

LEGAL UPDATES

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CONTACT US



www.GSElawfirm.com



Trunk (632) 8633-9757 to 58 /
8634-2935 / 8638-9345 to 46



[instagram.com/GSELawFirm](https://www.instagram.com/GSELawFirm)



Suite 2801 Discovery Center
25 ADB Avenue, Ortigas Center
Pasig City 1605 Philippines



[facebook.com/GSELawFirm](https://www.facebook.com/GSELawFirm)



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TAXATION

REVENUE REGULATIONS NO. 14-2025 - AMENDING SECTION 14 OF REVENUE REGULATIONS NO. 03-2025 ON THE PRESCRIBED POLICIES AND GUIDELINES FOR THE IMPLEMENTATION OF REPUBLIC ACT NO. 12023, TITLED "AN ACT AMENDING SECTIONS 105, 108, 109, 110, 113, 114, 115, 128, 236 AND 288 AND ADDING NEW SECTIONS 108-A AND 108-B OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED," IMPOSING THE VALUE-ADDED TAX ON DIGITAL SERVICES

On 25 April 2025, the Bureau of Internal Revenue (BIR) issued Revenue Regulations (RR) No. 14-2025 to amend Section 14 of RR No. 03-2025, pertaining to the Transitory Provision on the deadline of Registration of Non-Resident Digital Service Providers (NRDSPs).

All NRDSPs required to register under Section 5 of RR No. 03-2025 shall register or update their registration with the BIR within **one hundred twenty (120) days** from the effectivity of such regulations. Registration shall be done through the VDS Portal or Online Registration and Update System (ORUS) (<https://orus.bir.gov.ph/home>). NRDSPs are given until **01 June 2025** to register and shall immediately be subject to Value-Added Tax (VAT) after the 120-day period, or starting **02 June 2025**.

[Click here for the full text of RR No. 14-2025](#)

REVENUE MEMORANDUM ORDER NO. 18-2025 - MODIFICATION, DROPPING, AND CREATION OF ALPHANUMERIC TAX CODE (ATC) OF SELECTED REVENUE SOURCE UNDER REPUBLIC ACT NO. 12066, OTHERWISE KNOWN AS CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISES MAXIMIZE OPPORTUNITIES FOR REINVIGORATING THE ECONOMY (CREATE MORE) ACT

On 20 March 2025, the BIR issued Revenue Memorandum Order (RMO) No. 018-2025 to facilitate the proper identification and monitoring of payment for creditable withholding tax.

A. ATCs modified

| ATC | Description | Tax Rate | BIR Form No. | Legal Basis | Modified/New Tax Rate |
|----------------|--|----------|--------------|---|-----------------------|
| WI156 WC156 | Income Payments made by credit card companies Individual Corporate | ½ of 1% | 1601-EQ/2307 | Republic Act (RA) No. 12066 / Revenue Regulations (RR) No. 5-2025 | ½% |

B. ATCs dropped

| ATC | Description | Tax Rate | Legal Basis | BIR Form No. |
|----------------|---|----------|----------------|--------------|
| WI760 WC760 | On ½ of the gross remittances by e-marketplace operators and digital financial services providers to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate | 1% | RR No. 16-2023 | 1601-EQ/2307 |

C. ATCs created

| ATC | Description | Tax Rate | Legal Basis | BIR Form No. |
|----------------|---|----------|------------------------------|--------------|
| WI820 WC820 | On ½ of the gross remittances by e-marketplace operators to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate | ½% | RA No. 12066 / RR No. 5-2025 | 1601-EQ/2307 |
| WI830 WC830 | On ½ of the gross remittances by digital financial services providers to the sellers/merchants for the goods or services sold/paid through their platform/facility Individual Corporate | ½% | RA No. 12066 / RR No. 5-2025 | 1601-EQ/2307 |

[Click here for the full text of RMO No. 18-2025](#)

REVENUE MEMORANDUM ORDER NO. 19-2025 - CREATION OF ALPHANUMERIC TAX CODE (ATC) OF SELECTED REVENUE SOURCE UNDER REVENUE REGULATIONS NO. 07-2025

On 25 March 2025, the BIR issued RMO No. 19-2025 to facilitate the proper identification and monitoring of payment for corporate income tax of domestic and resident foreign corporations classified as Registered Business Enterprise (RBEs) under the Enhanced Deductions Regime (EDR).

