REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

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**REVENUE MEMORANDUM CIRCULAR NO. 095-2024**

**SUBJECT** : Clarifying Certain Issues on the Filing of Monthly Documentary Stamp Tax Declaration by Electronic Documentary Stamp Tax (eDST) Taxpayers using BIR Form No. 2000 v 2018 pursuant to RMC No. 48-2024

**TO** : All Revenue Officials, Employees and Other Concerned

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In the implementation of Revenue Memorandum Circular No. 48-2024 which prescribed the policies and procedures in the proper manner of accomplishing the new version of the monthly Documentary Stamp Tax Declaration/Return (BIR Form No. 2000 version 2018), certain issues/concerns were raised by taxpayers-users who are using the electronic Documentary Stamp Tax System (eDST System) and who are filing the said form thru the electronic Filing and Payment System (eFPS).

Accordingly, this Circular is hereby issued to clarify and address the respective issues/concerns, as follows:

1. **Issue:** The additional requirement of filing BIR Form No. 2000 for declaring their total DST due from all taxable documents that were made, signed, accepted or transferred during the month considering that these taxable transactions are already encoded in the taxpayers' ledger of the eDST System as utilizations from their advance deposits.

   **Clarification:** It is a well settled rule that, in general, a tax return is an official form containing the prescribed details in computing the tax due that the taxpayer should pay to the taxing authority. Currently, BIR Form No. 2000, when used for the remittance of advance deposits by taxpayers-users of eDST System, is not yet a return, but as a payment form. Due to certain limitations of the current format of BIR Form No. 2000 version 2018, the same form shall still be used separately in declaring the taxable transactions in the computation of the total DST due of these taxpayers-users, pending the revision of the said form.

2. **Issue:** Due to the voluminous transactions of certain taxpayers-users, the encoding process of these transactions in Schedule 1 (Summary of Computation of Taxes Due for the Month) of the said form suddenly suspends (i.e., continuously buffer or "hang") after an initial number of encoded transactions which compels the taxpayers-users to terminate the encoding process. However, upon resumption, the previously encoded transactions were already lost.

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**Revised Procedures:** Considering that the taxable transactions of the taxpayers are already captured by the eDST System when the corresponding tax dues are utilized as deductions from the advance deposit and for purposes of addressing the technical limitations of the eFPS in accomplishing Schedule 1 of the form involving voluminous transactions, the encoding of the Alphanumeric Tax Code (ATC) No. 010 and the amount under the "Tax Due" column equivalent to the total tax due for the month reflected in the taxpayer's ledger of said system shall be sufficient in the accomplishment of the said schedule.

3. **Issue:** Inability to generate the form or delay in filing the declaration by the reason of several attempts to finally accomplish Schedule 1 and generate the form considering that only five (5) days (i.e., prescribed number of days after the close of the month) within which to file the form. As a consequence, the eFPS automatically computes the penalties due to late filing of the form within the prescribed deadline, the obvious reason of which should not be attributed to the taxpayer.

   **Clarification:** The filing of BIR Form No. 2000, when used as declaration for taxable transactions in computing the total DST due, is a compliance requirement as a tax return and it is not being used in paying the total DST due. Necessarily, the eDST taxpayer-user cannot be held liable for penalties computed by the eFPS because the DST dues were already paid in advance in the form of deposit and the utilizations thereof can be validated from the eDST system. Considering that the eFPS has no facility to distinguish whether the said form is being filed as a tax return or as a declaration, the corresponding amount for compromise penalty for late filing of the said form as a declaration shall be the proper penalty of the eDST user.

4. **Issue:** The total penalty computed by eFPS is based on the total tax due which is a very significant amount on the part of the taxpayers as it is not proportion to the violation of filing of a simple declaration within the prescribed deadline.

   **Clarification:** Considering the technical limitations of the eFPS in accomplishing Schedule 1 of the said form involving voluminous transactions, the compromise penalties which are otherwise due resulting from non-filing or late filing by eDST taxpayers-users of the said form as declaration covering the previous taxable months from the date of issuance of RMC No. 48-2024 shall no longer be assessed and collected.

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



**ROMEO D. LUMAGUI, JR.**
Commissioner of Internal Revenue

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