

フィリピンでの外国資本による会社、支店、駐在員事務所の設立手続

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【免責条項】本資料は、フィリピンで外国資本による会社、支店又は駐在員事務所の設立手続並びに小売業及び BPO 事業を開始するにあたり必要な一般的要件を説明するものです。提供している情報は、ご利用される方のご判断・責任においてご使用ください。ジェトロでは、できるだけ正確な情報の提供を心掛けておりますが、本資料で提供した内容に関連して、ご利用される方が不利益等を被る事態が生じたとしても、ジェトロ及び執筆者は一切の責任を負いかねますので、ご了承ください。

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A. 会社・支店・駐在員事務所

I. はじめに

以下では、外国資本がフィリピンにおいて投資する、会社・支店・駐在員事務所という 3 つの形態について説明する。他にも、フィリピンにおける外国投資にはパートナーシップ、地域統括本部、地域経営統括本部等が存在するが、本メモにおいてはこれらの説明は割愛する。

a. 会社

会社は、法に基づき作り出された主体であり、法人格を有する¹。すなわち、会社を構成する株主又は社員とは別の人格を有する。取締役、役員又は従業員の行為を通じて会社について発生した義務・責任は、原則として、会社のみが負うものである²。同様に、会社が取得した権利及び資産は、

¹ 会社法第 2 条

² 1996 年 3 月 13 日最高裁判決 事件番号 101699 (Santos 対 NLRC)

会社にのみ帰属する。原則として、1名の株主又は他の会社が会社の資本株式の全部又は実質的に全部を保有するに過ぎない場合であっても、会社の独立の法人格を否定するには足りない³。

会社は会社法に基づき設立され、株式会社又は非株式会社の形態をとる。株式会社とは、株式資本を有し、持株数に応じて株式配当又は余剰利益を分配することができる。株式会社以外の会社形態としては、非株式会社が存するが⁴、本メモにおいては、株式会社についてのみ説明する。

株式会社の株式は、各種類・シリーズに分けることができ、基本定款に定める権利、特権を有し又は制限を課される。優先株式以外の株式は、基本定款に定める額面株式とすることも、非額面株式とすることもできる⁵。

b. 支店

外国会社の支店は、本社の事業活動を行い、フィリピンにおいて収入を得ることができる⁶。支店は、本店又は親会社⁷の一部であるとみなされ⁸、本体と別の法人格を有するものではない。したがって、本国の会社本体とフィリピンにおける支店は、同一の組織であり、同一法人格を有する。よって、支店の責任及び資産は、会社本体の責任及び資産になる。

c. 駐在員事務所

外国会社の駐在員事務所又は連絡事務所は、独立の法人格を有さず、会社本体と駐在員事務所は同一の組織であり、同一法人格を有する。駐在員事務所は、本国の会社のために、限られた機能のみを果たし、製品の品質維持、情報流布及び会社製品の販売促進等の活動を行う。駐在員事務所は、外国会社本体のクライアントの対応を直接行う。しかし、駐在員事務所又は連絡事務所は、実際に外国会社の本社の事業を行わず、フィリピン国内において所得を得ず、本社からの全面的な補助を受ける⁹。

II. 設立の要件

会社、支店及び駐在員事務所の設立の要件は以下のとおりである。

a. 会社

- 設立発起人¹⁰
- 5人以上 15人以下の成年の自然人
 - 過半数はフィリピンの居住者（フィリピン国民である必要はない。）である必要がある。

³ 2012年6月13日最高裁判決 事件番号 194795 (Ever Electrical Manufacturing, Inc.対 Samahang Manggagawa ng Ever Electrical)

⁴ 会社法第3条

⁵ 会社法第6条

⁶ 外国投資法規則第1部第1条(c)

⁷ 「親会社」とは、支店、駐在員事務所又は子会社との関係における外国会社をいう。

⁸ 2004年1月22日付内国歳入庁国際税務課決定 04年第03号及び2006年7月18日付内国歳入庁決定 06年DA-432号

⁹ 外国投資法規則第1部第1条(c).

¹⁰ 会社法第10条

- 発起人は、それぞれ当該会社の株式を最低 1 株を所有する必要がある。
- 会社の存続期間¹¹ - 会社の存続期間は、設立日から 50 年を超えることはできない。ただし、定款変更により存続期間の延長は可能である。
- 最低払込済資本金¹² - 発行済株式総数及び議決権の 40%超が外国資本の国内市場向企業：200,000 米ドル
 - ただし、以下のいずれかの場合は 100,000 米ドルとなる。
 - 先端技術に従事する場合
 - 従業員を 50 人以上直接雇用する場合
 - 発行済株式総数及び議決権の 40%以内が外国資本の国内市場向企業：5,000 ペソ
 - 輸出企業：5,000 ペソ
 - 資本要件が別途法定される場合、上記は適用されない。
- 本社¹³ - フィリピン国内
- 会社の基本書類 - 法令遵守を規定した基本定款¹⁴及び付属定款¹⁵

国内市場向企業とは、「完全に国内市場を対象とし、又は生産高の輸出割合が常時 60%以上という基準を満たさない会社で、販売目的で商品を製造し又はサービスを提供する会社」をいう¹⁶。
輸出企業とは、「生産高の 60%以上を輸出する製造業、加工業、若しくはサービス業（観光を含む。）を行う企業又は国内で製品を購入しその 60%以上を輸出する貿易業者」をいう¹⁷。

上記の要件を充足させ、必要書類を SEC に提出する。SEC の手続きについては以下「B. 登録手続及び要件 - (II) 手続及び要件」にて詳述する。

b. 支店

- 居住代理人¹⁸ - 居住代理人 1 名の選任
 - 以下のいずれかの者が居住代理人になることができる。

¹¹ 会社法第 11 条

¹² 外国投資法第 6 条及び第 8 条、小売業法第 5 条

¹³ 会社法第 14 条

¹⁴ 基本定款の記載事項は以下のとおりである：①会社の名称、②会社の目的、③本店の所在地、④会社の存続期間。50 年を超えることはできない。⑤設立発起人の氏名、国籍及び住所。設立発起人は 5 名以上 15 名以内とする。⑥取締役の人数。5 人以上 15 人以下とし、過半数はフィリピン居住者とする。⑦取締役選任までの間取締役を務める者の氏名、国籍及び住所（過半数はフィリピン居住者であること）⑧授權資本株式数、株式数、株式の額面金額、株式の種類及び権利、株式の当初引受人の氏名、国籍及び住所、株式の 1 株当たり引受金額及び払込金額。これに関し、各取締役は最低 1 株を保有しなければならない。⑨その他必要又は適当な事項（先買権、譲渡制限等）

¹⁵ 付属定款の記載事項は以下のとおりである：①定時又は臨時取締役会の招集及び開催する時間、場所及び方法、②定時又は臨時株主総会の招集及び開催する時間及び方法、③株主総会又は取締役会の定足数及び議決方法、④株主の委任状の様式及び決議方法、⑤取締役、役員及び従業員の資格、義務及び報酬、⑥定時株主総会開催日（通常取締役が選任される）及び通知方法、⑦取締役以外の役員の選任又は任命の方法並びに任期、⑦付属定款違反の罰則、⑧株券の発行方法、⑨その他必要又は適当な事項（先買権、譲渡制限等）

¹⁶ 外国投資法第 3 条(e)

¹⁷ 外国投資法第 3 条(e)

¹⁸ 会社法第 127 条

- a. フィリピンに居住する自然人
- b. フィリピンで適法に事業を行う国内企業
- 自然人を居住代理人にする場合、以下をすべて満たす必要がある。
 - a. 道徳的な人格であること
 - b. 健全な財政状況にあること

- 最低払込済資本¹⁹
- 国内市場向企業：200,000 米ドル（支店が 100%外国資本であると仮定）
ただし、以下のいずれかの場合には 100,000 米ドルとなる。
 - 先端技術に従事する場合
 - 従業員を 50 人以上直接雇用する場合
 - 輸出企業：5,000 ペソ
 - 上記要件は、特別な資本規制の置かれる事業に従事する場合には、適用されない。

c. 駐在員事務所

- 居住代理人²⁰
- 居住代理人 1 名の選任
 - 以下のいずれかの者が居住代理人になることができる。
 - a. フィリピンに居住する自然人
 - b. フィリピンで適法に事業を行う国内企業
 - 自然人を居住代理人にする場合、以下をすべて満たす必要がある。
 - a. 道徳的な人格であること
 - b. 健全な財政状況にあること
- 送金額
- 30,000 米ドルの送金が必要

¹⁹ 外国投資法第 6 条及び第 8 条、小売業法第 5 条

²⁰ 会社法第 127 条

III. 取締役及び役員

a. 会社

会社の主な運営機関は取締役会である。一般的に、取締役会を通じて、会社の権限が行使され、会社の事業が運営され、会社の資産が管理及び保有される²¹。取締役は、会社の株主が選任し、任期は 1 年間又は後任の取締役が選任されるまでの期間である²²。

取締役の人数は、5 人以上 15 人以下であり²³、その過半数はフィリピン居住者でなければならない。各取締役は、当該会社の株式を最低 1 株保有する必要がある²⁴。

役員に関しては、最低限(1)社長、(2)財務役、(3)会社秘書役をそろえる必要があるが、取締役会の議長や、副社長等、会社の付属定款に定められたその他の役員を置くことも可能である²⁵。取締役の選任後、役員の選任のための取締役会が開催される²⁶。

社長は、会社の取締役であり、かつ当該会社の株式を最低 1 株保有しなければならない。本要件は社長にのみ課され、その他の役員には適用されない。役員の兼任は原則可能であるが、社長が会社秘書役又は財務役を兼任することは認められない²⁷。

一般的に、外国人取締役の人数制限は、当該会社が国有化事業に従事するかどうかによって左右される。国有化事業とは、フィリピン資本の最低金額または割合について法規制のある経済活動又は事業のことをいう。完全国有化事業及び一部国有化事業については、別紙 A（外国投資ネガティブリスト）を参照のこと。アンチ・ダミー法によると、一部国有化事業においては、外国人は外国資本の割合に応じて取締役として選任されることができる。例えば、外国人は公益企業の発行済株式総数の 40%まで保有することができ、当該会社の外国資本が 40%の場合、当該取締役会における外国人の割合は 40%までが限度となる（発行済株式総数の 30%が外国人保有の場合、取締役会における外国人の比率は 30%が限度となる）²⁸。

会社役員については、一般に、外国人又は非居住者が就任しても問題はない。ただし、以下の例外に留意が必要である。

- (1) 会社秘書役は、フィリピン国民かつフィリピン居住者でなければならない。
- (2) 財務役は、SEC の規定上、フィリピン居住者でなければならない。一方で、フィリピン国民である必要はない。
- (3) 会社が国有化事業を営む場合、一定の役員はフィリピン国民でなければならない²⁹。例えば、会社が国有化事業を営み、権利、営業権又は特権を享受し又は行使するための要件として、憲法上又は法律上特定の国籍要件が求められる事業活動を行う場

²¹ 会社法第 23 条

²² 会社法第 23 条

²³ 会社法第 14 条(6)

²⁴ 会社法第 23 条

²⁵ 会社法第 25 条

²⁶ 会社法第 25 条

²⁷ 会社法第 25 条

²⁸ 2012 年 1 月 31 日付 SEC-OGC 意見 12 年第 01 号。2014 年 7 月 15 日付 SEC-OGC 意見 14 年第 19 号

²⁹ 改正コモンウェルス法, アンチ・ダミー法第 2 条 2-A。2009 年 1 月 21 日付 SEC-OGC 意見第 03-09 号、2009 年 7 月 22 日付 SEC-OGC 意見 09 年第 17 号、2002 年 9 月 11 日付 SEC 意見参照。

合、外国人は、社長、副社長、財務役、会社秘書役等、経営幹部としての役職に就くことはできない。ただし、例外として、法務大臣により明示的に授権された外国人技術者は、技術職に関する役員となることができる³⁰。

役員の要件のまとめ

会社役員			
	社長 ³¹	会社秘書役	財務役
フィリピン居住者	取締役の過半数はフィリピン居住者	要	要
フィリピン国民	会社が国営化事業を行うかによる	要	会社が国営化事業を行うかによる
取締役（最低 1 株保有）	要	不要	不要

b. 支店

支店は、会社を代理し、召喚状及びその他法的手続の送達を受領する居住代理人を指定しなければならない³²。

一方で、支店は本国の会社本体の延長に過ぎないため、支店は独自の取締役会を有しない。会社本体と同一の法人格を有するため、会社本体の取締役は支店の取締役でもある。同様に、支店は外国会社であるため、一般的に、国有化事業を営むことは禁じられている。

c. 駐在員事務所

支店と同様に、駐在員事務所も独自の取締役会を持たず、会社本体の取締役が駐在員事務所の取締役でもある。また、支店は外国会社であるため、一般的に、国有化事業を営むことは禁じられている。

更に、会社を代理し、召喚状及びその他法的手続の送達を受領する居住代理人の指名をしなければならない点も支店と同様である³³。

³⁰ アンチ・ダミー法第 2 条 A

³¹ 会社法第 25 条に基づき、社長は取締役でなければならない。また、社長は秘書役又は財務役を兼任することができない。

³² 会社法第 128 条

³³ 会社法第 128 条

IV. 最低資本金

a. 会社-現地法人

会社は、フィリピンの法律に基づき設立され、発行済株式総数及び議決権の 60%以上がフィリピン人により保有されている場合、フィリピン国籍であるとみなされる³⁴。法令上別段の定めがない限り、フィリピン国籍の会社の最低払込済資本金は 5,000 ペソである³⁵。

発行済株式総数及び議決権の 40%超が外国資本の会社は、国内市場向企業の場合、最低払込済資本金は、200,000 米ドルである³⁶。ただし、(1)科学技術庁が定める先端技術に従事し、又は(2)従業員を 50 人以上直接雇用する場合、最低払込済資本金額は 100,000 米ドルとなる³⁷。なお、法律上、最低払込済資本金の要件が別途定められている場合、上記要件は適用されない。

一方、外国資本の割合に関わらず、輸出企業においては、最低払込資本金額は 5,000 ペソである。

また、以下の表に記載の通り、事業内容によっては別途最低払込済資本金額が定められている。

事業活動	最低払込済資本金額
仕分代理店	250,000 ペソ
貨物混載	400,000 ペソ
金融会社	
• マニラ首都圏及び第 1 級都市	10,000,000 ペソ
• その他等級の都市	5,000,000 ペソ
• その他自治体 (Municipalities)	2,500,000 ペソ
運送会社	
• 国内	250,000 ペソ
• 国際	2,000,000 ペソ
基金 (非株式会社)	1,000,000 ペソ
保険維持機構	10,000,000 ペソ
保険	
• 保険ブローカー又は再保険ブローカー	20,000,000 ペソ
• 保険ブローカー及び再保険ブローカー	50,000,000 ペソ
生命保険会社又は損害保険会社	1,000,000,000 ペソ
再保険会社	2,000,000,000 ペソ
投資助言・投資運用会社	10,000,000 ペソ
投資会社 ³⁸	50,000,000 ペソ
投資会社 ³⁹	300,000,000 ペソ
貸付会社	1,000,000 ペソ

³⁴ 外国投資法第 3 条(a)

³⁵ 会社法第 13 条

³⁶ 外国投資法第 8 条

³⁷ 外国投資法第 8 条

³⁸ 証券の発行業務及び投資業務を行う場合

³⁹ 証券の引受業務を行う場合

鉱業	2,500,000 ペソ
複合一貫輸送業者	4,000,000 ペソ
質屋	100,000 ペソ
生前葬儀計画業者	100,000,000 ペソ
生前葬儀計画代理業者	5,000,000 ペソ
就職あっせん業者（国内）	
• 会社	500,000 ペソ
• パートナースhip	200,000 ペソ
就職あっせん業者（海外）	2,000,000 ペソ
外資小売業者	2,500,000 米ドル
学校（株式会社）	
• 初等教育	1,000,000 ペソ
• 初等教育及び中等教育	2,500,000 ペソ
• 初等教育、中等教育、高等教育、 大学院教育	5,000,000 ペソ
警備会社	500,000 ペソ
証券ブローカー・ディーラー（証券取引 所新規会員）	100,000,000 ペソ
証券ブローカー・ディーラー（証券取引 所既存会員）	10,000,000 ペソ
証券ブローカー・ディーラー（自己株、 証券取引所非会員）	5,000,000 ペソ
特別目的媒体	31,250,000 ペソ
特別目的会社	5,000,000 ペソ
証券代行	1,000,000 ペソ
（外国資本に基づく規制）	
外国資本が 40%超の会社	
• 国内市場向企業	200,000 米ドル
• 輸出企業	5,000 ペソ
外国企業の支店	
• 国内市場向企業	200,000 米ドル
• 輸出企業	5,000 ペソ
外国企業とのパートナーシップ	
• 国内市場向企業	200,000 米ドル
• 輸出企業	3,000 ペソ
外国企業の駐在員事務所	30,000 米ドル
地域統括本部（RHQ）	50,000 米ドル
地域経営統括本部（ROHQ）	200,000 米ドル

b. 支店

会社の場合と同様に、支店が国内市場向企業に該当する場合、最低払込済資本金額は 200,000 米ドルである。ただし、(1)科学技術庁が定める先端技術に従事し、又は(2)従業員を 50 人以上直接雇用する場合、最低払込済資本金額は 100,000 米ドルとなる⁴⁰。法律上別段の定めがある場合、上記最低払込済資本金額の要件は適用されない。

一方で、支店が輸出企業に該当する場合、外国資本割合に関わらず、最低払込済資本金額は 5,000 ペソとなる。

いずれの場合においても、SEC 登録申請の際に、送金を証する書面を SEC に提出する必要がある。

c. 駐在員事務所

駐在員事務所の設立に必要な最低送金額は 30,000 米ドルである。

v. 権能及び責任

a. 会社

会社の存続期間は、設立日（SEC が設立証明書を発行した日をいう。）から 50 年を超えることができない。ただし、それ以前に解散し、又は定款変更により存続期間を延長することは可能である⁴¹。

フィリピン法に基づき設立された会社は、法律の規定又は存在目的により明示的に授権された権限、特性及び財産を有する⁴²。ただし、会社の主要な事業内容は、基本定款記載の会社の目的により定められる⁴³。さらに、会社法に基づき設立された会社は、以下の権能を有する。

- (1) 会社の名において、訴訟を提起し、又は提起されること
- (2) 基本定款及び設立証明書に記載された存続期間、当該会社の名において存在すること
- (3) 会社の印章を採択し、使用すること
- (4) 会社法の規定に従い、基本定款を変更すること
- (5) 法律、道徳、公共の福祉に従い、付属定款を採択し、会社法の規定に従い変更又は廃止すること
- (6) 株式会社の場合、会社法の規定に従い、株式を引受人に対し発行又は譲渡し、金庫株を売却すること
- (7) 法律上又は憲法上の制限内で、会社の適法な事業にあたり合理的かつ必要とされる、証券及び他社の保証等を含む不動産及び個人資産の購入、受領、引受、引渡、保有、運搬、売却、賃貸、担保又は保証の設定その他取引を行うこと
- (8) 会社法の定めに従い、合併を行うこと

⁴⁰ 外国投資法施行規則、第 10 部第 1 条(c)

⁴¹ 会社法第 11 条

⁴² 会社法第 2 条

⁴³ 会社法第 14 条(2)

- (9) 福祉活動、慈善活動、文化活動、科学活動、市民活動その他類似の目的のため、又は合理的な範囲で寄付を行うこと。ただし、内国会社、外国会社を問わず、政党若しくは候補者の援助又は政党活動のために寄付を行ってはならない。
- (10) 取締役、秘書役、財務役及び従業員のための年金計画、退職金制度その他の制度を制定すること
- (11) 基本定款に記載の会社の目的事項を遂行するために必要なその他の権限の行使⁴⁴

また、会社法に基づき、会社には、以下の権能がある。

- (1) 会社の存続期間を延長又は短縮すること。ただし、取締役会で過半数の承認を得、株主総会において発行済株式総数の3分の2以上の承認を得なければならない⁴⁵。
- (2) 増資若しくは減資又は保証付債務の負担、発生又は増加。ただし、取締役会で過半数の承認を得、株主総会において発行済株式総数の3分の2以上による承認を得なければならない⁴⁶。
- (3) 会社資産の全部又は実質的に全部の売却その他処分。ただし、取締役会で過半数の承認を得、株主総会において発行済株式総数の3分の2以上の承認を得なければならない⁴⁷。
- (4) 以下に例示する会社の適法な目的のための自己株式の取得。ただし、帳簿上、株式を取得するための内部留保があることが必要である。
 - i. 株式配当から生じた端株の消却
 - ii. 払込未了の株式引受契約から生じた会社に対する債務についての、当該株式の売却による回収又は条件変更及び当該払込未了の株式の購入
 - iii. 会社法に基づき支払を受ける権利を有する反対株主又は出資を取りやめる株主に対する支払い⁴⁸
- (5) その他の目的のため、会社資金を他の会社又は事業に対して投資すること。ただし、取締役会で過半数の承認及び株主総会で発行済株式総数の3分の2による承認を経なければならない⁴⁹。
- (6) 配当を宣言すること。ただし、金銭配当の場合は取締役会の承認が必要であり、現物配当の場合は取締役会の承認及び株主総会における発行済株式総数の3分の2による承認が必要となる⁵⁰。
- (7) 経営契約の締結。ただし、取締役会の承認及び発行済株式総数の過半数の株主による承認が必要となり、(i)経営会社及び非経営会社の双方に利益を有する株主が経営会社の発行済議決権保有株式総数の3分の1を保有又は支配する場合、又は(ii)経営会社取締役会の過半数が非経営会社の取締役会の過半数を構成する場合には、当該経営契約は、発行済議決権保有株式総数の3分の2の株主による承認を得なければならない⁵¹。

⁴⁴ 会社法第2条及び第36条

⁴⁵ 会社法第37条

⁴⁶ 会社法第38条

⁴⁷ 会社法第40条

⁴⁸ 会社法第41条

⁴⁹ 会社法第42条

⁵⁰ 会社法第43条

⁵¹ 会社法第44条

会社・現地法人は、原則として、外国の親会社及びその株主をは別の法人格を有する。したがって、会社又は現地法人の責任は、原則として株主（外国の親会社を含む。）の責任とはならない。

b. 支店

支店は、SEC がフィリピン国内の事業を認める事業許可証を発行することにより、フィリピン法に基づいて設立され登録される。SEC の事業許可証は支店に（会社本体の法人格の延長ではあるが）法人格を与え⁵²、フィリピン国内における事業活動を認めるものである⁵³。

原則として、フィリピンで支店が従事することのできる事業は、(1)外国会社本体が、その認可・設立書類に基づき行うことのできる活動、及び(2)フィリピン法に基づく事業活動の国籍制限により規制される。

支店は、外国会社の延長にすぎないため、支店の責任は外国会社本体の責任となる。

c. 駐在員事務所

駐在員事務所は、SEC より事業許可を取得した後にのみ、フィリピン国内で事業を行う権利を有する⁵⁴。

駐在員事務所又は連絡事務所は、外国会社本体のために、特定の限られた機能のみを果たし、製品品質管理、情報流布及び親会社製品の宣伝等を行う。親会社の顧客は、駐在員事務所が直接対応する。また、駐在員事務所は、フィリピンにおいて所得を得ることができず、本店から全面的な援助を受ける。

駐在員事務所には、独自の法人格がなく、駐在員事務所において発生した一切の責任は、外国会社本体の責任となる。

⁵² SEC-OGC 意見 07 年第 10 号、SEC パンフレット 2 号「会社及びパートナーシップ登録のための市民手引書」第 5 号を引用

⁵³ 2003 年 6 月 26 日付 SEC 意見 03 年第 34 号

⁵⁴ 会社法第 123 条

VI. 会社・支店・駐在員事務所の特徴一覧

	会社	支店	駐在員事務所
特徴			
法人格	会社を構成する株主又は社員とは別の法人格	会社本体と同一の法人格	会社本体と同一の法人格
権利及び義務	原則として会社によりのみ帰属	会社本体に帰属	会社本体に帰属
権限	法律の規定又は存在目的により明示的に授けられた権限、特性及び財産を有する。 事業内容は、基本定款記載の会社の目的により定められる。	(1)外国会社本体が、その認可・設立書類に基づき行うことのできる活動 (2)フィリピン法に基づく事業活動の国籍制限による規制	製品品質管理、情報流布及び親会社製品の宣伝等、外国会社本体のための限定的な機能のみ有する。 フィリピンで所得を得ることはできない。
設立の要件			
設立発起人	<ul style="list-style-type: none"> - 成年の自然人 5 人～15 人 - 過半数はフィリピン居住者（フィリピン国民である必要はない） - 各発起人が最低 1 株所有 	<ul style="list-style-type: none"> - 居住代理人 1 名の選任 - フィリピン居住の自然人又はフィリピン国内企業で、自然人の場合には道徳的な人格かつ健全な財政状況であること 	<ul style="list-style-type: none"> - 居住代理人 1 名の選任 - フィリピン居住の自然人又はフィリピン国内企業で、自然人の場合には道徳的な人格かつ健全な財政状況であること
存続期間	<ul style="list-style-type: none"> - 設立日から 50 年以内（延長可能） 	会社本体と同じ	会社本体と同じ
最低資本金	<ul style="list-style-type: none"> - 外国資本 40%超の国内市場向企業：200,000 米ドル（先端技術に従事し又は従業員を 50 人以上直接雇用する場合は 100,000 米ドル） - 外国資本 40%以内の国内市場向企業：5,000 ペソ - 輸出企業：5,000 ペソ 	<ul style="list-style-type: none"> - 国内市場向企業：200,000 米ドル（支店が 100%外国資本であると仮定）ただし、先端技術に従事し又は従業員を 50 人以上直接雇用する場合は 100,000 米ドル - 輸出企業：5,000 ペソ 	30,000 ドルの送金
本店の所在地	フィリピン国内	会社本体と同じ	会社本体と同じ
基本書類	法令順守を規定した基本定款及び付属定款	会社本体と同じ	会社本体と同じ

取締役会	取締役会が会社の主な運営機関 取締役は 5～15 人で、過半数はフィリピン居住者 取締役は最低 1 株保有	会社本体と同じ ただし、居住代理人を指定	会社本体と同じ ただし、居住代理人を指定
役員	(1) 社長、(2) 財務役、(3) 会社秘書役 社長の会社秘書役又は財務役の兼任は不可	会社本体と同じ ただし、居住代理人を指定	会社本体と同じ ただし、居住代理人を指定

B. 登録手続及び要件

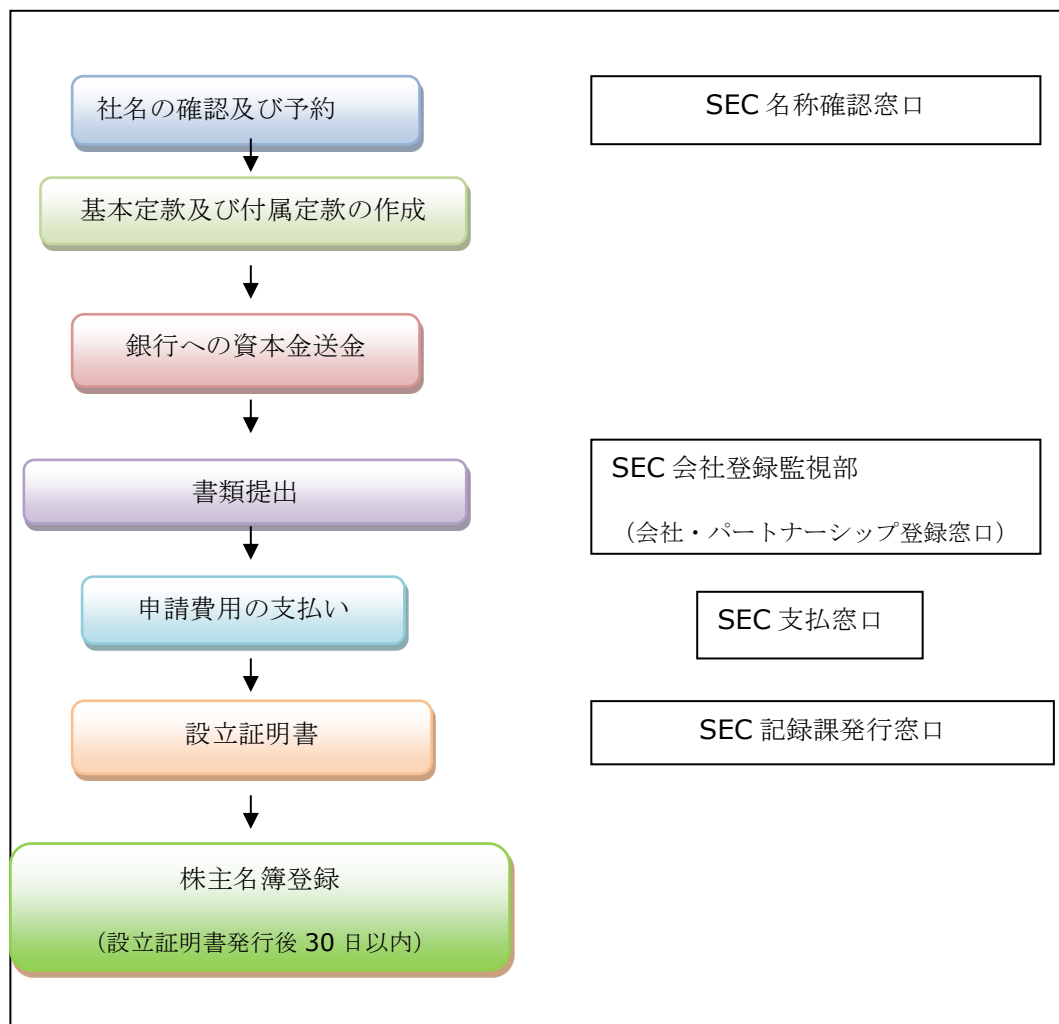
I. はじめに

会社、支店及び駐在員事務所の設立及び運営の規制機関は、SEC（証券取引委員会）である。

II. 手続及び要件

a. 会社

会社設立手続の流れは以下のとおりである。



所要期間：約 3 週間

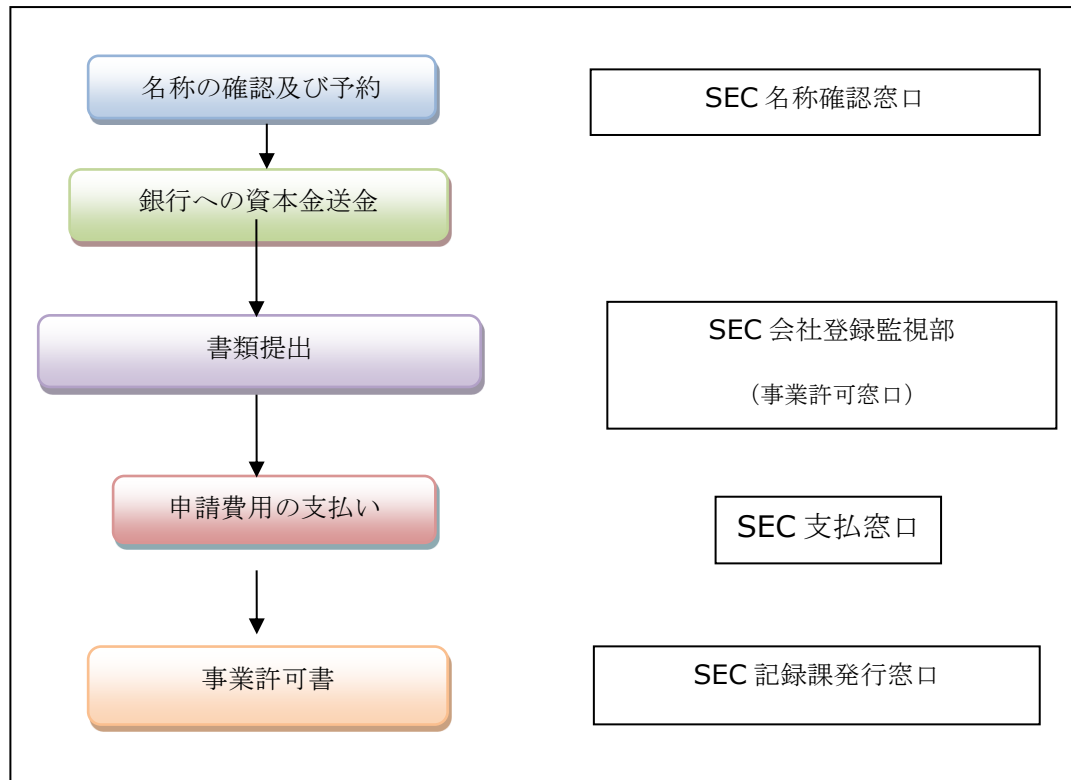
会社設立にあたっては、以下の書類を SEC に提出しなければならない⁵⁵。

- (1) 名称確認書。SEC の名称確認窓口において予約した社名が記載されている。
- (2) 基本定款及び付属定款
- (3) 財務役宣誓書。授權資本株式の 25%以上が引き受けられ、引受株式の 25%以上について金銭又は現物により払込がなされた旨を宣誓の上証明する書面。
- (4) 他の会社、パートナーシップ又は個人が当該設立申請会社の社名使用に関する優先権を取得し、又は当該社名が誤解を生じさせ、紛らわしく、既存の他社名に類似し、又は公序良俗若しくは公共の福祉に反する場合に社名を変更する旨が基本定款に記載されていない場合には、当該変更を約する旨の書面
- (5) 他の政府機関からの認可等
- (6) 外国資本が投入される会社の場合：
 - (i) 中央銀行登録のための非居住外国人又は外国会社による送金を証する書面又は中央銀行登録を行わない旨の宣誓供述書
 - (ii) 外国資本が 40%を超える場合：申請書 Form F-100。申請書の様式については別紙 B を参照のこと。
 - (iii) 株式引受に際しての払込方法次第では追加書類が求められる。例：現物出資の場合

