



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

TAX ADVISORY

TO ALL eDST SYSTEM USERS:

PENDING THE ADJUSTMENT OF DOCUMENTARY STAMP TAX (DST) RATES PRESCRIBED UNDER REPUBLIC ACT NO. 10963 (TRAIN LAW) IN THE ELECTRONIC DOCUMENTARY STAMP TAX (eDST) SYSTEM ON JANUARY 6, 2018 IMMEDIATELY AFTER THE DEADLINE OF DST AFFIXTURE FOR DECEMBER TRANSACTIONS ON JANUARY 5, 2018, ALL eDST SYSTEM USERS ARE HEREBY ADVISED TO ADOPT THE CONSTRUCTIVE STAMPING PROCEDURES PRESCRIBED UNDER REVENUE MEMORANDUM CIRCULAR NO. 1-2010 DATED JANUARY 4, 2010 FOR DST TRANSACTIONS COVERING THE PERIOD JANUARY 1 TO 5, 2018 THAT ARE SUBJECT TO THE NEW DST RATES. HOWEVER, IT IS INFORMED THAT, IN ADOPTING THE CONSTRUCTIVE DST STAMPING, THE ACCOUNT BALANCE BEING MAINTAINED BY ALL CONCERNED eDST SYSTEM USERS IN THE SAID SYSTEM CANNOT BE UTILIZED IN THE PAYMENT OF THEIR CORRESPONDING DST DUE ON THE TAXABLE DOCUMENTS. HENCE, A SEPARATE DOCUMENTARY STAMP TAX DECLARATION/RETURN (BIR FORM No. 2000) WILL HAVE TO BE FILED AND THE TAX DUE THEREON SHALL BE PAID BY ALL CONCERNED eDST SYSTEM USERS. MOREOVER, THE SUMMARY OF THE DETAILED TRANSACTIONS COVERED BY SUCH DST PAYMENT AND CONSTRUCTIVE STAMPING PROCEDURES SHALL BE TRANSMITTED TO THE BIR, THRU EMAIL, AT victoria.genteroles@bir.gov.ph, copy furnished ma.cristina.dacumos@bir.gov.ph and gina.villasoto@bir.gov.ph ON THE DAY IMMEDIATELY AFTER THE DAY OF THE CONSTRUCTIVE FILING AND PAYMENT OF THE DST.

PLEASE BE GUIDED ACCORDINGLY.

CAESAR R. DULAY

Commissioner of Internal Revenue

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