

² *SC Administrative Circular No. 43A-2020* dated August 3, 2020; <http://sc.judiciary.gov.ph/12499/>; last accessed at 10:16 AM on August 7, 2020.

³ List of Judiciary Hotlines and Email Addresses as of June 17, 2020; <http://sc.judiciary.gov.ph/hotlines/>; last visited at 10:12 AM on August 7, 2020.

- b. *Electronic Filings* – The Court of Appeals (CA), Sandiganbayan, and Court of Tax Appeals (CTA) will continue to receive electronic filings during MECQ. All filings before the Regional Trial Courts (RTCs), Family Courts, and first level courts “shall be [made] electronically and shall be received by the courts through their respective official email addresses.”
- c. *Hearings* – The sessions of SC *en banc* and the SC’s 3 Divisions, and regular hearings before the CA, Sandiganbayan, and CTA will be held through video conferencing.

RTCs, Family Courts, and first level courts “authorized to hear cases through videoconferencing may conduct hearings through videoconferencing in both criminal and civil cases upon joint motion of the parties, or upon orders of the court.” In-court hearings by courts unauthorized to conduct videoconferencing “may be limited to urgent matters and other concerns to expedite the proceedings, both in criminal and civil cases.”
- d. *In-Court Operations* – Essential offices and services of the SC, CA, Sandiganbayan, and CTA will “continue to operate in-court with a skeleton-staff.” A skeleton-staff will also be assigned in RTCs, Family Courts, and first level courts “to attend to concerns which may not be addressed online.”

For more information about SC issuances, please contact:

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B. Bureau of Internal Revenue (BIR) Issues Guidelines for the Filing and Payment of Taxes Due from August 4 to 18

1. In view of the imposition of MECQ, the BIR has issued *Revenue Memorandum Circular (RMC) No. 79-2020 (Filing of Various Returns and Payment of Tax Due Thereon of Taxpayers under the Jurisdiction of National Capital Region, Bulacan, Cavite, Laguna, and Rizal)* dated August 5, 2020⁴ to provide guidelines for the filing and payment of taxes “for the period August 4, 2020 to August 18, 2020.”

The guidelines under *RMC No. 79-2020* will apply to “taxpayers duly registered under the jurisdiction of Revenue District Office Nos. 24 to 34 [and] 38 to 57.” This is provided for in *RMC No. 80-2020 (Amending the Revenue District Offices covered by Revenue Memorandum Circular (RMC) No. 79-2020)* dated August 6, 2020.⁵

2. Based on the circular --

⁴ *Revenue Memorandum Circular No. 79-2020* dated July 5, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2079-2020.pdf; last accessed at 10:50 AM on August 7, 2020.

⁵ *Revenue Memorandum Circular No. 80-2020* dated August 6, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2080-2020.pdf; last accessed at 11:17 AM on August 7, 2020.

- a. Taxpayers may avail of the following filing and payment options for taxes due from August 4 to 18:
 - i. file and pay “at the nearest authorized agent bank (AAB), notwithstanding RDO jurisdiction;” or
 - ii. file and pay at “the the concerned Revenue Collection Officers (RCO) of the nearest RDO, even in areas where there are AABs,” provided that:
 - cash payments shall not exceed Php 20,000; and
 - check payments made “with the RCO in the district office” will have no limitation.
 - b. However, taxpayers enrolled in the BIR’s Electronic Filing and Payment System (eFPS) have to “continue to settle the corresponding taxes with the AABs where [they are] enrolled.”
 - c. RMC No. 79-2020 also provides payment options for taxpayers “who will file through the eBIRForms Facility,” whether or not mandated to do so.
3. The circular will be effective “until MECQ has been lifted and placed National Capital Region (NCR), Bulacan, Cavite, Laguna and Rizal under General Community Quarantine.”

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Pleadings for Intellectual Property Office (IPOP HL) Inter Partes Cases (IPC) and IPR Violation (IPV) Cases have to be Filed Electronically during the MECQ Period

1. In *IPOP HL Memorandum Circular No 2020-031*⁶ (*Advisory on Electronic Filing of Pleadings and Online Payment for Inter Partes Cases (IPC) and IPR Violation (IPV) Cases*) dated August 3, 2020, the IPOP HL has announced that “all pleadings and submissions in Inter Partes and IP Rights Violation cases in the Bureau of Legal Affairs (BLA)” of the IPOP HL have to be done electronically by sending an email to blareceiving@ipophil.gov.ph. This circular was issued in view of the imposition of the stricter MECQ from August 4 to 18, 2020 over Metro Manila and certain provinces.⁷
2. The circular further provides that the “pleading or submission shall be deemed filed on the date of the BLA’s receipt of the email containing such pleading or submission. The party

⁶ *IPOP HL Memorandum Circular No. 2020-031*; <https://drive.google.com/file/d/1xgyr4oHG-AnvB9h2R0n70Yxd6CNzPZIE/view>; last accessed at 10:45 am on August 7, 2020.

⁷ See our Client Bulletin No. 30 dated August 3, 2020 at <https://syciplawresources.com/2020/08/03/syciplaw-bulletin-30-metro-manila-under-mecq-again-from-august-4-to-18/>.

filing the pleading or submission shall serve all parties a copy of the pleading or submission via email.”

3. Filing fees for the relevant pleadings also have to be paid online through the IPOPHL online payment facilities. The Statement of Account “shall be issued and sent to the party concerned via email” and proof of payment shall be sent to the BLA using the same email address “within three (3) days from actual date of payment.”

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For more information regarding the issuances discussed above, please contact your account partner or sshg@syciplaw.com or info@syciplaw.com.

Other COVID-19 related bulletins

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