PRINCIPAL OFFICE ADDRESS OF CORPORATIONS AND PARTNERSHIPS

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Whereas, prior to the issuance of SEC Memorandum Circular No. 3, series of 2006, the Commission had allowed registrant corporations and partnerships to indicate in their principal office address only the name of the city, town or municipality where they conduct business, and considered “Metro Manila" as a principal office address;

Whereas, on 16 February 2006, the Commission issued the abovementioned Circular directing registrant-corporations and partnerships to state in their Articles of Incorporation or Articles of Partnership, the specific address of their principal office, which shall, include, if feasible, the street number, street name, barangay, city or municipality; and that “Metro Manila” shall no longer be allowed as address of the principal office;

Whereas, on 20 February 2014, the Commission issued SEC Memorandum Circular No. 6, series of 2014, directing existing corporations and partnerships whose articles of incorporation or articles of partnership still indicate a general address as their principal office address, such as a city, town or municipality, or “Metro Manila”, to file, on or before 31 December 2014, an amended articles of incorporation or amended articles of partnership, as the case maybe, in order to specify their complete addresses, such that it has a street number, street name, barangay, city or municipality, and if applicable, the name of the building, the number of the building, and name or number of the room or unit.

Whereas, to ease the burden on the part of affected corporations and partnerships in effecting an amendment of their articles whenever they transfer or move to a new location, the following guidelines shall be observed:

- In the event that a corporation whose principal office address as indicated in its articles is already specific and complete or fully compliant with the aforementioned Circulars, has moved or moves to another location within the same city or municipality, the corporation is not required to file an amended articles of incorporation. However, it must declare its new or current specific address in its General Information Sheet (GIS) within fifteen (15) days from transfer to its new location or effectivity of this Circular. “Metro Manila” shall not be considered a city or municipality for this purpose.

- Notwithstanding the above provision, a corporation is not precluded from filing an amended articles of incorporation to indicate its new location within the same city or municipality of its former address;

- Failure on the part of the corporation to file the GIS within the prescribed period shall constitute a violation of Section 16 of the Corporation Code and shall subject the corporation to the imposition of penalty in accordance with the existing scale of fines;

- In all other cases, the corporation must file an amended articles of incorporation to indicate its new location in another city or municipality;

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- In the case of a partnership, considering that it has no obligation to file the GIS, it is required to file an amended articles of partnership every time it transfers to a new location within the same or another city or municipality.

- Corporations and partnerships shall be deemed to have been duly notified or validly served where the Commission has sent its subpoena, summons, notice, show cause letter, and other communications to the address indicated in the articles of incorporation or partnership, and/or GIS, as the case may be.

- All other circulars, rules, orders, issuances and opinions, or parts thereof that are inconsistent with this Memorandum Circular are hereby repealed or modified accordingly.

This Circular shall take effect on 01 January 2015 after its publication in a newspaper of general circulation.

Mandaluyong City, Philippines.

August 13, 2014.

(SGD) TERESITA J. HERBOSA
Chairperson

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