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

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REVENUE MEMORANDUM CIRCULAR NO. 48 - 2024

SUBJECT : Prescribing the Policies and Procedures in the Proper Manner of Accomplishing the New Version of the Monthly Documentary Stamp Tax Declaration/Return (BIR Form 2000 version 2018)

TO : All Revenue Officials, Employees and Other Concerned

This Circular is hereby issued to assist the concerned taxpayers on the proper manner of accomplishing the new version of the Monthly Documentary Stamp Tax Declaration/Return (BIR Form No. 2000 version January 2018), considering that there are three different methods of collecting the documentary stamp tax (DST), namely:

a. Electronic Documentary Stamp Tax (eDST) System;
b. Constructive Affixture; and
c. Purchase of loose documentary stamps.

Accordingly, all concerned taxpayers who shall file the return and pay the DST shall accomplish the new version of BIR Form No. 2000, in accordance with the following policies and procedures under the said methods of collecting the DST:

I. ELECTRONIC DOCUMENTARY STAMP TAX (EDST) SYSTEM

A. POLICIES

1. All mandated taxpayers-users of the eDST System are required to use the electronic Filing and Payment System (eFPs) in the filing of the DST declaration/return and payment of the corresponding DST.

2. The DST declaration/return be accomplished separately for the payment of advance deposits and for the declaration of the total DST due from all taxable documents that were made, signed, accepted or transferred during the month.

3. Advance deposits, regardless of its number of frequencies, may be paid at any time in order to maintain a sufficient balance that will cover the total tax due from all taxable documents at any given period, provided that these taxable documents were made, signed, accepted or transferred before the close of the month.

4. The DST declaration/return which is accomplished for purposes of declaring the monthly DST dues shall be filed only once but not later than five (5) days after the close of the month when the taxable documents were made, signed, accepted or transferred.

B. PROCEDURES

1. Filing of Advance Payment for Crediting to the eDST System:

   a. Accomplish the fields for the necessary basic information in Items 1-12;

   b. Click the box for "eDST System" in Item 13 "Mode of Affixture";

   c. Fill out the table under Schedule 3 – "Summary of DST Payments/Purchases for the Month.

      i. Under the columnar heading "Payment Date/s", indicate the intended actual date of payment of the advance deposit;

      ii. Under the columnar heading "Payment Reference No./Official Receipt", indicate the phrase "FOR PAYMENT"; and

      iii. Under the columnar heading "Amount Paid", indicate the intended amount of advance deposit.

   d. Validate the return, submit the transaction and proceed to payment.

      Note: 1. When accomplishing a subsequent DST declaration/return for advance deposit purposes, click the corresponding box for "NO" in Item 2 "Amended Return" and, in Item 15A "Balance Carried Over from Previous Return", change the field to zero (0.00) before proceeding to Step "a" to "d" as enumerated above.

      2. Please see the completed illustration of the procedures in Annex "A".

2. Declaration of the Monthly DST dues:

   a. Accomplish the fields for the necessary basic information in Items 1-12;

   b. Click the box for "eDST System" in Item 13 "Mode of Affixture";

   c. Indicate the amount in Item 15A - Balance Carried Over from Previous Return;

   d. Fill-out the table under Schedule 1 – Summary of Computation of Taxes Due for the Month";

      Note: The total tax due will be automatically computed and forwarded to Item 14 "Tax Due for the Month".

   e. Accomplish the table under Schedule 3 – Summary of DST Payments/ Purchases for the Month in cases where there are undeclared advance payments that should cover the DST dues for the month;

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Note: The total of these advance payments will be automatically computed and forwarded to Item 15C Advance Payment during the month and Item

16 Net Tax Payable (Overpayment)/(Balance to be carried over to the Next Return) will be automatically populated, as well as Item 18 Total Amount Payable (Overpayment)/(Balance to be carried over to the next return).

f. Validate the return and submit the transaction.

Note: Please see completed illustration of the procedures in Annex "B".

II. CONSTRUCTIVE AFFIXTURE

A. POLICIES

1. This mode of affixture applies to private taxpayers, including eDST mandated taxpayers in case of unavailability of the eDST System, government agencies (GAs), local government units (LGUs) and other instrumentalities, whether thru manual filing or online filing (i.e. eFPS and eBIRForms Package facility);

2. Under Revenue Memorandum Circular (RMC) No. 100-2023 and the Revised Cash Examination Manual Chapter II – Laws and Rules Relevant in Cash Examination issued by the Commission on Audit, all GAs, LGUs, and other instrumentalities shall remit their collections from the sale of documentary stamps at least once a week, or as soon as their collection reaches the amount of ten thousand pesos (₱10,000.00). Further, regardless of the frequency of remittances, these taxpayers shall file a single tax return not later than the fifth (5^{th}) day following the calendar month.

B. PROCEDURES

a. Accomplish the fields for the necessary basic information in Items 1-12;

b. Click the box for "eDST System" in Item 13 "Mode of Affixture";

c. Fill-out the table under Schedule 1 – Summary of Computation of Taxes Due for the Month";

Note: The total tax due will be automatically computed and forwarded to Item 14 "Tax Due for the Month".

d. For GAs/LGUs and Other Instrumentalities, accomplish the table under Schedule 4 – Summary of Remittance from Collection on Sale of Loose Documentary Stamps, pursuant to RMC No. 100-2023, 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

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e. Validate the return, submit the transaction and continue to payment if applicable.

Note: Please see completed illustration of the procedures in Annex "C".

III. LOOSE DOCUMENTARY STAMPS

A. POLICY

Under this method of collecting DST, BIR Form No. 2000 version 2018 shall be accomplished ONLY by all concerned Special Revenue Collecting Officers (SRCO)/Revenue Collection Officers (RCOs) of this Bureau, using the Tax Identification Number (TIN) of the concerned RDO, who are duly authorized to sell loose documentary stamps and remit its proceeds to the AGDB, within five (5) days after the close of each week, in accordance to existing revenue issuances.

B. PROCEDURES

a. Accomplish the fields for the necessary basic information in Items 1-12;

b. Click the box for "eDST System" in Item 13 "Mode of Affixture";

c. Fill-out the table under Schedule 4 – "Summary of Remittance from Collection on Sale of Loose Documentary Stamps";

d. Validate the return and submit the transaction.

Note: Please see completed illustration of the procedures in Annex "D".

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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