⁵⁵ SEC 登録要件については、以下のウェブサイトを参照のこと
<http://www.sec.gov/ph/gsr/primary/primaryreg.html#table15> (2015 年 2 月 15 日時点)
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b. 支店及び駐在員事務所

支店及び駐在員事務所の設立手続きの流れは以下のとおりである。



所要期間：約4週間

支店又は駐在員事務所の設立にあたっては、以下の書類を **SEC** に提出しなければならない。

- (1) 名称確認書。名称確認書には、**SEC** の名称確認窓口において予約した名称が記載される。
- (2) 申請書
 - (i) 支店：Form F-103（様式は別紙 C を参照のこと）
 - (ii) 駐在員事務所：Form F-104（様式は別紙 D を参照のこと）
- (3) 認証済取締役会議事録。以下の内容を決議すること。
 - (i) フィリピンに支店を設立することについての授權
 - (ii) 会社を代理し、召喚状及びその他法的手続の送達を受領する居住代理人の指名
 - (iii) 居住代理人の不在又はフィリピンにおける事業の停止の際には、一切の召喚状又は法的手続きは **SEC** に送達され、これにより会社の本店に対して送達されたものとみなされること
- (4) 大使館又は領事館による認証済みの定款。英語以外の言語で作成されている場合は、英訳を添付のこと。

- (5) 財務諸表。以下の要件を満たすこと。
- (i) 直近のもの
 - (ii) 本国の独立した公認会計士による監査を受けたもの
 - (iii) フィリピン大使館又は領事館による認証を受けたもの
- (6) 支店の場合は、以下の比率要件を満たさなければならない。

比率	計算式	ベンチマーク値
支払能力	総資産/総負債	1:1
流動性	流動資産/流動負債	1:1
負債資本比率	総負債/資本	3:1

- (7) 銀行の送金証明書又は入金通知等、公証済の送金を証する書類
- (8) 他の政府機関からの認可等

c. 注意事項

以下は、会社、支店及び駐在員事務所の SEC 登録手続における共通の注意事項である。

会社、支店及び駐在員事務所の設立申請手続きにおいて提出する申請書及び添付書類は、カバーレターと共に 4 部ずつ用意する必要がある。

フィリピン国外で署名された書類は、署名地又は発行国に存するフィリピン大使館又は領事館における認証手続を要する。

財務諸表は、独立の公認会計士による監査が必要であり、フィリピンで監査を受けた場合は登録番号等公認会計士の情報を記載した表明書を併せて提出する。ただし、外国会社の支店又は駐在員事務所の場合は、本国の独立公認会計士による証明書及びフィリピン大使館又は領事館の認証があれば足りる。

申請書には、すべての設立発起人、取締役及び株主の TIN（納税者識別番号）を記入しなければならない。ただし、外国人の設立発起人、取締役及び株主については、TIN の代わりにパスポート番号を記載することが認められている。しかし、基本定款の変更時には、TIN を記載しなければならない。このような場合、外国人の設立発起人、取締役及び株主は、1 回のみ有効な TIN を取得して利用することができる。

d. 認可を要する事業活動

会社、支店又は駐在員事務所の設立許可に先立って、他の政府機関による許認可を要する事業活動も存する。以下は事前の許認可を要する事業活動のリストである。

事業活動	許認可を要する事業活動
空運	民間航空委員会
銀行、質屋、その他銀行類似の機能を有する金融仲介機関	中央銀行
慈善施設	社会福祉開発省
教育機関（株式会社又は非株式会社） <ul style="list-style-type: none">• 小学校～高校• 大学、高等教育• 技術的専門コース	教育省 高等教育委員会 フィリピン労働雇用省技術教育技能教育庁
発電所	エネルギー省
病院、保険維持機構	保健省
保険	保険委員会
職能団体	専門職規制委員会
ラジオ、TV、電話	国家電気通信飲会
海外雇用のための就職あっせん	海外雇用庁
警備員	国家警察
水運、造船、船舶修繕	海運産業局
銃器、火薬その他ネガティブリスト記載の製品又はその原料の製造、修繕、保管及び流通	国家警察
戦争、軍事その他ネガティブリスト記載の目的のための拳銃又は弾薬の製造、修繕、保管及び流通	国防省
有志消防団	地方内務省（防火局）

e. 登録費用

会社、支店、駐在員事務所の SEC 登録申請における費用は以下の通りである。

申請	費用
会社	
1. 社名予約	40 ペソ／件（30 日間の予約の場合）
2. 法的調査費 ⁵⁶	申請費 ⁵⁷ の 1%。ただし、当該金額が 10 ペソを下まわる場合、法的調査費は 10 ペソとする。
3. 基本定款	
額面株式発行会社	授權資本株式の 1%の 1/5 又は引受株式金額のうち、高い方の金額。ただし、当該金額が 1,000 ペソを下まわる場合、費用は 1,000 ペソとなる。
額面株式不発行会社	1 株 100 ペソと計算した授權資本株式の 1%の 1/5 又は引受株式金額のうち、高い方の金額。ただし、当該金額が 1,000 ペソを下まわる場合、費用は 1,000 ペソとなる。
4. 定款	500 ペソ
5. 株主名簿登録費	150 ペソ
6. 外国投資法に基づく申請 ⁵⁸	2,000 ペソ
支店／駐在員事務所	
1. 支店名・駐在員事務所名の予約	40 ペソ／件（30 日間の予約の場合）
2. 法的調査費 ⁵⁹	申請費 ⁶⁰ の 1%。ただし、当該金額が 10 ペソを下まわる場合には法的調査費は 10 ペソとなる。
3. 外国会社の事業許可	
支店	送金金額をペソ換算した金額の 1%。ただし、当該金額が 2,000 ペソを下まわる場合、費用は 2,000 ペソとなる。
駐在員事務所	送金金額をペソ換した金額の 1%の 1/10。ただし、当該金額が 2,000 ペソを下まわる場合、費用は 2,000 ペソとなる。

会社の場合、必要書類一式を提出し、登録費用を支払った後、約 3 週間で設立証明書が発行される。一方で、支店又は駐在員事務所の場合、事業許可証が約 4 週間で発行される。

⁵⁶以下のウェブサイト参照のこと。

<http://www.sec.gov.ph/fag/calculator.html>（2015 年 2 月 15 日現在）

⁵⁷ 申請費は、授權資本株式金額の 1%の 1/5 又は引受株式金額のうち高額の金額となる。ただし、当該金額が 1,000 ペソを下まわる場合には、申請費は 1,000 ペソとする。費用計算については、以下のウェブサイト参照のこと。

<http://www.sec.gov.ph/fag/calculator.html>（2015 年 2 月 15 日現在）

⁵⁸ 外国資本が 40%超の会社に適用される。

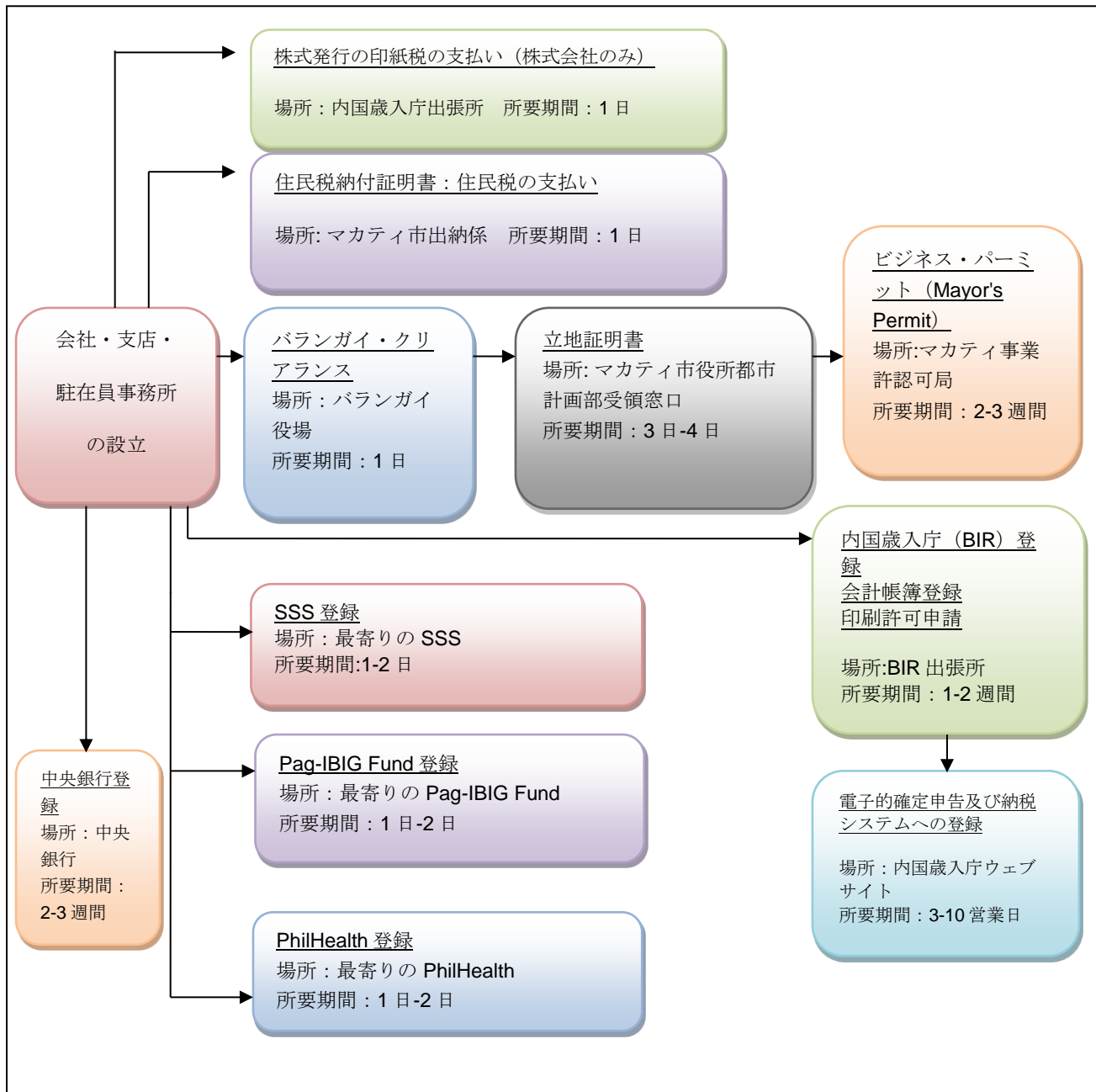
⁵⁹ 登録申請費用については、以下のウェブサイト参照のこと。

<http://www.sec.gov.ph/fag/calculator.html>（2015 年 2 月 15 日現在）

⁶⁰ 申請費は、送金金額をペソ換算した金額の 1%となる。ただし、当該金額が 2,000 ペソを下まわる場合、費用は 2,000 ペソとなる。

III. 設立後手続及び要件

設立後手続の流れは以下のとおりである⁶¹⁶²。



⁶¹ 手続の種類、場所及び所要期間は各地方自治体により異なる。本メモでは、マカティ市に事業所が存すると想定し、マカティ市で各手続きが行われることを前提としている。

⁶² 中央銀行登録は、配当、利益及び収益の配当のために認定代理銀行を通じて外貨を調達するために必要となる。

a. SEC の手続

(1) 株主名簿の購入及び登録

株式会社は、SEC の設立証明書発後 30 日以内に、株主名簿を購入し登録しなければならない。⁶³ 購入及び登録にかかる費用は約 470 ペソである⁶⁴。

株主名簿には、以下の情報が記載されている。

- (i) 全ての株主名義の株式
- (ii) 引受株式に対して分割払いが行われた場合、支払済及び未払いの情報並びに分割払いが行われた日
- (iii) 株式譲渡の日付、譲受人及び譲渡人についての記載
- (iv) その他付属定款に記載の事項⁶⁵

支店及び駐在員事務所においては、本要件は不要である。

(2) 支店における証券預託

支店は、フィリピン国内における事業許可書の発行後 60 日以内に、SEC に対して、市場価値 100,000 ペソ以上の証券を預託しなければならない⁶⁶。SEC に預託できる証券は以下のとおりである⁶⁷。

- (i) 社債、フィリピン政府、政府機関、政府系企業の国債、公債、社債
- (ii) 「登録企業」（共和国法第 5186 号に定義される⁶⁸）の株式
- (iii) 証券取引所登録国内企業の株式
- (iv) 国内保険会社及び銀行の株式
- (v) 上記のいずれかの組み合わせ

更に、支店の総所得が 5,000,000 ペソを超えた場合、当該会計年度終了後 6 か月以内に、その 2% の市場価値に相当する有価証券を追加預託しなければならない。また、預託した証券の市場価値が預託時から 10% 以上減少した場合にも、証券の追加預託が必要となる⁶⁹。

一方で、駐在員事務所はフィリピン国内で所得が発生しないため、駐在員事務所にはこのような義務は課されない。

⁶³ 国内市場向け企業の SEC 報告監視要件については、以下のウェブサイト参照のこと。
<http://www.sec.gov.ph/gsr/primary/pdf/reportorial%20requirements%20for%20DS.pdf> (2015 年 2 月 16 日現在)

⁶⁴ 登録費用計算については、以下のウェブサイト参照のこと。
<http://www.sec.gov.ph/faq/calculator.html> (2015 年 2 月 20 日現在)

⁶⁵ 会社法第 74 条

⁶⁶ 会社法第 126 条

⁶⁷ 会社法第 126 条

⁶⁸ 共和国法第 5186 号すなわち投資優遇法は、大統領令第 1789 号により破棄され、さらに大統領令第 1789 号は大統領令第 226 号（オムニバス投資法）により破棄された。オムニバス投資法第 11 条は、「登録企業」を「一切の自然人、パートナーシップ、協同組合、会社その他フィリピン法に基づき設立又は組織され存続する機関であり、（投資委員会に）登録しているものをいう。」と定義している。

⁶⁹ 2012 年 5 月 7 日付 SEC 覚書回覧 12 年第 02 号

b. BIR の手続

(1) 印紙税

株式を新規発行する場合、会社は印紙税を支払わなければならない⁷⁰。印紙税とは、特定の法律文書の締結による特定の法律関係の発生、修正又は終了のための一定の法律上の権利の行使に対して課される税金である⁷¹。支店及び駐在員事務所は、当該印紙税の支払義務を負わない。

印紙税の申告は、様式 **BIR Form 2000**（3 重になっており、2 部を **BIR** に提出し、1 部が納税者の控えとなる）を提出し、本店を管轄する国税局出張所にて支払を行うことにより行われる⁷²。**BIR Form 2000** の様式については、別紙 **E** を参照のこと。支払期限は、設立証明書発行翌月 5 日である⁷³。

(2) 内国歳入庁（BIR）登録

会社、支店及び駐在員事務所は、**BIR** において納税者識別番号（**TIN**）登録をし、登録証を取得しなければならない。フィリピン国内における税金（所得税、**VAT**、源泉徴収税、印紙税等）賦課の有無にかかわらず、確定申告が義務付けられている者は、**TIN** を取得し **BIR** に登録しなければならない⁷⁴。

TIN 登録には、以下の書類を事業所を有する **BIR** 出張所に提出する⁷⁵。登録は事業開始前に行わなければならない⁷⁶。

- (i) 申請書 **Form 1903** 様式は別紙 **F** を参照のこと
- (ii) **SEC** 発行の設立証明書又は事業許可書のコピー
- (iii) 定款のコピー
- (iv) ビジネス・パーミット（**Mayor's Permit**）又は受領印付申請書のコピー

また、**BIR** 登録には、以下の書類を提出しなければならない⁷⁷。

- (i) 領収証及び請求書印刷許可⁷⁸についての申請書。申請書様式は別紙 **G** を参照のこと。

⁷⁰ 税法第 174 条

⁷¹ 1999 年 1 月 21 日付最高裁判決。事件番号 119446（Philippine Home Assurance Corporation 対 Court of Appeals）

⁷² 税法第 200 条(C)

⁷³ 2001 年 7 月 31 日付歳入規則 01 年第 6 号

⁷⁴ 2012 年 4 月 2 日付歳入規則 12 年第 7 号第 4 条(2)(i)。歳入規則 12 年第 7 号改正初期登録、更新及び取り消しに関する連結歳入規則

⁷⁵ 歳入規則 12 年第 7 号 (Venue, BIR Forms and Documentary Requirements for Securing TIN and other Updates)。

⁷⁶ 歳入規則 12 年第 7 号第 6 条(1)。「事業開始」とは以下のように定義される。「事業の従事に際しては、最初に売買取引が発生した日又は地方自治体からビジネス・パーミット（**Mayor's Permit**）若しくは専門職税領収書が発行された日から 30 日以内若しくは **SEC** から設立証明書が発行された日から 30 日以内のうち、いずれか早く到来した日から計算される」と定義される。（歳入規則 12 年第 7 号第 3 条(5)）

⁷⁷ 歳入規則第 7-2012 号第 4 条(4)

⁷⁸ 税法第 238 条に基づき、印刷業者が事業者のために領収証、売上請求書又は商業請求書を印刷するに先立ち、印刷許可を取得する必要がある。

- (ii) 手書き会計帳簿登録
- (iii) コンピュータ会計システム許可申請書。申請書様式は別紙 H を参照のこと。
- (iv) ルーズリーフ式会計記録許可申請書。申請書様式は別紙 H を参照のこと。
- (v) レジ、店舗販売時点情報管理等の使用許可申請書。申請書様式は別紙 I を参照のこと。
- (vi) 物品税の対象商品の取引に従事する納税者の事業許可

原則として、上記必要書類の提出及び登録後直ちに、管轄の出張所が手続きを行い登録証明書及び印刷許可を発行し、納税事業者の会計帳簿の登録を行う⁷⁹。

印刷許可は BIR 登録証と同時に取得しなければならない⁸⁰。印刷許可申請の提出のために、オンライン印刷許可システムが存する⁸¹。しかし、改正オンラインフォームが利用できない状況のため、歳入覚書回覧 13 年第 12 号⁸²は、印刷許可、領収証 (OR)、売上請求書 (SI) その他商業請求書 (CI) に関する暫定的なガイドライン及び手続を規定した。本回覧により、納税者は、BIR のウェブサイトに掲載の認可印刷業者を選択するよう定められている⁸³。また、納税者は、印刷許可申請書 (改訂版 BIR Form No. 1906) 及び以下の添付書類を、事業所を管轄する BIR 出張所に提出しなければならない。

- a. 領収証 (OR)、売上請求書 (SI) その他商業請求書 (CI) のサンプルレイアウト又はテンプレートの原本
- b. 印刷業者の作業指図書原本
- c. 過去の印刷許可のコピー (過去に取得した場合)⁸⁴
- d. ルーズリーフ式会計記録許可証⁸⁵

上記の他、会社、支店又は駐在員事務所は、事業規模、管轄場所等によっては、電子的確定申告及び納税システムについて BIR 登録が必要になり得る⁸⁶。

c. 地方自治体の手続

(1) 住民税納付証明書の取得

会社、支店及び駐在員事務所は、会社の本店、支店又は駐在員事務所の存する市町村の出納係に対して、住民税を納付し⁸⁷住民税納付証明書を取得しなければならない⁸⁸。会社、支店及び駐在員事

⁷⁹ 歳入規則 12 年第 7 号第 4 条(4)

⁸⁰ 歳入規則 12 年第 18 号第 3 条(2)

⁸¹ 歳入規則 12 年第 18 号第 3 条(3)

⁸² 2013 年 5 月 2 日付回覧

⁸³ 歳入覚書回覧 13 年第 12 号第 3 号(A)(2)

⁸⁴ 印刷許可を提出できない場合、最新 OR、SI、CI を提出する。新しく発行される領収書及び請求書には、前の印刷許可に記載されていたシリアルナンバーに続く番号が付される。しかし、印刷機が付せる番号に限界があり番号の重複を避けるため、A0001 などといったように、アルファベットと共に番号を記載することができる。

⁸⁵ 歳入覚書回覧 13 年第 12 号第 3 号(A)(3)

⁸⁶ 2001 年 8 月 1 日付歳入規則 01 年第 9 号「電子的確定申告及び納税」第 2.1 条

⁸⁷ 地方自治法第 162 条

務所の設立時期により、住民税の支払義務は異なる。例えば、3 月末日までに設立された場合、設立から 20 日以内に支払う必要がある⁸⁹。一方、7 月以降に設立された場合、当該年の住民税は不要である⁹⁰。

(2) バランガイ・クリアランス

バランガイとは、地方自治体における最小の行政区画であり、その長はバランガイ・キャプテンという⁹¹。

「いかなる市町村も、事業活動が行われるバランガイがバランガイ・クリアランスを発行した後でなければ、事業許可を発行することはできない」⁹²ため、会社、支店及び駐在員事務所は、バランガイ・クリアランスを取得しなければならない。バランガイ・クリアランスの取得にあたっては、以下の書類を、会社、支店又は駐在員事務所を管轄するバランガイ役場に提出しなければならない。

- (i) 申請書（様式は各バランガイにより異なる。）
- (ii) 設立証明書／事業許可書
- (iii) 基本定款
- (iv) 付属定款
- (v) オフィス立地計画
- (vi) 賃貸借契約書（賃貸物件の場合）

バランガイ・クリアランスは、書類提出後 1 日で発行される。

(3)立地証明書

バランガイ・クリアランスに加え、会社、支店及び駐在員事務所は、立地証明書を取得しなければならない。例えば、マカティ市の場合、事業活動又は工事を始めるに先立ち、マカティ市役所の都市計画局土地利用規制部において取得する⁹³。立地証明書は、申請者による予定地利用計画が土地利用規制命令その他の土地利用に関する基準及び規制に合致する場合に発行される。

立地証明書は、ビジネス・パーミットの申請前に取得しなければならない⁹⁴。立地証明書の取得により、承認された総合的な土地利用計画について、市町村に権限が移譲される。

立地証明書取得に一般的に必要な書類は以下の通りである。

- a. 公証済立地証明書取得申請書（ビジネス・パーミット取得前に必要）
- b. バランガイ・クリアランス（原本及び写し）
- c. 基本定款又は事業許可証の写し
- d. 対象物件を保有する場合：

⁸⁸ 地方自治法第 160 条

⁸⁹ 地方自治法第 161 条(b)

⁹⁰ 地方自治法第 161 条(b)

⁹¹ 地方自治法第 389 条(a)

⁹² 地方自治法第 152 条(c)

⁹³ マカティ市条例 12 年第 102 号、マカティ市土地利用規制条例第 53 条

⁹⁴ マカティ市民手引書「許認可」

http://www.makati.gov.ph/portal/uploads/staticmenu/docs/permits_and_clearances.pdf（2015 年 2 月 16 日現在）

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- 最新の固定資産税納付にかかる領収書
 - 権利譲渡証明書・コンドミニアム所有権証明書・環境天然資源省証明書・売買契約書・裁定書（2部）
- e. 賃貸の場合：賃貸借契約書又は占有許可証明書（レターヘッドを付し公証を受けたもの）
- f. ビジネス・パーミット申請書（記入済みで公証を受けたもの）
- g. 周辺・位置案内図（略図）
- h. 占有許可証

立地証明書の申請にあたっては、申請書 2 部を、添付書類とともに提出しなければならない。調査が必要な場合、土地利用規制職員が任命され、申請書提出後、平日に調査を行う。その後、職員が申請内容を審査し、立地証明書の発行の準備し、申請者に対して支払い命令を行う。申請者の費用支払い後⁹⁵、領収証（OR）を職員に提示し、証明書が発行される。

手続の所要期間は、書類提出後、約 3～4 週間である⁹⁶。

(4) ビジネス・パーミット (Mayor's Permit)

ビジネス・パーミット (Mayor's Permit) は、地方自治体において事業活動を開始するに先立ち取得する必要がある⁹⁷。マカティの場合、会社、支店及び駐在員事務所は、マカティ市役所事業許認可局に以下の書類を提出することにより取得することができる⁹⁸。

- (i) 申請書
- (ii) 立地証明書
- (iii) 賃貸借契約書（賃貸人ビジネス・パーミット (Mayor's Permit) を添付）。ただし、賃貸ではなく自己所有の場合、所有権及び納税の証明を提出。
- (iv) SEC 承認済基本定款
- (v) バランガイ・クリアランス
- (vi) 第三者損害賠償責任保険
- (vii) 当年の住民税納付証明書
- (viii) 火災安全検査証明書⁹⁹
- (ix) 衛生証明書¹⁰⁰
- (x) その他書類¹⁰¹

⁹⁵ 立地証明書の取得費用は、床面積 1 m²につき 10 ペソであり、商業施設（利益を目的とする二世帯住宅、共同住宅、タウンハウス、駐車場等を含む。）又は工業施設に対して土地使用料が生ずる（マカティ市条例 12 年第 102 号第 58 条）。検査費用は 300 ペソである。

⁹⁶ マカティ市民手引書「許認可」

http://www.makati.gov.ph/portal/uploads/staticmenu/docs/permits_and_clearances.pdf（2015 年 2 月 16 日現在）

⁹⁷ 地方自治法第 147 条、第 151 条

⁹⁸ マカティ市においては、ビジネス・パーミットは、マカティ市役所の事業許認可局において取得される。

⁹⁹ 火災安全検査証明書は、会社等が位置する地域を管轄する市町村の消防保安官の検査を経て発行される。（2011 年 1 月 4 日付 DILG 覚書回覧 11 年第 5 号）。DILG 覚書回覧 11 年第 5 号は、共和国法第 9514 号（改正 2008 年フィリピン火災法）第 7 条を全面的に守らない場合には火災証明書を発行してはならないと規定している。

¹⁰⁰（衛生法、1975 年 12 月 23 日成立）第 14 条に基づき、衛生証明書又は衛生許可の取得が求められる。証明書は、市町村の衛生保安官又は衛生技術者により発行される（1995 年 12 月 29 日成立衛生法施行規則第 3 章第 2 条（v））。

手続所要期間は、書類提出後、約 2～3 週間である。

d. SSS の手続

SSS は、会員及び受益者に対する給付金の支払いを目的とし会員のための準備基金の設立を任務とする、雇用者、従業員、個人事業主及び任意会員の任意拠出金及びその収入からなる公営企業である¹⁰²。

会社、支店又は駐在員事務所は、雇用主として SSS に登録する義務を負う¹⁰³。登録にあたっては、Forms R-1（雇用主登録。別紙 J）及び様式 R-1A（雇用主報告書。別紙 K）を社長又は会社秘書役が署名の上提出する。

雇用主報告書は、従業員雇用の日から 30 日以内に提出しなければならない¹⁰⁴。会社の場合、定款のコピーの提出が求められるが、SSS による認証手続のため、原本の提示も必要となる¹⁰⁵。一方で、支店又は駐在員事務所の場合、定款に代わって SEC 発行の事業許可書のコピーを提出し、認証手続のため原本を提示する。

従業員登録をすると、翌月から、毎月 10 日までに、SSS 又は認定銀行に対して、従業員及び雇用主双方から拠出する掛け金を、従業員補償¹⁰⁶等従業員の便益のために送金しなければならない¹⁰⁷。

手続所要期間は、1 日～2 日である。

e. 持家促進相互基金（Pag-IBIG Fund）の手続

持家促進相互基金は、法律に基づき設立された、民間企業従業員、公務員、その他就労者のための相互預金制度であり、雇用主による掛け金支払い義務と、主要な投資としての住居を適合させたものである¹⁰⁸。

¹⁰¹ 2004 年 6 月 2 日付 DILG 覚書回覧 04 年第 065 号。また、許可及び証明書について、以下のマカティ市民手引書ウェブサイト参照のこと。

http://www.makati.gov.ph/portal/uploads/staticmenu/docs/permits_and_clearances.pdf（2015 年 2 月 16 日現在）

¹⁰² 共和国法第 8282 号「1997 年社会保障法」第 3 条及び第 4 条(2)

¹⁰³ 共和国法第 8282 号第 9 条

¹⁰⁴ 有効性及び雇用主の義務の範囲については、以下の SSS ウェブサイトを参照のこと。

<https://www.sss.gov.ph/sss/appmanager/pages.jsp?page=employerregister>（2015 年 2 月 16 日現在）。

¹⁰⁵ SSS 登録手続については以下の SSS ウェブサイトを参照のこと。

<https://www.sss.gov.ph/sss/appmanager/pages.jsp?page=employerregister>（2015 年 2 月 15 日現在）

¹⁰⁶ これは、国家保険機構への拠出義務に従うものであり、就労により死亡し又は障害を負った場合に従業員又は被扶養者が直ちに適切な給付金、医療その他関連の便益を享受できるようにするための免税従業員の補償プログラムである（改正大統領令第 442 号、1974 年 5 月 1 日付「社会正義に基づき労働法及び社会法を改正及び統合し、労働力を保護し、雇用及び人材育成を促進し、労働の安全を確保するための労働法制定に関する大統領令」（「労働法」）第 172 条）。

¹⁰⁷ 雇用主の義務及び責任については、以下のウェブサイト参照のこと。

<https://www.sss.gov.ph/sss/appmanager/pages.jsp?page=employerduties>（2015 年 2 月 16 日現在）

¹⁰⁸ 共和国法第 9679 号、2009 年持家促進相互基金法第 5 条

会社、支店、駐在員事務所は、持家促進相互基金に登録し、従業員のために掛け金を支払うことが義務付けられている。登録にあたり、以下の書類の提出が必要となる。

- (i) 雇用主情報 様式 EDF HQP-PFF-002。別紙 L を参照のこと。
- (ii) 署名見本 様式 SSF HQP-PFF-003。別紙 M を参照のこと。
- (iii) SSS 登録証（既に SSS 登録済みの場合）
- (iv) 事業が存在することを証する書類。例えば、以下の書類等が挙げられる。
 - 設立証明書又は事業許可書
 - 基本定款及び付属定款
 - ビジネス・パーミット（Mayor's permit）¹⁰⁹

所要日数は 1 ～ 2 日である¹¹⁰。

f. PhilHealth の手続

フィリピン健康保険制度（PhilHealth）は、フィリピン政府による強制加入の健康保険で、すべてのフィリピン国民に対して手ごろかつ受容可能、利用可能な医療サービスを提供するものである¹¹¹。

会社、支店又は駐在員事務所は、同様に、雇用主として、PhilHealth に登録し、従業員のために健康保険の掛け金を支払わなければならない。PhilHealth に対する提出書類は以下のとおりである。

- (i) 雇用主情報記録 様式 ER1 Form（複写）。様式は別紙 N を参照のこと。
- (ii) 会員登録様式（複写） 様式は別紙 O を参照のこと
- (iii) SEC 登録証

その後、会社には、PhilHealth 雇用主番号及び登録証書が発行される。従業員に対しては、ID 番号及び会員情報記録が発行される¹¹²。

手続の所要期間は、1 日～2 日である。

g. 中央銀行の手続

フィリピンに対する外国投資の中央銀行への登録は義務ではないが、本国引揚げ、配当、利益又は収益の送金に認定代理銀行を通じて外貨を調達する場合は、中央銀行に登録しなければならない¹¹³。中央銀行登録上、会社、支店又は駐在員事務所の外国投資は、フィリピンへの直接投資とされる¹¹⁴。

¹⁰⁹ 持家促進相互基金市民権利章典。以下のウェブサイト参照のこと。

http://www.pagibigfund.gov.ph/home_pdf/citizens%20charter/Citizens%20Charter_%20Membership%20Registration.pdf（2015 年 2 月 16 日現在）

