



Legal Watch

SEC MEMORANDUM CIRCULAR NO. 21, SERIES OF 2026



Photo Credit:
www.inquirer.net

SUMMARY

The SEC has introduced a paperless filing system for selected corporate amendment applications through the eAMEND Portal. The paperless filing system is currently limited to the following specific amendments to the Articles of Incorporation and By-Laws:

A. Articles of Incorporation:

1. prefatory clause
2. principal office address
3. term of existence
4. number of directors or trustees
5. fiscal year for one person corporations

B. By-Laws:

1. date of the annual meeting
2. fiscal year

The paperless filing option is voluntary, and corporations may continue filing under the regular processing procedures where hard copies remain required. To avail of paperless filing, applicants must upload all prescribed documentary requirements through the eAMEND Portal. Uploaded PDF copies constitute the official filing for SEC processing, provided that all documents have been duly executed before scanning.

The Circular also strengthens accountability by requiring a separate Secretary's Certificate with Affidavit of Undertaking, under which the Corporate Secretary confirms the authenticity of the uploaded documents, undertakes to safeguard the original signed and notarized copies, and agrees to produce them upon the SEC's lawful directive.

The SEC retains full authority to conduct post-evaluation verification, inspection, and audit, including requiring the presentation of original documents.

* Agency Name

Securities and Exchange
Commission (SEC)

* Issuance Title

Guidelines on the
Implementation of Paperless
Filing for Select Amendment
Applications through the
eAMEND Portal

* Issuance Date

17 July 2026

* Link

<https://www.sec.gov.ph/mc-2026/sec-mc-no-21-series-of-2026>





Legal Watch

SEC MEMORANDUM CIRCULAR NO. 21, SERIES OF 2026



Photo Credit:
www.inquirer.net

SUMMARY

Misrepresentation, submission of falsified documents, and other violations may result in the revocation of the approved amendment, disqualification from paperless filing, administrative sanctions, and referral for civil or criminal proceedings. Failure to produce original documents within the prescribed period carries the penalty of Php20,000 fine and/or revocation of the amendment application.

ACTIONABLE ADVICE

- Determine whether the proposed amendment qualifies for paperless filing.** Corporations planning to amend their Articles of Incorporation or By-Laws should first verify whether the amendment falls within the categories covered by the Circular before opting for electronic submission.
- Strengthen internal document management and governance.** Corporate Secretaries should establish procedures to preserve original signed and notarized corporate documents, as these remain subject to SEC verification and may be required for inspection even after electronic approval.
- Maintain readiness for post-approval compliance.** Approval through the eAMEND Portal does not preclude subsequent SEC verification or audit. Corporations should retain complete records and ensure consistency between the uploaded electronic copies and the original corporate documents.

- * **Agency Name**
Securities and Exchange Commission (SEC)
- * **Issuance Title**
Guidelines on the Implementation of Paperless Filing for Select Amendment Applications through the eAMEND Portal
- * **Issuance Date**
17 July 2026
- * **Link**
<https://www.sec.gov.ph/mc-2026/sec-mc-no-21-series-of-2026>

