



GMS Flash Alert

Immigration Edition

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Philippines - COVID-19: Travel Restrictions and Filing Extensions

As a response to the COVID-19 outbreak, the Philippine government has placed the entire Luzon (including Metro Manila) in enhanced community quarantine (ECQ) and issued advisories restricting the travels from and to the Philippines.¹ Additionally, Philippine immigration and tax authorities have suspended some of their functions and extended certain deadlines.

WHY THIS MATTERS

These measures will impact companies with expatriate populations in terms of existing and future assignments inbound to or outbound from the Philippines. Employees and their families who may have received offers for an international assignment to the Philippines may need to postpone the commencement of the assignment or may indeed be already there but on limited term visas. This could cause some anxiety, stress, and inconvenience, especially plans for relocation are already underway or where they are already in the Philippines on temporary visas.

The changes will require employers to re-consider their personnel and work arrangements due to travel limitations and work permit restrictions.

Inbound Travelers to the Philippines

The Department of Foreign Affairs (DFA) released Foreign Service Circular No. 29-2020 dated 19 March 2020² mandating the suspension of the following effective 22 March 2020:

- all visa-free privileges based on visa waiver agreements;
- visa-free entry for 30-days of non-restricted nationals;

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- visa-free entry of holders of Hong Kong SAR, Macau SAR, Macau-Portuguese and British National Overseas passports.

All previously-issued visas by Philippine foreign service posts are deemed canceled except those issued to accredited foreign government and international organizations officials and their dependents and foreign spouses and children of Filipino nationals.

All Filipino nationals, including their spouses and children, and foreign government and international organization officials accredited in the Philippines will be allowed to enter the Philippines subject to quarantine procedures.

Outbound Travelers from the Philippines

Foreign nationals may leave the Philippines at any time during the ECQ.

All Filipinos are prohibited to travel outside the Philippines except for balikbayans and overseas Filipino workers (OFWs).

Government Operations

The Department of Labor and Employment, its bureaux, regional offices and agencies are implementing a four-day work-week from Monday to Thursday with a 7AM to 7PM schedule.

All transactions at the Bureau of Immigration offices in Luzon are temporarily suspended during the period of the ECQ except for outbound passengers intending to depart the Philippines from any of the international airports in Luzon.³ All aliens whose visas will expire during the ECQ shall be allowed to file their applications for extensions, provided that they file their applications for the extension within thirty (30) days from the lifting of the ECQ.

Tax Filing Extension

The Bureau of Internal Revenue (BIR) issued Revenue Memorandum Circular No. 28-2020 dated 18 March 2020, extending the filing and payment deadline for the 2019 annual income tax returns (AITR) from 15 April 2020 to 15 May 2020, without imposition of penalties to taxpayers.⁴ In addition, the BIR has waived the venue requirement and taxpayers may file and pay at any authorized agent bank nearest to the location of the taxpayer or to any revenue collection officer under the Revenue District Office.

FOOTNOTES:

1 See L. Tuquero, "[12 QC barangays now under 'extreme enhanced community quarantine'](#)" on *Rappler* (online) 24 March 2020. (Note that this is a 3rd party (non-governmental, non-KPMG) website. Providing this link does not represent an endorsement of this website by KPMG.)

2 See [Department of Foreign Affairs Travel Advisory for Inbound Travel](#) (by foreign travelers), [Advisory for Inbound Travel for Filipino Travelers](#), [Bureau of Immigration Press Release](#) (suspending arrivals of foreign nationals).

Also, for some basic information on measures taken by the Philippine government to combat COVID-19, see this webpage of the U.S. Embassy in the Philippines: <https://ph.usembassy.gov/covid-19-information/>.

3 Bureau of Immigration [suspends transactions in Luzon](#) 20 March 2020.

4 [Revenue Memorandum Circular No. 28-2020](#).

Contact us

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The information contained in this newsletter was submitted by the KPMG International member firm in the Philippines.

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