¹¹⁰ 持家促進相互基金市民権利章典。しかし、実務上は、申請を受理した Pag-IBIG Fund の業務状況によっては、さらに追加の日数がかかる。

¹¹¹ 1995 年 2 月 14 日付改正共和国法第 7875 号。「フィリピン全国民のための国家健康保険制度制定及びフィリピン健康保険会社設立法」第 4 条(v)

¹¹² 雇用主登録手続及び要件については、以下のウェブサイトに記載されている。
<http://www.philhealth.gov.ph/partners/employers/registration.html>（2015 年 2 月 16 日現在）

¹¹³ 2012 年改正中央銀行外国為替規制マニュアル回覧第 645 号第 32 条。2012 年改正版外国為替規制マニュアルは、認定代理銀行を、海外の銀行を除く中央銀行から認可を受けたすべての種類の銀行と定義している。

¹¹⁴ 外国為替規制マニュアル第 33 条(1)

中央銀行登録は義務ではなく、外国為替が配当、利益及び収益の送金に利用され認定代理銀行で購入される場合にのみ必要となる。

外国直接投資はすべて、フィリピンへの送金又は資産移転の日から 1 年以内に登録しなければならない¹¹⁵。中央銀行登録書は、当該送金の登録を証するものであり、中央銀行から発行される¹¹⁶。

金銭による投資の場合、申請書を以下の添付書類と共に中央銀行に直接提出する。

- (i) 所定の様式による銀行の外国為替送金証明書
- (ii) 支払済投資金額及び株式数を証明する投資会社の役員による宣誓証明書
- (iii) 会社が投資を行う場合、設立証明書、基本定款、SEC 受領印付の直近の年次報告書 (GIS) ¹¹⁷

中央銀行登録手続に要する書類の書式及びガイドラインについては、別紙 P～S を参照のこと。

一方、金銭以外の物による投資の場合、登録には申請書と共に以下の添付書類の提出が求められる。

- (i) 出荷書類
- (ii) 税関の輸入申告及び内国税収申告
- (iii) 投資した株式数及び支払額を証明する被投資会社の役員による宣誓証明書¹¹⁸

手続所要期間は、書類提出後 2 週間～3 週間である。

¹¹⁵ 外国為替規制マニュアル第 36 条

¹¹⁶ 外国為替規制マニュアル第 36 条

¹¹⁷ 2013 年 11 月 6 日付中央銀行回覧 2013 年第 818 号 A 条(1)(a)別紙 10

¹¹⁸ 中央銀行回覧第 818 号 A 条(1)(b)

IV. 設立後手続一覧

必要手続 ¹¹⁹	管轄機関	所要期間
株式発行についての印紙税納付 (株式会社のみ)	内国歳入庁出張所	所要期間：1 日 期限：申告書は、設立証明書の発行翌月の 5 日までに提出しなければならない。
住民税納付証明書	事業所の存する市町村の出納係	所要期間：書類提出後 1 日 期限：設立時期により異なる。
balanガイ・クリアランス	事業活動が行われる地の balanガイ役場	所要期間：書類提出後 1 日
立地証明書	市役所の I 都市計画局土地利用規制部受領窓口	所要期間：書類提出後 3 日-4 日
ビジネス・パーミット (Mayor's permit)	事業許認可局じ	所要期間：書類提出後 2 週間-3 週間
内国歳入庁 (BIR) 登録・納税者識別番号 (TIN) 登録	BIR 出張所	所要期間：書類提出後 1 週間-2 週間 期限：ビジネス・パーミット (Mayor's Permit) 又は設立証明書若しくは事業許可書発行のいずれか早い方から 30 日以内
会計帳簿登録 印刷許可申請	内国歳入庁出張所	所要期間：書類提出後 1 週間-2 週間 期限：BIR 登録証申請時
電子的確定申告及び納税制度登録	内国歳入庁	所要期間：書類提出後 3 営業日-10 営業日
SSS 登録	最寄りの SSS	所要期間：書類提出後 1 日-2 日 期限：従業員雇用から 30 日以内
持家促進相互基金 (Pag-IBIG Fund) 登録	最寄りの Pag-IBIG Fund	所要期間：書類提出後 1 日
フィリピン健康保険 (PhilHealth) 登録	最寄りの PhilHealth	所要期間：書類提出後 1 日-2 日
中央銀行登録	中央銀行	所要期間：書類提出後 2 週間-3 週間 期限：送金から 1 年以内

¹¹⁹ マカティ市で事業を行う場合の必要手続である。

C. 小売業及びサービス業

I. 小売業

a. はじめに

フィリピンにおける小売業は、主に、小売業法（共和国法第 8762 号）及び同施行規則が規制している。小売業は、「常習的に消費を目的とする製品又は商品を直接一般大衆に対して販売する活動又は職業」と定義される¹²⁰。

小売業法上の小売業に該当するには、以下に該当しなければならない。

(1) 常習的な商品の販売：

販売は常習的なもの、すなわち、定期的に繰り返し行われるものでなければならない。商品や消費財の単発の販売は、小売業法に定める小売りは該当しない¹²¹。

(2) 消費を目的とすること：

商品はエンドユーザーの「消費を目的とするもの」でなければならない、製造過程で使用するものであってはならない¹²²。

(3) 一般大衆を直接対象とすること：

上記の通り、商品は、一般大衆又は商品のエンドユーザーに対して、その望み及び欲望を充足するために販売されなければならない¹²³。したがって、生産者又は製造業者に対する商品の販売は、小売業法の適用を受けない¹²⁴。

「消費」とは、「望みを充足する経済財の利用で、即時の破壊、緩やかな低下又は劣化、又は他の物への変質をもたらすもの」と定義される¹²⁵。さらに、最高裁判所においては、「消費」は、「人間の望み又は欲望を直接満たし又は家庭及び日常で必要とされる製品の最終的な利用」をいうとされている¹²⁶。したがって、「生産財」¹²⁷の販売は、「その他の製品の生産の要素」であり、「望みを間接的にのみ満たし」¹²⁸、その性質上消費のために一般大衆に対して販売されるものではなく、小売業法の適用を受けない¹²⁹。

さらに、商品又は品物の販売が会社の主目的からみて付随的に行われる場合も、同様に、小売業に該当しない¹³⁰。

¹²⁰ 小売業法第 3 条(1)

¹²¹ VILLANUEVA, LAW ON SALES 648 (2004).

¹²² 1988 年 9 月 30 日付最高裁判決。事件番号 L-30442 (Balmaceda 対 Union Carbide Philippines, Inc.)

¹²³ 同上

¹²⁴ 当該販売は、「卸売業」に分類される。対消費者ではなく小売業者又は仲買人に対する販売又は再販売を予定する者への大量の販売なども同様である。(1988 年 6 月 20 日付最高裁判決。事件番号 L-39841 (Marsman & Company, Inc. 対. First Coconut Central))

¹²⁵ 小売業法施行規則第 1 部第 1 条(b)

¹²⁶ 1988 年 9 月 30 日付最高裁判決。事件番号 L-30442 (Balmaceda 対 Union Carbide Philippines, Inc.)

¹²⁷ 「補助財」、「手段財」又は「中間財」とも言う。

¹²⁸ 1988 年 9 月 30 日付最高裁判決。事件番号 L-30442 (Balmaceda 対 Union Carbide Philippines, Inc.)

¹²⁹ 同上

¹³⁰ 2002 年 11 月 13 日付 SEC 意見第 11-13 号

しかし、上記要素を満たす場合であっても、以下のいずれかに該当する場合には、小売業法の適用を受けない。

- 製造業者¹³¹、生産者¹³²、労働者が、一般大衆に対して、当該者が製造、生産又は作り出したものの販売を行う場合で、当該者の資本金が **100,000** ペソを上回らないとき¹³³
- 農家又は農業専門家¹³⁴が、その農場でとれた作物を販売する場合¹³⁵
- 労働者が、一般大衆に対して、当該者が製造、生産又は作り出したものの販売を行う場合で、当該者の資本金が **100,000** ペソを上回らないとき¹³⁶
- 資本金の金額に関わりなく、製造、加工又は組立てられた製品の販売が、製造業者から **1** つの販路を通じてのみ行われる場合¹³⁷
- 商品の販売先が、一般大衆又は生産者若しくは製造業者に対してサービスを提供する工業的・商業的な利用者または消費者である場合¹³⁸
- 政府機関、国有機関又は政府の支配が及ぶ機関に対して販売を行う場合¹³⁹

b. 小売企業の分類

小売業法は、小売企業を4つに分類し、以下の通り、それぞれに最低資本金を定めている。

小売企業	払込済最低資本金	資本制限	その他の制限
カテゴリーA	2,500,000 米ドル未満	フィリピン国民又は 100% フィリピン資本の会社のみ限定 ¹⁴⁰	
カテゴリーB	2,500,000 米ドル以上 7,500,000 米ドル未満	100% 外資保有が可能	1 店舗当たり 830,000 米ドルの投資をすること
カテゴリーC	7,500,000 米ドル以上	100% 外資保有が可能	
カテゴリーD	250,000 米ドル／店舗	100% 外資保有が可能	高級品又は贅沢品に特化すること

¹³¹ 「製造業者」とは、他社への販売又は分配を目的として製品を製造するために、原料又は二次材料を加工又は混合する者をいう（小売業法 施行規則第 1 部第 1 条(i)）。

¹³² 「生産者」とは、食肉処理、製粉、低温殺菌、乾燥、急速冷凍等の様な、特別な処理又は一連の行動により、原料の性質を変え又は商品の形に変化させる者をいう。単なる梱包、包装、仕分け又は分類を行うだけでは、生産者にあたらない（小売業法施行規則第 1 部第 1 条(h)）。

¹³³ 小売業法第 3 条(1)(a)

¹³⁴ 「農家」又は「農業専門家」は、土地、自然資源、労働力及び資源を利用し、農作物、家禽、家畜、日産品及び魚等、直接一次産品の生産に従事する者をいう。（小売業法施行規則第 1 部第 1 条(c)）

¹³⁵ 小売業法第 3 条(1)(b)

¹³⁶ 小売業法第 3 条(1)(c)

¹³⁷ 小売業法第 3 条(1)(d)

¹³⁸ 現行小売業法には規定がないが、改正旧小売業法に定められていたものであり、小売業法施行規則第 1 部第 2 条(e)に含まれている。

¹³⁹ 小売業法施行規則第 1 部第 2 条(f)

¹⁴⁰ 外国投資ネガティブリスト

c. 設立前の貿易産業省の認可

外資小売業者は、小売業の開始又は既存のフィリピン国内の小売業者に対する投資の許可を受けるに先立ち、貿易産業省に対し、以下の各要件の充足を証明し、事前承認¹⁴¹を受けなければならない。

- (1) カテゴリーB 及びカテゴリーC の小売業者：親会社が最低 200,000,000 米ドルの自己資本を有すること
カテゴリーD の小売業者：親会社が最低 50,000,000 米ドルの自己資本を有すること
- (2) 25,000,000 米ドル以上の資本を有する支店又はフランチャイズ店が 1 店舗以上ない限り、国内又は国外を問わず、営業を行っている支店又はフランチャイズ店が 5 店舗以上存在すること。
- (3) 小売業の記録 5 年分
- (4) 投資家の出身国において、フィリピン人による小売業参入が認められていること。

したがって、小売業の開始を予定している外資小売業者は、貿易産業省の投資委員会に対し、事前承認申請書を、以下の書類とともに提出しなければならない。申請書は、権限を有する者が宣誓の上署名し、公証を受けなければならない。

- (1) 直近の監査済財務諸表で、(i)カテゴリーB 及びカテゴリーC については自己資本 200,000,000 米ドル以上¹⁴²、(ii)カテゴリーD については自己資本 50,000,000 ドル以上¹⁴³であることを示す損益計算書及び貸借対照表又はこれと同等のものが含まれているもの
- (2) 申請外国小売企業の権限を有する役員による証明書で、以下の記載があるもの。
 - a. 当該企業が過去 5 年間小売業に従事していること¹⁴⁴
 - b. 国内外を問わず、支店を 5 店舗以上有し、又は 25,000,000 米ドル以上の資本金を有する店舗が 1 店舗以上存すること¹⁴⁵
- (3) 申請者の小売支店が世界中で 5 店未満の場合は、フランチャイズ契約又はライセンス契約の写し¹⁴⁶
- (4) 本国の法律上フィリピン人が当該国で小売業を行うことが認められている旨の外資小売業者の本国の役員による証明書¹⁴⁷

¹⁴¹ 小売業法第 8 条

¹⁴² 小売業法第 8 条(a)

¹⁴³ 小売業法第 8 条(a)

¹⁴⁴ 小売業法第 8 条(c)

¹⁴⁵ 小売業法第 8 条(b)

¹⁴⁶ 小売業施行規則第 4 部第 2 条(c)

¹⁴⁷ 小売業法第 8 条(d)

小売業の会社が、複数の外資小売業者及び外国投資家により構成される場合、全株主による事前承認の申請は、投資委員会に提出されなければならない¹⁴⁸。外資小売業者の株主で最も多く出資した者が、事前承認申請に必要な先述の要件を充足しなければならない¹⁴⁹。

投資委員会は、必要書類提出後 20 営業日以内に、評定及び検証を行い、外資小売業者が法定の要件を満たしている旨の証明書を発行しなければならない¹⁵⁰。

d. その他の要件

外資小売業者は、SEC 及び貿易産業省に対し、撤退又はフィリピンにおける事業の終了の意図を通知しない限り、SEC 及び貿易産業省に対する通知なく、所定のフィリピン国内の最低資本金を維持しなければならない¹⁵¹。所定の最低資本金額の維持ができなかった場合、外国投資家には、罰則又は将来のフィリピンでの事業活動に対する制約が課される¹⁵²。外資小売店は、中央銀行及び貿易産業省から、最低資本金の入金を証明し確認する旨の証明書を取得しなければならない¹⁵³。

最後に、外国資本割合が 80%を超える小売業者は、営業を開始してから 8 年以内に、フィリピン国内の証券取引所を通じて、資本のうち最低 30%を公募しなければならない¹⁵⁴。

II. BPO 産業

フィリピンの法律上、BPO産業を行うにあたり、特別な要件は課されていない。さらに、BPO産業の運営自体はネガティブリストの対象ではなく、したがって、個々の企業が国有化事業（例：土地の保有）に従事しない限り、外資100%による保有も可能である¹⁵⁵。

一般的に、フィリピンでBPO産業に従事する外国投資家は、SECに登録し、BPO産業を定款の主目的におき、関係政府機関及び／又は地方自治体に登録する必要がある¹⁵⁶。さらにBPO企業が特別法に基づく投資優遇措置（例：PEZA）を受ける場合、関連政府機関の登録が別途必要となる¹⁵⁷。

また、具体的事業内容によっては別途規制が課され得る。

a. 個人情報

¹⁴⁸ 小売業法施行規則第 4 部第 3 条

¹⁴⁹ 小売業法施行規則第 4 部第 3 条

¹⁵⁰ 小売業法施行規則第 4 部第 4 条

¹⁵¹ 小売業法第 5 条

¹⁵² 小売業法第 5 条。また、小売業法第 12 条は「本法の規定に違反する者は、6 か月 1 日以上 8 年以内の禁錮刑及び 1,000,000 ペソ以上 20,000,000 ペソ以下の罰金に処する」団体、パートナーシップ又は会社の場合、当該罰則はそのパートナー、社長、取締役、マネージャー、当該違反について責任のあるその他役員に対して課される。違反者がフィリピン国民でない場合、当該違反者は判決言渡し後直ちに本国へ強制送還される。違反者がフィリピン人公務員の場合、当該違反者は、上記罰則に加え、免職となり、永久に欠格事由となる。」と規定する。

¹⁵³ 小売業法第 5 条

¹⁵⁴ 小売業法第 7 条

¹⁵⁵ 外国投資ネガティブリストを参照のこと

¹⁵⁶ 本メモ「B. 登録手続及び要件」を参照のこと。

¹⁵⁷ 改正共和国法第 7916 法「1995 年特別経済区法」

BPO 企業は、顧客又は従業員の個人情報を取扱い又は処理する可能性がある。これについて、共和国法第 10173 号¹⁵⁸は、個人又は企業が個人情報を取り扱うにあたってのガイドライン及び要件を定めている¹⁵⁹。これは、すべての種類の個人情報の処理¹⁶⁰が対象となり、個人情報管理者¹⁶¹、個人情報処理者¹⁶²等、個人情報の処理に携わるすべての自然人及び法人は、フィリピンで設立されていなくともフィリピン国内に設備を有し又はオフィス、支店又は代理人を置く場合に適用される¹⁶³。個人情報保護法は、データ主体又は個人情報が処理された個人が、個人情報の収集および処理に先立ち、書面、電子媒体又は記録手段により、自由意思に基づき、特定されかつ説明を受けたうえでの同意をしなければならないと定める¹⁶⁴。

個人情報保護法に違反した場合、罰金が課され得る¹⁶⁵。したがって、フィリピンの BPO 企業は、個人情報の取り扱いに際しては、個人情報保護のための適切な手段を取らなければならない¹⁶⁶。

b. 労務問題

BPO産業に関して、労働雇用省は、夜間労働について複数のガイドラインを発行している。「型破り」な勤務時間中に事業を行うBPO企業に関して、労働雇用省は夜間勤務についてのいくつかのガイドラインを発行している。特に、労働雇用省は2010年に勧告10年第04号を発行し、これにより、現行法及びガイドラインに基づき、雇用主と従業員が合意又は社内規定にしたがって代替的な就労形態を検討することが認められた¹⁶⁷。その結果、多数のBPO企業が、運営上の需要を満たすための追加コストを生じさせることなく、勤務時間を最適化することが可能になった。

更に、労働法を改正した共和国法第10151号により、いわゆる「夜勤者」の権利が定義され、女性の夜間労働禁止が定められた¹⁶⁸。共和国法第10151号により改正された現行労働法には、夜勤者には健康診断の権利があり¹⁶⁹、一定の適切な応急処置を受ける権利があり¹⁷⁰、夜間労働に適さない場

¹⁵⁸ 2012 年 8 月 15 日付個人情報保護法

¹⁵⁹ 個人情報とは、有形物に対する記録か否かに関わらず、個人の属性を明らかにし、又は当該情報を保有する者により合理的かつ直接に解明され、又は他の情報と併せることにより直接かつ確実に個人を特定する一切の情報をいう（個人情報保護法第 3 条(g)）。

¹⁶⁰ 処理とは、情報の収集、記録、整理、保存、更新又は修正、復旧、参照、妨害、削除又は破壊等の個人情報に対して行う一切の操作をいう（個人情報保護法第 3 条(j)）。

¹⁶¹ 個人情報管理者とは、個人情報を管理、収集、保存、使用又は処理する自然人又は法人をいい、第三者に対し、自身のための個人情報の管理、収集、保存、処理、使用、譲渡又は開示の指示を行う自然人又は法人も含まれる。ただし、(1)第三者から指示を受けて当該機能を有する個人又は法人及び(2)私的な問題又は家庭の問題に関連して個人情報を管理、収集、保存又は処理する個人は含まれない（個人情報保護法第3条(h)）。

¹⁶² 個人情報取扱業者とは、個人情報保護法に基づき資格を有する自然人又は法人で、個人情報管理者がデータ主体に付属する個人情報の処理を外注することができる者をいう（個人情報保護法第 3 条(i)）。

¹⁶³ 個人情報保護法第 4 条

¹⁶⁴ 個人情報保護法第 3 条(b)

¹⁶⁵ 個人情報保護法第 8 章

¹⁶⁶ 個人情報保護法第 5 章

¹⁶⁷ 2010 年 11 月 25 日付部門勧告第 4 号

¹⁶⁸ 夜勤者とは、「業務上、制限を超えて、夜間に長時間勤務しなければならない従業員」をいう（労働法第 154 条）。

¹⁶⁹ 労働法第 155 条

¹⁷⁰ 労働法第 156 条

合には異動の権利がある¹⁷¹。夜勤者に対する支払いもまた、夜間勤務の特徴である¹⁷²。更に、女性の夜間労働に関する特別措置についても定められている¹⁷³。

¹⁷¹ 労働法第 157 条

¹⁷² 労働法第 159 条

¹⁷³ 労働法第 158 条

D. 参考法令

会社法

THE CORPORATION CODE OF THE PHILIPPINES

SECTION 2. *Corporation Defined.* — A corporation is an artificial being created by operation of law, having the right of succession and the powers, attributes and properties expressly authorized by law or incident to its existence.

SECTION 3. *Classes of Corporations.* — Corporations formed or organized under this Code may be stock or non-stock corporations. Corporations which have capital stock divided into shares and are authorized to distribute to the holders of such shares dividends or allotments of the surplus profits on the basis of the shares held are stock corporations. All other private corporations are non-stock corporations.

SECTION 6. *Classification of Shares.* — The shares of stock of stock corporations may be divided into classes or series of shares, or both, any of which classes or series of shares may have such rights, privileges or restrictions as may be stated in the articles of incorporation: Provided, That no share may be deprived of voting rights except those classified and issued as "preferred" or "redeemable" shares, unless otherwise provided in this Code: Provided, further, That there shall always be a class or series of shares which have complete voting rights. Any or all of the shares or series of shares may have a par value or have no par value as may be provided for in the articles of incorporation: Provided, however, That banks, trust companies, insurance companies, public utilities, and building and loan associations shall not be permitted to issue no-par value shares of stock.

Preferred shares of stock issued by any corporation may be given preference in the distribution of the assets of the corporation in case of liquidation and in the distribution of dividends, or such other preferences as may be stated in the articles of incorporation which are not violative of the provisions of this Code: Provided, That preferred shares of stock may be issued only with a stated par value. The Board of Directors, where authorized in the articles of incorporation, may fix the terms and conditions of preferred shares of stock or any series thereof: Provided, That such terms and conditions shall be effective upon filing of a certificate thereof with the Securities and Exchange Commission.

Shares of capital stock issued without par value shall be deemed fully paid and non-assessable and the holder of such shares shall not be liable to the corporation or to its creditors in respect thereto: Provided, That shares without par value may not be issued for a consideration less than the value of five (P5.00) pesos per share: Provided, further, That the entire consideration received by the corporation for its no-par value shares shall be treated as capital and shall not be available for distribution as dividends.

A corporation may, furthermore, classify its shares for the purpose of insuring compliance with constitutional or legal requirements.

Except as otherwise provided by the articles of incorporation and stated in the certificate of stock, each share shall be equal in all respects to every other share.

Where the articles of incorporation provide for non-voting shares in the cases allowed by this Code, the holders of such shares shall nevertheless be entitled to vote on the following matters:

1. Amendment of the articles of incorporation;
2. Adoption and amendment of by-laws;
3. Sale, lease, exchange, mortgage, pledge or other disposition of all or substantially all of the corporate property;
4. Incurring, creating or increasing bonded indebtedness;
5. Increase or decrease of capital stock;
6. Merger or consolidation of the corporation with another corporation or other corporations;
7. Investment of corporate funds in another corporation or business in accordance with this Code; and
8. Dissolution of the corporation.

Except as provided in the immediately preceding paragraph, the vote necessary to approve a particular corporate act as provided in this Code shall be deemed to refer only to stocks with voting rights.

SECTION 10. *Number and Qualifications of Incorporators.* — Any number of natural persons not less than five (5) but not more than fifteen (15), all of legal age and a majority of whom are residents of the Philippines, may form a private

corporation for any lawful purpose or purposes. Each of the incorporators of a stock corporation must own or be a subscriber to at least one (1) share of the capital stock of the corporation.

SECTION 11. *Corporate Term.* — A corporation shall exist for a period not exceeding fifty (50) years from the date of incorporation unless sooner dissolved or unless said period is extended. The corporate term, as originally stated in the articles of incorporation, may be extended for periods not exceeding fifty (50) years in any single instance by an amendment of the articles of incorporation, in accordance with this Code: Provided, That no extension can be made earlier than five (5) years prior to the original or subsequent expiry date(s) unless there are justifiable reasons for an earlier extension as may be determined by the Securities and Exchange Commission.

SECTION 13. *Amount of Capital Stock to be Subscribed and Paid for Purposes of Incorporation.* — At least twenty-five (25%) percent of the authorized capital stock as stated in the articles of incorporation must be subscribed at the time of incorporation, and at least twenty-five (25%) percent of the total subscription must be paid upon subscription, the balance to be payable on a date or dates fixed in the contract of subscription without need of call, or in the absence of a fixed date or dates, upon call for payment by the board of directors: Provided, however, That in no case shall the paid-up capital be less than five thousand (P5,000.00) pesos.

SECTION 14. *Contents of Articles of Incorporations.* — All corporations organized under this Code shall file with the Securities and Exchange Commission articles of incorporation in any of the official languages, duly signed and acknowledged by all of the incorporators, containing substantially the following matters, except as otherwise prescribed by this Code or by special law:

1. The name of the corporation;
2. The specific purpose or purposes for which the corporation is being incorporated. Where a corporation has more than one stated purpose, the articles of incorporation shall state which is the primary purpose and which is/are the secondary purpose or purposes: Provided, That a non-stock corporation may not include a purpose which would change or contradict its nature as such;

3. The place where the principal office of the corporation is to be located, which must be within the Philippines;
4. The term for which the corporation is to exist;
5. The names, nationalities and residences of the incorporators;
6. The number of directors or trustees, which shall not be less than five (5) nor more than fifteen (15);
7. The names, nationalities and residences of the persons who shall act as directors or trustees until the first regular directors or trustees are duly elected and qualified in accordance with this Code;
8. If it be a stock corporation, the amount of its authorized capital stock in lawful money of the Philippines, the number of shares into which it is divided, and in case the shares are par value shares, the par value of each, the names, nationalities and residences of the original subscribers, and the amount subscribed and paid by each on his subscription, and if some or all of the shares are without par value, such fact must be stated;
9. If it be a non-stock corporation, the amount of its capital, the names, nationalities and residences of the contributors and the amount contributed by each; and
10. Such other matters as are not inconsistent with law and which the incorporators may deem necessary and convenient.

The Securities and Exchange Commission shall not accept the articles of incorporation of any stock corporation unless accompanied by a sworn statement of the Treasurer elected by the subscribers showing that at least twenty-five (25%) percent of the authorized capital stock of the corporation has been subscribed, and at least twenty-five (25%) percent of the total subscription has been fully paid to him in actual cash and/or in property the fair valuation of which is equal to at least twenty-five (25%) percent of the said subscription, such paid-up capital being not less than five thousand (P5,000.00) pesos.

SECTION 23. *The Board of Directors or Trustees.* — Unless otherwise provided in this Code, the corporate powers of all corporations formed under this Code shall be exercised, all business conducted and all property of such corporations controlled and held by the board of directors or trustees to be elected from among the holders of stocks, or where there is no stock, from among the members of the

corporation, who shall hold office for one (1) year until their successors are elected and qualified.

Every director must own at least one (1) share of the capital stock of the corporation of which he is a director, which share shall stand in his name on the books of the corporation. Any director who ceases to be the owner of at least one (1) share of the capital stock of the corporation of which he is a director shall thereby cease to be a director. Trustees of non-stock corporations must be members thereof. A majority of the directors or trustees of all corporations organized under this Code must be residents of the Philippines.

SECTION 25. *Corporate Officers, Quorum.* — Immediately after their election, the directors of a corporation must formally organize by the election of a president, who shall be a director, a treasurer who may or may not be a director, a secretary who shall be a resident and citizen of the Philippines, and such other officers as may be provided for in the by-laws. Any two (2) or more positions may be held concurrently by the same person, except that no one shall act as president and secretary or as president and treasurer at the same time.

The directors or trustees and officers to be elected shall perform the duties enjoined on them by law and the by-laws of the corporation. Unless the articles of incorporation or the by-laws provide for a greater majority, a majority of the number of directors or trustees as fixed in the articles of incorporation shall constitute a quorum for the transaction of corporate business, and every decision of at least a majority of the directors or trustees present at a meeting at which there is a quorum shall be valid as a corporate act, except for the election of officers which shall require the vote of a majority of all the members of the board.

Directors or trustees cannot attend or vote by proxy at board meetings.

SECTION 36. *Corporate Powers and Capacity.* — Every corporation incorporated under this Code has the power and capacity:

1. To sue and be sued in its corporate name;
2. Of succession by its corporate name for the period of time stated in the articles of incorporation and the certificate of incorporation;
3. To adopt and use a corporate seal;

4. To amend its articles of incorporation in accordance with the provisions of this Code;
5. To adopt by-laws, not contrary to law, morals, or public policy, and to amend or repeal the same in accordance with this Code;
6. In case of stock corporations, to issue or sell stocks to subscribers and to sell treasury stocks in accordance with the provisions of this Code; and to admit members to the corporation if it be a non-stock corporation;
7. To purchase, receive, take or grant, hold, convey, sell, lease, pledge, mortgage and otherwise deal with such real and personal property, including securities and bonds of other corporations, as the transaction of the lawful business of the corporation may reasonably and necessarily require, subject to the limitations prescribed by law and the Constitution;
8. To adopt any plan of merger or consolidation as provided in this Code;
9. To make reasonable donations, including those for the public welfare or for hospital, charitable, cultural, scientific, civic, or similar purposes: Provided, that no corporation, domestic or foreign, shall give donations in aid of any political party or candidate or for purposes of partisan political activity;
10. To establish pension, retirement, and other plans for the benefit of its directors, trustees, officers and employees; and
11. To exercise such other powers as may be essential or necessary to carry out its purpose or purposes as stated in its articles of incorporation.

SECTION 37. *Power to Extend or Shorten Corporate Term.* — A private corporation may extend or shorten its term as stated in the articles of incorporation when approved by a majority vote of the board of directors or trustees and ratified at a meeting by the stockholders representing at least two-thirds (2/3) of the outstanding capital stock or by at least two-thirds (2/3) of the members in case of non-stock corporations. Written notice of the proposed action and of the time and place of the meeting shall be addressed to each stockholder or member at his place of residence as shown on the books of the corporation and deposited to the addressee in the post office with postage prepaid or served personally: Provided, That in case of extension of corporate term, any dissenting stockholder may exercise his appraisal right under the conditions provided in this Code.

SECTION 38. *Power to Increase or Decrease Capital Stock; Incur, Create or Increase Bonded Indebtedness.* — No corporation shall increase or decrease its capital stock or incur, create or increase any bonded indebtedness unless approved by a majority vote of the board of directors and, at a stockholder's meeting duly called for the purpose, two-thirds (2/3) of the outstanding capital stock shall favor the increase or diminution of the capital stock, or the incurring, creating or increasing of any bonded indebtedness. Written notice of the proposed increase or diminution of the capital stock or of the incurring, creating, or increasing of any bonded indebtedness and of the time and place of the stockholder's meeting at which the proposed increase or diminution of the capital stock or the incurring or increasing of any bonded indebtedness is to be considered, must be addressed to each stockholder at his place of residence as shown on the books of the corporation and deposited to the addressee in the post office with postage prepaid, or served personally.

A certificate in duplicate must be signed by a majority of the directors of the corporation and countersigned by the chairman and secretary of the stockholders' meeting, setting forth:

- (1) That the requirements of this section have been complied with;
- (2) The amount of the increase or diminution of the capital stock;
- (3) If an increase of the capital stock, the amount of capital stock or number of shares of no-par stock thereof actually subscribed, the names, nationalities and residences of the persons subscribing, the amount of capital stock or number of shares of no-par stock subscribed by each, and the amount paid by each on his subscription in cash or property, or the amount of capital stock or number of shares of no-par stock allotted to each stock-holder if such increase is for the purpose of making effective stock dividend therefor authorized;
- (4) Any bonded indebtedness to be incurred, created, or increased;
- (5) The actual indebtedness of the corporation on the day of the meeting;
- (6) The amount of stock represented at the meeting; and
- (7) The vote authorizing the increase or diminution of the capital stock, or the incurring, creating or increasing of any bonded indebtedness.

Any increase or decrease in the capital stock or the incurring, creating or increasing of any bonded indebtedness shall require prior approval of the Securities and Exchange Commission.

One of the duplicate certificates shall be kept on file in the office of the corporation and the other shall be filed with the Securities and Exchange Commission and attached to the original articles of incorporation. From and after approval by the Securities and Exchange Commission and the issuance by the Commission of its certificate of filing, the capital stock shall stand increased or decreased and the incurring, creating or increasing of any bonded indebtedness authorized, as the certificate of filing may declare: Provided, That the Securities and Exchange Commission shall not accept for filing any certificate of increase of capital stock unless accompanied by the sworn statement of the treasurer of the corporation lawfully holding office at the time of the filing of the certificate, showing that at least twenty-five (25%) percent of such increased capital stock has been subscribed and that at least twenty-five (25%) percent of the amount subscribed has been paid either in actual cash to the corporation or that there has been transferred to the corporation property the valuation of which is equal to twenty-five (25%) percent of the subscription: Provided, further, That no decrease of the capital stock shall be approved by the Commission, if its effect shall prejudice the rights of corporate creditors.

