



Client Bulletin No. 32 (Updates on COVID-19 related PH Issuances):

Recent IPOPHL and BIR Issuances

This is a briefing on the following matters (covered by COVID-19 related issuances as of August 14, 2020):

- A. Intellectual Property Office (IPOPHL) Further Extends the Deadlines for Payments and Submission of Replies/Documents Due for the Period July 20 to August 18, 2020
- B. Bureau of Internal Revenue (BIR) Guidelines for the Use of eAFS for Submission of Attachments to the Income Tax Returns of Taxpayers with Fiscal-Year Accounting Period and Attachments to Quarterly Income Tax Returns

A. Intellectual Property Office (IPOPHL) Further Extends the Deadlines for Payments and Submission of Replies/Documents Due for the Period July 20 to August 18, 2020

- 1. The IPOPHL has issued *IPOPHL Memorandum Circular No. 2020-028C (Further Extension of Deadlines for Payments and Submission of Replies/Documents)* dated August 5, 2020,¹ which further suspends the cashiering and receiving services at the IPOPHL Main Office until August 18, 2020, and every Friday thereafter until further notice. The circular provides for the following extension of deadlines for payments and submissions of replies/documents:

Due Dates	New Deadline
July 20 – 22, 2020	August 19, 2020
July 23 – 26, 2020	August 20, 2020
July 27 – 29, 2020	August 24, 2020
July 30 – August 2, 2020	August 25, 2020
August 3 – 5, 2020	August 26, 2020
August 6 – 9, 2020	August 27, 2020
August 10 – 12, 2020	August 31, 2020
August 13 – 15, 2020	September 1, 2020
August 16 – 18, 2020	September 2, 2020

In the meantime, “[t]he public is encouraged to transact business with IPOPHL through its online portal.”

¹ *IPOPHL Memorandum Circular No. 2020-028C*;

https://drive.google.com/file/d/1Gs1xdcJEVzz2k86iVX_gHINjfaLIFemh/view; last visited August 13, 2020 at 1:49 PM.

² See our Client Bulletin No. 30 dated August 3, 2020 at

2. The circular further provides that “Memorandum Circular 2020-10 shall continue to govern the filing of written Third Party Observation for inventions and Adverse Information on utility model and industrial design applications for PPE, medical/health care equipment/devices, and pharmaceutical products urgently needed to contain and address the COVID-19 situation.”
3. The circular amends *IPOPHL Memorandum Circular No. 2020-028B (Continuing Suspension of Cashiering and Receiving Services at the IPOPHL Main Office Until 07 August 2020)*² dated July 30, 2020³ which further suspends the cashiering and receiving services at the IPOPHL Main Office until August 7, 2020, after the IPOPHL initially suspended its cashiering and receiving services at the Main Office from July 20 to July 30, 2020,⁴ and extended the deadline for filings and payments due for the said period until August 4, 2020 after one of the IPOPHL personnel testing positive for COVID-19.⁵

For more information about IPOPHL issuances, please contact:

Vida M. Panganiban-Alindogan
 Partner; Head of the Intellectual Property Department
vmpanaganiban@syciplaw.com

B. Bureau of Internal Revenue Guidelines for the Use of eAFS for Submission of Attachments to the Income Tax Returns of Taxpayers with Fiscal-Year Accounting Period and Attachments to Quarterly Income Tax Returns

1. The Bureau of Internal Revenue (BIR) has issued *Revenue Memorandum Circular (RMC) No. 82-2020 (Prescribing Guidelines on the Use of eAFS System for the Submission of Attachments to the Income Tax Returns of Taxpayers with Fiscal-Year Accounting Period and in the Submission of Attachments to the Quarterly Income Tax Returns)* dated August 10, 2020⁶ to advise taxpayers “that the eAFS System is available for the submission of attachments to the Income Tax Returns of taxpayers with fiscal-year accounting period, as well [as] attachments to the quarterly income tax returns.”

The procedure for enrollment in the eAFS System is set out in *RMC No. 49-2020*.⁷

² 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/> for reference.

³ *IPOPHL Memorandum Circular No. 2020-028B*;
<https://drive.google.com/file/d/1f7E8THJd7XgjESf1zb1sXcF6fgllLs3/view>; last visited August 13, 2020 at 1:51 PM.

⁴ *IPOPHL Memorandum Circular No. 2020-028A*;
https://drive.google.com/file/d/1dmpikARlmp7hZ71aTEhO_3Z-E2hU8gv/view; last visited August 13, 2020 at 1:51 PM.

⁵ *IPOPHL Memorandum Circular No. 2020-028*;
https://drive.google.com/file/d/1HvAyD7OrjYAP67_j_PfsttBAMyWqoOfI/view; last visited August 13, 2020 at 1:51 PM.

⁶ *Revenue Memorandum Circular No. 82-2020* dated August 10, 2020;
https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2082-2020.pdf; last visited August 14, 2020 at 9:50 AM.

⁷ See our Client Bulletin No. 21 dated June 6, 2020 at <https://syciplawresources.com/2020/06/06/syciplaw-bulletin-21-more-businesses-entitled-to-a-grace-period-on-lease-rentals-new-bir-guidelines-for-june-14-tax-payments/>.

2. *RMC No. 82-2020* also reminds taxpayers to “keep the original copies of the digitally submitted documents in accordance with Section 203 of the [Tax Code] for the period as prescribed under *Revenue Regulations No. 17-2013*,⁸ provided that the same shall be presented, upon request, to the BIR.”

For more information about BIR issuances, please contact:

Carina C. Laforteza Partner; Head of the Tax Department
cclaforteza@syciplaw.com

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 that are not covered by our bulletins. For more information about other regulations, please contact your account partner or sshg@syciplaw.com or info@syciplaw.com.

⁸ *Revenue Regulations No. 17-2013* dated September 27, 2013; https://www.bir.gov.ph/images/bir_files/old_files/pdf/75723RR%20No%2017-2013.pdf; last visited August 14, 2020 at 9:59 AM.

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.

This bulletin is only a guide material and is circulated for information purposes only. SyCipLaw assumes no responsibility for the accuracy, completeness or timeliness of any information provided in this bulletin. It does not constitute legal advice of SyCipLaw or establish any attorney-client relationship between SyCipLaw and the reader. It is not a substitute for legal counsel. Online readers should not act upon the information in this bulletin without seeking professional counsel. For more specific, comprehensive and up-to-date information, or for help regarding particular factual situations, please seek the opinion of legal counsel licensed in your jurisdiction.

SyCipLaw may periodically add, change, improve or update the information in this bulletin without notice.

Please check the official version of the issuances discussed in this bulletin. There may be other relevant legal issuances not mentioned in this bulletin, or there may be amendments or supplements to the legal issuances discussed here which are published after the circulation of this bulletin.

No portion of this bulletin may be emailed, forwarded, reposted, copied in different electronic devices, copied or posted online in any platform, copied or reproduced in books, pamphlets, outlines or notes, whether printed, mimeographed or typewritten, or copied in any other form, without the prior written consent of SyCipLaw.

SyCip Salazar Hernandez & Gatmaitan

SyCipLaw Center, 105 Paseo de Roxas

Makati City 1226, The Philippines

t: +632 8982 3500; +632 8982 3600; +632 8982 3700

f: +632 8817 3145; +632 8817 3896

e: sshg@syciplaw.com

www.syciplaw.com