The following ATCs were created:

| ATC | Description | Tax Rate | Legal Basis | BIR Form No. |
|-------|--|----------|-----------------------------------|------------------------------|
| IC220 | Domestic Corporation classified as Registered Business Enterprise (RBE) under the Enhanced Deductions Regime (EDR) | 20% | RA No. 12066 / RR No. 007-2025 | 1702Q / 1702-RT / 1702-MX |
| IC230 | Resident Foreign Corporation classified as Registered Business Enterprise (RBE) under the Enhanced Deductions Regime | 20% | | |

[Click here for the full text of RMO No. 19-2025](#)

Related Issuance: [Revenue Regulations No. 07-2025](#)

REVENUE MEMORANDUM ORDER NO. 20-2025 - POLICIES AND PROCEDURES IN PROCESSING ONE-TIME TRANSACTION (ONETT) OF CANNOT BE LOCATED (CBL) TAXPAYERS

On 24 April 2025, the BIR issued RMO No. 20-2025 to prescribe the policies and procedures in processing One-Time Transactions (ONETT) involving taxpayers tagged as “Cannot Be Located” (CBL).

Under the RMO, the ONETT Officer-of-the-Day, Revenue Officer, or Group Supervisor shall verify through the Internal Revenue Integrated System – Taxpayer Registration System (IRIS-TRS) whether any of the transacting parties (e.g., sellers, buyers, donors, donees, or heirs) are tagged as CBL based on the Master List found on the BIR website. If any party is found to be CBL, the application for issuance of ONETT Computation Sheet (OCS) or electronic Certificate Authorizing Registration (eCAR) shall not be processed until the concerned taxpayer resurfaces and complies with additional requirements.

In the interim, taxpayers may voluntarily pay the applicable taxes to avoid the accrual of penalties and interest. The prescribed procedures under Item II.G of RMO No. 4-2025 shall be followed when handling such cases.

[Click here for the full text of RMO No. 20-2025](#)

REVENUE MEMORANDUM CIRCULAR NO. 25-2025 - PUBLISHING THE FULL TEXT OF THE 24 FEBRUARY 2025 LETTER FROM THE FOOD AND DRUG ADMINISTRATION (FDA) OF THE DEPARTMENT OF HEALTH (DOH) ENDORSING UPDATES TO THE LIST OF VAT-EXEMPT PRODUCTS UNDER REPUBLIC ACT (RA) NO. 10963 (TRAIN LAW) AND RA NO. 11534 (CREATE ACT)

On 04 April 2025, the BIR issued Revenue Memorandum Circular (RMC) No. 25-2025, publishing the full text of the letter dated 24 February 2025 from the Food and Drug Administration (FDA) of the Department of Health. The letter, signed by FDA Director General Dr. Samuel A. Zacate, endorsed updates to the published list of Value-Added Tax (VAT)-exempt medicines under Republic Act No. 10963 (TRAIN Law) and Republic Act No. 11534 (CREATE Act).

The updates include the addition of medicines for the treatment of diabetes, hypertension, high cholesterol, and mental illness. As clarified under Question No. 1 of RMC No. 99-2021, the VAT exemption for such covered medicines and medical devices takes effect on the date of publication by the FDA of the updated list.

[Click here for the full text of RMC No. 25-2025](#)

Related Issuance: [Letter from FDA re Endorsement of the Updates to the List of VAT-Exempt Products](#)

REVENUE MEMORANDUM CIRCULAR NO. 29-2025 - CIRCULARIZING REPUBLIC ACT NO. 12079, TITLED AN ACT CREATING A VAT REFUND MECHANISM FOR NON-RESIDENT TOURISTS, ADDING A NEW SECTION 112-A TO THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, FOR THE PURPOSE

RMC No. 29-2025 circulated Republic Act No. 12079, otherwise known as An Act Creating a VAT Refund Mechanism for Non-Resident Tourists, which added a New Section 112-A to the National Internal Revenue Code of 1997, as amended, for the purpose for the guidance of all revenue officers.