Non-stock corporations may incur or create bonded indebtedness, or increase the same, with the approval by a majority vote of the board of trustees and of at least two-thirds (2/3) of the members in a meeting duly called for the purpose.

Bonds issued by a corporation shall be registered with the Securities and Exchange Commission which shall have the authority to determine the sufficiency of the terms thereof.

SECTION 40. *Sale or Other Disposition of Assets.* — Subject to the provisions of existing laws on illegal combinations and monopolies, a corporation may, by a majority vote of its board of directors or trustees, sell, lease, exchange, mortgage, pledge or otherwise dispose of all or substantially all of its property and assets, including its goodwill, upon such terms and conditions and for such consideration, which may be money, stocks, bonds or other instruments for the payment of money or other property or consideration, as its board of directors or trustees may deem expedient, when authorized by the vote of the stockholders representing at least two-thirds (2/3) of the outstanding capital stock; or in case of non-stock corporation, by the vote of at least two-thirds (2/3) of the members, in a stockholders' or members' meeting duly called for the purpose. Written notice of the proposed action and of the time and place of the meeting shall be addressed to each stockholder or member at his place of residence as shown on the books of the corporation and deposited to the addressee in the post office with postage prepaid,

or served personally: Provided, That any dissenting stockholder may exercise his appraisal right under the conditions provided in this Code.

A sale or other disposition shall be deemed to cover substantially all the corporate property and assets if thereby the corporation would be rendered incapable of continuing the business or accomplishing the purpose for which it was incorporated.

After such authorization or approval by the stockholders or members, the board of directors or trustees may, nevertheless, in its discretion, abandon such sale, lease, exchange, mortgage, pledge or other disposition of property and assets, subject to the rights of third parties under any contract relating thereto, without further action or approval by the stockholders or members.

Nothing in this section is intended to restrict the power of any corporation, without the authorization by the stockholders or members, to sell, lease, exchange, mortgage, pledge or otherwise dispose of any of its property and assets if the same is necessary in the usual and regular course of business of said corporation or if the proceeds of the sale or other disposition of such property and assets be appropriated for the conduct of its remaining business.

In non-stock corporations, where there are no members with voting rights, the vote of at least a majority of the trustees in office will be sufficient authorization for the corporation to enter into any transaction authorized by this section.

SECTION 41. *Power to Acquire Own Shares.* — A stock corporation shall have the power to purchase or acquire its own shares for a legitimate corporate purpose or purposes including but not limited to the following cases: Provided, That the corporation has unrestricted retained earnings in its books to cover the shares to be purchased or acquired:

1. To eliminate fractional shares arising out of stock dividends;
2. To collect or compromise an indebtedness to the corporation, arising out of unpaid subscription, in a delinquency sale, and to purchase delinquent shares sold during said sale; and
3. To pay dissenting or withdrawing stockholders entitled to payment for their shares under the provisions of this Code.

SECTION 42. *Power to Invest Corporate Funds in Another Corporation or Business or for Any Other Purpose.* — Subject to the provisions of this Code, a

private corporation may invest its funds in any other corporation or business or for any purpose other than the primary purpose for which it was organized when approved by a majority of the board of directors or trustees and ratified by the stockholders representing at least two-thirds (2/3) of the outstanding capital stock, or by at least two-thirds (2/3) of the members in the case of non-stock corporations, at a stockholders' or members' meeting duly called for the purpose. Written notice of the proposed investment and the time and place of the meeting shall be addressed to each stockholder or member at his place of residence as shown on the books of the corporation and deposited to the addressee in the post office with postage prepaid, or served personally: Provided, That any dissenting stockholder shall have appraisal right as provided in this Code: Provided, however, That where the investment by the corporation is reasonably necessary to accomplish its primary purpose as stated in the articles of incorporation, the approval of the stockholders or members shall not be necessary.

SECTION 43. *Power to Declare Dividends.* — The board of directors of a stock corporation may declare dividends out of the unrestricted retained earnings which shall be payable in cash, in property, or in stock to all stockholders on the basis of outstanding stock held by them: Provided, That any cash dividends due on delinquent stock shall first be applied to the unpaid balance on the subscription plus costs and expenses, while stock dividends shall be withheld from the delinquent stockholder until his unpaid subscription is fully paid: Provided, further, That no stock dividend shall be issued without the approval of stockholders representing not less than two-thirds (2/3) of the outstanding capital stock at a regular or special meeting duly called for the purpose.

Stock corporations are prohibited from retaining surplus profits in excess of one hundred (100%) percent of their paid-in capital stock, except: (1) when justified by definite corporate expansion projects or programs approved by the Board of Directors; or (2) when the corporation is prohibited under any loan agreement with any financial institution or creditor, whether local or foreign, from declaring dividends without its/his consent, and such consent has not yet been secured; or (3) when it can be clearly shown that such retention is necessary under special circumstances obtaining in the corporation, such as when there is a need for special reserve for probable contingencies.

SECTION 44. *Power to Enter into Management Contract.* — No corporation shall conclude a management contract with another corporation unless such contract shall have been approved by the Board of Directors and by stockholders

owning at least the majority of the outstanding capital stock, or by at least a majority of the members in the case of a non-stock corporation, of both the managing and the managed corporation, at a meeting duly called for the purpose: Provided, That (a) where a stockholder or stockholders representing the same interest of both the managing and the managed corporations own and control more than one-third ($1/3$) of the total outstanding capital stock entitled to vote of the managing corporation; or (b) where a majority of the members of the Board of Directors of the managing corporation also constitute a majority of the members of the Board of Directors of the managed corporation, then the management contract must be approved by the stockholders of the managed corporation owning at least two-thirds ($2/3$) of the total outstanding capital stock entitled to vote, or by at least two-thirds ($2/3$) of the members in case of a non-stock corporation. No management contract shall be entered into for a period longer than five years for any one term.

The provisions of the next preceding paragraph shall apply to any contract whereby a corporation undertakes to manage or operate all or substantially all of the business of another corporation whether such contracts are called service contracts, operating agreements or otherwise: Provided, however, that such service contracts or operating agreements which relate to the exploration, development, exploitation or utilization of natural resources may be entered into for such periods as may be provided by the pertinent laws or regulations.

SECTION 74. *Books to be Kept; Stock Transfer Agent.* — Every corporation shall, at its principal office, keep and carefully preserve a record of all business transactions, and minutes of all meetings of stockholders or members, or of the board of directors or trustees, in which shall be set forth in detail the time and place of holding the meeting, how authorized, the notice given, whether the meeting was regular or special, if special its object, those present and absent, and every act done or ordered done at the meeting. Upon the demand of any director, trustee, stockholder or member, the time when any director, trustee, stockholder or member entered or left the meeting must be noted in the minutes; and on a similar demand, the yeas and nays must be taken on any motion or proposition, and a record thereof carefully made. The protest of any director, trustee, stockholder or member on any action or proposed action must be recorded in full on his demand.

The records of all business transactions of the corporation and the minutes of any meetings shall be open to the inspection of any director, trustee, stockholder or member of the corporation at reasonable hours on business days and he may

demand, in writing, for a copy of excerpts from said records or minutes, at his expense.

Any officer or agent of the corporation who shall refuse to allow any director, trustee, stockholder or member of the corporation to examine and copy excerpts from its records or minutes, in accordance with the provisions of this Code, shall be liable to such director, trustee, stockholder or member for damages, and in addition, shall be guilty of an offense which shall be punishable under Section 144 of this Code: Provided, That if such refusal is pursuant to a resolution or order of the Board of Directors or Trustees, the liability under this section for such action shall be imposed upon the directors or trustees who voted for such refusal: and Provided, further, That it shall be a defense to any action under this section that the person demanding to examine and copy excerpts from the corporation's records and minutes has improperly used any information secured through any prior examination of the records or minutes of such corporation or of any other corporation, or was not acting in good faith or for a legitimate purpose in making his demand.

Stock corporations must also keep a book to be known as the "stock and transfer book", in which must be kept a record of all stocks in the names of the stockholders alphabetically arranged; the installments paid and unpaid on all stock for which subscription has been made, and the date of payment of any installment; a statement of every alienation, sale or transfer of stock made, the date thereof, and by and to whom made; and such other entries as the by-laws may prescribe. The stock and transfer book shall be kept in the principal office of the corporation or in the office of its stock transfer agent and shall be open for inspection of any director or stockholder of the corporation at reasonable hours on business days.

No stock transfer agent or one engaged principally in the business of registering transfers of stocks in behalf of a stock corporation shall be allowed to operate in the Philippines unless he secures a license from the Securities and Exchange Commission and pays a fee as may be fixed by the Commission, which shall be renewed annually: Provided, That a stock corporation is not precluded from performing or making transfer of its own stocks, in which case all the rules and regulations imposed on stock transfer agents, except the payment of a license fee herein provided, shall be applicable.

SECTION 123. *Definition and Rights of Foreign Corporations.* — For the purposes of this Code, a foreign corporation is one formed, organized or existing under any laws other than those of the Philippines and whose laws allow Filipino citizens and corporations to do business in its own country or state. It shall have

the right to transact business in the Philippines after it shall have obtained a license to transact business in this country in accordance with this Code and a certificate of authority from the appropriate government agency.

SECTION 126. *Issuance of a License.* — Where the Securities and Exchange Commission is satisfied that the applicant has complied with all the requirements of this Code and other special laws, rules and regulations, the Commission shall issue a license to the applicant to transact business in the Philippines for the purpose or purposes specified in such license. Upon issuance of the license, such foreign corporation may commence to transact its business in the Philippines and continue to do so for as long as it retains its authority to act as a corporation under the laws of the country or state of its incorporation, unless such license is sooner surrendered, revoked, suspended or annulled in accordance with this Code or other special laws.

Within sixty (60) days after the issuance of the license to transact business in the Philippines, the licensee, except a foreign banking or insurance corporation, shall deposit with the Securities and Exchange Commission for the benefit of present and future creditors of the licensee in the Philippines, securities satisfactory to the Securities and Exchange Commission, consisting of bonds or other evidence of indebtedness of the Government of the Philippines, its political subdivisions and instrumentalities, or of government-owned or controlled corporations and entities, shares of stock in "registered enterprises" as this term is defined in Republic Act No. 5186, shares of stock in domestic corporations registered in the stock exchange, or shares of stock in domestic insurance companies and banks, or any combination of these kinds of securities, in the actual market value of at least one hundred thousand (P100,000.00) pesos; Provided, however, That within six (6) months after each fiscal year of the licensee, the Securities and Exchange Commission shall require the licensee to deposit additional securities equivalent in actual market value to two (2%) percent of the amount by which the licensee's gross income for that fiscal year exceeds five million (P5,000,000.00) pesos. The Securities and Exchange Commission shall also require deposit of additional securities if the actual market value of the securities on deposit has decreased by at least ten (10%) percent of their actual market value at the time they were deposited. The Securities and Exchange Commission may at its discretion release part of the additional securities deposited with it if the gross income of the licensee has decreased, or if the actual market value of the total securities on deposit has increased, by more than ten (10%) percent of the actual market value of the securities at the time they were deposited. The Securities and Exchange Commission may, from time to time, allow the licensee to substitute other

securities for those already on deposit as long as the licensee is solvent. Such licensee shall be entitled to collect the interest or dividends on the securities deposited. In the event the licensee ceases to do business in the Philippines, the securities deposited as aforesaid shall be returned, upon the licensee's making application therefor and proving to the satisfaction of the Securities and Exchange Commission that the licensee has no liability to Philippine residents, including the Government of the Republic of the Philippines.

SECTION 127. *Who May Be a Resident Agent.* — A resident agent may be either an individual residing in the Philippines or a domestic corporation lawfully transacting business in the Philippines: Provided, That in the case of an individual, he must be of good moral character and of sound financial standing.

SECTION 128. *Resident Agent; Service of Process.* — The Securities and Exchange Commission shall require as a condition precedent to the issuance of the license to transact business in the Philippines by any foreign corporation that such corporation file with the Securities and Exchange Commission a written power of attorney designating some person who must be a resident of the Philippines, on whom any summons and other legal processes may be served in all actions or other legal proceedings against such corporation, and consenting that service upon such resident agent shall be admitted and held as valid as if served upon the duly authorized officers of the foreign corporation at its home office. Any such foreign corporation shall likewise execute and file with the Securities and Exchange Commission an agreement or stipulation, executed by the proper authorities of said corporation, in form and substance as follows:

"The (name of foreign corporation) does hereby stipulate and agree, in consideration of its being granted by the Securities and Exchange Commission a license to transact business in the Philippines, that if at any time said corporation shall cease to transact business in the Philippines, or shall be without any resident agent in the Philippines on whom any summons or other legal processes may be served, then in any action or proceeding arising out of any business or transaction which occurred in the Philippines, service of any summons or other legal process may be made upon the Securities and Exchange Commission and that such service shall have the same force and effect as if made upon the duly-authorized officers of the corporation at its home office."

Whenever such service of summons or other process shall be made upon the Securities and Exchange Commission, it must, within ten (10) days thereafter,

transmit by mail a copy of such summons or other legal process to the corporation at its home or principal office. The sending of such copy by the Commission shall be a necessary part of and shall complete such service. All expenses incurred by the Commission for such service shall be paid in advance by the party at whose instance the service is made.

In case of a change of address of the resident agent, it shall be his or its duty to immediately notify in writing the Securities and Exchange Commission of the new address.

外国投資法

**AN ACT TO PROMOTE FOREIGN INVESTMENTS,
PRESCRIBE THE PROCEDURES FOR REGISTERING ENTERPRISES
DOING BUSINESS IN THE PHILIPPINES, AND FOR OTHER PURPOSES**

SECTION 3. *Definitions.* — As used in this Act:

a) The term "Philippine national" shall mean a citizen of the Philippines; or a domestic partnership or association wholly owned by citizens of the Philippines; or a corporation organized under the laws of the Philippines of which at least sixty percent (60%) of the capital stock outstanding and entitled to vote is owned and held by citizens of the Philippines; or a corporation organized abroad and registered as doing business in the Philippines under the Corporation Code of which one hundred percent (100%) of the capital stock outstanding and entitled to vote is wholly owned by Filipinos or a trustee of funds for pension or other employee retirement or separation benefits, where the trustee is a Philippine national and at least sixty percent (60%) of the fund will accrue to the benefit of Philippine nationals: *Provided,* That where a corporation and its non-Filipino stockholders own stocks in a Securities and Exchange Commission (SEC) registered enterprise, at least sixty percent (60%) of the capital stock outstanding and entitled to vote of each of both corporations must be owned and held by citizens of the Philippines and at least sixty percent (60%) of the members of the Board of Directors, in order that the corporation shall be considered a Philippine national;

e) The term "export enterprise" shall mean an enterprise wherein a manufacture, processor or service (including tourism) enterprise exports sixty per cent (60%) or more of its output, or wherein a trader purchases products domestically and exports sixty per cent (60%) or more of such purchases;

SECTION 6. *Foreign Investments in Export Enterprises.* — Foreign investment in export enterprises whose products and services do not fall within Lists A and B of the Foreign Investment Negative List provided under Section 8 hereof is allowed up to one hundred percent (100%) ownership.

Export enterprises which are non-Philippine nationals shall register with BOI and submit the reports that may be required to ensure continuing compliance of the export enterprise with its export requirement. BOI shall advise SEC or BTRCP, as

the case may be, of any export enterprise that fails to meet the export ratio requirement.

The SEC or BTRCP shall thereupon order the non-complying export enterprise to reduce its sales to the domestic market to not more than forty percent (40%) of its total production; failure to comply with such SEC or BTRCP order, without justifiable reason, shall subject the enterprise to cancellation of SEC or BTRCP registration, and/or the penalties provided in Section 14 hereof.

SECTION 8. *List of Investment Areas Reserved to Philippine Nationals (Foreign Investment Negative List).* — The Foreign Investment Negative List shall have two (2) component lists: A and B:

a) List A shall enumerate the areas of activities reserved to Philippine nationals by mandate of the Constitution and specific laws.

b) List B shall contain the areas of activities and enterprises regulated pursuant to law:

1) which are defense-related activities, requiring prior clearance and authorization from Department of National Defense (DND) to engage in such activity, such as the manufacture, repair, storage and/or distribution of firearms, ammunition, lethal weapons, military ordnances, explosives, pyrotechnics and similar materials, unless such manufacturing on repair activity is specifically authorized, with a substantial export component, to a non-Philippine national by the Secretary of National Defense; or

2) which have implications on public health and morals, such as the manufacture and distribution of dangerous drugs, all forms of gambling, nightclubs, bars, beer houses, dance halls, sauna and steam bathhouses and massage clinics.

Small and medium-sized domestic market enterprises with paid-in equity capital less than the equivalent of Two hundred thousand US dollars (US\$200,000.00), are reserved to Philippine nationals: Provided, That if (1) they involve advanced technology, or (2) they employ at least fifty (50) direct employees, then a minimum paid-in capital of One hundred thousand US dollars (US\$100,000.00) shall be allowed to non-Philippine nationals.

Amendments to List B may be made upon recommendation of the Secretary of National Defense, or the Secretary of Health, or the Secretary of Education, Culture and Sports, indorsed by the NEDA, or upon recommendation *motu proprio*, of NEDA, approved by the President, and promulgated by a Presidential Proclamation.

The Transitory Foreign Investment Negative List established in Section 15 hereof shall be replaced at the end of the transitory period by the first Regular Negative List to be formulated and recommended by NEDA, following the process and criteria, provided in Sections 8 and 9 of this Act. The first Regular Negative Lists shall be published not later than sixty (60) days before the end of the transitory period provided in said section and shall become immediately effective at the end of the transitory period. Subsequent Foreign Investment Negative Lists shall become effective fifteen (15) days after publication in a newspaper of general circulation in the Philippines: *Provided, however,* That each Foreign Investment Negative List shall be prospective in operation and shall in no way affect foreign investment existing on the date of its publication.

Amendments to List B after promulgation and publication of the first Regular Foreign Investment Negative List at the end of the transitory period shall not be made more often than once every two (2) years.

**IMPLEMENTING RULES AND REGULATIONS OF RA 7042
(AS AMENDED BY REPUBLIC ACT NO. 8179)**

RULE I

SECTION 1. *Definition of Terms.* — For the purposes of these Rules and Regulations.

c. *Foreign corporation* shall mean one which is formed, organized or existing under laws other than those of the Philippines.

Branch office of a foreign company carries out the business activities of the head office and derives income from the host country.

Representative or liaison office deals directly with the clients of the parent company but does not derive income from the host country and is fully subsidized by its head office. It undertakes activities such as but not limited to information dissemination and promotion of the company's products as well as quality control of products.

RULE X

SECTION 1. *Coverage.* — List B shall consist of the following:

c. Small and medium-sized domestic market enterprises with paid-in equity capital of less than US\$200,000, or its equivalent; However, small and medium sized domestic market enterprises which involve advanced technology or which issue an undertaking to employ at least fifty (50) direct employees are allowed a minimum paid-in capital of US\$100,000, or its equivalent.

アンチ・ダミー法

**AN ACT TO PUNISH ACTS OF EVASION OF THE LAWS
ON THENATIONALIZATION OF CERTAIN RIGHTS,
FRANCHISES OR PRIVILEGES**

SECTION 2-A. *Unlawful Use, Exploitation or Enjoyment.* — Any person, corporation, or association which, having in its name or under its control, a right, franchise, privilege, property or business, the exercise or enjoyment of which is expressly reserved by the Constitution or the laws to citizens of the Philippines or of any other specific country, or to corporations or associations at least sixty per centum of the capital of which is owned by such citizens, permits or allows the use, exploitation or enjoyment thereof by a person, corporation or association not possessing the requisites prescribed by a the Constitution or the laws of the Philippines; or leases, or in any other way, transfers or conveys said right, franchise, privilege, property or business to a person, corporation or association not otherwise qualified under the Constitution, or the provisions of the existing laws; or in any manner permits or allows any person, not possessing the qualifications required by the Constitution, or existing laws to acquire, use, exploit or enjoy a right, franchise, privilege, property or business, the exercise and enjoyment of which are expressly reserved by the Constitution or existing laws to citizens of the Philippines or of any other specific country, to intervene in the management, operation, administration or control thereof, whether as an officer, employee or laborer therein with or without remuneration except technical personnel whose employment may be specifically authorized by the Secretary of Justice, and any person who knowingly aids, assists or abets in the planning consummation or perpetration of any of the acts herein above enumerated shall be punished by imprisonment for not less than five nor more than fifteen years and by a fine of not less than the value of the right, franchise or privilege enjoyed or acquired in violation of the provisions hereof but in no case less than five thousand pesos: *Provided, however,* That the president, managers or persons in charge of corporations, associations or partnerships violating the provisions of this section shall be criminally liable in lieu thereof: *Provided, further,* That any person, corporation or association shall, in addition to the penalty imposed herein, forfeit such right, franchise, privilege, and the property or business enjoyed or acquired in violation of the provisions of this Act: And provided, finally, That the election of aliens as members of the board of directors or governing body of corporations or associations engaging in partially nationalized

activities shall be allowed in proportion to their allowable participation or share in the capital of such entities.

THE OMNIBUS INVESTMENTS CODE OF 1987

ARTICLE 11. "Registered Enterprises" shall mean any individual, partnership, cooperative, corporation or other entity incorporated and/or organized and existing under Philippine laws; and registered with the Board in accordance with this Book: *Provided, however,* That the term "registered enterprise" shall not include commercial banks, savings and mortgage banks, rural banks, savings and loan associations, building and loan associations, development banks, trust companies, investment banks, finance companies, brokers and dealers in securities, consumers cooperatives and credit unions, and other business organizations whose principal purpose or principal source of income is to receive deposits, lend or borrow money, buy and sell or otherwise deal, trade or invest in common or preferred stocks, debentures, bonds or other marketable instruments generally recognized as securities, or discharge other similar intermediary, trust or fiduciary functions.

**AN ACT AMENDING THE NATIONAL INTERNAL REVENUE CODE,
AS AMENDED, AND FOR OTHER PURPOSES**

SECTION 174. *Stamp Tax on Original Issue of Shares of Stock.* —

On every original issue, whether on organization, reorganization or for any lawful purpose, of shares of stock by any association, company or corporation, there shall be collected a documentary stamp of One peso (P1.00) on each Two hundred pesos (P200), or fractional part thereof, of the par value, of such shares of stock: *Provided*, That in the case of the original issue of shares of stock without par value, the amount of the documentary stamp tax herein prescribed shall be based upon the actual consideration for the issuance of such shares of stock: *Provided, further*, That in the case of stock dividends, on the actual value represented by each share.

SECTION 200. *Payment of Documentary Stamp Tax.* —

"(A) *In General.* — The provisions of Presidential Decree No. 1045 notwithstanding, any person liable to pay documentary stamp tax upon any document subject to tax under Title VII of this Code shall file a tax return and pay the tax in accordance with the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner.

"(B) *Time for Filing and Payment of the Tax.* — Except as provided by rules and regulations promulgated by the Secretary of Finance, upon recommendation of the Commissioner, the tax return prescribed in this Section shall be filed within ten (10) days after the close of the month when the taxable document was made, signed, issued, accepted, or transferred, and the tax thereon shall be paid at the same time the aforesaid return is filed.

"(C) *Where to File.* — Except in cases where the Commissioner otherwise permits, the aforesaid tax return shall be filed with and the tax due shall be paid through the authorized agent bank within the territorial jurisdiction of the Revenue District Office which has jurisdiction over the residence or principal place of business of the taxpayer. In places where there is no authorized agent bank, the return shall be filed with the Revenue District Officer collection agent, or duly authorized Treasurer of the city or municipality in which the taxpayer has his legal residence or principal place of business.

"(D) *Exception.* — In lieu of the foregoing provisions of this Section, the tax may be paid either through purchase and actual affixture, or by imprinting the stamps through a documentary stamp metering machine, on the taxable document, in the manner as may be prescribed by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner.

"SECTION 238. *Printing of Receipts or Sales or Commercial Invoices.*— All persons who are engaged in business shall secure from the Bureau of Internal Revenue an authority to print receipts or sales or commercial invoices before a printer can print the same.

"No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner.

"All persons who print receipt or sales or commercial invoices shall maintain a logbook/register of taxpayers who availed of their printing services. The logbook/register shall contain the following information:

"(1) Names, Taxpayer Identification Numbers of the persons or entities for whom the receipts or sales or commercial invoices were printed; and

"(2) Number of booklets, number of sets per booklet, number of copies per set and the serial numbers of the receipts or invoices in each booklet.

REVENUE REGULATIONS NO. 06-01

SECTION 5. Time for Filing of Documentary Stamp Tax Returns and the Payment of Taxes Due Thereon. — The time for filing of the documentary stamp tax returns and the payment of the taxes due thereon shall be revised in accordance with the appropriate amendments to existing regulations, as presented below.

(1) Paragraph 19 of Revenue Memorandum Circular No. 1-98 is hereby amended to read as follows:

"(19) The documentary stamp tax return shall be filed within five (5) days after the close of the month when the taxable document was made, signed, accepted, or transferred, and the tax thereon shall be paid at the same time the aforesaid return is filed."

(2) For large taxpayers, Section 4(3.6) of Revenue Regulations No. 1-98 is hereby amended to read as follows:

"SEC. 4. Filing of Returns and Payment of Taxes. —

xxx xxx xxx

3. When to File and Pay

3.6 Documentary Stamp Taxes

Large taxpayers shall pay their documentary stamp taxes within five (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred by the filing of the documentary stamp tax returns, through purchase or actual affixture or by imprinting the documentary stamps through a documentary stamp tax metering machine."

REVENUE REGULATIONS NO. 9-2001

Section 2. DEFINITION OF TERMS. For purposes of these Regulations, the terms herein provided are defined as follows:

2.1 Electronic Filing and Payment System (EFPS or System) – refers to the system developed and maintained by the Bureau of Internal Revenue (BIR) for electronically filing tax returns, including attachments, if any, and paying taxes due thereon, specifically through the internet.

REVENUE REGULATIONS NO. 7-2012

SECTION 3. DEFINITION OF TERMS. For purposes of these Regulations, the following words and/or phrases shall be defined as follows:

5. "Commencement of Business" – in the case of pursuit of business or practice of profession, it shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor's Permit/Professional Tax Receipt (PTR) by LGU, or Certificate of Registration issued by the Securities and Exchange Commission (SEC), whichever comes earlier.

SECTION 4. POLICIES ON THE APPLICATION AND ISSUANCE OF TAXPAYER IDENTIFICATION NUMBER (TIN) –

Annex "A" of these Regulations provides for and lists down the venue, forms and documentary requirements for the registration of each type of applicant. Application with incomplete documentary requirements shall not be processed. It may be received and shall be processed only upon full compliance of the requirements.

2. Persons Who Are Required To or May Secure TIN. –

i. Every person subject to any national internal revenue tax such as: income tax, estate and donor's taxes, value-added tax, percentage tax, withholding tax, excise tax, and DST, including its branches (for purposes of securing branch code); also includes persons subject to taxes under One Time Transactions (ONETT) such as but not limited to Capital Gains Tax, Donors Tax and Estate Tax;

ii. Any person who, although exempt from the imposition of the taxes imposed under the Code, as amended, is nevertheless required to withhold taxes on account of income payments made to taxable individuals or entities;

iii. Pursuant to Section 236(I) of the NIRC, as amended, any person required under the authority of said Code, as amended, to make, render or file a return, statement or other document whereby he is required to indicate his TIN in such return, statement or document filed with the BIR for his proper identification for tax purposes, and which he shall indicate in certain documents, such as, but not limited to the following:

a) Sugar quedans, refined sugar release order or similar instruments to reflect the TIN of the owner or seller of the sugar;

- b) Domestic bills of lading to reflect the TINs of the owner/s of the ships and consignees of commercial value shipment;
- c) Documents to be registered with the Registry of Deeds or Assessor's Office, to reflect the TINs of persons who are parties to the real property transactions;
- d) Registration certificates of transportation equipment by land, sea or air, to reflect the TINs of transport equipment owners;
- e) Documents to be filed or registered with the SEC;
- f) Building construction permits to reflect the TINs of owners and contractors of buildings and civil works;
- g) Application to open bank account or loan with banks, financial institutions and other financial intermediaries;
- h) Application for Mayor's Permit;
- i) Application for business license with the DTI;
- j) Other documents such as the following:
 - 1) Official receipts, invoices and vouchers required to be issued by persons who are not engaged in business, non-government organizations, including non-stock, non-profit organizations or foundations;
 - 2) Application for franchise from the Land Transportation and Franchising Regulatory Board (LTFRB), Maritime Industry Authority (MARINA) and other government regulatory authorities;
 - 3) Application for accreditation with the Department of Education (DepEd), Commission on Higher Education (CHED) and other agencies;
 - 4) Application for Tax Exemption and registration as Donee institution;
 - 5) Application for Tax Clearance from internal tax liabilities;
 - 6) Application for business or travel passport with the DFA or persons who are gainfully employed;
 - 7) Application for Community Tax Certificate with a LGU of persons who are gainfully employed;
 - 8) Bid forms for government contracts;
 - 9) Such other documents similar to any of the above or as hereafter are required.

4. Registration of Business Taxpayers. The submission of a Mayor's Permit prior to registration is mandatory. Provided, however, that if it is still in process with the concerned LGU, a duly stamped "Received" application for Mayor's Permit will temporarily suffice to qualify him/ her/ it for registration, provided, further that a duly approved permit shall be submitted within thirty (30) calendar days from date of registration. Failure to submit the same shall subject the taxpayer to TCVD/Ocular Inspection to be conducted by the BIR district office for purposes of verifying the existence of the taxpayer's business. Consequently, if upon validation it can be determined that the business is non-existent and fails to file regularly the tax returns/declarations for his / her / its registered tax types, the BIR district office shall observe the procedures on tagging of the taxpayer's status as "Inactive" pursuant to Section 11(2) hereof.

Business taxpayers and those required to issue receipts, shall submit the following

SECTION 6. PRESCRIBED PERIODS TO COMPLETE PRIMARY REGISTRATION –

Every person subject to any internal revenue tax to be filed/paid periodically shall complete its registration with the BIR as follows:

1. On or before the commencement of business - Self-employed individuals, estates and trusts, corporations and their branches, if any: –

Commencement of business shall be reckoned as defined in Section 3(6) hereof. A person shall be considered to have violated this provision when he/it proceeded to this stage after the lapse of thirty (30) calendar days from the issuance of Mayor's Permit/PTR by the concerned LGU, or COR issued by the SEC or the date of its first sales transaction prior to its registration.

REVENUE REGULATIONS NO. 018-12

SECTION 3. Policies and Guidelines. —

Authority to Print (ATP) and Manner of Printing of Receipts/Invoices.

1. All persons, whether private or government, who are engaged in business shall secure/apply from the BIR an Authority to Print principal and supplementary receipts/invoices.

National Government Agencies (NGAs), Government Owned and Controlled Corporation (GOCCs) and Local Government Units (LGUs) engaged in proprietary functions shall apply for ATP in the printing of their principal and supplementary receipts/invoices.

2. For newly registered taxpayers, the ATP shall be secured simultaneously with the Certificate of Registration (COR).

3. The Taxpayer-applicant shall apply for an ATP and submit the required documents, using the on-line ATP System. However, in case of systems downtime, taxpayer shall apply for ATP and submit the required documents at the RDO or concerned LT Office having jurisdiction over the taxpayer's Head Office.

4. As a general rule, all applications for ATP of the Head Office (HO) and all its branches shall be done on-line. In case of systems downtime as officially posted in the BIR website, all applications for ATP shall be manually filed and the corresponding ATP shall be manually issued through an alternative off-line ATP system, by the RDO or concerned LT Office having jurisdiction over the taxpayer's Head Office. All applications for ATP processed during systems downtime shall be immediately uploaded by the concerned RDO or LT Office, upon availability of the on-line ATP system.

5. There shall be one application for ATP per establishment (HO or branch) which shall be filed with RDO/LT Office concerned where the HO is registered. Each application shall be issued a separate ATP. The principal and supplementary receipts/invoices of the HO and each of the branches must have their own independent series of serial number. Each application as well as the printed accounting document/s shall reflect the exact address of the branch, TIN and the branch code attached to the TIN.

The TIN, branch code (if applicable) and address of the HO must be reflected in the printed principal and supplementary Receipts/Invoices used in the business premises of the HO.

Likewise, the printed principal and supplementary receipts/invoices to be issued/used in the branches (if applicable) must reflect the TIN, branch code and address of the branch/es.

6. The approved ATP shall be valid only upon full usage of the inclusive serial numbers of principal and supplementary receipts/invoices reflected in such ATP or five (5) years from issuance of the same, whichever comes first.

