



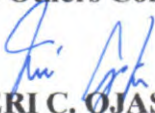
Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
SCHOOLS DIVISION OF NEGROS ORIENTAL

**Office of the Schools Division  
Superintendent**

MEMORANDUM

MLA-2023- 410

TO : **DIVISION CASHIER**  
**PSDS/District in Charge**  
**Bookkeepers/Disbursing Officers of Implementing Units**  
**School Heads**  
**All Others Concerned**

FROM:   
**NERI C. OJASTRO, EdD, CESE**  
Schools Division Superintendent  
6/13/23

SUBJECT : **DISSEMINATION OF BIR REVENUE REGULATION NO. 2-2023**  
**ON CONSTRUCTIVE AFFIXTURE OF DOCUMENTARY STAMP TAX**

DATE : June 13, 2023

1. Attached is BIR Revenue Regulation No. 2-2023 dated March 29, 2023 Prescribing the Use of Constructive Affixture of Documentary Stamp as Proof of Payment of Documentary Stamp Tax for Certificates Issued by Government Agencies or Instrumentalities.
2. Division Cashier and Disbursing Officers of Implementing Units (IUs) are obliged to implement the said Revenue Regulation.
3. For details, please refer to the attached BIR RR 2-2023. For further clarification, please see or contact your nearest BIR office.
4. For information, guidance and compliance.

JPP

15 JUN 2023



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



29 MAR 2023

REVENUE REGULATIONS NO. 2-2023

**SUBJECT** : Prescribing the Use of Constructive Affixture of Documentary Stamp as Proof of Payment of Documentary Stamp Tax for Certificates Issued by Government Agencies or Instrumentalities

**TO** : All Internal Revenue Officers and Others Concerned

**SECTION 1. SCOPE.** - Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to prescribe the use of constructive affixture of documentary stamp as proof of payment of Documentary Stamp Tax (DST) on certificates issued by government agencies or instrumentalities.

**SECTION 2. DEFINITION OF TERMS.** - For purposes of these Regulations, the terms herein provided are defined as follows:

- a. **Constructive Affixture of Documentary Stamp** – refers to the attachment of the original copy of the government official receipt issued by government agencies or instrumentalities evidencing payment of the DST on the taxable certificate.
- b. **Agency of the Government** – refers to any of the various units of the Government, including a department, bureau, office, instrumentality, or government-owned or controlled corporations, or a local government or a distinct unit therein. (Section 2, Revised Administrative Code of 1987)
- c. **Instrumentality** – refers to any agency of the National Government, not integrated within the department framework vested with special functions or jurisdiction by law, endowed with some if not all corporate powers, administering special funds, and enjoying operational autonomy, usually through a charter. This term includes regulatory agencies, chartered institutions and government-owned or controlled corporations. (Section 2, Revised Administrative Code of 1987)
- d. **Certificate** – refers to the document issued by any government agency or instrumentality for the purpose of giving information or establishing proof of a fact.



**SECTION 3. USE OF CONSTRUCTIVE AFFIXTURE OF DOCUMENTARY STAMP.** - In lieu of the loose documentary stamps, all government agencies or instrumentalities shall use the constructive affixture of documentary stamp as defined herein on the certificates they issue which are subject to DST. These government agencies or instrumentalities shall be constituted as agents of the Commissioner of Internal Revenue for the collection and remittance of such DST to the Bureau of Internal Revenue (BIR).

For every issuance of certificate, the government agencies or instrumentalities shall collect from their applicants the corresponding amount of DST due thereon which shall be indicated as one of the items in the government official receipt. The said receipt shall be attached to the taxable certificate as proof of payment of the tax.

The use of one government official receipt in order to cover two (2) or more certificates shall be allowed, subject to the following conditions:

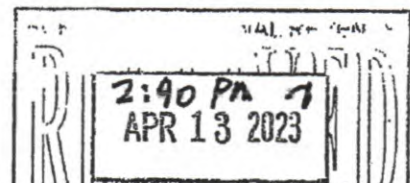
- a. A serial or control number shall be printed and consecutively assigned for every issuance of certificate and the same shall be conspicuously located on the face thereof.
- b. The serial or control numbers of the certificates and the total amount of DST due, among others, shall be clearly indicated in the government official receipt.