[Click here for the full text of RMC No. 29-2025](#)

Related Issuance: [Republic Act No. 12079](#)

REVENUE MEMORANDUM CIRCULAR NO. 30-2025 - CIRCULARIZING THE IRR OF REPUBLIC ACT NO. 12001 OR THE REAL PROPERTY VALUATION AND ASSESSMENT REFORM ACT (RPVARA)

The BIR issued RMC No. 30-2025 to circulate the Implementing Rules and Regulations (IRR) of Republic Act No. 12001 or the Real Property Valuation and Assessment Reform Act (RPVARA), which took effect on 05 July 2024. The RPVARA provided for reforms in real property valuation and assessment, the reorganization of the Bureau of Local Government Finance (BLGF), and the grant of tax amnesty on real property and special levies on real property.

The IRR of the RPVARA clarified that: (i) the real property tax (RPT) amnesty on penalties, surcharges, and interests from all unpaid real property taxes, including the Special Education Fund, Idle Land Tax, and other Special Levy Taxes that were incurred prior to the effectivity of the RPVARA can only be granted until 05 July 2026, which is two (2) years after the effectivity of said law, and (ii) the local government units (LGUs) may issue an ordinance to determine only the means and method of payment but the non-issuance of such shall not prevent the implementation of the grant of tax amnesty in accordance with the RPVARA.

The tax amnesty may be availed of by a delinquent real property owner with the option of one-time payment or installment payment of the delinquent RPT until 05 July 2026, but the following real properties are excluded from its application:

1. Delinquent real properties which have been disposed of at public auction to satisfy RPT delinquencies;
2. Real properties with tax delinquencies which are being paid pursuant to a compromise agreement; and
3. Real properties subject of pending cases in court for RPT delinquencies.

 [Click here for the full text of RMC No. 30-2025](#)

REVENUE MEMORANDUM CIRCULAR NO. 31-2025 - CLARIFICATION ON THE PROVISIONS ON THE APPLICABLE TAXES DUE ON SALE OF PROPERTY CONSIDERED AS ORDINARY ASSETS OF THE SELLER AND OTHER RELEVANT MATTERS

On 07 April 2024, the BIR issued RMC No. 31-2025 for the uniform application of tax laws, rules, and regulations pertaining to transfer/sale of real properties classified as “ordinary assets”.

All taxpayers habitually engaged in the real estate business shall comply with the following:

A. Requisite tax returns to be filed in relation to the sale of real property by taxpayers habitually engaged in the real estate business

- The tax returns to be filed are:
 - a. BIR Form No. 1606 (Withholding Tax Remittance Return) – For Onerous Transfer of Real Property other than Capital Asset) for the remittance of expanded withholding tax on the sale of real property; and
 - b. BIR Form No. 2000-OT for the declaration and payment of the documentary stamp tax (DST) due on the sale of real property.
- Lumping the filing and remittance of creditable withholding tax (CWT) involving multiple real estate sales transactions using one (1) return shall not be allowed and the same cannot be used as proof of withholding tax payment in processing the electronic Certificate Authorizing Registration (eCAR).

B. Proof of income tax credit of taxpayers habitually engaged in the real estate business

- Copy of the BIR Form No. 1606 with proof of payment of the CWT shall be attached to the Annual Income Tax Return (ITR) where the sales were declared by the taxpayer-seller habitually engaged in the real estate business.
- The issuance of BIR Form No. 2307 as proof of income tax credit in lieu of BIR Form No. 1606 with proof of payment shall be discontinued. The BIR Form No. 1606 with proof of payment shall be the only proof of claiming the income tax credit in relation to the sale of real property classified as Ordinary Asset by a taxpayer-seller habitually engaged in the real estate business.