7. No ATP shall be granted for the printing of principal and supplementary receipts/invoices unless the required information which shall be prescribed in a separate revenue issuance, are reflected therein.

8. The replicate copy of the ATP issued shall be printed at the inside back portion of the cardboard cover of each booklet/pad of principal and supplementary receipts/invoices printed.

9. Only BIR Accredited Printers shall have the exclusive authority to print principal and supplementary receipts/invoices.

10. The on-line ATP System shall generate reports that will be prescribed in the Revenue Memorandum Order that will be issued for this purpose.

AN ACT PROVIDING FOR A LOCAL GOVERNMENT CODE OF 1991

SECTION 147. *Fees and Charges.* — The municipality may impose and collect such reasonable fees and charges on business and occupation and, except as reserved to the province in Section 139 of this Code, on the practice of any profession or calling, commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

SECTION 151. *Scope of Taxing Powers.* — Except as otherwise provided in this Code, the city, may levy the taxes, fees, and charges which the province or municipality may impose: *Provided, however,* That the taxes, fees and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code.

The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.

SECTION 152. *Scope of Taxing Powers.* — The barangays may levy taxes, fees, and charges, as provided in this Article, which shall exclusively accrue to them:

(a) *Taxes* — On stores or retailers with fixed business establishments with gross sales or receipts of the preceding calendar year of Fifty thousand pesos (P50,000.00) or less, in the case of cities and Thirty thousand pesos (P30,000.00) or less, in the case of municipalities, at a rate not exceeding one percent (1%) on such gross sales or receipts.

(b) *Service Fees or Charges.* — Barangays may collect reasonable fees or charges for services rendered in connection with the regulations or the use of barangay-owned properties or service facilities such as palay, copra, or tobacco dryers.

(c) *Barangay Clearance.* — No city or municipality may issue any license or permit for any business or activity unless a clearance is first obtained from the barangay where such business or activity is located or conducted. For such clearance, the

sangguniang barangay may impose a reasonable fee. The application for clearance shall be acted upon within seven (7) working days from the filing thereof. In the event that the clearance is not issued within the said period, the city or municipality may issue the said license or permit.

(d) *Other fees and Charges.* — The barangay may levy reasonable fees and charges:

- (1) On commercial breeding of fighting cocks, cockfights and cockpits;
- (2) On places of recreation which charge admission fees; and
- (3) On billboards, signboards, neon signs, and outdoor advertisements.

SECTION 160. *Place of Payment.* — The community tax shall be paid in

the place of residence of the individual, or in the place where the principal office of the juridical entity is located.

SECTION 161. *Time for Payment; Penalties for Delinquency.* — (a) The community tax shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen

(18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the community tax for that year.

(b) Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the community tax for that year.

If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

SECTION 162. *Community Tax Certificate.* — A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of One peso (P1.00).

SECTION 389. *Chief Executive: Powers, Duties, and Functions.* —

(a) The punong barangay, as the chief executive of the barangay government, shall exercise such powers and perform such duties and functions, as provided by this Code and other laws.

社会保障法

AN ACT TO CREATE A SOCIAL SECURITY SYSTEM PROVIDING SICKNESS, UNEMPLOYMENT, RETIREMENT, DISABILITY AND DEATH BENEFITS FOR EMPLOYEES

SECTION 3. *Social Security System.*

(a) To carry out the purposes of this Act, the Social Security System, hereinafter referred to as 'SSS', a corporate body, with principal place of business in Metro Manila, Philippines, is hereby created.

The SSS shall be directed and controlled by a Social Security Commission, hereinafter referred to as 'Commission', composed of the Secretary of Labor and Employment or his duly designated undersecretary, the SSS president and seven (7) appointive members, three (3) of whom shall represent the workers' group, at least one (1) of whom shall be a woman; three (3), the employers' group, at least one (1) of whom shall be a woman; and one (1), the general public whose representative shall have adequate knowledge and experience regarding social security, to be appointed by the President of the Philippines. The six (6) members representing workers and employers shall be chosen from among the nominees of workers' and employers' organizations, respectively. The Chairman of the Commission shall be designated by the President of the Philippines from among its members. The term of the appointive members shall be three (3) years: *Provided*, That the terms of the first six (6) appointive members shall be one (1), two (2) and three (3) years for every two (2) members, respectively: *Provided, further*, That they shall continue to hold office until their successors shall have been appointed and duly qualified. All vacancies, prior to the expiration of the term, shall be filled for the unexpired term only. The appointive members of the Commission shall receive at least two thousand five hundred pesos (P2,500.00) *per diem* for each meeting actually attended by them, but not to exceed Ten thousand pesos (P10,000.00) a month: *Provided*, That members of the Commission who hear and evaluate cases pending before the Commission shall also receive a per diem of at least Two thousand five hundred pesos (P2,500.00), but not to exceed Fifteen thousand pesos (P15,000.00) a month: *Provided, further*, That said members of the Commission shall also receive reasonable transportation and representation allowances as may be fixed by the Commission, but not to exceed Ten thousand pesos (P10,000.00) a month.

(b) The general conduct of the operations and management functions of the SSS shall be vested in the SSS President who shall serve as the chief executive officer immediately responsible for carrying out the program of the SSS and the policies of the Commission. The SSS President shall be a person who has had previous experience in technical and administrative fields related to the purposes of this Act. He shall be appointed by the President of the Philippines and shall receive a salary to be fixed by the Commission with the approval of the President of the Philippines, payable from the funds of the SSS.

(c) The Commission, upon the recommendation of the SSS President, shall appoint an actuary and such other personnel as may be deemed necessary; fix their reasonable compensation, allowances and other benefits; prescribe their duties and establish such methods and procedures as may be necessary to insure the efficient, honest and economical administration of the provisions and purposes of this Act:

Provided, however, That the personnel of the SSS below the rank of Vice-President shall be appointed by the SSS President: *Provided, further,* That the personnel appointed by the SSS President, except those below the rank of assistant manager, shall be subject to the confirmation by the Commission:

Provided, further, That the personnel of the SSS shall be selected only from civil service eligibles and be subject to civil service rules and regulations: *Provided, finally,* That the SSS shall be exempt from the provisions of Republic Act No. 6758 and Republic Act No. 7430.

SECTION 4. *Powers and Duties of the Commission and SSS.* — (a) *The Commission.* — For the attainment of its main objectives as set forth in Section 2 hereof, the Commission shall have the following powers and duties:

(1) To adopt, amend and rescind, subject to the approval of the President of the Philippines, such rules and regulations as may be necessary to carry out the provisions and purposes of this Act;

(2) To establish a provident fund for the members which will consist of voluntary contributions of employers and/or employees, self-employed and voluntary members and their earnings, for the payment of benefits to such members or their beneficiaries, subject to such rules and regulations as it may promulgate and approved by the President of the Philippines;

(3) To maintain a Provident Fund which consists of contributions made by both the SSS and its officials and employees and their earnings, for the payment of benefits

to such officials and employees or their heirs under such terms and conditions as it may prescribe;

(4) To approve restructuring proposals for the payment of due but unremitted contributions and unpaid loan amortizations under such terms and conditions as it may prescribe;

(5) To authorize cooperatives registered with the cooperative development authority or associations registered with the appropriate government agency to act as collecting agents of the SSS with respect to their members: *Provided*, That the SSS shall accredit the cooperative or association: *Provided, further*, That the persons authorized to collect are bonded;

(6) To compromise or release, in whole or in part any interest, penalty or any civil liability to SSS in connection with the investments authorized under Section 26 hereof, under such terms and conditions as it may prescribe and approved by the President of the Philippines; and

(7) To approve, confirm, pass upon or review any and all actions of the SSS in the proper and necessary exercise of its powers and duties hereinafter enumerated.

SECTION 9. *Coverage.*

(a) Coverage in the SSS shall be compulsory upon all employees not over sixty (60) years of age and their employers: *Provided*, That in the case of domestic helpers, their monthly income shall not be less than One thousand pesos (P1,000.00) a month: *Provided, further*, That any benefit

already earned by the employees under private benefit plans existing at the time of the approval of this Act shall not be discontinued, reduced or otherwise impaired:

Provided, further, That private plans which are existing and in force at the time of compulsory coverage shall be integrated with the plan of the SSS in such a way where the employer's contribution to his private plan is more than that required of him in this Act, he shall pay to the SSS only the contribution required of him and he shall continue his contribution to such private plan less his contribution to the SSS so that the employer's, total contribution to his benefit plan and to the SSS shall be the same as his contribution to his private benefit plan before the compulsory coverage:

Provided, further, That any changes, adjustments, modifications, eliminations or improvements in the benefits to be available under the remaining private plan,

which may be necessary to adopt by reason of the reduced contributions thereto as a result of the integration, shall be subject to agreements between the employers and employees concerned: *Provided, further,* the private benefit plan which the employer shall continue for his employees shall remain under the employer's management and control unless there is an existing agreement to the contrary: *Provided, finally,* That nothing in this Act shall be construed as a limitation on the right of employers and employees to agree on and adopt benefits which are over and above those provided under this Act.

(b) Spouses who devote full time to managing the household and family affairs, unless they are also engaged in other vocation or employment which is subject to mandatory coverage, may be covered by the SSS on a voluntary basis.

(c) Filipinos recruited by foreign-based employers for employment abroad may be covered by the SSS on a voluntary basis.

持家促進相互基金法

**AN ACT FURTHER STRENGTHENING
THE HOME DEVELOPMENT MUTUAL FUND,
AND FOR OTHER PURPOSES**

SECTION 5. *Fund System.* — To carry out the purposes of this Act, there is hereby created the Home Development Mutual Fund of 2009, also referred to herein as the Fund, a mutual provident savings system for private and government employees and other earning groups, supported by matching mandatory contributions of their respective employers with housing as the primary investment.

The Fund shall be a body corporate, with principal office in Metro Manila, and shall replace the Home Development Mutual Fund established under Presidential Decree No. 1752.

健康保険制度及び健康保険会社法

**AN ACT INSTITUTING A NATIONAL HEALTH INSURANCE PROGRAM
FOR ALL FILIPINOS
AND ESTABLISHING THE PHILIPPINE HEALTH INSURANCE CORPORATION
FOR THE PURPOSE**

SECTION 4. *Definition of Terms.* — For the purpose of this Act, the following terms shall be defined as follows:

v) *National Health Insurance Program* — The compulsory health insurance program of the government as established in this Act, which shall provide universal health insurance coverage and ensure affordable, acceptable, available and accessible health care services for all citizens of the Philippines.

労働法

**A DECREE INSTITUTING A LABOR CODE, THEREBY REVISING AND
CONSOLIDATING LABOR AND SOCIAL LAWS TO AFFORD PROTECTION TO
LABOR, PROMOTE EMPLOYMENT AND HUMAN RESOURCES
DEVELOPMENT AND INSURE INDUSTRIAL PEACE BASED ON SOCIAL
JUSTICE**

ARTICLE 154. Coverage. — This chapter shall apply to all persons, who shall be employed or permitted or suffered to work at night, except those employed in agriculture, stock raising, fishing, maritime transport and inland navigation, during a period of not less than seven (7) consecutive hours, including the interval from midnight to five o'clock in the morning, to be determined by the Secretary of Labor and Employment, after consulting the workers' representatives/labor organizations and employers.

"Night worker" means any employed person whose work requires performance of a substantial number of hours of night work which exceeds a specified limit. This limit shall be fixed by the Secretary of Labor after consulting the workers' representatives/labor organizations and employers.

ARTICLE 155. Health Assessment. — At their request, workers shall have the right to undergo a health assessment without charge and to receive advice on how to reduce or avoid health problems associated with their work:

- (a) Before taking up an assignment as a night worker;
- (b) At regular intervals during such an assignment; and
- (c) If they experience health problems during such an assignment which are not caused by factors other than the performance of night work.

With the exception of a finding of unfitness for night work, the findings of such assessments shall not be transmitted to others without the workers' consent and shall not be used to their detriment.

ARTICLE 156. Mandatory Facilities. — Suitable first-aid facilities shall be made available for workers performing night work, including arrangements where such workers, where necessary, can be taken immediately to a place for appropriate treatment. The employers are likewise required to provide safe and healthful working conditions and adequate or reasonable facilities such as sleeping or resting quarters in the establishment and transportation from the work premises to the nearest point of their residence subject to exceptions and guidelines to be provided by the DOLE.

ARTICLE 157. Transfer. — Night workers who are certified as unfit for night work, due to health reasons, shall be transferred, whenever practicable, to a similar job for which they are fit to work.

If such transfer to a similar job is not practicable, these workers shall be granted the same benefits as other workers who are unable to work, or to secure employment during such period. "A night worker certified as temporarily unfit for night work shall be given the same protection against dismissal or notice of dismissal as other workers who are prevented from working for reasons of health.

ARTICLE 158. Women Night Workers. — Measures shall be taken to ensure that an alternative to night work is available to women workers who would otherwise be called upon to perform such work:

(a) Before and after childbirth, for a period of at least sixteen (16) weeks, which shall be divided between the time before and after childbirth;

(b) For additional periods, in respect of which a medical certificate is produced stating that said additional periods are necessary for the health of the mother or child:

(1) During pregnancy;

(2) During a specified time beyond the period, after childbirth is fixed pursuant to subparagraph (a) above, the length of which shall be determined by the DOLE

after consulting the labor organizations and employers.

During the periods referred to in this article:

(i) A woman worker shall not be dismissed or given notice of dismissal, except for just or authorized causes provided for in this Code that are not connected with pregnancy, childbirth and childcare responsibilities.

(ii) A woman worker shall not lose the benefits regarding her status, seniority, and access to promotion which may attach to her regular night work position. "Pregnant women and nursing mothers may be allowed to work at night only if a competent physician, other than the company physician, shall certify their fitness to render night work, and specify, in the case of pregnant employees, the period of the pregnancy that they can safely work.

The measures referred to in this article may include transfer to day work where this is possible, the provision of social security benefits or an extension of maternity leave.

The provisions of this article shall not have the effect of reducing the protection and benefits connected with maternity leave under existing laws.

ARTICLE 159. Compensation. — The compensation for night workers in the form of working time, pay or similar benefits shall recognize the exceptional nature of night work.

ARTICLE 172. Policy. — The State shall promote and develop a tax-exempt employees' compensation program whereby employees and their dependents, in the event of work-connected disability or death, may promptly secure adequate income benefit, and medical or related benefits.

**AN ACT LIBERALIZING THE RETAIL TRADE BUSINESS, REPEALING FOR
THE PURPOSE REALING FOR THE PURPOSE REPUBLIC ACT NO. 1180,
AS AMENDED, AND FOR OTHER PURPOSES**

Section 3. *Definition.* - As used in this Act.

(1) "*Retail trade*" shall mean any act, occupation or calling of habitually selling direct to the general public merchandise, commodities or good for consumption, but the restriction of this law shall not apply to the following:

(a) Sales by manufacturer, processor, laborer, or worker, to the general public the products manufactured, processed or products by him if his capital dose not exceed One hundred thousand pesos(100,000.00);

(b) Sales by a farmer or agriculturist selling the products of his farm;

(c) Sales in restaurant operations by a hotel owner or inn-keeper irrespective of the amount capital: provided, that the restaurant is incidental to the hotel business; and

(d) Sales which are limited only to products manufactured, processed or assembled by a manufactured, processed or assembled by a manufacturer though a single outlet, irrespective of capitalization.

Section 5. *Foreign Equity Participation.* - Foreign-owned partnerships, associations and corporation formed and organized under the laws of the Philippines may, upon registration with the Securities and Exchange Commission (SEC) and the Department of Trade and Industry (DTI), or in case of foreign owned single proprietorships, with the DTI, Engage or invest in the retail trade business, subject to the following categories.

Category A – Enterprises with paid-up capital of the equivalent in Philippine Peso of the than Two million five hundred thousand US dollars (US\$2,500,000.00) shall be reserved exclusively for Filipino citizens and corporations wholly owned by Filipino citizens.

Category B – Enterprises with a minimum paid-up capital of the equivalent in Philippine Pesos of two million five hundred thousand US dollar (US\$2,500,000.00)

but less than Seven million five hundred thousand US dollars (US\$7,500,000.00) may be wholly owned by foreigners except for the first two (2) years after the effectivity of this Act wherein foreign participation shall be limited to not more than sixty percent (60%) of total equity.

Category C – Enterprises with a paid-up capital of the equivalent in Philippine Pesos of Seven million five hundred thousand US dollars (US\$7,500,000.00), or more may be wholly owned by foreigners: Provided, however, That in no case shall the investments for establishing a store in vestments for establishing a store in Categories B and C be less than the equivalent in Philippine pesos of Eight hundred thirty thousand US dollars (US\$830,000.00).

Category D – Enterprises specializing in high-end or luxury products with a paid-up capital of the equivalent in Philippine Pesos of Two hundred fifty thousand US dollars (US\$250,000.00) per store may be wholly owned by foreigners.

The foreign investor shall be required to maintain in the Philippines the full amount of the prescribed minimum capital unless the foreign investor has notified the SEC and the DTI of its intention to repatriate its capital and cease operations in the Philippines. The actual use in Philippine operations of the inwardly remitted minimum capital requirement shall be monitored by the SEC.

Failure to maintain the full amount of the prescribed minimum capital prior to notification of the SEC and the DTI, shall subject the foreign investor to penalties or restrictions on any future trading activities/business in the Philippines.

Foreign retail stores shall secure a certification from the Bangko Sentral ng Pilipinas (BSP) and the DTI, which will verify or confirm inward remittance of the minimum required capital investments.

Section 7. Public Offering of Shares of Stock. – All retail trade enterprises under Categories B and C in which foreign ownership exceeds eighty percent (80%) of equity shall offer a minimum of thirty percent (30%) of their equity to the public through any stock exchange in the Philippine within eight (8) years from their start of operations.

Section 8. Qualification of Foreign Retailers. - No foreign retailer shall be allowed to engage in retail trade in the Philippine unless all the following qualifications are met:

(a) A minimum of Two hundred million US dollar (US\$200,000,000.00) net worth in its parent corporation for Categories B and C, and Fifty million US dollar (US\$50,000,000.00) net worth in its parent corporation for category D;

(b) (5) retailing branches or franchises in operation anywhere around the world unless such retailer has at least one (1) store capitalized at a minimum of Twenty-five million US dollars (US\$25,000,000.00);

(c) Five (5)-year track record in retailing; and

(d) Only nationals from, or juridical entities formed or incorporated in Countries which allow the entry of Filipino retailers shall be allowed to engage in retail trade in the Philippines.

The DTI is hereby authorized to pre-qualify all foreign retailers, subject to the provisions of this Act, before they are allowed to conduct business in the Philippine.

The DTI shall keep a record of Qualified foreign retailers who may, upon compliance with law, establish retail stores in the Philippine. It shall ensure that parent retail trading company of the foreign investor complies with the qualifications on capitalization and track record prescribed in this section.

The Inter- Agency Committee on Tariff and Related Matters Authority (NEDA)

Board shall formulate and regularly update a list of foreign retailers of high-end or luxury goods and render an annual report on the same to Congress.

Section 12. *Penalty Clause.* - Any person who shall be Found guilty of Violation of any provision of this Act shall be punished by imprisonment of not less than six (2) years and one (1) day but not more than eight (8) years, and a fine of not less than One million pesos (P1,000,000.00) but not more than Twenty million pesos (P20,000,000.00) In the case of associations, partnerships or corporations, the penalty shall be imposed upon its partners, president, directors, manager and other officers responsible for the violation.

**RULES AND REGULATIONS IMPLEMENTING REPUBLIC ACT NO. 8762,
AN ACT LIBERALIZING THE RETAIL TRADE BUSINESS,
REPEALING REPUBLIC ACT NO. 1180,AS AMENDED**

RULE I

SECTION 1. For Purpose of this Rules and Regulations. —

(b) "Consumption" shall mean the utilization of economic goods in the satisfaction of want resulting in immediate destruction, gradual decay or deterioration or transformation into other goods.

(c) "Farmer or Agriculturist" refers to an individual who is personally engaged in the production of primary products such as agricultural crops, poultry, livestock, dairy products and fish, by using inputs of land and natural resources, labor and capital.

(i) "Manufacturer" refers to a person who alters raw material or manufactured or partially manufactured products, or combines the same in order to produce finished products for the purpose of being sold or distributed to others.

(m) "Processor" refers to a person who converts raw materials into marketable form by special treatment or a series of action that changes the nature or state of the product, like slaughtering, milling, pasteurization, drying, or desiccating, quick freezing and the like. Mere packing, packaging, sorting or classifying does not make a person a processor.

SECTION 2. Sales Not Considered as Retail. —The following sales are not considered as retail:

(a) Sales by a manufacturer, processor, laborer, or worker, to the general public of products manufactured, processed or produced by him whose capital does not exceed One hundred thousand pesos (P100,000.00);

(b) Sales by a farmer or agriculturist selling the products of his farm, regardless of capital;

(c) Sales arising from restaurant operations by a hotel owner or inn-keeper irrespective of the amount of capital, provided, that the restaurant is incidental to the hotel business;

(d) Sales to the general public, through a single outlet owned by a manufacturer of products manufactured, processed or assembled in the Philippines, irrespective of capitalization;

(e) Sales to industrial and commercial users or consumers who use the products bought by them to render service to the general public and/or produce or manufacture of goods which are in turn sold by them; or

(f) Sales to the government and/or its agencies and government-owned and controlled corporations.

RULE IV

SECTION 2. Application for Prequalification. — A request for pre-qualification duly signed and acknowledged under oath by an authorized officer of the foreign retailer mentioned in the preceding section, must be submitted to the Board of Investments before filing a formal application to engage in retail or invest in a retail store. Said request for pre-qualification must be accompanied by the following documents:

a) Latest audited annual financial statements, incorporating an income statement and a balance sheet or their equivalents;

b) Certification by a responsible officer of the applicant-foreign retailer stating that:

i. it has been engaged in retailing for the past five years; and

ii. has at least five (5) retailing branches anywhere in the world, or at least one branch is capitalized at a minimum of Twenty-five million US dollars (US\$25,000,000.00);

c) Certification from the responsible officer of the applicant of the existence of franchise or licensing agreements if the applicant fails to meet the preceding requirement of at least five (5) retailing branches; and

d) Certification by the proper official of the home state of the applicant-foreign retailer or the local embassy/consulate of the home-country of the said applicant-foreign retailer to the effect that the laws of such state allows or permits reciprocal

rights to Philippine citizens and enterprises together with the extent of participation allowed.

All of the foregoing documents and their corresponding attachments shall be duly authenticated by the Philippine Embassy/Consulate stationed in the home country of the applicant.

SECTION 3. Issuance of Certificate of Compliance with Prequalification. —The Board of Investments (BOI) shall issue, within ten (10) working days from submission of all necessary documents, after evaluation and verification, a Certification that the foreign retailer meets the qualifications prescribed by law.

The Certificate of Compliance shall be valid for a period of one (1) year from date of issuance.

SECTION 4. List of Qualified Foreign Retailers. — The DTI through the Board of Investments (BOI) shall keep a record of foreign retailers who have been pre-qualified to establish retail stores or invest in a retail store in the Philippines.

個人情報保護法

**AN ACT PROTECTING INDIVIDUAL PERSONAL INFORMATION IN
INFORMATION AND COMMUNICATIONS SYSTEMS IN THE GOVERNMENT
AND THE PRIVATE SECTOR, CREATING FOR THIS PURPOSE A NATIONAL
PRIVACY COMMISSION, AND FOR OTHER PURPOSES**

SECTION 3. *Definition of Terms.* — Whenever used in this Act, the following terms shall have the respective meanings hereafter set forth:

- (a) *Commission* shall refer to the National Privacy Commission created by virtue of this Act.
- (b) *Consent of the data subject* refers to any freely given, specific, informed indication of will, whereby the data subject agrees to the collection and processing of personal information about and/or relating to him or her. Consent shall be evidenced by written, electronic or recorded means. It may also be given on behalf of the data subject by an agent specifically authorized by the data subject to do so.
- (c) *Data subject* refers to an individual whose personal information is processed.
- (d) *Direct marketing* refers to communication by whatever means of any advertising or marketing material which is directed to particular individuals.
- (e) *Filing system* refers to any set of information relating to natural or juridical persons to the extent that, although the information is not processed by equipment operating automatically in response to instructions given for that purpose, the set is structured, either by reference to individuals or by reference to criteria relating to individuals, in such a way that specific information relating to a particular person is readily accessible.
- (f) *Information and Communications System* refers to a system for generating, sending, receiving, storing or otherwise processing electronic data messages or electronic documents and includes the computer system or other similar device by or which data is recorded, transmitted or stored and any procedure related to the recording, transmission or storage of electronic data, electronic message, or electronic document.
- (g) *Personal information* refers to any information whether recorded in a material form or not, from which the identity of an individual is apparent or can be reasonably and directly ascertained by the entity holding the information, or when

put together with other information would directly and certainly identify an individual.

(h) *Personal information controller* refers to a person or organization who controls the collection, holding, processing or use of personal information, including a person or organization who instructs another person or organization to collect, hold, process, use, transfer or disclose personal information on his or her behalf. The term excludes:

(1) A person or organization who performs such functions as instructed by another person or organization; and

(2) An individual who collects, holds, processes or uses personal information in connection with the individual's personal, family or household affairs.

(i) *Personal information processor* refers to any natural or juridical person qualified to act as such under this Act to whom a personal information controller may outsource the processing of personal data pertaining to a data subject.

(j) *Processing* refers to any operation or any set of operations performed upon personal information including, but not limited to, the collection, recording, organization, storage, updating or modification, retrieval, consultation, use, consolidation, blocking, erasure or destruction of data.

(k) *Privileged information* refers to any and all forms of data which under the Rules of Court and other pertinent laws constitute privileged communication.

(l) *Sensitive personal information* refers to personal information:

(1) About an individual's race, ethnic origin, marital status, age, color, and religious, philosophical or political affiliations;

(2) About an individual's health, education, genetic or sexual life of a person, or to any proceeding for any offense committed or alleged to have been committed by such person, the disposal of such proceedings, or the sentence of any court in such proceedings;

(3) Issued by government agencies peculiar to an individual which includes, but not limited to, social security numbers, previous or current health records, licenses or its denials, suspension or revocation, and tax returns; and

(4) Specifically established by an executive order or an act of Congress to be kept classified.

SECTION 4. *Scope.* — This Act applies to the processing of all types of personal information and to any natural and juridical person involved in personal information processing including those personal information controllers and processors who, although not found or established in the Philippines, use equipment that are located in the Philippines, or those who maintain an office, branch or agency in the Philippines subject to the immediately succeeding paragraph: Provided, That the requirements of Section 5 are complied with.

This Act does not apply to the following:

(a) Information about any individual who is or was an officer or employee of a government institution that relates to the position or functions of the individual, including:

(1) The fact that the individual is or was an officer or employee of the government institution;

(2) The title, business address and office telephone number of the individual;

(3) The classification, salary range and responsibilities of the position held by the individual; and

(4) The name of the individual on a document prepared by the individual in the course of employment with the government.

(b) Information about an individual who is or was performing service under contract for a government institution that relates to the services performed, including the terms of the contract, and the name of the individual given in the course of the performance of those services;

(c) Information relating to any discretionary benefit of a financial nature such as the granting of a license or permit given by the government to an individual, including the name of the individual and the exact nature of the benefit;

(d) Personal information processed for journalistic, artistic, literary or research purposes;

(e) Information necessary in order to carry out the functions of public authority which includes the processing of personal data for the performance by the independent central monetary authority and law enforcement and regulatory agencies of their constitutionally and statutorily mandated functions. Nothing in this Act shall be construed as to have amended or repealed Republic Act No. 1405, otherwise known as the Secrecy of Bank Deposits Act; Republic Act. No 6426,

otherwise known as the Foreign Currency Deposit Act; and Republic Act No. 9510, otherwise known as the Credit Information System Act (CISA);

(f) Information necessary for banks and other financial institutions under the jurisdiction of the independent central monetary authority or Bangko Sentral ng Pilipinas to comply with Republic Act No. 9510, and Republic Act No. 9160, as amended, otherwise known as the Anti-Money Laundering Act and other applicable laws; and

(g) Personal information originally collected from residents of foreign jurisdictions in accordance with the laws of those foreign jurisdictions, including any applicable data privacy laws, which is being processed in the Philippines.

CHAPTER V

Security of Personal Information

SECTION 20. Security of Personal Information. — (a) The personal information controller must implement reasonable and appropriate organizational, physical and technical measures intended for the protection of personal information against any accidental or unlawful destruction, alteration and disclosure, as well as against any other unlawful processing.

(b) The personal information controller shall implement reasonable and appropriate measures to protect personal information against natural dangers such as accidental loss or destruction, and human dangers such as unlawful access, fraudulent misuse, unlawful destruction, alteration and contamination.

(c) The determination of the appropriate level of security under this section must take into account the nature of the personal information to be protected, the risks represented by the processing, the size of the organization and complexity of its operations, current data privacy best practices and the cost of security implementation. Subject to guidelines as the Commission may issue from time to time, the measures implemented must include:

(1) Safeguards to protect its computer network against accidental, unlawful or unauthorized usage or interference with or hindering of their functioning or availability;

(2) A security policy with respect to the processing of personal information;

- (3) A process for identifying and accessing reasonably foreseeable vulnerabilities in its computer networks, and for taking preventive, corrective and mitigating action against security incidents that can lead to a security breach; and
- (4) Regular monitoring for security breaches and a process for taking preventive, corrective and mitigating action against security incidents that can lead to a security breach.
- (d) The personal information controller must further ensure that third parties processing personal information on its behalf shall implement the security measures required by this provision.
- (e) The employees, agents or representatives of a personal information controller who are involved in the processing of personal information shall operate and hold personal information under strict confidentiality if the personal information are not intended for public disclosure. This obligation shall continue even after leaving the public service, transfer to another position or upon termination of employment or contractual relations.
- (f) The personal information controller shall promptly notify the Commission and affected data subjects when sensitive personal information or other information that may, under the circumstances, be used to enable identity fraud are reasonably believed to have been acquired by an unauthorized person, and the personal information controller or the Commission believes that such unauthorized acquisition is likely to give rise to a real risk of serious harm to any affected data subject. The notification shall at least describe the nature of the breach, the sensitive personal information possibly involved, and the measures taken by the entity to address the breach. Notification may be delayed only to the extent necessary to determine the scope of the breach, to prevent further disclosures, or to restore reasonable integrity to the information and communications system.
- (1) In evaluating if notification is unwarranted, the Commission may take into account compliance by the personal information controller with this section and existence of good faith in the acquisition of personal information.
- (2) The Commission may exempt a personal information controller from notification where, in its reasonable judgment, such notification would not be in the public interest or in the interests of the affected data subjects.
- (3) The Commission may authorize postponement of notification where it may hinder the progress of a criminal investigation related to a serious breach.

CHAPTER VIII

Penalties

SECTION 25. Unauthorized Processing of Personal Information and Sensitive Personal Information. • (a) The unauthorized processing of personal information shall be penalized by imprisonment ranging from one (1) year to three (3) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than Two million pesos (Php2,000,000.00) shall be imposed on persons who process personal information without the consent of the data subject, or without being authorized under this Act or any existing law.

(b) The unauthorized processing of personal sensitive information shall be penalized by imprisonment ranging from three (3) years to six (6) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than Four million pesos (Php4,000,000.00) shall be imposed on persons who process personal information without the consent of the data subject, or without being authorized under this Act or any existing law.

SECTION 26. Accessing Personal Information and Sensitive Personal Information Due to Negligence. • (a) Accessing personal information due to negligence shall be penalized by imprisonment ranging from one (1) year to three (3) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than Two million pesos (Php2,000,000.00) shall be imposed on persons who, due to negligence, provided access to personal information without being authorized under this Act or any existing law.

(b) Accessing sensitive personal information due to negligence shall be penalized by imprisonment ranging from three (3) years to six (6) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than Four million pesos (Php4,000,000.00) shall be imposed on persons who, due to negligence, provided access to personal information without being authorized under this Act or any existing law.

SECTION 27. Improper Disposal of Personal Information and Sensitive Personal Information. • (a) The improper disposal of personal information shall be penalized by imprisonment ranging from six (6) months to two (2) years and a fine of not less than One hundred thousand pesos (Php100,000.00) but not more than

Five hundred thousand pesos (Php500,000.00) shall be imposed on persons who knowingly or negligently dispose, discard or abandon the personal information of an individual in an area accessible to the public or has otherwise placed the personal information of an individual in its container for trash collection.

(b) The improper disposal of sensitive personal information shall be penalized by imprisonment ranging from one (1) year to three (3) years and a fine of not less than One hundred thousand pesos (Php100,000.00) but not more than One million pesos (Php1,000,000.00) shall be imposed on persons who knowingly or negligently dispose, discard or abandon the personal information of an individual in an area accessible to the public or has otherwise placed the personal information of an individual in its container for trash collection.

