

**Reportorial and Monitoring Requirements for Foreign Corporations  
Monitored by the Company Registration and Monitoring Department**

<b>Requirements/Documents</b>	<b>Filing Period</b>
<p><b>General Information Sheet (GIS)</b></p> <p>The GIS should be certified and sworn to by the resident agent.</p> <p><b>1. Branch Office and Representative Office</b></p> <p><b>2. ROHQ and RHQ</b></p> <p>    a) initial</p> <p>    b) annual</p>	<p><b>1. within 30 calendar days from the anniversary date of the issuance of the SEC license</b></p> <p><b>2.</b></p> <p>    a) within 30 days after the issuance of the SEC certificate of registration and license, AND</p> <p>    b) within 30 days from the anniversary date of the issuance of the SEC certificate of registration and license</p>
<p><b>Financial Statements (FS) stamped "received" by the Bureau of Internal Revenue</b></p> <p>The FS of the following foreign corporations shall be audited by an independent certified public accountant (CPA) registered with the Board of Accountancy (BOA):</p> <p>    a) stock branch office and ROHQ with assigned capital of PhP50,000.00 or more; and</p> <p>    b) non-stock branch office, representative office, and RHQ with total assets of PhP500,000.00 or more.</p> <p>The FS of the following foreign corporations shall, at the minimum, be certified under oath by the treasurer of the corporation:</p> <p>    a) stock branch office and ROHQ with assigned capital of less than PhP50,000.00 ; and</p> <p>    b) non-stock branch office, representative office, and RHQ with total assets of less than PhP500,000.00 .</p>	<p><b>within 120 calendar days after the end of the fiscal year indicated in the FS</b></p>
<p><b>Affidavit of Non-Operation, with the GIS and the Balance Sheet (FS) stamped "received" by the Bureau of Internal Revenue (in lieu of the FS)</b></p>	<p><b>within 120 calendar days after the end of the fiscal year indicated in the FS</b></p>
<p><b>For Branch Office: Securities Deposit</b></p> <p>    a) initial</p> <p>    b) additional (if necessary)</p>	<p><b>a) within 60 days after the issuance of the SEC license</b></p> <p><b>b) within 6 months after the end of the fiscal year indicated in the FS</b></p>
<p><b>For ROHQ and RHQ: Certificate of Inward Remittance</b></p> <p>    a) initial</p> <p>    b) annual</p>	<p><b>a) within 30 days after the issuance of the SEC certificate of registration and license</b></p> <p><b>b) within 30 days from the anniversary date of the issuance of the SEC certificate of registration and license</b></p>