C. Presentation of income tax credits arising from BIR Form No. 1606 in the Annual ITR of taxpayers habitually engaged in the real estate business

- Taxpayers habitually engaged in the real estate business shall lodge the total of BIR Form No. 2307 under CWT for the Year (from Previous Quarter/s and Fourth Quarter) for its business/es other than real estate business, and the CWT remitted through BIR Form No. 1606 under Other Tax Credits/Payments of the Annual ITR, depending on the applicable and latest Annual ITR form available.
- -The total of the tax credits claimed per submitted Summary Alphalist of Withholding Taxes (SAWT) by taxpayers habitually engaged in the real estate business shall be the total of BIR Form No. 2307 under Creditable Tax Withheld for the Year (from Previous Quarter/s and Fourth Quarter) for its business/es other than real estate business, and the CWT remitted through BIR Form No. 1606 under Other Tax Credits/Payments of the Annual ITR.

(Continued on the next page)



TAXATION

(Revenue Memorandum Circular No. 31-2025 - continued)

D. Documents to be issued by taxpayers habitually engaged in the real estate business on their sale of real property financed by Financing Institutions.

- If the buyer of the real estate opts to settle the remaining balance by applying for a loan from a financing institution, and the financing institution approves and guarantees the release of loan/cash to the seller, the receipt of money by the seller from the financing institution shall be subject to twelve percent (12%) output VAT. Consequently, the seller shall issue a Sales Invoice to the buyer as evidence of sale and payment, and an Acknowledgment Receipt or Official Receipt to the financing institution as evidence of cash receipt.

E. Taxability of other fees collected by taxpayers habitually engaged in the real estate business

- Transfer fees, processing fees, miscellaneous fees, registration fees, and the like billed by the taxpayer habitually engaged in the real estate business shall be subject to income tax and likewise be subject to 12% output VAT.

 [Click here for the full text of RMC No. 31-2025](#)

REVENUE MEMORANDUM CIRCULAR NO. 32-2025 - CIRCULARIZING JOINT ADMINISTRATIVE ORDER NO. 002-2025, SERIES OF 2025 - “GUIDELINES TO IMPLEMENT SECTIONS 6, 7, AND 8 OF REPUBLIC ACT NO. 12066, ON THE CERTIFICATION OF EXPORT-ORIENTED ENTERPRISE WITH EXPORT SALES OF AT LEAST SEVENTY PERCENT (70%) OF THE TOTAL ANNUAL PRODUCTION OF THE PRECEDING TAXABLE YEAR”

On 07 April 2025, the BIR issued RMC No. 32-2025 attaching Joint Administrative Order (JAO) No. 08-2025, Series of 2025.

Under the JAO, the Department of Trade and Industry (DTI)-Export Marketing Bureau (EMB) shall determine and certify the compliance of export-oriented enterprises with the seventy percent (70%) threshold under Sections 106(A)(2)(a)(3), 108(B)(5), and 109 (dd) of the Tax Code.


The Certification to be issued by DTI-EMB shall be required in the availment of the Value-Added Tax (VAT) zero-rating on local purchases or VAT exemption on importation. Thus, the export-oriented enterprise shall furnish a copy of the DTI-EMB Certification to its local supplier prior to the transaction, and submit the same to the Bureau of Customs in case of importation.

The DTI-EMB shall process the application within twenty (20) working days from complete submission of the documentary requirements. Subsequent applications for the Certification by export-oriented enterprises shall be filed with the DTI-EMB not earlier than forty-five (45) working days prior to the close of the taxable year of the export-oriented enterprise.

The Certification shall be valid until the end of the applicable taxable year (calendar/fiscal) adopted by the export-oriented enterprise unless earlier revoked.

The Certification shall be revoked if it is determined that export sales of the export-oriented enterprise is less than seventy percent (70%) of the total annual production of the preceding taxable year. After its revocation, the export-oriented enterprise shall be subject to VAT on their importations for such taxable year covered by the revoked Certification and shall be allowed to refund the excess input tax after verification.


