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***DOLE issued guidelines requiring clearance on criminal complaint involving the exercise of FOA***

The Department of Labor and Employment (DOLE) endorsed a copy of the Administrative Order No. 149, Series of 2025, entitled “*Administrative Guidelines for the Issuance of DOLE Clearance on Criminal Complaints Filed with the Office of the Prosecutor Involving the Exercise of Freedom of Association and the Right to Organize of Workers,*” which was issued on 14 April 2025.

The Administrative Order provides the guidelines for the issuance of DOLE Clearance when criminal complaints are filed with the Office of the Prosecutor involving workers, trade unionists, or labor organizations in connection with the exercise of freedom of association and their rights to organize.

Under the Guidelines, the Investigating Prosecutor must first request a DOLE Clearance from the Regional Office that has jurisdiction over the complaint. Upon receipt of the request, the Regional Director assigns it to a Mediator-Arbiter or designated officer, who must conduct a preliminary evaluation within three (3) working days. This evaluation determines whether the complaint is connected to a labor dispute arising from legitimate labor activities. Based on the findings, the Regional Director must issue the appropriate Clearance or Certification within fifteen (15) days from receipt of the request.

The purpose of this process is to ensure that criminal complaints involving workers’ exercise of their rights to organize, bargain collectively, and undertake trade union activities are properly evaluated by DOLE before the Prosecutor proceeds with preliminary investigation and filing of Information in court, thereby safeguarding workers' rights.

***SEC requests for comment/s on revised rules allowing trading of “B” shares on the regular board and requiring buyers to accept either “B” or “A” Certificates”***

The public is advised that the Securities and Exchange Commission (SEC) En Banc, in its meeting held on 22 April 2025 resolve to expose the draft Memorandum Circular on REVISING THE RULES ALLOWING TRADING OF “B” SHARES ON THE REGULAR BOARD AND REQUIRING BUYERS TO ACCEPT EITHER “B” OR “A” CERTIFICATES.

The Commission requests for comments, suggestions and/or inputs from all concerned on the proposed draft Memorandum Circular by submitting written comments on or before 24 May 2025 through email at [ipsd\\_msrd@sec.gov.ph](mailto:ipsd_msrd@sec.gov.ph), [eavalencia@sec.gov.ph](mailto:eavalencia@sec.gov.ph) and [gjarugay@sec.gov.ph](mailto:gjarugay@sec.gov.ph) with our proposed subject of “COMMENTS ON REVISED RULES ALLOWING TRADING

OF “B” SHARES ON THE REGULAR BOARD AND REQUIRING BUYERS TO ACCEPT EITHER “B” OR “A” CERTIFICATES.”

To read/download SEC Notice: “SEC request for comments on revised rules allowing trading of “B” shares on the regular board and requiring buyers to accept either “B” or “A” Certificates”, kindly follow this link: <https://www.sec.gov.ph/notices/request-for-comments-on-revised-rules-allowing-trading-of-b-shares-on-the-regular-board-and-requiring-buyers-to-accept-either-b-or-a-certific/>.

***BIR RR No. 14-2025 - Amending Section 14 of the Revenue Regulations No. 3-2025 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***

Pursuant to Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended (Tax Code), these Regulations are hereby promulgated to amend portions of Revenue Regulations (RR) No. 3-2025 pertaining to Section 14 particularly on Transitory Provision on the deadline of Registration of Non-Resident Digital Services.

To read/download RR No. 14-2025, kindly follow this link: <https://bir-cdn.bir.gov.ph/BIR/pdf/RR%20NO.%2014-2025.pdf>.

