RULES AND REGULATIONS IMPLEMENTING THE INCREASE IN THE STOCK TRANSFER TAX UNDER REPUBLIC ACT NO. 10963, OTHERWISE KNOWN AS THE “TAX REFORM FOR ACCELERATION AND INCLUSION (TRAIN)...

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SEC. 1. SCOPE. - Pursuant to the provisions in Section 4 and Section 244 of Republic Act No. 8424 and Section 84 of Republic Act No. 10963, these regulations are hereby promulgated to implement the rate increase in the stock transfer tax provided in Section 39 of Republic Act No. 10963 otherwise known as the “"Tax Reform for Acceleration and Inclusion (TRAIN) Law”.

SEC. 2. NEW RATE OF PERCENTAGE TAX ON STOCK TRANSFERS. – “SEC. 127. Tax on Sale, Barter or Exchange of Shares of Stock Listed and Traded through the Local Stock Exchange or through Initial Public Offering. –

> (A) Tax on Sale, Barter or Exchange of Shares of Stock Listed and Traded through the Local Stock Exchange. - There shall be levied, assessed and collected on every sale, barter, exchange, or other disposition of shares of stock listed and traded through the local stock exchange other than the sale by a dealer in securities, a tax at the rate of six-tenths of one percent (6/10 of 1%) of the gross selling price or gross value in money of the shares of stock sold, bartered, exchanged or otherwise disposed which shall be paid by the seller or transferor.
>
> xxx”
>
> The percentage tax on the sale, barter or exchange of shares of stock listed and traded through the local stock exchange has been increased from one-half of one percent (! of 1%) to six-tenths of one percent (6/10 of 1%).

SEC. 3. REPEALING CLAUSE. - All existing rules and regulations or parts thereof, which are inconsistent with the provisions of these regulations, are hereby repealed, amended or modified accordingly.

SEC. 4. SEPARABILITY CLAUSE. - If any clause, sentence, provision or section of these Rules shall be held invalid or unconstitutional, the remaining parts thereof shall not be affected thereby.

SEC. 5. TRANSITORY PROVISIONS. - The following work around filing and payment procedures shall be followed while BIR Form No. 2552 is being updated:

Ta x Type:

ATC :

A . eFPS Fil ers:

1 . File and pay 1/2 of 1% onli ne usi ng exi sti ng BIR Form No. 2552

S T Percentage
Ta x - Stocks

P T 200

2 . File and pay t he defi ci ency t ax of 1/ 10 of 1% using BIR Form No. 0605

S T Percent age
Ta x - St ocks

M C 031 – De ficiency Tax

B . eBIR For ms Fil er s:

l. File 1/2 of 1% onli ne usi ng existing BIR f orm in the eBlR Forms Package, and pay:

S T Percentage
Ta x - Stocks

P T 200

a . Onli ne via GCASH, LBEPS, or BDPTO

b . Manually via OTC of AABs under t he j uri sdi cti on of t he RDO where t axpayer is r egi st ered

2 . File t he defi ci ency t ax of 1/ 10 of 1% usi ng BIR Form No. 0605, and pay via the same opti ons above

S T Percent age
Ta x – Stocks

M C 031 - Deficiency Tax

C . Manual Fil ers:

1 . Fill -in appli cable BIR Form No. 2552 (pre-printed or downloaded from BIR website) usi ng t he new t ax rate of 6/ 10 of 1%.

S T Percentage
Tax - St ocks

P T 200

2 . File and pay manually via OTC of AABs under t he j uri sdi cti on of t he RDO where taxpayer is registered.

SEC. 6. EFFECTIVITY. - These regulations shall take effect immediately.

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