Violation of the provisions of Republic Act (RA) No. 12066 as implemented by the JAO shall be grounds for the initiation of the appropriate action against the export-oriented enterprise without prejudice to the filing of appropriate administrative, civil, or criminal charges.

 [Click here for the full text of RMC No. 32-2025](#)

REVENUE MEMORANDUM CIRCULAR NO. 33-2025 - CIRCULARIZING THE 2025 NATIONAL PRIORITY PLAN AS PREPARED BY THE NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY

The BIR issued RMC No. 33-2025 to circulate the 2025 National Priority Plan (NPP) as prepared by the National Economic and Development Authority (NEDA), pursuant to BIR-NEDA Regulations No. 1-81. This issuance is in line with Paragraph (H), Section 30 of the National Internal Revenue Code, as amended by Batas Pambansa Blg. 45, regarding charitable and other contributions.

The NPP is an annual list of government-prioritized programs, projects, and activities (PPAs) in sectors such as education, health, youth and sports development, human settlements, science and culture, and economic development. The list serves as a guide for determining the deductibility of donations under existing tax laws.

 [Click here for the full text of RMC No. 33-2025](#)



TAXATION

REVENUE MEMORANDUM CIRCULAR NO. 38-2025 - CLARIFICATION ON THE REQUIREMENT OF SUBMISSION OF TAXPAYER IDENTIFICATION NUMBER OF COOPERATIVE MEMBERS FOR THE ISSUANCE OF CERTIFICATE OF TAX EXEMPTION IN RELATION TO RMC NO. 158-2022

On 23 April 2025, the BIR issued RMC No. 38-2025, clarifying the requirements for submitting the Tax Identification Numbers (TINs) of cooperative members in relation to the issuance of a Certificate of Tax Exemption.

The BIR reiterated that cooperatives must ensure all their members possess valid TINs. However, if some members do not have TINs due to justifiable reasons, the cooperative may still apply for and obtain a Certificate of Tax Exemption (CTE). In such cases, the cooperative must submit a Sworn Affidavit stating the valid reasons for the absence of TINs and commit to securing and submitting the missing TINs to the BIR within nine (9) months from the issuance of the CTE.

[Click here for the full text of RMC No. 38-2025](#)

REVENUE MEMORANDUM CIRCULAR NO. 40-2025 - CLARIFICATION ON THE SUBMISSION OF PROOF OF SETTLEMENT OF ESTATE PURSUANT TO REVENUE REGULATIONS NO. 10-2023

On 24 April 2025, the BIR issued (RMC No. 40-2025 clarifying the provisions of RR No. 10-2023 regarding the submission of proof of settlement of estate for purposes of availing of estate tax amnesty.

The RMC reiterated that the documents required for the availment of the estate tax amnesty are (1) the Estate Tax Amnesty Return (BIR Form 2118-EA), (2) the Acceptance Payment Form (BIR Form No. 0621-EA), and (3) the complete documentary requirements as prescribed under RR No. 10-2023.

The proof of settlement of the estate, whether judicial or extrajudicial, is not required to accompany the Estate Tax Amnesty Return (BIR Form 2118-EA) at the time of filing and payment of taxes if it is not yet available. The non-submission of such proof shall not invalidate the application for estate tax amnesty. The proof of settlement (e.g. Deed of Extrajudicial Settlement, Court Order), however, shall be required during the processing and issuance of the Electronic Certificate Authorizing Registration (eCAR).

[Click here for the full text of RMC No. 40-2025](#)

INTELLECTUAL PROPERTY

IPOPHIL MEMORANDUM CIRCULAR NO. 2025-007 - CONTINUATION OF PATENT PROTECTION INCENTIVE PROGRAM ("JUANA PATENT AND JUANA DESIGN" PROGRAM) FOR MSMEs

The Intellectual Property Office of the Philippines (IPOPHIL) issued Memorandum Circular (MC) No. 2025-007 to further extend the Patent Protection Incentive Program ("Juana Patent and Juana Design Program") for women-led Micro, Small, and Medium-scale Enterprises (MSMEs) until 31 March 2026 or until 50 Inventions, 150 Utility Models, and 150 Industrial Design qualified applications have been filed and received.

