

## 2020年3月号 2019年12月期に関する税務申告及び財務諸表提出期限の延長の件

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2019年12月に期末（もしくは四半期末）を迎える企業における税務申告書提出期日の延長について、BIRより2020年3月19日に公表されました（RMC No. 28-2020）。また、財務諸表の提出期日の延長について、SECより2020年3月12日に公表されました（SEC Memorandum Circular No,5）。

### 1. 制度の概要

2020年3月13日にフィリピン政府より発令されたルソン地域全域における「強化されたコミュニティ隔離措置」を受け、企業の活動が止まっている状況を鑑み、BIR及びSECが税務申告書及び財務諸表の提出期限についての延長の発表をそれぞれ行いました。

### 2. RMC No. 28-2020 の内容

通常、12月決算の企業の納税及び年度末の個人所得税の確定申告については、4月15日が申告期日です。しかし、本隔離措置の期間が4月13日までという事を考慮すると、4月15日までにこの状況で決算を確定させ、正確な金額での納税を行う事や、そもそも、経理担当者等の従業員が出勤できない状況で、納税処理を行う事自体が出来ない事が想定されています。

その為、BIRは、当該納税期日を1カ月延長し、5月15日としています。当初、4月15日までに申告及び納税を行った企業については6月15日までペナルティ無しで修正申告を認める、という通達が出ていましたが、現時点の最新の通達では、5月15日に正確な金額での申告及び納税を実施する。という内容に変更されており、5月15日の申告後に6月15日までに修正申告が可能かどうか、という点は明記されていないため、5月15日までに申告を適切な金額にて行っておくのがベストだと考えられます。

### 3. SEC Memorandum Circular No,5 の内容

通常、12月決算の企業のSECへの監査済財務諸表の提出期日は4月末～5月頭（SEC登録番号の末尾によって決定）ですが、本通達により、①6月30日もしくは②隔離措置解除後60日後のどちらか遅い方に延長されています。

### 4. 適用時期

本規則は公表後即座に適用開始のため、当該ルールは本メールマガジン発行時点で有効です。

### 5. 留意点

現在、毎日のように期日の延長措置等に関する通達が出ていますので、今後も期日の変更が行われる可能性は十分あると言えます。そのため、今後も適宜情報を更新することが非常に重要です。

## 会社紹介

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### P&A グラントントン ジャパンデスク（担当：松下、川原田、今枝）

現在約 300 社の日系企業へサービスを提供。現地経営者、フィリピンマーケットへ進出を検討している日本企業の皆様へより、業務に深く関わったサービスを提供するべく計 3 名の日本人が対応しています。

### P&A グラントントン

1988 年 Benjamin R. Punongbayan と Jose G. Araullo によって設立。現在は、Chairman & CEO である Ma. Victoria Espano が指揮の元フィリピン TOP 4 規模の会計会社として、主にフィリピン企業の顧客を始め、外国企業のフィリピン進出増加と共に、日系企業へのサービスも提供。2020 年現在パートナー 23 名、社員 900 名の体制で構成されており、インターナショナルファームの一つである、Grant Thornton（グラントントン）と提携し、そのノウハウを活かしながら、クオリティの高いサービスを、大手顧客から、ミッドサイズ、外国企業、スタートアップ企業まで幅広い顧客層へ提供しています。

### お問い合わせ：

P&A グラントントンジャパンデスク（松下、川原田、今枝）

Email : [Japan.Desk@ph.gt.com](mailto:Japan.Desk@ph.gt.com)

代表 HP : [www.grantthornton.com.ph](http://www.grantthornton.com.ph)

日本語会計・税務記事 : [www.grantthornton.com.ph/newsroom/japan-desk/](http://www.grantthornton.com.ph/newsroom/japan-desk/)



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

Quezon City

March 18, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 28-2020**

**SUBJECT :** Filing of the 2019 Income Tax Returns and Submission of Required Attachments

**TO :** All Internal Revenue Officers and Others Concerned

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For the information and guidance of all concerned, this Circular is being issued to amend RMC No. 25-2020. All concerned are advised that the filing and payment of 2019 Annual Income Tax Returns (AITR) is hereby extended from April 15, 2020 to May 15, 2020 without the imposition of penalties to taxpayers.

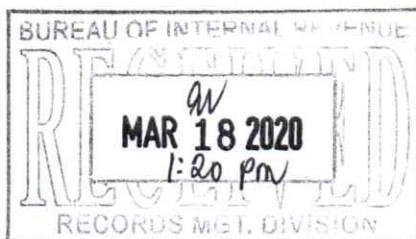
Further, taxpayers may file and pay the corresponding taxes due thereon to any Authorized Agent Banks (AAB) nearest to the location of the taxpayer or to any Revenue Collection Officer under the Revenue District Office (file and pay anywhere).

All internal revenue officers, and all other concerned are hereby enjoined to give this Circular as wide a publicity as possible.