SECTION 28. Processing of Personal Information and Sensitive Personal Information for Unauthorized Purposes. • The processing of personal information for unauthorized purposes shall be penalized by imprisonment ranging from one (1) year and six (6) months to five (5) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than One million pesos (Php1,000,000.00) shall be imposed on persons processing personal information for purposes not authorized by the data subject, or otherwise authorized under this Act or under existing laws.

The processing of sensitive personal information for unauthorized purposes shall be penalized by imprisonment ranging from two (2) years to seven (7) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than Two million pesos (Php2,000,000.00) shall be imposed on persons processing sensitive personal information for purposes not authorized by the data subject, or otherwise authorized under this Act or under existing laws.

SECTION 29. Unauthorized Access or Intentional Breach. • The penalty of imprisonment ranging from one (1) year to three (3) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than Two million pesos (Php2,000,000.00) shall be imposed on persons who knowingly and unlawfully, or violating data confidentiality and security data systems, breaks in any way into any system where personal and sensitive personal information is stored.

SECTION 30. Concealment of Security Breaches Involving Sensitive Personal Information. • The penalty of imprisonment of one (1) year and six (6) months to five (5) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than One million pesos (Php1,000,000.00) shall be imposed on persons who, after having knowledge of a security breach and of the obligation to notify the Commission pursuant to Section 20 (f), intentionally or by omission conceals the fact of such security breach.

SECTION 31. Malicious Disclosure. • Any personal information controller or personal information processor or any of its officials, employees or agents, who, with malice or in bad faith, discloses unwarranted or false information relative to any personal information or personal sensitive information obtained by him or her, shall be subject to imprisonment ranging from one (1) year and six (6) months to five (5) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than One million pesos (Php1,000,000.00).

SECTION 32. Unauthorized Disclosure. • (a) Any personal information controller or personal information processor or any of its officials, employees or agents, who discloses to a third party personal information not covered by the immediately preceding section without the consent of the data subject, shall be subject to imprisonment ranging from one (1) year to three (3) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than One million pesos (Php1,000,000.00).

(b) Any personal information controller or personal information processor or any of its officials, employees or agents, who discloses to a third party sensitive personal information not covered by the immediately preceding section without the consent of the data subject, shall be subject to imprisonment ranging from three (3) years to five (5) years and a fine of not less than Five hundred thousand pesos (Php500,000.00) but not more than Two million pesos (Php2,000,000.00).

SECTION 33. Combination or Series of Acts. • Any combination or series of acts as defined in Sections 25 to 32 shall make the person subject to imprisonment ranging from three (3) years to six (6) years and a fine of not less than One million pesos (Php1,000,000.00) but not more than Five million pesos (Php5,000,000.00).

SECTION 34. Extent of Liability. ・ If the offender is a corporation, partnership or any juridical person, the penalty shall be imposed upon the responsible officers, as the case may be, who participated in, or by their gross negligence, allowed the commission of the crime. If the offender is a juridical person, the court may suspend or revoke any of its rights under this Act. If the offender is an alien, he or she shall, in addition to the penalties herein prescribed, be deported without further proceedings after serving the penalties prescribed. If the offender is a public official or employee and he or she is found guilty of acts penalized under Sections 27 and 28 of this Act, he or she shall, in addition to the penalties prescribed herein, suffer perpetual or temporary absolute disqualification from office, as the case may be.

SECTION 35. Large-Scale. ・ The maximum penalty in the scale of penalties respectively provided for the preceding offenses shall be imposed when the personal information of at least one hundred (100) persons is harmed, affected or involved as the result of the abovementioned actions.

SECTION 36. Offense Committed by Public Officer. ・ When the offender or the person responsible for the offense is a public officer as defined in the Administrative Code of the Philippines in the exercise of his or her duties, an accessory penalty consisting in the disqualification to occupy public office for a term double the term of criminal penalty imposed shall be applied.

SECTION 37. Restitution. ・ Restitution for any aggrieved party shall be governed by the provisions of the New Civil Cod

フィリピンでの外国資本による会社、支店、駐在員事務所の設立手続

2015 年 3 月作成

作成者 ジェトロ（日本貿易振興機構）ビジネス展開支援部ビジネス展開支援課

ジェトロ マニラ事務所

〒107-6006 東京都港区赤坂 1-12-32

Tel. 03-3582-5017

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 98

PROMULGATING THE NINTH REGULAR FOREIGN INVESTMENT NEGATIVE LIST

WHEREAS, Republic Act (RA) No. 7042; also known as the "Foreign Investments Act of 1991," as amended by RA 8179, provides for the formulation of a Regular Foreign Investment Negative List, covering investment areas/activities which may be opened to foreign investors and/or reserved to Filipino nationals; and

WHEREAS, there is a need to formulate the Ninth Regular Foreign Investment Negative List, replacing the Eight Regular Foreign Investment Negative List, to reflect changes to List A pursuant to existing laws and upon recommendation of concerned agencies.

NOW, THEREFORE, I, BENIGNO S. AQUINO III, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. Ninth Regular Foreign Investment Negative List. Only the investment areas and/or activities listed in the Annex hereof shall be reserved to Philippine nationals, and hereafter shall be referred to as the Ninth Regular Foreign Investment Negative List. The extent of foreign equity participation in these areas shall be limited to the percentages indicated in the List.

SECTION 2. Amendments. Amendments to List A may be made at any time to reflect changes instituted in specific laws while amendments to List B shall not be made more often than once every two years, pursuant to Section 8 of RA 7042, as amended, and its revised implementing rules and regulations.

SECTION 3. Repeal. All issuances, orders, rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby repealed, amended or modified accordingly.

SECTION 4. Separability. If any provision of this Executive Order is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

SECTION 5. Effectivity. This Executive Order shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

DONE, in the City of Manila, this 29th day of October . in the year of our Lord, Two Thousand and Twelve.

By the President:

PAQUITO N. OCHOA, JR.
Executive Secretary



CERTIFIED COPY:

MARIANITO M. DIMAANDAL
DIRECTOR IV
MALACAÑAN RECORDS OFFICE

ANNEX

NINTH REGULAR FOREIGN INVESTMENT NEGATIVE LIST

LIST A: FOREIGN OWNERSHIP IS LIMITED BY MANDATE OF THE CONSTITUTION AND SPECIFIC LAWS

No Foreign Equity

1. Mass media except recording (Art. XVI, Sec. 11 of the Constitution; Presidential Memorandum dated 04 May 1994)
2. Practice of all professions¹ (Art. XII, Sec. 14 of the Constitution, Sec. 1 of RA 5181)
 - a. Engineering
 - i. Aeronautical engineering (PD 1570)
 - ii. Agricultural engineering (RA 8559)
 - iii. Chemical engineering (RA 9297)
 - iv. Civil engineering (RA 1582)
 - v. Electrical engineering (RA 7920)
 - vi. Electronics and communication engineering (RA 9292)
 - vii. Geodetic engineering (RA 8560)
 - viii. Mechanical engineering (RA 8495)
 - ix. Metallurgical engineering (PD 1536)
 - x. Mining engineering (RA 4274)
 - xi. Naval architecture and marine engineering (RA 4565)
 - xii. Sanitary engineering (RA 1364)
 - b. Medicine and allied professions
 - i. Medicine (RA 2382 as amended by RA 4224)
 - ii. Medical technology (RA 5527 as amended by RA 6138, PD 498 and PD 1534)
 - iii. Dentistry (RA 9484)
 - iv. Midwifery (RA 7392)
 - v. Nursing (RA 9173)
 - vi. Nutrition and dietetics (PD 1286)
 - vii. Optometry (RA 8050)
 - viii. Pharmacy (RA 5921)
 - ix. Physical and occupational therapy (RA 5680)
 - x. Radiologic and x-ray technology (RA 7431)
 - xi. Veterinary medicine (RA 9268)
 - c. Accountancy (RA 9298)
 - d. Architecture (RA 9266)
 - e. Criminology (RA 6506)
 - f. Chemistry (RA 754)
 - g. Customs brokerage (RA 9280)
 - h. Environmental planning (PD 1308)
 - i. Forestry (RA 6239)
 - j. Geology (RA 4209)
 - k. Interior design (RA 8534)
 - l. Landscape architecture (RA 9053)
 - m. Law (Art. VIII, Section 5 of the Constitution; Rule 138, Sec. 2 of the Rules of Court of

¹ This is limited to Filipino citizens save in cases prescribed by law

the Philippines)

- n. Librarianship (RA 9246)
 - o. Marine deck officers (RA 8544)
 - p. Marine engine officers (RA 8544)
 - q. Master plumbing (RA 1378)
 - r. Sugar technology (RA 5197)
 - s. Social work (RA 4373)
 - t. Teaching (RA 7836)
 - u. Agriculture (RA 8435)
 - v. Fisheries (RA 8550)
 - w. Guidance counseling (RA 9258)
 - x. Real estate service (RA 9646) ✓
 - y. Respiratory therapy (RA 10024) ✓
 - z. Psychology (RA 10029) ✓
- 3. Retail trade enterprises with paid-up capital of less than US\$2,500,000 (Sec. 5 of RA 8762)²
 - 4. Cooperatives (Ch. III, Art. 26 of RA 6938)
 - 5. Private security agencies (Sec. 4 of RA 5487)
 - 6. Small-scale mining (Sec. 3 of RA 7076)
 - 7. Utilization of marine resources in archipelagic waters, territorial sea, and exclusive economic zone as well as small-scale utilization of natural resources in rivers, lakes, bays, and lagoons (Art. XII, Sec. 2 of the Constitution)
 - 8. Ownership, operation and management of cockpits (Sec. 5 of PD 449)
 - 9. Manufacture, repair, stockpiling and/or distribution of nuclear weapons (Art. II, Sec. 8 of the Constitution)³
 - 10. Manufacture, repair, stockpiling and/or distribution of biological, chemical and radiological weapons and anti-personnel mines (various treaties to which the Philippines is a signatory and conventions supported by the Philippines)³
 - 11. Manufacture of firecrackers and other pyrotechnic devices (Sec. 5 of RA 7183)

Up to Twenty Percent (20%) Foreign Equity

- 12. Private radio communications network (RA 3846)

Up to Twenty-Five Percent (25%) Foreign Equity

- 13. Private recruitment, whether for local or overseas employment (Art. 27 of PD 442)
- 14. Contracts for the construction and repair of locally-funded public works (Sec. 1 of Commonwealth Act No. 541, Letter of Instruction No. 630) except:
 - a. Infrastructure/development projects covered in RA 7713; and
 - b. Projects which are foreign funded or assisted and required to undergo international competitive bidding (Sec. 2(a) of RA 7718)
- 15. Contracts for the construction of defense-related structures (Sec. 1 of CA 541)

Up to Thirty Percent (30%) Foreign Equity

- 16. Advertising (Art. XVI, Sec. 11 of the Constitution)

62.

² Full foreign participation is allowed for retail trade enterprises: (a) with paid-up capital of US\$2,500,000 or more provided that investments for establishing a store is not less than US\$30,000, or (b) specializing in high end or luxury products, provided that the paid-up capital per store is not less than US\$250,000 (Sec. 5 of RA 8762)

³ Domestic investments are also prohibited (Art. II, Sec. 8 of the Constitution; Conventions/Treaties to which the Philippines is a signatory)

Up to Forty Percent (40%) Foreign Equity

17. Exploration, development and utilization of natural resources (Art. XII, Sec. 2 of the Constitution)⁴
18. Ownership of private lands (Art. XII, Sec. 7 of the Constitution; Ch. 5, Sec. 22 of CA 141; Sec. 4 of RA 9182)
19. Operation and management of public utilities (Art. XII, Sec. 11 of the Constitution; Sec. 16 of CA 146)
20. Ownership/establishment and administration of educational institutions (Art. XIV, Sec. 4 of the Constitution)
21. Culture, production, milling, processing, trading except retailing, of rice and corn and acquiring, by barter, purchase or otherwise, rice and corn and the by-products thereof (Sec. 5 of PD 194)⁵
22. Contracts for the supply of materials, goods and commodities to government-owned or controlled corporation, company, agency or municipal corporation (Sec. 1 of RA 5183)
23. Project proponent and facility operator of a BOT Project requiring a public utilities franchise (Art. XII, Sec. 11 of the Constitution; Sec. 2(a) of RA 7718)
24. Operation of deep sea commercial fishing vessels (Sec. 27 of RA 8550)
25. Adjustment companies (Sec. 323 of PD 612 as amended by PD 1814)
26. Ownership of condominium units where the common areas in the condominium project are co-owned by the owners of the separate units or owned by a corporation (Sec. 5 of RA 4726)

Up to Forty-Nine Percent (49%) Foreign Equity

27. Lending companies (Sec. 6 of RA 9474)⁶ ✓

Up to Sixty Percent (60%) Foreign Equity

28. Financing companies regulated by the SEC (Sec. 6 of RA 5980 as amended by RA 8556)⁶
29. Investment houses regulated by the SEC (Sec. 5 of PD 129 as amended by RA 8366)⁶

LIST B: FOREIGN OWNERSHIP IS LIMITED FOR REASONS OF SECURITY, DEFENSE, RISK TO HEALTH AND MORALS AND PROTECTION OF SMALL- AND MEDIUM-SCALE ENTERPRISES

Up to Forty Percent (40 %) Foreign Equity

1. Manufacture, repair, storage, and/or distribution of products and/or ingredients requiring Philippine National Police (PNP) clearance:
 - a. Firearms (handguns to shotguns), parts of firearms and ammunition therefore, instruments or implements used or intended to be used in the manufacture of firearms
 - b. Gunpowder
 - c. Dynamite
 - d. Blasting supplies
 - e. Ingredients used in making explosives:

⁴ Full foreign participation is allowed through financial or technical assistance agreement with the President (Art. XII, Sec. 2 of the Constitution)

⁵ Full foreign participation is allowed provided that within the 30-year period from start of operation, the foreign investor shall divest a minimum of 60 percent of their equity to Filipino citizens (Sec. 5 of PD 194; NFA Council Resolution No. 193 s. 1998).

⁶ No foreign national may be allowed to own stock in lending companies, financing companies or investment houses unless the country to which he is a national accords the same reciprocal rights to Filipinos (Sec. 6 of RA 9474; Sec. 6 of RA 5980 as amended by RA 8556; PD 129 as amended by RA 8366)

- i. Chlorates of potassium and sodium
- ii. Nitrates of ammonium, potassium, sodium barium, copper (II), lead (II), calcium and cuprite
- iii. Nitric acid
- iv. Nitrocellulose
- v. Perchlorates of ammonium, potassium and sodium
- vi. Dinitrocellulose
- vii. Glycerol
- viii. Amorphous phosphorus
- ix. Hydrogen peroxide
- x. Strontium nitrate powder
- xi. Toluene
- f. Telescopic sights, sniper scope and other similar devices
However, the manufacture or repair of these items may be authorized by the Chief of the PNP to non-Philippine nationals; Provided that a substantial percentage of output, as determined by the said agency, is exported. Provided further that the extent of foreign equity ownership allowed shall be specified in the said authority/clearance (RA 7042 as amended by RA 8179)
2. Manufacture, repair, storage and/or distribution of products requiring Department of National Defense (DND) clearance:
 - a. Guns and ammunition for warfare
 - b. Military ordnance and parts thereof (e.g., torpedoes, depth charges, bombs, grenades, missiles)
 - c. Gunnery, bombing and fire control systems and components
 - d. Guided missiles/missile systems and components
 - e. Tactical aircraft (fixed and rotary-winged), parts and components thereof
 - f. Space vehicles and component systems
 - g. Combat vessels (air, land and naval) and auxiliaries
 - h. Weapons repair and maintenance equipment
 - i. Military communications equipment
 - j. Night vision equipment
 - k. Stimulated coherent radiation devices, components and accessories
 - l. Armament training devices
 - m. Others as may be determined by the Secretary of the DND
However, the manufacture or repair of these items may be authorized by the Secretary of National Defense to non-Philippine nationals; Provided that a substantial percentage of output, as determined by the said agency, is exported. Provided further that the extent of foreign equity ownership allowed shall be specified in the said authority/clearance (RA 7042 as amended by RA 8179).
3. Manufacture and distribution of dangerous drugs (RA 7042 as amended by RA 8179)
4. Sauna and steam bathhouses, massage clinics and other like activities regulated by law because of risks posed to public health and morals (RA 7042 as amended by RA 8179)
5. All forms of gambling, except those covered by investment agreements with PAGCOR pursuant to RA 9487, or the PAGCOR Charter (RA 7042 as amended by RA 8179)
6. Domestic market enterprises with paid-in equity capital of less than the equivalent of US\$200,000 (RA 7042 as amended by RA 8179)
7. Domestic market enterprises which involve advanced technology or employ at least fifty (50) direct employees with paid-in-equity capital of less than the equivalent of US\$100,000 (RA 7042 as amended by RA 8179)

S.E.C. FORM No. F-100For New Corporations with
more than 40% foreign equity**APPLICATION TO DO BUSINESS UNDER THE
FOREIGN INVESTMENTS ACT OF 1991 (RA 7042)**_____
(Name of Corporation)

hereby applies for authority to do business under the Foreign Investments Act of 1991, as amended by R.A. No. 8179 and submits the following statements and accompanying documents:

1. That the applicant is a new corporation with _____ % foreign equity and intends to operate a

- () domestic market enterprise *
- () export market enterprise **

2. That the primary purpose of said corporation is _____

(Please use additional sheet if necessary)

3. That the principal office of the corporation is in _____

(specific address)

4. That the authorized capital stock, outstanding and paid-up capital of the applicant are as follows:

AUTHORIZED	OUTSTANDING	PAID-UP
P _____	P _____	P _____

* domestic market enterprise - an enterprise which produces goods for sale, or renders services or otherwise engages in any business in the Philippines. This requires minimum paid-up capital equivalent of US\$200,000.00

** export market enterprise - an enterprise wherein a manufacturer, processor or service (including tourism) enterprise exports sixty percent (60%) or more of its output, or wherein a trader purchases products domestically or exports sixty percent (60%) or more of such purchases. Minimum paid-up capital required is P5,000.00

5. That the alien subscriber(s) of the applicant who are stockholders/partners of an existing corporation/partnership in the Philippines which is engaged in the same line of business as that of the applicant are as follows:

NAME	NAME OF CORPORATION/ PARTNERSHIP	PERCENTAGE OF SHAREHOLDINGS	NO. OF DIRECTORS/ PARTNERS
_____	_____	_____	_____
_____	_____	_____	_____

(Please use additional sheet if necessary)

6. That as an export enterprise, the applicant undertakes to export at least 60% of its total output as indicated hereunder and commits to submit report of such export to the Board of Investments as required by the Implementing Rules of RA 7042 as amended.

YEAR	PRODUCTS	TOTAL PROJECTED SALES VOLUME/VALUE***	DOMESTIC SALES	EXPORT SALES	EXPORT %
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

*** Please use value in case of products of different kinds and characteristics as well as to those of the same kind but with various categories using different unit of measurement, volume in case of products of the same kind or category using a common unit of measurement.

7. That we undertake to change the name of the corporation immediately upon receipt of notice or directive from the Securities and Exchange Commission that another corporation, partnership or person has acquired a prior right to the use of the name or that the name has been declared as misleading, deceptive, confusingly similar to a registered name, or contrary to public morals, good customs or public policy.

IN WITNESS WHEREOF, I, the authorized representative of the applicant, hereby signed this application this _____ day of _____ 200_____ in _____.

(Signature over printed name of Authorized Representative)

Position

SUBSCRIBED AND SWORN TO before me, this ____ day of _____,
200__, affiant exhibiting to me his/her Community Tax Certificate No.
_____ issued at _____ on _____.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 200 _____.

NOTE:

- Only applications with complete supporting documents including proper indorsements from appropriate government agencies shall be accepted.
- All documents executed abroad should be authenticated by the Philippine Embassy or Consulate in the country where executed.
- Submit six (6) copies
- **List of Requirements:**
 - 1) Application form
 - 2) Name Verification Slip
 - 3) Articles of Incorporation & By-Laws
 - 4) Bank Certificate of Deposit
 - 5) Proof of Inward Remittance such as bank certificate of inward remittance
 - 6) Treasurer's Affidavit

S.E.C. FORM No. F-100
For New Corporations with
more than 40% foreign equity

**APPLICATION TO DO BUSINESS UNDER THE
FOREIGN INVESTMENTS ACT OF 1991 (RA 7042)**

Company X Inc.

hereby applies for authority to do business under the Foreign Investments Act of 1001, as amended by R.A. No. 8179 and submits the following statements and accompanying documents:

1. That the applicant is a new corporation with 99.99% foreign equity and intends to operate a

- | | | |
|-----|----------------------------|----|
| (√) | domestic market enterprise | * |
| () | export market enterprise | ** |

2. That the primary purpose of said corporation is to engage in, conduct, carry on and deal in the business of retailing, merchandising, buying, selling, marketing, importing, exporting, franchising, acquiring, holding, distributing, warehousing, trading, exchanging, collection and acceptance of payments or otherwise dealing in all kinds of products and services, which generally include but not limited to: food products, including without limitation all kinds of grocery items, dry goods, fresh or dairy products, snack foods, confectionaries, pre-packed food and drink products, drink products prepared or placed in packaging or containers; non-food merchandise including without limitation, specialty items, drugs, medicines, cosmetics, services and all various items and services for all kinds of consumer needs or requirements emphasizing convenience to the consumer, and any and all goods, wares, merchandise, commodities, or articles of commerce of all kinds, classes, descriptions, including management services, systems, techniques, and technologies for the distribution, retailing, merchandising, marketing, purchase, acquisition or sale of any and all of the above, and as incidental or related thereto, acquiring, buying, leasing, selling, exchanging, building, constructing, operating, managing, or otherwise dealing in the outlets, warehouses, bodegas, storages, stores, groceries, sales stands, or centers, eateries, automats, cafeterias, shops, bazaars, emporiums, commissaries, restaurants, hotels, or similar establishments and/or a combination or chain thereof, contrivances, vehicles, machines, or apparatus employed in or related to the sales, purchase, marketing or distribution of said foods, of foodstuffs, beverages, drinks, items, goods, wares, merchandise and commodities, as principal licensee, promoter, factor, agent, or in any other capacity.

* domestic market enterprise – an enterprise which produces goods for sale, or renders services or otherwise engages in any business in the Philippines. This requires minimum paid-up capital equivalent of US\$200,000.00

** export market enterprise – an enterprise wherein a manufacturer, processor, or service (including tourism) enterprise exports sixty percent (60%) or more of its output, or wherein a trader purchases products domestically or exports sixty percent (60%) or more of such purchases. Minimum paid-up capital required is P5,000.00.

3. That the principal office of the corporation is in _____ [specific address].

4. That the authorized capital stock, outstanding and paid-up capital of the applicant are as follows:

AUTHORIZED	OUTSTANDING	PAID-UP
_____P	_____P	_____P

5. That the alien subscriber(s) of the applicant who are stockholders/partners of an existing corporation/partnership in the Philippines which is engaged in the same line of business as that of the applicant are as follows:

NAME	NAME OF CORPORATION/ PARTNERSHIP	PERCENTAGE OF SHAREHOLDINGS	NO. OF DIRECTORS/ PARTNERS
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

6. That as an export enterprise, the applicant undertakes to export at least 60% of its total output as indicated hereunder and commits to submit report of such export to the Board of Investments as required by the Implementing Rules of RA 7042 as amended.

YEAR	PRODUCTS	TOTAL PORJECTED SALES VOLUME/ VALUE ***	DOMESTIC SALES	EXPORT SALES	EXPORT %
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

*** Please use value in case of products of different kinds and characteristics as well as to those of the same kind but with various categories using different unit of measurement, volume in case of products of the same kind or category using a common unit of measurement.

7. That we undertake to change the name of the corporation immediately upon receipt of notice or directive from the Securities and Exchange Commission that another corporation, partnership or person has acquired a prior right to the use of the name or that the name has been declared misleading, deceptive, confusingly similar to a registered name, or contrary to public morals, good customs or public policy.

IN WITNESS WHEREOF, I, the authorized representative of the applicant, hereby signed this application this _____ day of _____ 201_ in _____.

[name]
Incorporator/Director

SUBSCRIBED AND SWORN TO before me, _____ day of _____ 201_,
affiant exhibiting to me his/her Community Tax Certificate No. _____
issued at _____ on _____.

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 20__

NOTARY PUBLIC

NOTE:

- Only applications with complete supporting documents including proper indorsements from appropriate government agencies shall be accepted.
- All documents executed abroad should be authenticated by the Philippine Embassy or Consulate where executed.
- Submit six (6) copies.
- List of Requirements:
 - 1) Application form
 - 2) Name Verification Slip
 - 3) Articles of Incorporation & By-Laws
 - 4) Bank Certificate of Deposit
 - 5) Proof of Inward Remittance such as bank certificate of inward remittance
 - 6) Treasurer's Affidavit

S.E.C. FORM NO. F-103
For a Branch Office of a
Foreign Corporation

**APPLICATION OF A FOREIGN CORPORATION
TO ESTABLISH A BRANCH OFFICE IN THE PHILIPPINES**

(Name of Corporation)

hereby applies for a license to transact business in the Philippines as a branch office under Section 125 of Batas Pambansa Blg. 68 and Foreign Investments Act of 1991 (RA 7042, as amended) and submits the following statements and accompanying documents:

1. The applicant is a corporation organized under the laws of _____ on _____ for a term of _____ and intends to operate a

- () domestic market enterprise *
- () export market enterprise **

2. The location of its principal office is at _____

(complete address in home country)

3. _____, _____ with

(Name of Resident Agent)

(Nationality)

residence or office address at _____

_____ is its resident agent in the Philippines, authorized to accept summons and legal processes in all legal proceedings, and all notices affecting the corporation.

4. The corporation shall hold office in _____ and operate in _____.

(Specify place in the Philippines)

5. The purpose(s) of said corporation which it intends to pursue in the transaction of its business in the Philippines is/are _____

(Please use additional sheet if necessary)

* domestic market enterprise - an enterprise which produces goods for sale, or renders services or otherwise engages in any business in the Philippines. This requires assigned capital of US\$200,000.00.

** export market enterprise - an enterprise wherein a manufacturer, processor or service (including tourism) enterprise exports sixty percent (60%) or more of its output, or wherein a trader purchases products domestically or exports sixty percent (60%) or more of such purchases. Minimum capital required is P5,000.00.

6. The names and addresses of the present directors and officers of the corporation are as follows:

NAME	ADDRESSES
_____	_____
_____	_____
_____	_____
_____	_____

7. The authorized capital stock of the corporation is _____ roughly equivalent to P_____ and the aggregate number of shares which the corporation has authority to issue is _____
(itemized by classes & series, if any)

8. The outstanding capital stock of the corporation is _____ and the aggregate number of shares which the corporation has issued is _____ all of which are of a par value of _____. (itemized by classes & series, if any)

9. The amount actually paid in the treasury of the foreign corporation is _____.

10. That the applicant or its alien subscriber(s)/partner(s) who are stockholders/partners of an existing corporation/partnership in the Philippines which is engaged in the same line of business as that of the applicant are as follows:

NAME	NAME OF CORPORATION/ PARTNERSHIP	PERCENTAGE OF SHAREHOLDING S	NO. OF DIRECTORS/ PARTNERS
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Please use additional sheet if necessary)

11. That as an export enterprise, the applicant undertakes to export at least 60% of its total output as indicated hereunder and commits to submit report of such export to the Board of Investments as required by the Implementing Rules of RA 7042 as amended:

YEAR	PRODUCTS	TOTAL PROJECTED SALES VOLUME/VALUE***	DOMESTIC SALES	EXPORT SALES	EXPORT %
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

***Please use value in case of products of different kinds and characteristics as well as to those of the same kind but with various categories using different unit of measurement, volume in case of products of the same kind or category using a common unit of measurement.

12. That we hereby authorize the Securities and Exchange Commission and the Bangko Sentral ng Pilipinas to examine and verify the deposit in the _____

(Name of the Bank)

in the name of _____ of said

(Name of the Officer)

corporation in the amount of _____

_____ which is equivalent to _____ (P_____)

at the current rate of exchange, representing the actual remittance of the applicant. This authority is valid and inspection of said deposit may be made even after the issuance of the license of the company.

13. That we undertake to change our corporate name as herein provided, or as amended thereafter, immediately upon receipt of notice or directive from the Commission that another corporation, partnership or person has acquired a prior right to the use of that name or that the name has been declared misleading, deceptive, confusingly, similar to a registered name, or contrary to public morals, good custom or public policy.

Done this ____ day of _____, 201__ at _____.

(Signature over printed name of resident agent)

SUBSCRIBED AND SWORN TO before me, this ____ day of _____, 201__ affiant exhibiting to me his/her Community Tax Certificate No. _____ issued at _____ on _____.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 200 ____.

NOTE:

- Only applications with complete supporting documents including proper indorsements from appropriate government agencies shall be accepted.
- All documents executed abroad should be authenticated by the Philippine Embassy or Consulate in country where executed
- Submit six (6) copies
- **List of Requirements:**
 - 1) Application Form
 - 2) Name Verification Slip
 - 3) Certified copy of Board Resolution authorizing the establishment of an office in the Philippines; designating the resident agent to whom summons and other legal processes may be served in behalf of the foreign corporation; and stipulating that in the absence of such agent or upon cessation of its business in the Philippines, any summons of legal processes may be served to SEC as if the same is made upon the corporation at its home office.
 - 4) Financial statements for the immediately preceding year at the time of filing of the application, certified by an independent Certified Public Accountant of the home country (audited) and authenticated before the Philippine consulate/embassy.
 - 5) Certified copies of the Articles of Incorporation/By-laws/Partnership with an English translation thereof if in a foreign language.
 - 6) Proof of Inward Remittance such as bank certificate of inward remittance or credit advices.
 - 7) Resident Agent's acceptance of appointment (not necessary if agent is the signatory in the application form)

**APPLICATION OF A FOREIGN CORPORATION
ESTABLISH A BRANCH OFFICE IN THE PHILIPPINES**

Company X – Philippine Branch

Hereby applies for a license to transact business in the Philippines as branch office under Section 125 of Batas Pambansa Blg. 68 and Foreign Investments Act of 1991 [RA 7042, as amended] and submits the following statements and accompanying documents:

1. The applicant is a corporation organized under the laws of _____ on _____ for a term of _____ and intends to operate a

(√)	domestic market enterprise	*
()	export market enterprise	**

2. The location of its principal office is _____
(complete address in home country)

3. _____ (Name of Resident Agent)
_____ (Nationality)

with residence or office address at _____ is its resident agent in the Philippines, authorized to accept summons and legal processes in all legal proceedings, and all notices affecting the corporation.

4. The corporation shall hold office in _____
and operate in _____
(Specify place in the Philippines)

5. The purpose(s) of said corporation which it intends to pursue in the transaction of its business in the Philippines is/are to engage in, conduct and carry on the business of buying, selling, distributing, marketing at wholesale or retail in so far as may be permitted by law all kinds of goods, commodities, wares and merchandise of every kind and description; to enter
(Please use additional sheet if necessary)

* domestic market enterprise – an enterprise which produces goods for sale, or renders services or otherwise engages in any business in the Philippines. This requires assigned capital of US\$200,000.00.

** export market enterprise - an enterprise wherein a manufacturer, processor or service (including tourism) enterprise exports sixty percent (60%) or more of its output, or wherein a trader purchases products domestically or exports sixty percent (60%) or more of such purchases. Minimum capital required is P5,000.00.

into all kinds of contracts for the export, import, purchase, acquisition, sale at wholesale or retail and other dispositions for its own account as principal or representative capacity as manufacturing representatives, merchandise broker, indenter, commission merchant, factors or agents upon consignment of all kinds of goods, wares, merchandise or product whether natural or artificial.

6. The names and addresses of the present directors and officers of the corporation are as follows:

NAME	ADDRESSES

7. The share capital of the corporation is _____ roughly equivalent to PHP_____ ¹ and the aggregate number of shares which the corporation has authority to issue is _____.
(itemize by classes & series, if any)

8. The share capital of the corporation is _____ and the aggregate number of shares which the corporation has issued is _____ all of which are of a par value of _____.
(itemize by classes & series, if any)

9. The amount actually paid in the treasury of the foreign corporation is _____.

10. That the applicant or its alien subscriber(s)/partner(s) who are stockholders/partners of an existing corporation / partnership in the Philippines which is engaged in the same line of business as that of the applicant are as follows:

NAME	NAME OF CORPORATION/ PARTNERSHIP	PERCENTAGE OF SHAREHOLDINGS	NO. OF DIRECTORS/ PARTNERS
_____	_____	_____	_____

¹ This is based on the exchange rate provided by the Bangko Sentral ng Pilipinas on _____.