Eligible applicants are entitled to a waiver of the following fees:

1. Filing fees for Invention, Utility Model, and Industrial design;
2. Filing fees for claims in excess of five (5) but not exceeding ten (10) for Invention and Utility Model or filing fees for embodiments not exceeding ten (10) for Industrial design;
3. First Publication Fee; and
4. Substantive Examination Fee.

[Click here for the full text of IPOPHIL Memorandum Circular No. 2025-007](#)

IPOPHIL MEMORANDUM CIRCULAR NO. 2025-009 - RULES AND REGULATIONS FOR THE DECLARATION AND CREATION OF THE REGISTER OF WELL-KNOWN MARKS

The IPOPHIL issued MC No. 2025-009, which establishes the country's first Well-Known Marks Register, which took effect on 28 April 2025. The MC outlines the criteria, requirements and procedures for registering a well-known mark. Once approved, the brand owner will receive a Certificate of Well-Known Declaration, which is valid for ten (10) years, provided the mark remains in continuous use in Philippine commerce. This certificate is renewable for another period of 10 years upon request.

This landmark initiative enables brand owners to seek official recognition of their well-known trademarks through a streamlined, non-adversarial administrative process overseen by the Director of Trademarks, offering a more efficient and cost-effective alternative to litigation.

[Click here for the full text of IPOPHIL Memorandum Circular No. 2025-009](#)

BSP MEMORANDUM NO. M-2025-012 - REMINDER ON THE ACCEPTANCE OF ALL FORMATS OF THE NATIONAL ID AND ENHANCED USE OF NATIONAL ID AUTHENTICATION SERVICES

On 06 April 2025, the Bangko Sentral ng Pilipinas (BSP) issued Memorandum No. M-2025-012 to remind BSP Supervised Financial Institutions (BSFIs) to accept the National ID in all its recognized formats (National ID Card, National ID in paper form, and Digital National ID) as a valid and sufficient proof of identity in all financial transactions without requiring another ID.

BSFIs can use the National ID Check to verify the authenticity of the National ID. BSFIs are also required to ensure that all formats of the National ID are prioritized and included in the list of acceptable IDs in all branches.

[Click here for the full text of BSP Memorandum No. M-2025-012](#)

BSP MEMORANDUM NO. M-2025-014 - UPDATED MANUAL OF REGULATIONS FOR BANKS (MORB) AND MANUAL OF REGULATIONS FOR NON-BANK FINANCIAL INSTITUTIONS (MORNBFI) AS OF 31 DECEMBER 2022

The updated Manual of Regulations for Banks (MORB) and Manual of Regulations for Non-Bank Financial Institutions (MORNBFI) as of 31 December 2022 include the relevant 2022 issuances, as amended below. These changes aim to clarify regulatory requirements, align with issued circulars, and conform with formatting conventions of the Manuals.

Key updates include:

1. Adjustment of the effective reserve week under MORB Section 251 to 14 October 2022, in line with Circular No. 1154;
2. Alignment of IT Risk Management guidelines for pawnshops (Section 142-P) with relevant provisions in Section 147-Q of the MORNBFI;
3. Reclassification of the Standard Business Loan Application Form (Appendix N-1) as a "Category B" report; and
4. Updating of footnotes in various sections to reflect key BSP memoranda issued in 2022.