***BIR RMO No. 20-2025 - Policies and Procedures in Processing One-Time Transaction (ONETT) of Cannot be Located (CBL) Taxpayers***

Provisions of Section II.F.4 of Revenue Memorandum Order (RMO) No. 4-2025 provides that any BIR Office handling frontline services, including the processing of electronic Certificate Authoring Registration (eCAR) shall verify as to whether the taxpayer-applicant is among those taxpayers tagged as CBL. In this case, the number of days indicated in the BIR Citizen's Charter to process/deliver the issuance of eCAR, as mandated under existing revenue issuances in accordance with Republic Act No. 11032, "An Act Promoting Ease of Doing Business and Efficient Delivery of Government Services", shall not apply."

To read/download RMO No. 20-2025, kindly follow this link: <https://bir-cdn.bir.gov.ph/BIR/pdf/RMO%20No.%2020-2025.pdf>.

***BIR RMO No. 22-2025 - Amending the Guidelines in the Processing and Issuance of Certificate of Tax Exemption under Revenue Memorandum Order No. 38-2019 Entitled as "Tax Exemption of Non-Stock, Non-Profit Corporations Under Section 30 of the National Internal Revenue Code of 1997, as Amended"***

Revenue Memorandum Order (RMO) No. 38-2019 was issued to clarify the nature, character, and tax treatment of corporations under Section 30 of the National Internal Revenue Code (NIRC) of

1997, as amended, and to devolve to the Revenue Regions the issuance of the Certificate of Tax Exemption (CTE) to said corporations.

The recent passage of Republic Act No. 12021 or the "Magna Carta of Filipino Seafarers " mandated the recognition of exemptions from taxes, duties, and other assessments provided in Article 251 of Presidential Decree No. 442, as amended, enjoyed by legitimate labor organizations of seafarers, without need to apply for confirmation of such exemptions. Additionally, the Implementing Rules and Regulations (IRR) of the said Law states that in availing of the said exemptions from taxes, duties and other assessments provided, a legitimate labor organization of seafarers shall only be required to submit a certification from the Department of Labor and Employment (DOLE) to the concerned government agencies that it is included in the register of legitimate labor organizations. Hence, there exists a necessity to amend certain portions of RMO No. 38-2019 to align with the intentions of the said law and its IRR.

To read/download RMO No. 22-2025, kindly follow this link: <https://bir-cdn.bir.gov.ph/BIR/pdf/RMO%20No.%2022-2025.pdf>.

### ***BOC CAO 02-2025 - Amendments and Clarifications to CAO No. 02-2024 on Customs Dues, Fees, and Charges***

To address the concerns of stakeholders and to ensure transparency and predictability, this Customs Administrative Order (CAO) further clarifies some provisions of CAO No. 02-2024 on "Customs Dues/ Fees/ and Charges". Moreover, as a result of the stakeholder consultation, this CAO likewise provides additional Section on the reimbursement of meal, transportation and lodging expenses for Customs Services rendered by authorized personnel of the Bureau. Finally, deferment or suspension of the implementation of certain Fees and Charges are likewise covered by this CAO.

To read/download CAO 02-2025, kindly follow this link: <https://customs.gov.ph/wp-content/uploads/2025/04/2025CAO-02-2025.pdf>.

### ***BOC CMO 02-2025 - Addendum to CMO No. 41-2015 with Subject, "Revised Rates to be Charged by Off-Dock Container Yard/ Container Freight Stations and Compliance with CMO No. 32-2015"***

The objectives of this CAO are as follows:

1. To provide additional guidelines and revisions to Customs Memorandum Order (CMO) No. 41-2015;
2. To cover shipments delivered to the Off-Dock and Off-Terminal Customs Facilities and Warehouses (CFWs) operators; and
3. To adopt a one-rate charge system and standardize its adjustment based on the periodic rate of increase of the Arrastre and Wharfage fees promulgated by the Philippine Ports Authority (PPA).

To read/download CMO 02-2025, kindly follow this link: <https://customs.gov.ph/wp-content/uploads/2025/04/2025CMO-02-2025.pdf>.

*Prepared by the FPI Secretariat*

*“That in all things God may be glorified”*