(Please use additional sheet if necessary)

11. That as an export enterprise, the applicant undertakes to export at least 60% of its total output as indicated hereunder and commits to submit report of such export to the Board of Investments as required by the Implementing Rules of RA 7042 as amended:

***Please use value in case of products of different kinds and characteristics as well as to those of the same kind but with various categories using different unit of measurement, volume in case of products of the same kind or category using a common unit of measurement.

13. That we undertake to change our corporate name as herein provided, or as amended thereafter, immediately upon receipt of notice or directive from the Commission that another corporation, partnership or person has acquired a prior right to the use of that name or that the name has been declared misleading, deceptive, confusingly, or similar to a registered name, or contrary to public morals, good custom or public policy.

(Signature over printed name of resident agent)

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 20 ____.

NOTARY PUBLIC

NOTE:

- Only applications with complete supporting documents including proper indorsements from appropriate government agencies shall be accepted.
- All documents executed abroad should be authenticated by the Philippine Embassy or Consulate in country where executed
- Submit six (6) copies
- **List of Requirements:**
 - (1) Application Form
 - (2) Name Verification Slip
 - (3) Certified copy of Board Resolution authorizing the establishment of an office in the Philippines; designating the resident agent to whom summons and other legal processes may be served in behalf of the foreign corporation; and stipulating that in the absence of such agent or upon cessation of its business in the Philippines, any summon of legal processes may be served to SEC as if the same is made upon the corporation at its home office.
 - (4) Financial statements for the immediately preceding year at the time of filing of the application, certified by an independent Certified Public Accountant of the home country (audited) and authenticated before the Philippine consulate/embassy.
 - (5) Certified copies of the Articles of Incorporation /By-Laws / Partnership with an English translation thereof if in foreign language.
 - (6) Proof of Inward Remittance such as bank certificate of inward remittance or credit advices.
 - (7) Resident Agent's acceptance of appointment (not necessary if agent is the signatory in the application form)

S.E.C. FORM NO. F-104For Representative Office
of a Foreign Corporation**APPLICATION OF A FOREIGN CORPORATION TO ESTABLISH A
REPRESENTATIVE OFFICE IN THE PHILIPPINES**_____
(Name of Corporation)

hereby applies for a license to transact business in the Philippines as a representative office under Section 125 of Batas Pambansa Blg. 68 and Foreign Investments Act of 1991 (RA 7042, as amended), and submits the following statements and accompanying documents:

1. The applicant is a corporation formed and organized under the laws of _____ on _____ for a term of _____.

2. The location of its principal office is at _____

(complete address on home country)

3. _____, _____ with
(Name of Resident Agent) (Nationality)
residence or office address at _____
_____ is its resident agent in the Philippines, authorized to accept summons and legal processes in all legal proceedings, and all notices affecting the corporation.

4. The corporation shall hold office in _____
_____ and operate in _____.
(Specify place in the Philippines)

5. The purpose(s) of said corporation which it intends to pursue in the transaction of its business in the Philippines is/are

(Please use additional sheet if necessary)

6. The names and addresses of the present directors and officers of the corporation are as follows:

NAME	ADDRESSES
_____	_____
_____	_____
_____	_____
_____	_____

7. The authorized capital stock of the corporation is _____ roughly equivalent to P _____ and the aggregate number of shares which the corporation has authority to issue is _____ (Itemized by classes & series, if any)

8. The outstanding capital stock of the corporation is _____ and the aggregate number of shares which the corporation has issued is _____ (itemized by classes & series, if any) all of which are of a par value of _____.

9. The amount actually paid in the treasury of the foreign corporation is _____.

10. That we hereby authorize the Securities and Exchange Commission and the Bangko Sentral ng Pilipinas to examine and verify the deposit in the _____ in the _____ of said corporation in the _____ (Name of Bank) amount of _____ which is equivalent to _____ (P _____) at the current rate of exchange, representing the actual remittance of the applicant. This authority is valid and inspection of said deposit may be made even after the issuance of the license of the company.

11. That we undertake to change our corporate name as herein provided, or as amended thereafter, immediately upon receipt of notice or directive from the Commission that another

corporation, partnership or person has acquired a prior right to the use of that name or that the name has been declared misleading, deceptive, confusingly, similar to a registered name, or contrary to public morals, good custom or public policy.

Done this ____ day of _____, 201__ at _____.

(Signature over printed name of the resident agent)

SUBSCRIBED AND SWORN TO before me, this ____ day of _____, 200__ affiant exhibiting to me his/her Community Tax Certificate No. _____ issued at _____ on _____.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 200 _____.

NOTE:

- All documents executed abroad should be authenticated by the Philippine Embassy or Consulate in the country where executed.
- Submit six (6) copies

List of Requirements:

- 1) Application Form
- 2) Name Verification Slip
- 3) Certified copy of Board Resolution authorizing the establishment of an office in the Philippines; designating the resident agent to whom summons and other legal processes may be served in behalf of the foreign corporation; and stipulating that in the absence of such agent or upon cessation of its business in the Philippines, may be served to SEC any summons or legal processes as if the same is made upon the corporation at its home office.
- 4) Financial statements for the immediate preceding year at the time of filing of the application, certified by an independent Certified Public Accountant of the home office (audited) and authenticated before the Philippine consulate/embassy.
- 5) Certified copies of the Articles of Incorporation/Partnership with an English translation thereof if in a foreign language.
- 6) Proof of inward remittance such as bank certificate of inward remittance in the amount of US\$30,000.00
- 7) Resident Agent's Acceptance of Appointment (not necessary if agent is the signatory in the application form)
- 8) Affidavit executed by the President or Resident Agent stating that the applicant is solvent and in sound financial condition.

S.E.C. FORM NO. F-104
For Representative Office
of a Foreign Corporation

**APPLICATION OF A FOREIGN CORPORATION TO ESTABLISH A
REPRESENTATIVE OFFICE IN THE PHILIPPINES**

COMPANY X

(Name of Corporation)

hereby applies for a license to transact business in the Philippines as a representative office under Section 125 of Batas Pambansa Blg. 68 and Foreign Investments Act of 1991 (RA 7042, as amended), and submits the following statements and accompanying documents:

1. The applicant is a corporation organized under the laws of _____ on _____ for a term of _____.

2. The location of its principal office is at _____.(complete address in home country)

3. _____ (Name of Resident Agent),
_____ (nationality), with residence or office address at _____ is
its resident agent in the Philippines, authorized to accept summons and legal process in all legal proceedings, and all notices affecting the corporation.

4. The corporation shall hold office in _____
and operate in _____.
_____. (Specify place in the Philippines)

5. The purpose(s) of said corporation which it intends to pursue in the transaction of its business in the Philippines is/are to do liaison and coordination work, preparatory and auxiliary acts such as, but not limited to, information dissemination and promotion of Company X Group of Companies, quality control and conducting feasibility studies in connection with the provision of support services to Company X Group of Companies.

(Please use additional sheet if necessary)

6. The names and addresses of the present directors and officers of the corporation are as follows:

NAME	ADDRESSES

7. The authorized capital stock of the corporation is roughly equivalent to P_____ and the aggregate number of shares which the corporation has authority to issue is _____(itemized by classes & series, if any)

8. The outstanding capital stock of the corporation is _____ and the aggregate number of shares which the corporation has issued is _____ (itemized by classes & series, if any) all of which are of a par value of _____.

9. The amount actually paid in the treasury of the foreign corporation is _____.

10. That we hereby authorize the Securities and Exchange Commission and the Bangko Sentral ng Pilipinas to examine and verify the deposit in the _____ (Name of Bank) of said corporation in the amount of _____ which is equivalent to _____ (P _____) at the current rate of exchange, representing the actual remittance of the applicant. This authority is valid and inspection of said deposit may be made even after the issuance of the license of the company.

11. That we undertake to change our corporate name as herein provided, or as amended after, immediately upon receipt of notice or directive from the Commission that another corporation, partnership or person has acquired a prior right to the use of that name or that the name has been declared misleading, deceptive, confusingly, similar to a

registered name, or contrary to public morals, good custom or public policy.

Done this _____ day of _____, 201____ at _____.

(Signature over printed name of resident agent)

SUNSCRIBED AND SWORN TO before me, this _____ day of _____, 20____ affiant exhibiting to me his/her Community Tax Certificate No. _____ issued at _____ on _____.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. _____;
Series of 20_____.

NOTE:


- All documents executed abroad should be authenticated by the Philippines Embassy or Consulate in country where executed
- Submit six (6) copies
- **List of Requirements:**
 - 1) Application Form
 - 2) Name Verification Slip
 - 3) Certified copy of Board Resolution authorizing the establishment of an office in the Philippines; designating the resident agent to whom summons and other legal processes may be served in behalf of the foreign corporation; and stipulating that in the absence of such agent or upon cessation of its business in the Philippines, any summon of legal processes may be served to SEC as if the same is made upon the corporation at its home office.
 - 4) Financial Statements for the immediately preceding year at the time of filing of the application, certified by an independent Certified Public Accountant of the home country (audited) and authenticated before the Philippine consulate/embassy.
 - 5) Certified copies of the Articles of Incorporation/By-laws/Partnership with an English translation thereof if in a foreign language.
 - 6) Proof of Inward Remittance such as bank certificate of inward remittance in the amount of US\$30,000.00.
 - 7) Resident Agent's acceptance of appointment (not necessary if agent is the signatory in the application form)
 - 8) Affidavit executed by the President or Resident Agent stating that the applicant is solvent and in sound financial condition.

(To be filled up by the BIR)
▶ DLN:

▶ PSQC:

▶ PSIC:

BIR Form No.

	Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas	<h2 style="margin: 0;">Documentary Stamp Tax Declaration/Return</h2>	<b style="font-size: 1.5em;">2000 June 2006 (ENCS)
Fill in all applicable spaces. Mark all appropriate boxes with an "X".			
1 Date of Transaction/ Purchase (MM/DD/YYYY)		2 Amended Return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
3 No. of Sheets Attached		4 ATC	
Part I Background Information			
5 TIN		6 RDO Code	
7 Line of Business/ Occupation		8 Taxpayer's Name (For Individual) Last Name, First Name, Middle Name/(For Non-individuals) Registered Name	
9 Telephone No.		10 Registered Address	
11 Zip Code		12 Details of Documentary Stamps Purchased/Paid	
Section A (For constructive affixture of documentary stamps)			
12 Details of Documentary Stamps Purchased/Paid			
Nature of Transaction/Particulars		Tax Base	
Tax Rate		Tax Due	
12A		12B	
Parties to the transaction		one party	
12E		12F	
(Creditor/Mortgagor/etc.)		(Debtor/Mortgagee/etc.)	
12G		12H	
Taxpayer Identification Number		Taxpayer Identification Number	
Section B (For a metering machine user) *			
13 Computation of Documentary Stamps Inventory Before this Purchase as well as of Consumption Since Last Purchase Date			
Last Purchase Date		Last Purchase Amount	
Beginning Balance		Less: Consumed	
Balance Before this Purchase			
13A		13B	
13C		13D	
13E			
Metering Machine Information			
Machine Brand		Serial Number	
BIR Permit Number		Account Number	
13F		13G	
13H		13I	
Refer to Schedule 1 at the back for the "Details of Documentary Stamp Tax Consumption for Replenishment or Loading in the Metering Machine"			
Section C (For Loose Documentary Stamps)			
14 Upon Remittance of sold loose documentary stamps (to be accomplished by collection agents)			
RCO CODE		DATE OF REMITTANCE	
INCLUSIVE TRANSACTION DATES		Amount	
From		To	
14A		14B	
(MM/DD/YYYY)		(MM/DD/YYYY)	
14C		14D	
(MM/DD/YYYY)		(MM/DD/YYYY)	
14E			
Part III Computation of Tax			
15 Total Tax Due/Amount Purchased/Amount Remitted		15	
16 Less: Tax Paid in Declaration/ Return Previously Filed, If this is an Amended Declaration/ Return		16	
17 Tax Still Due/ (Overpayment)		17	
18 Add: Penalties		18	
Surcharge		Interest	
Compromise			
18A		18B	
18C		18D	
19 Total Amount Payable / (Overpayment) (Sum of Items 17 and 18D)		19	
In case of Overpayment, mark one box only: <input type="checkbox"/> To be refunded <input type="checkbox"/> To be issued a Tax Credit Certificate			
I declare, under the penalties of perjury, that this declaration has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.		Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)	
20 President/Vice President/Principal Officer/Accredited Tax Agent/ Authorized Representative/Taxpayer (Signature Over Printed Name)		21 Treasurer/Assistant Treasurer (Signature Over Printed Name)	
Title/Position of Signatory		Title/Position of Signatory	
TIN of Signatory		TIN of Signatory	
Tax Agent Acc. No./Atty's Roll No. (if applicable)		Date of Issuance Date of Expiry	
Part IV Details of Payment			
Drawee Bank/ Agency		Date	
Number		MM DD YYYY	
Amount			
22 Cash/Bank 22A		22B	
22C		22D	
23 Check 23A		23B	
23C		23D	
24 Tax Debit 24A		24B	
24C		24D	
25 Others 25A		25B	
25C		25D	
Machine Validation/Revenue Official Receipt Details (if not filed with the bank)			

BIR FORM 2000 - DOCUMENTARY STAMP TAX DECLARATION/RETURN
GUIDELINES AND INSTRUCTIONS

Who Shall File

This return shall be filed in triplicate by the following:

1. In the case of constructive affixture of documentary stamps, by the person making, signing, issuing, accepting, or transferring documents, instruments, loan agreements and papers, acceptances, assignments, sales and conveyances of the obligation, right or property incident thereto wherever the document is made, signed, issued, accepted or transferred when the obligation or right arises from Philippine sources or the property is situated in the Philippines at the same time such act is done or transaction had;
2. by a metering machine user who imprints the documentary stamp tax due on the taxable document; and
3. by a revenue collection agent for remittance of sold loose documentary stamps.

Whenever one party to the taxable document enjoys exemption from the tax herein imposed, the other party thereto who is not exempt shall be the one directly liable for the tax.

When and Where to File

The return shall be filed within five (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred or when reloading a metering machine becomes necessary or upon remittance by revenue collection agents of collection from the sale of loose stamps.

The return shall be filed with the Authorized Agent Bank (AAB) within the territorial jurisdiction of the Revenue District Office which has jurisdiction over the residence or place of business of the taxpayer or where the collection agent is assigned. In places where there are no AABs, the return shall be filed directly with the Revenue Collection Officer (RCO) or duly Authorized City or Municipal Treasurer within the Revenue District Office which has jurisdiction over the residence or place of business of the taxpayer or where the collection agent is assigned.

When and Where to Pay

Upon filing the return, the total amount payable shall be paid to the AAB where the return is filed. In places where there are no AABs, the tax shall be paid with the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who will issue a Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip which the bank teller shall machine validate as evidence that the BIR tax payment is deposited to the account of the Bureau of Treasury. The AAB receiving the tax return/payment form shall also machine validate and stamp mark the word "Received" on the return/payment form as proof of filing the return/payment form and payment of the tax by the taxpayer. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit advice/memo shall still be issued to taxpayers paying under the bank debit system.

For Electronic Filing and Payment System (EFPS) Taxpayer

The deadline for electronically filing and paying the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

Effect of Failure to Stamp Taxable Document

An instrument, document or paper which is required by law to be stamped and which has been signed, issued, accepted or transferred without being duly stamped, shall not be recorded, nor shall it or any copy thereof or any record of transfer of the same be admitted or used in evidence in any court until the requisite stamp or stamps shall have been affixed thereto and cancelled.

No notary public or other officer authorized to administer oaths shall add his jurat or acknowledgment to any document subject to documentary stamp tax unless the proper documentary stamps are affixed thereto and cancelled.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty five percent (25%) for each of the following violations:
 - a. Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - b. Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - d. Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - a. Willful neglect to file the return within the period prescribed by the Code or by the rules and regulations; or
 - b. In case a false or fraudulent return is wilfully made.
3. Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
4. Compromise penalty.

Attachments

1. In case of constructive affixture of documentary stamps, photocopy of the document to which the documentary stamp shall be affixed;
2. For metering machine user, a schedule of the details of usage or consumption of documentary stamps;
3. Duly approved Tax Debit Memo, if applicable;
4. Proof of exemption under special laws, if applicable.

Note: All background information must be properly filled up.

- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information as required in Revenue Regulation No. 15-99, as amended:
 - A. For CPAs and others (individual practitioners and members of GPPs):
 1. Taxpayer Identification Number (TIN); and
 2. Certificate of Accreditation Number, Date of Issuance, and Date of Expiry
 - B. For Members of the Philippine Bar (individual practitioners, members of GPPs):
 1. Taxpayer Identification Number (TIN); and
 2. Attorney's Roll Number or Accreditation Number, if any
- In case of constructive affixture of documentary stamps, BIR Form 2000 (in triplicate copies) should be filed for every taxable document/transaction. Constructive affixture means filing a tax return and paying the tax in accordance with the law.
- The ATC on the face of the return shall be taken from the ATC Table at the back.
- The amount of purchased documentary stamps for loading in a metering machine cannot exceed the total consumption of documentary stamp since the last purchased date.
- TIN = Taxpayer Identification Number.

19 ► Tax Types (choose only the tax types that are applicable to you)		FORM TYPE (To be filled up by BIR)	ATC (To be filled up by BIR)
<input type="checkbox"/>	Income Tax		
<input type="checkbox"/>	Value-added Tax		
<input type="checkbox"/>	Percentage Tax - Stocks		
<input type="checkbox"/>	Percentage Tax - Stocks (IPO)		
<input type="checkbox"/>	Other Percentage Taxes Under the National Internal Revenue Code (Specify) 		
<input type="checkbox"/>	Percentage Tax Payable Under Special Laws		
<input type="checkbox"/>	Withholding Tax - Compensation		
<input type="checkbox"/>	Withholding Tax - Expanded		
<input type="checkbox"/>	Withholding Tax - Final		
<input type="checkbox"/>	Withholding Tax - Fringe Benefits		
<input type="checkbox"/>	Withholding Tax - Banks and Other Financial Institutions		
<input type="checkbox"/>	Withholding Tax - Others (One-time Transaction not subject to Capital Gains Tax)		
<input type="checkbox"/>	Withholding Tax - VAT and Other Percentage Taxes		
<input type="checkbox"/>	Withholding Tax - Percentage Tax on Winnings and Prizes Paid by Racetrack Operators		
<input type="checkbox"/>	Excise Tax - Ad Valorem		
<input type="checkbox"/>	Excise Tax - Specific		
<input type="checkbox"/>	Tobacco Inspection and Monitoring Fees		
<input type="checkbox"/>	Documentary Stamps Tax		
<input type="checkbox"/>	Capital Gains Tax - Real Property		
<input type="checkbox"/>	Capital Gains Tax - Stocks		
<input type="checkbox"/>	Donor's Tax		
<input type="checkbox"/>	Registration Fees		
<input type="checkbox"/>	Miscellaneous Tax (Specify) 		
<input type="checkbox"/>	Others (Specify) 		

20 Registration of Books of Accounts					
TYPE OF BOOKS TO BE REGISTERED	PSIC (To be filled up by BIR)	QNTY.	VOLUME		NO. OF PAGES
			FROM	TO	

21 DECLARATION		Stamp of BIR Receiving Office and Date of Receipt
<p>I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.</p>		<div style="border: 1px solid black; width: 150px; height: 80px; margin: 0 auto;"></div>
<div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <p>TAXPAYER/AUTHORIZED AGENT (Signature over printed name)</p>	<div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <p>TITLE/POSITION OF SIGNATORY</p>	
<p>Attachments complete? (To be filled up by BIR)</p> <p>► <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		

ATTACHMENTS: (Photocopy only)

- I. For Corporations / Partnerships
 1. SEC Certificate of Registration (Certificate of Incorporation/ Certificate of Co-partnership)
 2. Mayor's Permit - to be submitted prior to the issuance of Certificate of Registration.
- II. For GAls and LGUs - Unit or Agency's Charter

NOTE:


Taxpayer should attend the required taxpayer briefing before the release of the BIR Certificate of Registration.

POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.

Only the head office shall file the "Application for Authority to Print Receipts and Invoices (ATP)". One application should be filed and one permit should be issued for every establishment (head office or each branch). The data that should appear in the ATP are the data pertaining to the establishment that will use the receipts/invoices.

(To be filled up by the BIR) DLN:

ANNEX "A"

	Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas	Application for Authority to Use Computerized Accounting System or Components thereof/ Loose-Leaf Books of Accounts	BIR Form No. 1900 September 2002(ENCS)																		
Fill in all applicable spaces. Mark all appropriate boxes with an "X".																					
1 TAXPAYER IDENTIFICATION NUMBER (TIN)		2 RDO CODE																			
3 TAXPAYER'S NAME _____ (Last Name, First Name, Middle Name, if individual/ Registered Name, if non-individual)																					
4 BUSINESS ADDRESS _____																					
5 TYPE/ NATURE OF APPLICATION <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> A Loose-leaf Books of Accounts and Accounting Records (manual)</td> <td><input type="checkbox"/> Cash Disbursement Book</td> </tr> <tr> <td><input type="checkbox"/> B Complete Computerized Accounting System</td> <td><input type="checkbox"/> Accts. Payable Book</td> </tr> <tr> <td> <input type="checkbox"/> With E-Invoicing <input type="checkbox"/> Without E-Invoicing</td> <td><input type="checkbox"/> Accts. Receivable Book</td> </tr> <tr> <td><input type="checkbox"/> C Computerized Books of Accounts</td> <td><input type="checkbox"/> Others (specify) _____</td> </tr> <tr> <td> <input type="checkbox"/> General Journal <input type="checkbox"/> Disbursement Book</td> <td></td> </tr> <tr> <td> <input type="checkbox"/> Sales Book <input type="checkbox"/> Others (Specify) _____</td> <td><input type="checkbox"/> E Others (Specify) _____</td> </tr> <tr> <td> <input type="checkbox"/> Purchase Book</td> <td></td> </tr> <tr> <td><input type="checkbox"/> D Computer-generated Subsidiary Accounting Records</td> <td></td> </tr> <tr> <td> <input type="checkbox"/> Cash Receipt Book <input type="checkbox"/> Debit/Credit Memo Book</td> <td></td> </tr> </table>				<input type="checkbox"/> A Loose-leaf Books of Accounts and Accounting Records (manual)	<input type="checkbox"/> Cash Disbursement Book	<input type="checkbox"/> B Complete Computerized Accounting System	<input type="checkbox"/> Accts. Payable Book	<input type="checkbox"/> With E-Invoicing <input type="checkbox"/> Without E-Invoicing	<input type="checkbox"/> Accts. Receivable Book	<input type="checkbox"/> C Computerized Books of Accounts	<input type="checkbox"/> Others (specify) _____	<input type="checkbox"/> General Journal <input type="checkbox"/> Disbursement Book		<input type="checkbox"/> Sales Book <input type="checkbox"/> Others (Specify) _____	<input type="checkbox"/> E Others (Specify) _____	<input type="checkbox"/> Purchase Book		<input type="checkbox"/> D Computer-generated Subsidiary Accounting Records		<input type="checkbox"/> Cash Receipt Book <input type="checkbox"/> Debit/Credit Memo Book	
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<input type="checkbox"/> D Computer-generated Subsidiary Accounting Records																					
<input type="checkbox"/> Cash Receipt Book <input type="checkbox"/> Debit/Credit Memo Book																					
NOTE: Any change in system, contents and format for computerized accounting system or components thereof would require taxpayer's notification of change and submission of hard copy before phasing out old system, contents and format.																					
6 DECLARATION I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> _____ TAXPAYER/AUTHORIZED AGENT (Signature over printed name) </div> <div style="width: 45%;"> _____ TITLE/POSITION OF SIGNATORY </div> </div>			Stamp of BIR Receiving Office and Date of Receipt Attachments complete? (To be filled up by BIR) <input type="checkbox"/> Yes <input type="checkbox"/> No																		

ATTACHMENTS : (Please check appropriate box)

I. General Requirements

- ☐ 1. Company Profile
- ☐ 1.1 Photocopy of BIR Certificate of Registration
- ☐ 1.2 Photocopy of Previously Issued Permit, if applicable
- ☐ 1.3 Photocopy of Current Registration Fee Payment
- ☐ 2. Location map of place of Business
- ☐ 3. Inventory of Previously approved unused invoices and receipts, if applicable

II. For Computerized Accounting System or Components Thereof Application

- ☐ 1. List of branches that will use Computerized Accounting System, if any
- ☐ 2. Technical Requirements
- ☐ 2.1 Application Name and Software used (Development & Database)
- ☐ 2.2 Functions and Features of the Application
- ☐ 2.3 System Flow/s
- ☐ 2.4 Process Flow
- ☐ 2.5 Sworn Statement & Proof of System Ownership
- ☐ 2.6 Back-up Procedure, Disaster and Recovery Plan
- ☐ 2.7 List of Reports and Correspondences that can be generated from the system with their description, purpose and sample lay out
- ☐ 2.8 Facsimile of System Generated Loose-leaf Books of Accounts & List thereof/Receipts/Invoices
- ☐ 3. Additional Requirements for Affiliated/Sister Companies/Franchises and Branches
- ☐ 3.1 Photocopy of previously issued permit of mother/sister company or another branch, if applicable
- ☐ 3.2 Certification from CSET which previously evaluated the approved system

III. For Application for Authority to Use Loose-leaf Books of Accounts and/ or Accounting Records (manual application only)

- ☐ 1. Sample Formats of Journals and Ledgers for loose-leaf books of accounts;
- ☐ 2. The particular accounting record for loose-leaf accounting records

(To be filled up by BIR) DLN:

CASE NO.

ANNEX "B"



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Application for Permit to Use Cash Register Machine/ Point-of-Sale Machine

BIR Form No.

1907

September 2002 (ENCS)

Fill in applicable spaces. Mark all appropriate boxes with an "X".

1 PURPOSE OF APPLICATION <input type="checkbox"/> A Cash Register Machine in Lieu of Sales Invoice / Receipt <input type="checkbox"/> Stand alone <input type="checkbox"/> Linked to Computerized Accounting System (CAS) <input type="checkbox"/> B Cash Register Machine as Cash Depository (For Internal Control Purposes) <input type="checkbox"/> C Point-of-Sale Machine in lieu of Sales Invoice Receipts <input type="checkbox"/> Stand alone <input type="checkbox"/> Linked to Computerized Accounting System (CAS)																																																
2 TAXPAYER IDENTIFICATION NUMBER (TIN) <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px 0;"></div>	3 RDO CODE <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>																																															
4 TAXPAYER'S NAME <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div> <small>(Last Name, First Name, Middle Name, if Individual/Registered Name, if Non-Individual)</small>																																																
5 BUSINESS/TRADE NAME <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>																																																
6 KIND/LINE OF BUSINESS <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>																																																
7 ADDRESS WHERE MACHINE WILL BE USED (ATTACH ADDITIONAL LIST, IF NECESSARY) <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>																																																
8 MACHINE SUPPLIER'S TIN (ATTACH ADDITIONAL LIST, IF NECESSARY) <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px 0;"></div>																																																
9 MACHINE SUPPLIER'S NAME (ATTACH ADDITIONAL LIST, IF NECESSARY) <div style="border: 1px solid black; width: 100%; height: 20px; margin: 5px 0;"></div> <small>(Last Name, First Name, Middle Name, if Individual/Registered Name, if Non-Individual)</small>																																																
10 SUPPLIER'S TRADE NAME (ATTACH ADDITIONAL LIST, IF NECESSARY) <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px 0;"></div>	11 SUPPLIER'S ADDRESS (ATTACH ADDITIONAL LIST, IF NECESSARY) <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px 0;"></div>																																															
12 DESCRIPTION OF THE MACHINE/S (ATTACH ADDITIONAL SHEETS, IF NECESSARY)																																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">BRAND</th> <th rowspan="2">SERIAL NO.</th> <th colspan="2">TYPE</th> <th rowspan="2">MODEL</th> <th rowspan="2">Maximum Accumulating Sales Capacity</th> <th rowspan="2">Reset Counter Number</th> <th rowspan="2">*Function (Code)</th> <th rowspan="2">**Condition of the Machine (Code)</th> </tr> <tr> <th>Electronic</th> <th>Mechanical</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	BRAND	SERIAL NO.	TYPE		MODEL	Maximum Accumulating Sales Capacity	Reset Counter Number	*Function (Code)	**Condition of the Machine (Code)	Electronic	Mechanical																																					
BRAND			SERIAL NO.	TYPE						MODEL	Maximum Accumulating Sales Capacity	Reset Counter Number	*Function (Code)	**Condition of the Machine (Code)																																		
	Electronic	Mechanical																																														
ESSENTIAL FEATURES OF THE MACHINE: 1. Equipped with two (2) rollers for customer's receipt and audit roll. 2. The customers' receipts issued are consecutively numbered. 3. Every sale printed on the customer's receipt is reflected simultaneously on the audit roll. 4. Includes a reset counter which advances to "1" everytime the cash register is reset to zero. 5. The reset counter is non-resettable																																																
<table style="width: 100%;"> <tr> <td>* FUNCTION CODE</td> <td>RA - Resettable Accumulating Grand Total</td> <td>NRA - Non-resettable Accumulating Grand Total</td> </tr> <tr> <td>** CONDITION OF THE MACHINE CODE</td> <td>N - New</td> <td>SH - Second Hand</td> </tr> </table>		* FUNCTION CODE	RA - Resettable Accumulating Grand Total	NRA - Non-resettable Accumulating Grand Total	** CONDITION OF THE MACHINE CODE	N - New	SH - Second Hand																																									
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13 DECLARATION We declare, under the penalties of perjury, that this application has been made in good faith, verified by us, and to the best of our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.																																																
<table style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;"> _____ Applicant (Signature over Printed Name) </td> <td style="width: 50%; text-align: center;"> _____ Distributor/Dealer/Vendor (Signature over Printed Name) </td> </tr> </table>		_____ Applicant (Signature over Printed Name)	_____ Distributor/Dealer/Vendor (Signature over Printed Name)																																													
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<table style="width: 100%;"> <tr> <td style="width: 70%;"> Stamp of Receiving Office and Date of Receipt Attachments complete? <input type="checkbox"/> Yes <input type="checkbox"/> No </td> <td style="width: 30%;"></td> </tr> </table>		Stamp of Receiving Office and Date of Receipt Attachments complete? <input type="checkbox"/> Yes <input type="checkbox"/> No																																														
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R-1

(03-2008)

Republic of the Philippines
**SOCIAL SECURITY SYSTEM
 EMPLOYER REGISTRATION**

Please read instructions at the back. Print all information in capital letters and use black ink.

