

Tax in a dot

Guidelines on the 2025 filing of AFS and GIS



Stay ahead with essential tax updates

Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



Carlo Navarro

Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com

Stay on top of your tax obligations. [Click here](#) to download Deloitte's 2025 Tax Calendar.

TAX 2025-15

Guidelines on the 2025 filing of AFS and GIS

The Securities and Exchange Commission (SEC) issued the guidelines in the filing of the Annual Financial Statements (AFS) and General Information Sheet (GIS).

Deadlines for filing of AFS through the SEC Electronic Filing and Submission Tool (eFAST)

All corporations whose fiscal years end on 31 December shall file their AFS in accordance with the following schedule based on the last numerical digit of their SEC registration or license numbers:

Submission Dates	Last digit of SEC Registration/License Number
May 2,5,6,7,8,9,12,13,14,15, and 16	1 and 2
May 19,20,21,22,23,26,27,28,29, and 30	3 and 4
June 2,3,4,5,6,9,10,11, and 13	5 and 6
June 16,17,18,19,20,23,24,25,26, and 27	7 and 8
June 30/ July 1,2,3,4,7,8,9,10, and 11	9 and 0

The above schedule shall not apply to the following corporations:

1. Those whose fiscal years end on a date other than 31 December shall submit within 120 calendar days from the end of their respective fiscal years. Brokers and dealers whose fiscal years end on 31 December shall file the SEC Form 52-AR with the SEC on April 30 while those whose fiscal years end on a date other than 31 December shall file the SEC Form 52-AR, 110 calendar days after the close of their respective fiscal years.
2. Those whose securities are listed on the Philippine Stock Exchange (PSE), those whose securities are registered but not listed on the PSE, those considered as public companies and other entities under Section 17.2 of the Securities Regulations Code (SRC), shall file their AFS within 105 calendar days after the end of the fiscal year as attachment to their Annual Reports (SEC Form 17-A).
3. Those whose AFS are being audited by the Commission on Audit (COA) with certain attachments to the AFS.

Regardless of the last numerical digit of registration or license numbers, all corporations may file their AFS before the first day of the coding schedule.

Failure to submit or file on or before 11 July 2025 shall subject the entity to the prescribed penalties which shall be computed from the last day of filing in the schedule above.

Submission of GIS

All corporations shall file their GIS with the SEC through eFAST within 30 calendar days from:

1. The date of actual annual stockholders' meeting for Stock Corporations;
2. The date of actual annual members' meeting for Nonstock Corporations; and
3. The anniversary date of the issuance of the SEC licenses for Foreign Corporations.

SEC Form for Appointment of Officers for One Person Corporation (OPC)

For OPCs, SEC Form for Appointment of Officers shall be submitted within 15 days from the date of issuance of the OPC's Certificate of Incorporation or within five (5) days from when the change was reflected.

All reports

All corporations, both stock and nonstock corporations, shall file their annual reportorial requirements through eFAST following the deadline schedule indicated above in case of AFS submissions. All filers of GIS and AFS shall be accommodated through the eFAST regardless of the volume of reports to be filed.

Other reports not yet accepted through eFAST may be submitted through email at ictdsubmission@sec.gov.ph. Submissions over the counter or mail or courier are no longer accepted.

The SEC shall accept all reports filed through eFAST regardless of form and content, and will revert only after the post review for the following reasons:

1. Poor image quality
2. Horizontal image orientation
3. Wrong company profile
4. Wrong period covered and submission type
5. Other requirements (please refer to memorandum circular 3 series of 2021)

A reverted report shall be deemed as not filed.

eFAST operates for 24 hours but review, acceptance, and reversion shall be done only from Mondays to Fridays. Submissions made on a Saturday, Sunday, holiday, or during work suspension shall be considered filed on the next working day.

Non-listed registered issuers and non-listed public companies that timely filed their SEC Form 17-L (Notification of Inability to file all or any Portion of SEC Form 17-A (Annual Report) or SEC Form 17-Q (Quarterly Report) shall strictly observe the respective fifteen (15) and five (5)-calendar day extension period for the said reports. If the last day of the extension period falls on a Saturday, Sunday, holiday, or during work suspension, the Annual or Quarterly Report shall be filed on or before the last working day within the respective 15 to 5-calendar day extension period.

Please see attached SEC Memorandum Circular No. 1 series of 2025 for your reference.



Deloitte's 2025 Tax Calendar

Download Deloitte's interactive tax calendar

In this year's Tax Calendar, we feature our network-wide WorldImpact commitment—a portfolio of initiatives focused on making a tangible impact on society's biggest challenges and creating a more sustainable and equitable world.

Stay on top of your tax obligations and find inspiration for future societal impact initiatives. Download your copy of the 2025 Tax Calendar here:

<https://delo.tt/6186vDSip>

[Back to top](#)

Get in touch

Should you have any comments or questions, please contact our Tax & Legal Partners:



Carlo Navarro
Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com



Business Tax



Senen Quizon
Business Tax Leader
smquizon@deloitte.com



Walter Abela Jr.
Partner
wabela@deloitte.com



Elaine de Guzman
Partner
eedeguzman@deloitte.com

Legal



Ronald Bernas
Legal Leader
rbernas@deloitte.com



Romel Curiba
Partner
rcuriba@deloitte.com



Mary Rose Pascual
Partner
marpascual@deloitte.com

Transfer Pricing



Daniel Laoh
Transfer Pricing Leader
dlaoh@deloitte.com

Global Employer Services (GES)



Alvin Saldaña
GES Leader
asaldana@deloitte.com

Business Process Solutions (BPS)



Imelda Lapres
BPS Leader
itapay@deloitte.com



Charisse Siao
Partner
csiao@deloitte.com

[Back to top](#)



Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Philippines

Landicho Abela & Co. is a member firm of the Deloitte network.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2025 Landicho Abela & Co.

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.