



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

DILG-NAPOLCOM Center, EDSA cor. Quezon Ave., West Triangle, Quezon City
<http://www.dilg.gov.ph>

MEMORANDUM CIRCULAR
NO. 2020-085

20 MAY 2020

TO : ALL PROVINCIAL GOVERNORS, CITY/MUNICIPAL MAYORS, PUNONG BARANGAYS, PROVINCIAL/CITY MUNICIPAL SANGGUNIAN, DILG REGIONAL DIRECTORS, THE BARMM MINISTER FOR LOCAL GOVERNMENT, AND ALL OTHERS CONCERNED

SUBJECT : ADOPTION OF ADMINISTRATIVE ORDER 30 ON THE INTERRUPTION OF PERIODS FOR FILING AND SUBMISSION OF DOCUMENTS, CANCELLATION OF PROCEEDINGS, SUSPENSION OF DEADLINES FOR PAYMENT OF TAXES, FEES AND OTHER CHARGES, AND ON THE MOVEMENT OF TIMELINES FOR THE GRANT AND RELEASE OF BENEFITS

Republic Act No. 11469 or the “Bayanihan to Heal as One Act” enacted March 24, 2020 *which* promotes policies and purposes to mitigate on the adverse effects of COVID-19 to social, economic, and to financial aspects.

Section 4 (z) of the Bayanihan Act, stipulates to *Move statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and grant of any benefit, in order to ease the burden on individuals under Community Quarantine.*

Considering that government and business offices are not in full operations due to the declared Enhanced Community Quarantine (ECQ), throughout Luzon, the Office of the President issued Administrative Order No. 30 dated April 21, 2020 directing all government offices to formulate and issue guidelines on:

- a. Interruption of reglementary periods for the commencement of actions and claims; the filing of pleadings, appearances, motions, notices, and all other papers; and the rendition of judgments, resolution, and orders for the duration of the community quarantine;
- b. Cancellation of proceedings and the rescheduling thereof after lifting of the community quarantine;
- c. Acceptable justifications for the failure of litigants of their counsel, as well as claimants, to comply with reglementary periods or to appear at legal proceedings, if they are coming from jurisdictions where quarantine protocols restricts their movements;

- d. Suspension of deadlines for the payment of monetary obligations and/or the submission of documents for the duration of community quarantine; and
- e. Movement of timelines for the grant of any benefit, to allow the release thereof to individuals during community quarantine.

Section 3 provides that all issuances previously released by agencies pertaining to the extension, interruption or movement of the periods and timelines set by law for the filing of documents, conduct of proceedings, payments of taxes, fees, and other charges, and the grants of any benefit or claim due to COVID-19 are hereby adopted and ratified insofar as they are consistent with the guidelines set forth by the IATF and the directives of the Office of the President.

In relation to Section 3, select national government agencies have already issued Advisories consistent with the above-mentioned Administrative Order, to wit:

- Anti-Red Tape Act (ARTA) released an Advisory for the Adoption of Fast-Track Measures during the COVID-19 State of Calamity on March 25, 2020.
- Department of the Interior and Local Government (DILG) issued an Advisory on the Provision of Temporary Economic Relief to Individuals and Businesses in Local Government Units under Community Quarantine on April 02, 2020.
- Department of Finance (DOF) issued a Department Circular No. 002-2020 on the Extension of Deadlines for the Payment of taxes, fees and charges of Local Government Units on April 23, 2020.
- Department of Energy (DOE) Advisory dated April 16, 2020 and May 07, 2020 seeks the consideration of all LGUs to allow the provision of grace period and other related mechanisms in the collections of applicable taxes, fees and dues from the energy facilities in their respective jurisdiction.
- Bureau of Internal Revenue (BIR) issued Revenue Memorandum Circular No.29-2020 relative to the extension of deadlines for filing various returns and payment of taxes on March 19, 2020.

In view thereof, for the uniformity of the implementation on the deadlines of payments of taxes and other fees and charges, all LGUs are hereby directed to adopt the directives cited herein.

All DILG Regional Directors and Field Officers are hereby directed to cause the widest dissemination of this Memorandum Circular within their respective area of jurisdiction.

For the information and guidance of all concerned.


EDUARDO M. AÑO
Secretary