PART I - EMPLOYER MAIN OFFICE DATA				
NAME OF BUSINESS/EMPLOYER			EMPLOYER NUMBER	
BUSINESS ADDRESS NO. & STREET			BARANGAY	
TOWN/DISTRICT			CITY/PROVINCE	
START OF OPERATION (mmdyyyy)	NUMBER OF EMPLOYEES	NATURE OF BUSINESS	AREA CODE	TELEPHONE NUMBER
TIN	E-MAIL ADDRESS		AREA CODE	FAX NUMBER
LEGAL PERSONALITY				
1 <input type="checkbox"/> SINGLE PROPRIETORSHIP 2 <input type="checkbox"/> PARTNERSHIP 3 <input type="checkbox"/> CORPORATION 4 <input type="checkbox"/> COOPERATIVE				
NAME OF OWNER/MANAGING PARTNER/PRESIDENT/CHAIRMAN			SS NUMBER	
POSITION TITLE				
PART II - EMPLOYER BRANCH OFFICE DATA				
EMPLOYER NUMBER		NAME OF BUSINESS/EMPLOYER		
BRANCH BUSINESS ADDRESS NO. & STREET		BARANGAY		
TOWN/DISTRICT		CITY/PROVINCE		
START OF OPERATION (mmdyyyy)	NUMBER OF EMPLOYEES	AREA CODE	TELEPHONE NUMBER	
TIN	E-MAIL ADDRESS	AREA CODE	FAX NUMBER	
NAME AND POSITION TITLE OF HIGHEST RANKED BRANCH OFFICIAL:				
PART III - CERTIFICATION				
I CERTIFY TO THE CORRECTNESS OF THE ABOVE INFORMATION.				
_____ Printed Name		_____ Signature		_____ Date
FOR SSS USE				
FOR EMPLOYER REGISTRATION PLATE	POSTAL CODE	DATE OF COVERAGE (mmyyyy)	BUSINESS CODE	DOCUMENT/S SUBMITTED
REMARKS				
Transaction/SBR No.	PROCESSED BY/DATE:		REVIEWED BY/DATE:	RECEIVED BY/DATE:
Validation/SBR Date	Signature Over Printed Name		Signature Over Printed Name	
APPROVED BY/DATE:	ENCODED BY/DATE:	DATA CONTROLLED BY/DATE:		
Signature Over Printed Name	Signature Over Printed Name	Signature Over Printed Name		

INSTRUCTIONS/REMINDERS

1. Fill out this form in two (2) copies and accomplish appropriate parts as follows:

For Employer Main Office	-	Parts I and III
For Employer Branch Office	-	Parts II and III

2. Submit this form to the nearest SSS office with accomplished Employment Report (SS Form R-1A), Specimen Signature Card (SS Form L-501), and a sketch of your business address.
3. The form shall be supported by applicable required documents and signed by authorized signatories:

3.1 If Main Office

<u>Legal Personality</u>	<u>Authorized Signatory</u>
Single Proprietorship	Owner or, in his absence, the legal spouse or, in their absence, any representative with Special Power of Attorney (SPA)
Partnership	Managing Partner
Corporation	President, Chairman or Corporate Secretary
Cooperative	Chairman or Corporate Secretary
Non-stock / Non-profit corporation	President, Chairman or Corporate Secretary
Manning Agency with Foreign Principal	President, Chairman or Corporate Secretary

3.2 If Branch Office

<u>Required Document</u>	<u>Authorized Signatory</u>
Certificate of Operation from the main office signed by the President, Chairman or Corporate Secretary	Highest ranked official of the branch

4. Pay the fee of P165.00 for Employer Registration Plate at the SSS or at any SSS-accredited bank and submit validated Miscellaneous Payment Return (SS Form R-6) or SS Form R-6 and Special Bank Receipt with this form.
5. Notify SSS of any changes in data and the status of the employer's business operations to avoid being billed for period/s when no contributions are due. Fill up and submit Employer Data Change Request (SS Form R-8) supported by the required document/s, in any of the following cases:
 - Temporary suspension, permanent cessation or merger/consolidation of business operations; and
 - Changes in the employer's data such as business name, address, ownership, legal personality and other relevant information
6. Request for replacement of the Employer Registration Plate, in case of loss or change of business name and/or address that will result to change of SSS branch ownership, using the Application for Employer Registration Plate.
7. Always use your 13-digit Employer Number in all your transactions with the SSS.


R-1A
 (03-2008)

 Republic of the Philippines
SOCIAL SECURITY SYSTEM
EMPLOYMENT REPORT

(Please read instructions/reminders at the back. Print all information in black ink.)

EMPLOYER/SS NUMBER		NAME OF BUSINESS/EMPLOYER				TYPE OF EMPLOYER <input type="checkbox"/> Regular <input type="checkbox"/> Household (HR)		TYPE OF REPORT <input type="checkbox"/> Initial <input type="checkbox"/> Subsequent	
AREA CODE TELEPHONE NUMBER		BUSINESS ADDRESS						POSTAL CODE	
SS NUMBER	NAME OF EMPLOYEE (Surname) (Given Name) (Middle Name)			DATE OF BIRTH (MM/DD/YYYY)	DATE OF EMPLOYMENT (MM/DD/YYYY)	MONTHLY EARNINGS	POSITION	RELATIONSHIP WITH OWNER/HR	For SSS Use
1)									
2)									
3)									
4)									
5)									
6)									
7)									
8)									
9)									
10)									
11)									
12)									
13)									
14)									
15)									
TOTAL NO. OF REPORTED EMPLOYEE/S Page ___ of ___ Page/s		NAME OF OWNER/MANAGING PARTNER/PRESIDENT/CHAIRMAN:			RECEIVED/L-501 VERIFIED BY/DATE:		ENCODED BY/DATE:		EVALUATED BY/DATE:
		I CERTIFY TO THE CORRECTNESS OF ABOVE INFORMATION. Signature Over Printed Name Official Designation Date			Signature Over Printed Name		Signature Over Printed Name		Signature Over Printed Name

INSTRUCTIONS/REMINDERS

1. Submit in two (2) copies and indicate the types of employer and report by putting checkmarks on the applicable boxes.
2. Employers are required to report within thirty (30) days to the SSS all its employees, who are subject to compulsory coverage. Should such employee die, becomes sick or disabled or reaches the age of sixty (60) without being reported by his employer, the latter shall pay to the SSS damages equivalent to the benefits due had he been reported on time.
3. Misrepresentation of the true date of employment, monthly earnings or other data of employees is punishable under the penal provision of the SSS Law.

A. FOR REGULAR EMPLOYERS

A.1 IF INITIAL REPORT

- A.1.1 Submit with the Employer Registration Form (SS Form R-1A) and the required supporting documents.
- A.1.2 The owner of a single proprietorship business is disqualified to be reported as an employee thereof. However, he may register as a self-employed member, provided he is not over 60 years old.
- A.1.3 Indicate the relationship to the owner, if a single proprietorship business reporting the owner's spouse, parent or unmarried minor child.

A.2 IF SUBSEQUENT REPORT

- A.2.1 Submit with the unexpired Specimen Signature Card (SS Form L-501) signed by any of the authorized signatories in the SS Form L-501.
 - A.2.2 Indicate your correct business name, 13-digit ER Number and business address as registered with the SSS.
 - A.2.3 The owner of a single proprietorship business is disqualified to be reported as an employee thereof. However, he may register as a self-employed member, provided he is not over 60 years old.
 - A.2.4 Indicate the relationship to the owner, if a single proprietorship business reporting the owner's spouse, parent or unmarried minor child.
- A.3 Notify SSS of any changes in data and the status of the employer's business operations to avoid being billed for period/s when no contributions are due. Fill up and submit Employer Data Change Request Form (SS Form R-8) supported by the required document/s, in any of the following cases:
- Temporary suspension, permanent cessation or merger/consolidation of business operations; and
 - Changes in the employer's data such as business name, address, ownership, legal personality and other relevant information

B. FOR HOUSEHOLD EMPLOYERS

- B.1 Indicate your correct name and SS number.
 - B.2 The following family members of the Household Employer are not qualified for coverage as householders:
 - Parents
 - Spouse
 - Legitimate or illegitimate children/brother/sister/grandchildren/great grandchildren
 - Parents/sisters/brothers-in-law
4. Write "Nothing Follows" immediately after the last reported employee.

HQP-PFF-002



EMPLOYER'S DATA FORM (EDF)

FOR Pag-IBIG Fund USE ONLY

Pag-IBIG EMPLOYER ID NUMBER

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

REGISTRATION TRACKING NUMBER

INSTRUCTIONS

1. Accomplish this form in one (1) copy.
2. Type or print all entries in BLOCK or CAPITAL LETTERS.
3. On the "CONTACT DETAILS" portion, indicate at least one (1) contact number.
4. All fields which are marked with asterisk (*) are mandatory.
5. On the "INDUSTRY" portion, indicate industry based on the List of Industry at the back of the form.
6. Submit duly accomplished form and present required supporting documents based on the Checklist of Requirements found at the back of the form.

*EMPLOYER/BUSINESS NAME

ADDRESS AND CONTACT DETAILS

*EMPLOYER/BUSINESS ADDRESS

Unit/Room No., Floor

Building Name

AREA CODE TELEPHONE NUMBER

Business (Direct Line)

Business (Fax)

Business (Trunk Line)

Local

Cell Phone

Business Email Address

Lot No., Block No., Phase No. House No

Street Name

Subdivision

Barangay

Municipality/City

Province

ZIP Code

EMPLOYER/BUSINESS DETAILS

START OF BUSINESS OPERATION

m	m	d	d	y	y	y	y												

*INDUSTRY

*WITH RETIREMENT PLAN

- ☐ Yes
☐ No

PHILIPPINE BUSINESS
REGISTRY No.DATE OF
ISSUANCE

*BRANCH/OFFICE

- ☐ Head Office
☐ Branch (Please Specify) _____

*TYPE OF EMPLOYER

- ☐ Private
☐ Government

DTI/SEC/CDA REGISTRATION
CERTIFICATE No.DATE OF
ISSUANCE

For Private Employers

*LEGAL PERSONALITY

- ☐ Sole Proprietorship
☐ Partnership
☐ Corporation
☐ Cooperative/Trade Association
☐ Foreign-owned Corporation

*TAXPAYER IDENTIFICATION NUMBER (TIN)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

For Private Employers

SSS Employer Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date of Registration

m	m	d	d	y	y	y	y												

For Government Employers

GSIS BUSINESS PARTNER No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

AGENCY/BRANCH/DIVISION CODE

For Government Employers

*CLASSIFICATION

- ☐ National Government
☐ Local Government Unit (LGU)
☐ Constitutional Office
☐ Government-Owned and Controlled Corporation (GOCC)/
Government Financial Institution (GFI)

PREVIOUS EMPLOYER/BUSINESS NAME (If applicable)

I HEREBY CERTIFY THAT THE INFORMATION GIVEN AND ALL STATEMENTS MADE HEREIN ARE TRUE AND CORRECT.

*Head of Office/Authorized Representative
(Signature over Printed Name)

*Designation/Position

Date

FOR Pag-IBIG FUND USE ONLY

RECEIVED BY

DATE

THIS FORM MAY BE REPRODUCED. NOT FOR SALE.

(Rev. 02.2, 01/2015)

LIST OF INDUSTRY

- Agriculture, Forestry and Fishing
- Mining and Quarrying
- Manufacturing
- Electricity, Gas, Steam and Air Conditioning Supply
- Water Supply; Sewerage, Waste Management and Remediation Activities
- Construction
- Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles
- Transportation and Storage
- Accommodation and Food Service Activities
- Information and Communication
- Financial and Insurance Activities
- Real Estate Activities
- Professional, Scientific and Technical Activities
- Administrative and Support Service Activities
- Public Administration and Defense; Compulsory Social Security
- Education
- Human Health and Social Work Activities
- Arts, Entertainment and Recreation
- Other Service Activities
- Activities of Households as Employers; Undifferentiated Goods-and-Services-Producing Activities of Households for Own Use
- Activities of Extra-Territorial Organizations and Bodies

CHECKLIST OF REQUIREMENTS

1. Employer's Data Form (EDF [HQP-PFF-002])
 2. Specimen Signature Form (SSF [HQP-PFF-003])
 3. Present the following as proof of business existence:
 - SSS Certification (if already registered with SSS)
 - Business Permit/Mayor's Permit
- For Sole Proprietorship
- Department of Trade and Industry (DTI) Certificate of Registration
- For Partnership/Corporation/Foreign-Owned Corporation
- Securities and Exchange Commission (SEC) Certificate of Partnership/Incorporation
 - Approved Articles of Partnership/Incorporation and By-Laws
- For Cooperative
- Cooperative Development Authority (CDA) Certificate
 - Approved Articles of Cooperation
- For Trade Association
- Securities and Exchange Commission (SEC) Certificate of Incorporation
 - Articles of Incorporation and By-Laws

HQP-PFF-003



SPECIMEN SIGNATURE FORM

INSTRUCTIONS

1. Accomplish this form in one (1) copy.
2. Type or print all entries in BLOCK and CAPITAL LETTERS.
3. Please refer to the table below for the List of Authorized Signatories to certify and/or sign documents in all business transaction with the Fund.
4. Should there be any revocation of the authority of the officials named in this form, secure and submit duly accomplished Employer's Change of Information Form (ECIF, FPF100) and new Specimen Signature Form to any Pag-IBIG NCR/Regional branch.

EMPLOYER/BUSINESS NAME

Pag-IBIG EMPLOYER/HOUSEHOLD
EMPLOYER ID NO.

The following are hereby authorized to certify and/or sign documents in all business transactions of our company/business with the Fund:


NAME	OFFICIAL DESIGNATION	SIGNATURE	INITIAL
PERSON GRANTING AUTHORITY		DATE AUTHORITY GRANTED	
SIGNATURE OVER PRINTED NAME		DESIGNATION/POSITION	

LIST OF AUTHORIZED SIGNATORIES

1. For Single Proprietorship – Owner
 2. For Partnership – Managing Partner
 3. For Corporation – President, Chairman or Corporate Secretary
 4. For Cooperative – Chairman or Corporate Secretary
 5. For Trade Association – President or Chairman of the Board
 6. For Household Employer – Any immediate members of the family, 18 years old and above or occupants of the house who are directly and regularly provided services by the Kasambahay.
- NOTE: In case the signatory shall be other than the specified signatory/ies, a supporting document designating the authorized representative to sign the document (i.e. Board Resolution, SPA, Authorization Letter, etc.) shall be attached to the SSF.

THIS FORM MAY BE REPRODUCED. NOT FOR SALE.

(Rev. 03.1, 11/2013)

PhilHealth Employer No.:				<p align="center"> <i>Republic of the Philippines</i> PHILIPPINE HEALTH INSURANCE CORPORATION Citystate Centre 709 Shaw Boulevard, Pasig City Healthline 637-9999 www.philhealth.gov.ph </p>		<p align="center"> ER1 EMPLOYER DATA RECORD </p>	
1. Name of Agency/Office/Department (for Gov't. Sector)/Business/Firm/Employer (for private Sector)						TIN	
2. Address of Agency/Office/ Department/Business/Firm/Employer						2a. Tel. No.	
3. E-Mail Address						3a. Postal Code	
4. If Regional/Branch Office, State the name and address of Main/Head Office			4a. Main/Head Office/Employer		4b. Date Operation Started		
					4c. No. of Employees		
5. Services Rendered/Nature of Business/Operation (for Private Sector)							
6. Type of Agency (For Gov't Sector)							
<input type="checkbox"/> Local <input type="checkbox"/> Corporation <input type="checkbox"/> Special Project							
<input type="checkbox"/> National <input type="checkbox"/> Constitutional							
(For Private Business/Operation) <input type="checkbox"/> Single Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation							
I hereby certify that the above data are true and correct to the best of my knowledge and belief.							
_____		_____		_____		_____	
Date		Head of Agency or Representative		Signature		Title or Position	
<p align="center">This portion is to be filled-up by PhilHealth</p>							
Date Received:		Evaluated by: _____				Date Evaluation:	
		Name and Signature					



Republic of the Philippines

PHILIPPINE HEALTH INSURANCE CORPORATIONCitystate Centre Building, 709 Shaw Boulevard, Pasig City
Healthline 441-7444 www.philhealth.gov.ph**PMRF****PHILHEALTH MEMBER REGISTRATION FORM**
(October 2013)

PhilHealth Identification Number (PIN)

--	--	--	--	--	--	--	--	--	--

IMPORTANT REMINDERS:

1. Your PhilHealth Identification Number (PIN) is your unique and permanent number.
2. The issuance of the PIN does not automatically qualify you or your dependents to be entitled to NHIH benefits.
3. Always use your PIN in all transactions with PhilHealth.

PURPOSE:
☐ FOR ENROLLMENT ☐ FOR UPDATING
Please carefully read instructions at the back before accomplishing this form.

1. MEMBER INFORMATION							
Last Name		First Name		Name Extension (JR/SR/III)		Middle Name	
If Married Female, please write FULL MAIDEN NAME:							
Last Name		First Name		Name Extension (JR/SR/III)		Middle Name	
Date of Birth (mm-dd-yyyy)	Place of Birth (City/Municipality/Province)	Sex <input type="checkbox"/> Male <input type="checkbox"/> Female	Civil Status <input type="checkbox"/> Single <input type="checkbox"/> Widow(er) <input type="checkbox"/> Married <input type="checkbox"/> Legally Separated		Nationality	Tax Identification No. (TIN)	
Permanent Address							
Unit/Room No./Floor		Building Name		Lot/Block/House/Bldg. No.		Street	
Barangay		City/Municipality		Province		Country	
						Zip Code	
Contact Information							
Landline Number (Area Code + Tel. No.)			Mobile Number			E-mail Address	
2. DECLARATION OF DEPENDENTS (Use separate sheet if necessary)							
2.1 Legal Spouse							
PhilHealth Identification Number (PIN)	Last Name	First Name	Name Extension (JR/SR/III)	Middle Name	Date of Birth (mm-dd-yyyy)	Sex M / F	
2.2 Children below 21 years old (unmarried & unemployed) and/or Children 21 years old and above with permanent disability							
PhilHealth Identification Number (PIN)	Last Name	First Name	Name Extension (JR/SR/III)	Middle Name	Mark <input checked="" type="checkbox"/> if with Disability	Date of Birth (mm-dd-yyyy)	Sex M / F
					<input type="checkbox"/>		
					<input type="checkbox"/>		
					<input type="checkbox"/>		
2.3 Parents' Details							
PhilHealth Identification Number (PIN)	Father's Last Name	Father's First Name	Name Extension (JR/SR/III)	Father's Middle Name	Mark <input checked="" type="checkbox"/> if with Permanent Disability	Date of Birth (mm-dd-yyyy)	
					<input type="checkbox"/>		
PhilHealth Identification Number (PIN)	Mother's Last Name	Mother's First Name	Name Extension (JR/SR/III)	Mother's Full Middle Name	Mark <input checked="" type="checkbox"/> if with Permanent Disability	Date of Birth (mm-dd-yyyy)	
					<input type="checkbox"/>		
3. MEMBERSHIP CATEGORY							
3.1 Formal Economy <input type="checkbox"/> Private <input type="checkbox"/> Government <input type="checkbox"/> Permanent/Regular <input type="checkbox"/> Casual <input type="checkbox"/> Contractor/Project-Based <input type="checkbox"/> Enterprise Owner <input type="checkbox"/> Household Help / Kasambahay <input type="checkbox"/> Family Driver				3.3 Indigent <input type="checkbox"/> NHTS-PR			
3.2 Informal Economy <input type="checkbox"/> Migrant Worker <input type="checkbox"/> Land Based <input type="checkbox"/> Sea Based <input type="checkbox"/> Informal Sector (e.g. Market Vendor, Street Hawker, Pedicab/Tricycle Driver, etc.) (Please specify): _____ Estimated Monthly Income: Php _____ <input type="checkbox"/> No Income <input type="checkbox"/> Self-Earning Individual (e.g. Doctors, Lawyers, Engineers, Artists, etc.) (Please specify): _____ Estimated Monthly Income: Php _____ <input type="checkbox"/> Filipino with Dual Citizenship <input type="checkbox"/> Naturalized Filipino Citizen <input type="checkbox"/> Citizen of other countries working/residing/studying in the Philippines <input type="checkbox"/> Organized Group (Please specify): _____				3.4 Sponsored <input type="checkbox"/> Local Government Unit (Please specify): _____ <input type="checkbox"/> National Government Agency (Please specify): _____ <input type="checkbox"/> Others (Please specify): _____			
				3.5 Lifetime Member <input type="checkbox"/> Retiree / Pensioner <input type="checkbox"/> With 120 months contribution and has reached retirement age			
				Date/Effectivity of Retirement: mm dd yyyy			
Under the penalty of law, I attest that the information I provided in this Form are true and accurate to the best of my knowledge.				Please do not write on this portion. For filling-out by PhilHealth Officer:			
Signature over Printed Name _____ Date _____				Received by: _____ Date: _____			
Date _____				Evaluated by: _____ Date: _____			

Please affix right thumbmark if unable to write.

INSTRUCTIONS

1. For PURPOSE, put a mark ☒ FOR ENROLLMENT if you have never been issued a PhilHealth Identification Number (PIN) or Family Health Card. Mark ☒ FOR UPDATING if you want to update or make corrections to certain information previously submitted when you enrolled. Fill-out the appropriate portions of the form.
2. Please write in CAPITAL LETTERS.
3. ALL FIELDS in item 1 for Member Information ARE MANDATORY. The Member should fill-out all required information.
4. Write N.A. if the information is not applicable.
5. All name entries should be in the following format:

Example: JUAN ANDRES DELA CRUZ SANTOS III will be entered as:

<u>Last Name</u>	<u>First Name</u>	<u>Name Extension</u>	<u>Middle Name</u>
SANTOS	JUAN ANDRES	III	DELA CRUZ

6. For the Declaration of Dependents, fill-out the names of the living spouse, children and parents in items 2.1, 2.2 and 2.3 following the same format above.

Put a mark ☒ in the box for item 2.2 if child has disability.

Put a mark ☒ in the box for item 2.3 if parent has disability.

Please indicate FULL MOTHER'S NAME for item 2.3.

7. For declared dependents with disability, please submit a Medical Certificate indicating the details and extent of disability. As defined in the Implementing Rules and Regulations of the National Health Insurance Act of 2013, the following are included as qualified dependents:
 - a. Children who are twenty-one (21) years old or above but suffering from congenital disability, either physical or mental, or any disability acquired that renders them totally dependent on the member for support.
 - b. Parents with permanent disability regardless of age that renders them totally dependent on the member for subsistence.
8. For MEMBERSHIP CATEGORY, put a mark ☒ in the appropriate box and specify details as necessary.
9. The member or guardian (if member is a minor) should certify that the information provided are true and correct by affixing his/her signature over the printed name in the space provided for. If unable to write, please affix the right thumbmark in the space provided.

**CERTIFICATE OF INWARD REMITTANCE (CIR)
OF FOREIGN EXCHANGE NO. CCYY-NNNNN-BBBB**

Name of Issuing Bank

TO THE BANGKO SENTRAL NG PILIPINAS:

Part I. This is to certify that this Bank (mark applicable box/boxes):	
A. Received an inward remittance of foreign exchange (FX), with the following particulars: 1. Name of Remitter: _____ Global Custodian: <input type="checkbox"/> Yes <input type="checkbox"/> No 2. Country of Remitter: _____ 3. Beneficiary of Foreign Currency Funds: _____ 4. Remitting Foreign Bank: _____ 5. Date of Remittance: (__/__/__) 6. Remittance/Telegraphic Transfer Ref. No.: _____ 7. FX Received: Currency: _____ Total T/T Amount : _____ Amount Utilized : _____ O/S Balance after this CIR Utilization: _____	B. Converted FX into Pesos, with the following particulars: 8. a) FX converted to Pesos: <input type="checkbox"/> Full Utilization of FX Received: _____ <input type="checkbox"/> Partial Utilization of FX Received: _____ O/S Balance after this Utilization: _____ b) Rate of Conversion Pesos per Foreign Currency (before charges): _____ c) Amount of Peso Proceeds (net of charges): _____ d) Date Converted to Pesos: _____ e) FX Receiving Bank's Name (if other than converting bank): _____ CIR No.: _____ T/T Ref. No. _____ 9. US\$ Equivalent (if foreign currency remitted is other than US\$): _____
Part II. This is to certify that (mark and fill up applicable box):	
<input type="checkbox"/> The said peso proceeds were deposited with this bank on _____ date the proceeds were credited to client's account	
<input type="checkbox"/> The peso proceeds have been paid to the beneficiary under: <input type="checkbox"/> MC No.: _____ <input type="checkbox"/> PCHC Ref. : _____ <input type="checkbox"/> CC No.: _____	

This certificate is issued for the sole purpose of obtaining a Bangko Sentral Registration Document (BSRD) for the inward foreign investment of _____ this _____.
Name and Nationality of Investor _____ Date of this Certification _____

Name of Branch/Department in Head Office

Signature of Authorized Officer Over Printed Name

Contact Telephone No.: _____
Fax No.: _____

Position

Guide/Instructions for Filling Out the Certificate of Inward Remittance (CIR) Form¹

I. General Instructions

1. Only one CIR shall be issued and only the original of each CIR shall be the basis, among other requirements, for the issuance of a Bangko Sentral Registration Document (BSRD) unless with prior specific BSP approval. The issuing bank shall immediately release the original of each CIR to the investee, or his authorized representative, upon receipt by the beneficiary of the proceeds of foreign exchange (FX) remittance and/or conversion to pesos. The original CIR, among other documentation requirements, shall be submitted to a custodian bank, for registration of investments in government securities, Philippine Stock Exchange-listed securities, and bank time deposits; or to the BSP-International Operations Department (IOD), for registration of all other investments.
2. If the bank receiving the FX is also the bank converting the FX to pesos, it shall fully fill out and accomplish Parts I and II of the CIR.
3. If the receiving bank is different from the converting bank, the receiving bank shall fully fill out and accomplish only Nos. 1 to 7 of Part I and submit a copy of the CIR so accomplished to the converting bank which shall then issue a CIR by filling out and accomplishing only Nos. 8 (a to e) and 9 of Part I, and Part II.
4. The bank officer authorized to sign the CIR must be duly designated by the bank's Executive Vice President or Head of the Branch.

II. Specific Instructions

CIR NUMBER FORMAT – CCYY-NNNNN-BBBB (e.g. 2001-00001-BBBB)

- CCYY is the year the CIR is issued.
- NNNNN is the series number of the CIR. (00001 is the issuing bank's first CIR)
- BBBB is the BSP assigned numeric bank code

PART I-A (Items 1 to 7 to be filled-out by the FX receiving bank)

1. NAME OF REMITTER - if information is available, indicate if foreign investor is a global custodian. (Length should not exceed 50 characters).
2. COUNTRY OF REMITTER - states the domicile or country of residence of the investor or global custodian.
3. BENEFICIARY OF FOREIGN CURRENCY FUND – account name/company name of the recipient (Length should not exceed 50 characters).

¹ MORFTX, Appendix 10.2.

4. REMITTING FOREIGN BANK – name of overseas bank that sent the foreign currency funds (Length should not exceed 50 characters).
5. DATE OF REMITTANCE - the value date that the foreign funds entered the books of the bank. Field format is ccyyymmdd (e.g., 03-April-2001 will be indicated as 20010403). The same format is standard for all date fields in the report.
6. REMITTANCE / TELEGRAPHIC TRANSFER REFERENCE NO. - contains the bank's unique reference number only (Length should not exceed 50 characters).

7. FX RECEIVED:

Currency - specifies the foreign currency symbol used in the BSP Reference Exchange Rate Bulletin.

Total T/T Amount - the gross FX amount covered by the bank's unique Telegraphic Transfer Reference Number mentioned in Item 6 above.

Amount Utilized - specifies the actual amount of the funds utilized to fund the investment.

- ☐ Outstanding Balance after this CIR Utilization – specifies the remaining balance of the gross FX received less the amount utilized.

PART I-B (Items 8 to 9 to be filled-out by the FX converting bank)

8a. FX CONVERTED INTO PESOS:

Full Utilization of FX Received – specifies the whole inwardly remitted FX converted to Pesos and utilized for investment.

Partial Utilization of FX Received – specifies the partial inwardly remitted FX converted to Pesos and utilized for investment.

O/S Balance after this Utilization – the available inwardly remitted FX after partial conversion/utilization.

- 8b. RATE OF CONVERSION, PESOS PER FOREIGN CURRENCY (before charges) - the exchange rate used for the conversion to local currency. Field value is expressed in six decimal places (e.g., PHP50.280002).
- 8c. AMOUNT OF PESO PROCEEDS (Net of Charges) - specifies the peso proceeds from the conversion net of bank charges.
- 8d. DATE CONVERTED TO PESOS - value date of conversion to local currency.

- 8e. FX RECEIVING BANK'S NAME - the name of the Philippine-based bank from which the foreign currency funds were received. Please use the numeric bank code (head office).

CIR No.: Quotes the CIR Reference number of the FX Receiving bank
Telegraphic Transfer Ref. No.: Quotes the Telegraphic Transfer Reference Number of the FX received.

9. USD EQUIVALENT (If FX remitted is other than USD) - shows the US Dollar value of the 3rd currency amount converted into Peso. This is a mandatory field for remittances other than USD and computed as peso proceeds divided by the BSP reference rate (PHP/USD) on the conversion date.

SWORN CERTIFICATION

(Suggested Format for Stock Corporation/Investee Firm)

I, _____, of legal age, _____, and
 (Name of Affiant) (Nationality)
 resident of the Philippines, after being duly sworn in accordance with law, depose and state that:

1. I am the _____ of _____,
 (Position/Designation) (Name of Investee-Firm)
 a corporation duly registered with/licensed by the Philippine Securities and Exchange Commission (SEC) under SEC Reg. No. _____ dated _____, to engage in the business of _____.

2. That the _____ has a Capital Structure, as follows:
 (Name of Investee Firm)

	Class	Number of Shares	Par Value	Total Amount
Authorized	_____	_____	_____	_____
Subscribed	_____	_____	_____	_____
Paid Up	_____	_____	_____	_____

3. That _____, _____, with address
 (Name of Foreign Investor) (Nationality)
 at _____,
 whose business is _____,
 has remitted/caused the remittance of USD/Other Foreign Currency (FC)
 _____, and converted the same into
 PHP _____ (if applicable), thru the Philippine banking system as certified by
 _____ under Certificate of Inward Remittance (CIR) of Foreign
 (Name of Issuing Bank)
 Exchange No. _____ dated _____, of which amount, PHP/foreign
 currency _____ was paid in consideration for the following shares of the
 Investee-Firm¹ and is now recorded in his/its name in the books of
 _____, as follows:
 (Name of Investee-Firm)

			Amount booked as payment for shares (in PHP, USD or other foreign currency)		
Class	No. of Shares Paid For	Par Value/Share	Total Par Value	As Premium	Total

4. That of the above total, the following share/s was/were assigned to cited Foreign Investor's nominee/s (if any):

Name	Nationality	No. of Shares	Amount Paid
(The following paragraph may follow as appropriate)			

¹ The balance (total peso/USD/other foreign currency proceeds less amount applied to this investment transaction, if any) in the amount of PHP _____ is recorded in the books of (Name of Investee-Firm) as (e.g. Advances, Deposit for Future Subscription).

That the aforecited nominee/s appear/s in the corporate books of the _____ only as nominee/s of the _____
(Name of Investee-Firm)

_____ and that the said share/s is/are covered
(Name of Foreign Investor)

by Deed/s of Assignment of Foreign Investor transferring the share/s to each of the nominee named above; and that the covering certificates of stock issued to the said nominee/s are with annotation/s that the said nominee/s is/are merely nominee/s of the foreign investor named above;

5. That in the corporate books of _____ as of _____
(Name of Investee-Firm)
_____ show that the following are the stockholdings of its investors:
(current date)

Name of Investor	No. of Shares Held	Class	Amount Paid
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Correspondingly, the capital stock of the _____ as of _____
(Name of Investee Firm)
_____ is as follows:
(Current Date)

	Number of Shares		Amount (in PHP)	%
	Common	Preferred		
Issued and Paid				
Filipino				
Foreign				
Additional Paid-In Capital	////	////		
Deposit for future subscription	////	////		

6. That as of date, total foreign investments in the percentage stated above in the _____ is within the limit for foreign investor under
(Name of Investee-Firm)
the Constitution and existing laws of the Philippines.

I have hereunto set my hand this _____ day of _____
20__ at _____.

(Signature over Printed Name)

SUBSCRIBED AND SWORN TO before me this _____ day of _____ 20____,
at _____, Philippines affiant exhibiting his/her (government-issued identification card)
no. _____ issued on _____ at _____, Philippines.

Witness my hand and notarial seal on the date and place above-written.

NOTARY PUBLIC

Doc. No. ____;
Page No. ____;

Book No. ____;
Series of ____.

SWORN CERTIFICATION

(Suggested Format for Branch/Representative Office/Regional Headquarters/
Regional Operating Headquarters)

I, _____, of legal age, _____
(Name of Affiant) (Nationality)
and a resident of the Philippines, after being duly sworn to in accordance with the law,
hereby depose and state that:

1. I am the _____
(Authorized Officer's Position)
of _____, with
(Name of Investee firm)
address at _____, herein referred to as the
investee firm;
2. That herein foreign investor, _____, is a
foreign entity incorporated under the laws of _____
and duly licensed by the Securities and
Exchange Commission under License No. _____ issued on
_____ to establish its branch/representative
office/regional headquarters/regional operating headquarters
(B/RO/RHQ/ROHQ) in the Philippines the purpose of which is to

_____;
3. That said foreign investor has inwardly remitted, and converted into
Philippine pesos (PHP), if applicable, thru an authorized agent bank
(AAB) the amount of USD/other foreign currency
_____ on _____, per
Certificate of Inward Remittance (CIR) of Foreign Exchange No. _____
_____ issued by
_____ on _____;
(Name of AAB)
4. That the equivalent amount of the foreign currency in PHP
_____ was recorded in the books of B/RO/RHQ/ROHQ as
assigned capital or operational working fund;
5. That the investment certified herein plus previous investment/s (less
repatriation, if any) totals PHP _____; which is in line
with existing laws to establish B/RO/RHQ/ROHQ in the Philippines.

I have hereunto set my hand this _____ day of _____
20__ at _____.

(Signature over Printed Name)

SUBSCRIBED AND SWORN TO before me this _____ day
of _____ 20__, at _____, Philippines affiant exhibiting his/her
(government-issued identification card) no. _____ issued on
_____ at _____, Philippines.

Witness my hand and notarial seal on the date and place above-written.

NOTARY PUBLIC

Doc. No. ____;
Page No. ____;
Book No. ____;
Series of ____.