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

JUN 18 2024

REVENUE MEMORANDUM CIRCULAR (RMC) NO. 67 - 2024

SUBJECT : **Clarifying the Deadline for Filing of Documentary Stamp Tax Return and Payment of the Corresponding Taxes**

TO : All Internal Revenue Officials, Employees and Others Concerned

---

This Circular is issued to clarify the deadline for filing of Documentary Stamp Tax (DST) Return and payment of DST, considering the passage of Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act" (EOPT Law).[1]

Section 200(B) of the National Internal Revenue Code of 1997, as amended (Tax Code), states:

"Section 200. Payment of Documentary Stamp Tax. –

xxx xxx xxx

(B) Time for Filing and Payment of the Tax. – Except as provided by rules and regulations promulgated by the Secretary of Finance, upon recommendation of the Commissioner, the tax return prescribed in this Section shall be filed, either electronically or manually,[2] within ten (10) days after the close of the month when the taxable document was made, signed, issued, accepted, or transferred, and the tax thereon shall be paid at the same time the aforesaid return is filed."
(Underscoring supplied)

Based on the above provision, the Secretary of Finance, upon recommendation of the Commissioner of Internal Revenue, may prescribe the deadline for filing of DST returns and payment of DST. Pursuant to this authority, the Secretary of Finance issued Revenue Regulations (RR) No. 6-2001 which prescribes that the DST return shall be filed within **FIVE (5) DAYS** after the close of the month when the taxable document was made, signed, accepted, or transferred, and the tax thereon shall be paid at the same time the DST return is filed.

Since the EOPT Law did not introduce any amendment to the deadline for filing of DST return and payment of DST, the current rule under RR No. 6-2001 applies. Hence, the DST return shall be filed within **FIVE (5) DAYS** after the close of the month when the taxable document was made, signed, accepted, or transferred, and the tax thereon shall be paid at the same time the DST return is filed.

---

[1] January 5, 2024.
[2] Introduced by EOPT Law.

BUREAU OF INTERNAL REVENUE
RECEIVED
JUN 18 2024
RECORDS MGT. DIVISION

All revenue officials concerned are enjoined to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

K-1 - ACGM

BUREAU OF INTERNAL REVENUE
RECEIVED
3:09
JUN 18 2024
RECORDS MGT. DIVISION