**CAESAR R. DULAY**

Commissioner of Internal Revenue

**033659**



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**SEC MEMORANDUM CIRCULAR NO. 5  
SERIES OF 2020**

**TO: ALL CONCERNED CORPORATIONS**

**SUBJECT: EXTENSION OF FILING OF THE 2019 ANNUAL REPORTS INCLUDING  
THE APPLICABLE QUARTERLY REPORTS FOR YEAR 2020 AND  
2019 AUDITED FINANCIAL STATEMENTS (AFS)**

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The Commission, in line with the Office of the President's declaration of state of public health emergency (Proclamation No. 922, dated 08 March 2020), is cognizant that the Philippines and other countries are continuing to implement travel restrictions/ban and intensive health screening measures at transport hubs, including airports, sea ports and border crossings, as well as necessity to implement temporary suspension of business operations, in order to contain the spread of **COVID-19** (formerly 2019-novel coronavirus '2019-nCoV' disease). These travel restrictions/ban and/or temporary suspension of business operations pose specific challenges on the preparation and subsequent audit of the annual financial statements (AFS) of Philippine companies with domestic and/or foreign business operations affected by COVID-19. In particular, information or documents in the preparation of AFS could not be available, and certain audit procedures could not yet be performed and may lead to delays in the completion of audits of AFS. It is acknowledged that this circumstance is beyond the control of companies concerned.

In view of the foregoing and pursuant to the regulatory power of the Commission under Section 5.1(g) of the Securities Regulation Code (SRC) and Section 179(o) of the Revised Corporation Code (RCC), the Commission grants the following affected companies **an extension of time without penalty**, within which to submit the Annual Reports and/or AFS for the period ended 31 December 2019:

- (i) **For companies doing domestic operations only: an extension of time until 30 June 2020; and**
- (ii) **For companies with domestic and foreign operations: an extension of time until 30 June 2020 or 60 days from that date of lifting of travel restrictions/ban by the concerned government authorities, whichever comes later.**

**PROVIDED THAT** they shall comply with the requirements below.

**1. Annual Report (SEC Form 17-A) of Publicly-Listed Companies**

- a. Submission of a **written request** to the Commission through the Markets and Securities Regulation Department for an extension of time **not later than five (5) days before the filing deadline**;
- b. **Sworn certification** of the requesting company signed by its **President and Treasurer** confirming that all of the following conditions are met:

- i. Its financial year-end is 31 December 2019;
  - ii. It has significant business operations or significant subsidiaries in areas/countries/territories affected by COVID-19; and
  - iii. The preparation of financial statements and timely completion of statutory audit of the company's financial statements as of 31 December 2019 have been affected by the travel restriction/ban, temporary suspension of business operations, and/or measures imposed by the authorities or companies in response to the COVID-19.
- c. The request shall be accompanied by a **sworn certification** by the company's external auditor confirming the items (ii) and (iii) of paragraph 1(b) above.
  - d. The company shall continuously observe its disclosure obligations under the SRC and the Philippine Stock Exchange Consolidated Listing and Disclosure Rules. This means that all material information, whether price-sensitive or trade sensitive, must be disclosed on a timely basis. Where the company's operations are materially affected by the COVID-19 outbreak, disclosure on the financial impact or any other material aspects should be made immediately.
  - e. Given the impact of the delayed release of annual reports, the requesting company must submit to the Commission an indicative date to convene the Annual Stockholders' Meeting.

Considering further that Annual Report for the year 2019 is material and necessary for the completion and filing of the applicable Quarterly Reports (SEC Form 17-Q) for each quarter of year 2020, the Commission likewise extends the period for filing of the same for publicly-listed companies whose requests for extension to file Annual Reports (SEC Form 17-A) were granted by the Commission.

## **2. Annual Reports and/or Audited Financial Statements of Companies that are Not Publicly-Listed**

All non-publicly listed companies that will be filing their 31 December 2019 Annual Reports and/or AFS, shall attach the following documents:

- a. A **sworn certification** signed by the company's President and Treasurer that it fulfills all the conditions set forth under items (i) to (iii) of paragraph 1(b) above; and
- b. External auditor's **sworn certification** of its confirmation on items (ii) and (iii) of paragraph 1(b) above.

The filing of applicable Quarterly Reports (SEC Form 17-Q) of concerned registered issuers of securities is likewise extended.

**Companies whose preparation of financial statements or completion of statutory audits are not affected by the COVID-19 are required to file their Annual Reports and/or AFS for the year ended 31 December 2019 within the periods prescribed under the existing rules and regulations.**

The Commission shall continue to assess the development or impact of COVID-19 on the preparation of financial statements and on the completion of the statutory audits of companies and may issue appropriate rules and regulations to address the concerns that may further arise.

This Memorandum Circular shall be published in two (2) newspapers of general circulation.

Issued this 12 March 2020 at Pasay City, Philippines.

For the Commission:

  
**EMILIO B. AQUINO**  
Chairperson