[Click here for the full text of BSP Memorandum No. M-2025-014](#)

BSP CIRCULAR NO. 1212, SERIES OF 2025 - AMENDMENTS TO FOREIGN EXCHANGE (FX) REGULATIONS COVERING FX DERIVATIVES, INVOLVING THE PHILIPPINE PESO, AND OTHER TRANSACTIONS UNDER THE MANUAL OF REGULATIONS ON FOREIGN EXCHANGE TRANSACTIONS AND THE MANUAL OF REGULATIONS FOR BANKS

On 11 April 2025, the BSP issued Circular No. 1212 providing for amendments to the Manual of Regulations on Foreign Exchange Transactions (FX Manual) relating to sales of FX, the submission of documents to AABs/AAB forex corps for sales of FX, registration of inward investments with the BSP, and the Chapter on Foreign Exchange Derivatives Transactions Involving the Philippine Peso.

For sales of FX by AABs/AAB forex corps, the total amount of FX to be: (i) sold on spot basis; and/or (ii) hedged by a customer under FX derivatives contracts, by/with single or multiple AABs for specific underlying transaction shall not exceed the amount of such underlying transaction at any given point in time.

Documents to support the sale of FX and other related requests covering FX transactions shall be submitted based on the manner prescribed by AABs/AAB forex corps. Electronic submission of said documents shall be through the official email/electronic/digital channel/system designated by AABs/AAB forex corps subject to their due diligence, "Know Your Customer", and risk management policies.

Applications for registration of inward investments under Section 36.1 of the FX Manual shall be filed through the BSP's online system and shall be free of charge, while applications for registration of new/additional investments of non-resident investors shall be filed with the BSP within one (1) year from applicable reckoning date.

The Circular provides new and separate policies of the BSP on FX Derivatives Transactions of AABs with Customers, and those for the AAB's own account. It also defined the terms FX derivatives, non-deliverable swap, cross currency swap, non-deliverable cross currency swap, and FX option.

[Click here for the full text of BSP Circular No. 1212, Series of 2025](#)

LOCAL GOVERNMENT

DILG MEMORANDUM CIRCULAR NO. 2025-034 - UPDATING OF THE ELECTIVE LOCAL OFFICIAL PERSONNEL DATABASE SYSTEM (ELOPDS) FOR THE TERM 2025-2028

On 04 April 2025, the Department of Interior and Local Government (DILG) issued Memorandum Circular (MC) No. 2025-034 to ensure the timely and accurate completion of Elective Local Official Personnel Database System by all incoming and re-elected local government officials for the term 2025-2028.

The DILG shall be responsible for encoding and submission of ELOPDS Forms in the Elective Local Official Profiling Database System which can be accessed through: <https://elopd.dilg.gov.ph>. The deadline for complete encoding is on 30 September 2025.

 [Click here for the full text of DILG Memorandum Circular No. 2025-034](#)

JURISPRUDENCE

SECURITIES AND EXCHANGE COMMISSION V. 1ACCOUNTANTS PARTY-LIST, INC., G.R. NO. 246027 – SC UPHOLDS SEC ACCREDITATION FOR EXTERNAL AUDITORS

In a Resolution dated 28 January 2025, the Supreme Court *En Banc* affirmed the authority of the Securities and Exchange Commission (SEC) to accredit Certified Public Accountants (CPAs) serving as external auditors of corporations with registered securities and secondary licenses. The ruling reversed an earlier decision of the Court and upheld Rule 68, paragraph 3 of the Implementing Rules and Regulations of the Securities Regulation Code, as well as SEC Memorandum Circular No. 13, Series of 2009.

The Supreme Court ruled in favor of the SEC, emphasizing that the Commission's authority to regulate auditors arises from its statutory mandate to supervise and monitor entities within its jurisdiction, including publicly listed companies, investment houses, and other capital market participants.

The Court held that the SEC's issuance of rules on auditor accreditation is a valid exercise of its quasi-legislative powers and does not infringe upon the Board of Accountancy's (BOA) regulatory authority over the general practice of the accountancy profession in the Philippines.

 [Click here for the full text of SEC v. 1Accountants Party-List, Inc.](#)

ROWENA MANLUTAC GREEN VS. JEFFERY A. GREEN AND THE REPUBLIC OF THE PHILIPPINES, G.R. NO. 255706 - FAMILY AND FRIENDS' TESTIMONIES CAN PROVE PSYCHOLOGICAL INCAPACITY IN NULLITY OF MARRIAGE CASES


On 17 February 2025, the Supreme Court in G.R. No. 255706 (*Green v. Green and the Republic of the Philippines*) reaffirmed that testimonies from a spouse's family and friends can help prove psychological incapacity in nullity of marriage cases, especially from those close to the allegedly incapacitated spouse.