The collected DST shall be remitted monthly by filing the Documentary Stamp Tax Declaration/Return (BIR Form No. 2000) and paying the tax through the available payment facilities of the BIR on or before the fifth (5<sup>th</sup>) day of the following month.

**SECTION 4. MAINTENANCE OF RECORD.** - A record of all issued government official receipts shall be maintained by the government agency or instrumentality, in hard and soft copy, which shall contain the following information for each government official receipt:

- a. Serial or control number of the government official receipt
- b. Serial or control numbers of certificates covered in the government official receipt (In case of two or more certificates issued in one receipt)
- c. Date of issue
- d. Name of applicant to the certificate
- e. Description of the certificate
- f. Amount of DST collected

This record shall be updated daily and kept at all times at the premises of the government agency or instrumentality premises, for purposes of inspection and verification by the authorized representatives of the BIR.





**SECTION 5. STAMPING OF DST DETAILS.** - The government agencies or instrumentalities, in addition to the affixture of government official receipt shall stamp or print in a clear and readable manner which shall be located conspicuously on the face of the taxable certificate the phrase "DOCUMENTARY STAMP TAX PAID", including the serial number, and date of the government official receipt, as illustrated below.

<b>"DOCUMENTARY STAMP TAX PAID"</b>	
_____	_____
(GOR SERIAL NUMBER)	(DATE OF PAYMENT)

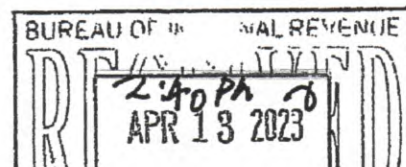
**SECTION 6. AUTOMATION OF CONSTRUCTIVE AFFIXTURE OF DOCUMENTARY STAMP.** - In case a government agency or instrumentality intends to implement an automated constructive affixture of documentary stamp, it shall be registered with the BIR where the government agency or instrumentality is registered as a taxpayer. A revenue issuance prescribing the procedures for this purpose shall be separately issued by the BIR.

**SECTION 7. TRANSITORY PROVISIONS.** - The following transitory provisions shall be strictly observed:

1. A list (Inventory List of Loose Documentary Stamp Tax – Annex "A") of the remaining physical inventory of loose documentary stamps in the possession of all government agencies or instrumentalities as of the effectivity of these Regulations shall be submitted to the RDO where they are duly registered as taxpayers, within thirty (30) days after the date of effectivity of these Regulations. Upon the exhaustion of the inventory, the constructive affixture of documentary stamp prescribed by these Regulations shall be immediately implemented by the government agency or instrumentality.
2. Any government agency or instrumentality with an existing automated constructive affixture of documentary stamp shall register the same with the RDO where it is duly registered as a taxpayer, within thirty (30) days after the date of effectivity of these Regulations.

**SECTION 8. PENALTIES.** - Any violation of these Regulations shall be subject to the corresponding penalties under the pertinent provisions of the NIRC of 1997, as amended, and applicable regulations issued by the BIR.

**SECTION 9. REPEALING CLAUSE.** - All existing rules and regulations or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended or revoked accordingly.

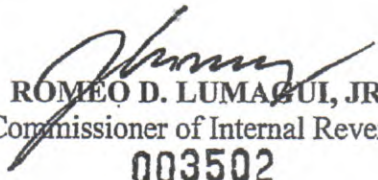


**SECTION 10. EFFECTIVITY.** - These Regulations shall take effect fifteen (15) days immediately after its publication in a newspaper of general circulation.



**BENJAMIN E. DIOKNO**  
Secretary of Finance  
MAR 29 2023

Recommending Approval:

  
**ROMEO D. LUMAQUI, JR.**  
Commissioner of Internal Revenue  
**003502**



J-5