REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

OCT 0 4 2023

REVENUE MEMORANDUM CIRCULAR NO. 100 - 2023

SUBJECT : Clarification on Certain Issues in the Remittance Procedures for DST under Section 3 of Revenue Regulations No. 2-2023

TO : All Government Agencies or Instrumentalities, Revenue Officials and Personnel and Others Concerned

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BACKGROUND

Revenue Regulations No. 2-2023 dated March 29, 2023 was issued to institutionalize the use of constructive affixture of Documentary Stamp Tax (DST), in lieu of loose Documentary Stamps, as proof of payment of DST on all taxable certificates being issued by government agencies or instrumentalities.

The provisions of Section 3 of the said Regulations prescribe that:

> **"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).
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> "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 (5th) day of the following month." *(Underscoring ours)*

While the above provisions require a one-time remittance of the DST, certain government agencies or instrumentalities remit their DST collections from issued certificates on a more frequent basis (e.g. at least once a week, or as soon as their collections shall reach the amount of ten thousand pesos (P10,000.00). This is in accordance with the provisions of the Revised Cash Examination Manual, Chapter II – Laws and Rules Relevant in Cash Examination issued by the Commission on Audit.

Moreover, these remittances are being deposited directly to the concerned branches of Land Bank of the Philippines (LBP) under their existing accounts with the Bureau of Treasury (BTr), instead of this Bureau. Hence, these DST collections are not captured in the Integrated Tax System (ITS)/Internal Revenue Integrated System (IRIS) of this Bureau for accounting and monitoring purposes.

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Accordingly, this Circular is hereby issued to prescribe the following guidelines for the guidance and compliance by all these concerned government agencies or instrumentalities, as well as the concerned revenue personnel and officials of this Bureau.

1. For government agencies or instrumentalities whose collections of DST are directly deposited/remitted daily or weekly, as the case may be, to the respective branches of LBP, the BTr-BIR clearing account of the National Treasurer with LBP shall be used, with details as follows:

BTR- BIR Clearing Account Number	Account Name
3402282915	BTR BUREAU OF INTERNAL REVENUE DOC STAMP

For Revenue Collection Officers (RCOs) of this Bureau, on the other hand, the existing BTr-BIR Clearing Account (i.e., Account No. 3402-2803-94) shall still be used in their remittance of DST collections to LBP.

2. Regardless of the number of frequencies of deposit/remittance of the DST collection during the calendar month, a single tax return (Documentary Stamp Tax Declaration/Return [BIR Form No. 2000, Version January 2018]) shall be filed by the government agencies or instrumentalities not later than the fifth (5th) day following the calendar month.

3. Pending the revision of BIR Form No. 2000, Version January 2018 and for purposes of securing the necessary information on the frequent DST remittances to LBP, Schedule 4-Summary of Remittance from Collection on Sale of Loose Documentary Stamps of the said form shall be accomplished temporarily by filling-out the information under the columns of the said Schedule, described as follows:

Column Heading of Schedule 4	Information to be Filled-out
RCO Code	National Collecting Office (NCO) Code
Remittance Date/s(MM/DD/YYYY)	Remittance Date(s)
Authorized Agent Bank	Authorized Government Depository Bank (AGDB) branch
Amount Remitted	Amount Remitted

4. The eBIRForms Package facility shall be used by all concerned government agencies or instrumentalities in the filing of BIR Form No. 2000. However, with respect to certain government agencies or instrumentalities that are mandated to use the Electronic Filing and Payment System (eFPS) Facility, the eBIRForms Package facility shall be used temporarily, considering that BIR Form No. 2000, Version January 2018, is not yet available in the eFPS.

5. All concerned BIR Revenue District Offices (RDOs) shall monitor the DST collections from constructive affixture by the government agencies or instrumentalities under their respective jurisdictions, and accordingly coordinate

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such collections with this Bureau's Revenue Accounting Division, for purposes of reconciliation with the BTr and proper crediting in the collection books.

This Circular shall take effective immediately.

All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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