Jeffery A. Green filed a petition to nullify his marriage with Rowena Manlutac Green, claiming that both of them were psychologically incapacitated. As evidence, he submitted a psychiatric evaluation report made by Dr. Ma. Bernadette Manalo-Arcena who conducted standard tests and interviews with Jeffrey, Rowena, a mutual friend of the spouses, and Rowena's mother.

Based on the report, Rowena frequently mismanaged their finances, accumulating debts of up to PhP4 million. She was also accused of cheating on Jeffrey and lying about the paternity of their child.

The Regional Trial Court granted the petition, declaring Rowena psychologically incapacitated to fulfill her marital duties. This was upheld by the Court of Appeals and the Supreme Court.

According to the Supreme Court, Jeffery presented documentary evidence on Rowena's debt and gambling history, dishonesty, and infidelity. These were supported by the psychiatric evaluation report. All these show Rowena suffers from continuing and incurable Borderline Personality Disorder and Antisocial Personality Disorder which prevent her from performing her spousal obligations. Thus, the Supreme Court declared their marriage null and void due to Rowena's psychological incapacity.

 [Click here for the full text of Green v. Green and Republic](#)

FOUNDATION FOR ECONOMIC FREEDOM VS. ENERGY REGULATORY COMMISSION (ERC) AND NATIONAL RENEWABLE ENERGY BOARD (NREB), ET AL., G.R. NOS. 214042, 215579 & 235624 - SC UPHOLDS DOE, ERC, AND NREB'S POWER TO IMPLEMENT FIXED TARIFF SYSTEM FOR RENEWABLE ENERGY

In an *En Banc* Decision dated 13 August 2024, the Supreme Court upheld Sections 6 and 7 of Republic Act (RA) No. 9513, or the Renewable Energy Act of 2008.

Section 6 established the Renewable Portfolio Standard (RPS), which is a market-based policy that requires electricity suppliers to source an agreed portion of their energy supply from eligible renewable energy resources. Section 7 introduced the Feed-In-Tariff (FIT) System which offers incentives to renewable energy developers, including fixed tariff payments and priority connections to the grid or the high voltage backbone system of interconnected transmission lines, substations, and related facilities in the Philippines.

Petitioners questioned the power of the Department of Energy (DOE), Energy Regulatory Commission (ERC), and the National Renewable Energy Board (NREB) to determine how the fixed tariff system for renewable energy is implemented under RA No. 9513, arguing that Sections 6 and 7 were unconstitutional for being invalid delegation of legislative power.

The Supreme Court, however, ruled that the delegation of legislative power to these agencies to establish the infrastructures and mechanisms to implement the FIT System and the RPS is valid, since (1) RA No. 9513 making the delegation is complete such that it specifies the policy to be executed, and (2) the law provides a sufficient standard indicating the conditions and limitations of the delegate's authority.

As to the mechanism of the FIT System, Section 7 identified a specific state policy, which is to accelerate the development of emerging renewable energy resources and provided standards to limit the implementing power of the ERC and the NREB.

As to the RPS, Section 6 specifies the policy meant to guide its determination, which is for all stakeholders in the electric power industry to contribute to the growth of the renewable energy industry of the country. While not as detailed as Section 7, there already exists sufficient standards in RA No. 9513 to limit the authority of the NREB as the determining agency in charge of the RPS.

 [Click here for the full text of Foundation for Economic Freedom v. ERC, et al.](#)



CONTACT US



www.GSElawfirm.com



Suite 2801 Discovery Center
25 ADB Avenue, Ortigas Center
Pasig City 1605 Philippines



Trunk (632) 8633-9757 to 58 /
8634-2935 / 8638-9345 to 46



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