MAXIMUM EXAMINING AND FILING FEES

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The Commission, pursuant to the powers vested in it under P.D. No. 902-A, as amended, R.A. 1143 and B.P. No. 68, hereby amends SEC Circular No. 3, series of 1983 on the SEC Revised Fees and Charges, by removing the examining and filing fee ceilings for the documents enumerated in hereunder. These revised rates shall take effect immediately after publication in two newspapers of general circulation.

1. Examining and Filing Fee for Articles of Incorporation

a. Stock Corporations with par value

1/10 of 1% of the authorized capital stock but not less than P200.

b. Stock Corporations without par value

1/10 of 1% of the authorized capital stock but not less than P200. Each share shall be taken to be of the par value of P100.00 for the purpose of fixing the fees.

2. Examining and Filing Fee for amended articles of incorporation of stock corporations where the amendment consists of extending the term of corporate existence.

a. Stock corporations with par value

1/10 of 1% of the authorized capital stock but not less than P200

b. Stock corporations with out par value

1/10 of 1% of the authorized capital stock but not less than P200.

3. Examining and Filing Fee for Certificate of Increase of capital stock

a. Corporations with par value

1/10 of 1% of the increase in capital stock but not less than P200

b. Corporations without par value

1/10 of 1% of the increase in capital stock but not less than P200

4. Fee for merger or consolidation of corporation

1/10 of 1% of the equity of the absorbed corporations which was used as basis of the merger or consolidation but not less than P1,000

5. Filing Fee for licensing of foreign corporations

a. branch office

1% of the actual inward remittance of the branch office converted into Philippine Currency but not less than

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P500

b. representative office

1/10 of 1% of the amount actually remitted to the Philippine Currency but not less than P500

6. Fee for petitions to increase selling price of securities

1/10 of 1% of the increase in price but not less than P1,000

7. Recording fee for articles of partnership

1/10 of 1% of the partnership's capital but not less than P200

8. Increase of capital of partnership

1/10 of 1% of the increase in capital but not less than P200

9. Listing fee pursuant to P.D. 167

a. original listing

1/10 of 1% of the aggregate value of shares to be listed but in no case be less than P500

b. additional listing

1/10 of 1% of the additional shares to be listed but in no case be less than P300

For guidance and compliance.

Adopted: 7 Dec. 1990

(SGD.) ROSARIO N. LOPEZ
Chairman

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