

REVISED GUIDELINES AND PROCEDURES RELATIVE TO DOCUMENTARY STAMPS METERING MACHINES USED BY AUTHORIZED TAXPAYERS.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/5be1ad39b63e/>

I

Objectives

This Order is issued to:

1. Prescribe uniform guidelines and procedures on documentary stamps metering machines used by authorized taxpayers pursuant to Revenue Regulations No. 7-92 dated September 7, 1992; and
2. Set up adequate measures to ensure that the correct amount of documentary stamp tax is paid to the Bureau.

II

Guidelines

In order to achieve the above objectives, the following guidelines shall be observed:

1. All authorized users of documentary stamps metering machines shall be required to maintain the Book for Documentary Stamps Metering Machines Daily Transactions duly registered with the Collection Branch of the region having jurisdiction over the metering machine used.
2. A quarterly inspection of the Book for Documentary Stamps Metering Machines Daily Transactions shall be conducted by the Collection Branch concerned to make certain that the correct tax base and tax rate are applied on the various documents/transactions requiring documentary stamp tax.
3. The Collection Branch shall consolidate at the end of the quarter all collections from documentary stamps based on Report on Sales/Usage of Documentary Stamps (marked Annex D)* received monthly from taxpayers-users, incorporating therein its accomplishments on the verification and inspection of documentary stamps metering machines, marked Annex E for submission to the Collection Service, Attention: Collection Performance Evaluation Division within fifteen (15) days after the end of the quarter.
4. Likewise, the Collection Branch shall prepare letter to taxpayer-user concerning findings/observations on the report submitted, whenever necessary, within ten (10) days from receipt of the Report on Sales/Usage of Documentary Stamps.

III

Procedures

A. Procedure on the Registration of Documentary Stamps Metering Machine - (for new applicant)

Collection Performance Evaluation Division (CPED)

1. Receive properly accomplished Application for Permit to Use Documentary Stamps Metering Machine (marked Annex A*), in four (4) copies together with the purchase document/lease contract and metering machine from the taxpayer-user or his representative; record pertinent information in the logbook maintained for

Documentary Stamps Metering Machine; (marked Annex B)*

Original - CPED

Duplicate - Collection Branch concerned (machine to be installed falls within its jurisdiction)

Triplicate - COA Resident Auditor of the region concerned

Quadruplicate - Taxpayer-User

2. Return taxpayer's copy of the application; examine/inspect the submitted documents and metering machine;

3. Prepare Permit to Use Documentary Stamps Metering Machine (marked Annex A-1), in four (4) copies for the approval/signature of the Assistant Commissioner, Collection Service;

Original - Taxpayer-User

Duplicate - Collection Branch concerned

Triplicate - COA Resident Auditor of the region concerned

Quadruplicate - CPED

The components of the permit no. are the serial no., and year permit was granted. Ex. 0001-92

4. Release original copy of signed permit and the metering machine to taxpayer-user or his representative with instruction to display the permit close to where the metering machine is to be installed; forward immediately to the Collection Branch concerned the duplicate copies of the permit and the application to serve as bases in setting up the particular taxpayer's records for inspection, etc. purposes; forward to COA Resident Auditor of the region concerned the triplicate copies of the permit and application for his reference and retain quadruplicate copy of the permit with the remaining documents for file.

B. Procedure on Re-registration (for old users)

CPED

1. Receive properly accomplished Application for Permit to Use Documentary Stamps Metering Machine (marked Annex A), in four (4) copies together with the previously issued permit and metering machine from the taxpayer-user or his representative; record pertinent information in the logbook maintained for Documentary Stamps Metering Machine;

Original - CPED

Duplicate - Collection Branch concerned

Triplicate - COA Resident Auditor of the region concerned

Quadruplicate - Taxpayer-User

2. Return taxpayer's copy of the application; examine/inspect the submitted documents and metering machine;

3. Prepare Permit to Use Documentary Stamps Metering Machine (marked Annex A-1), in four (4) copies for the approval/signature of the Assistant Commissioner, Collection Service;

Original - Taxpayer-User

Duplicate - Collection Branch concerned

Triplicate - COA Resident Auditor of the region concerned

Quadruplicate - CPED

4. Release original copy of signed permit and the metering machine to taxpayer-user or his representative with instruction to display the permit close to where the metering machine is installed; forward immediately to the

Collection Branch concerned the duplicate copies of the permit and the application to serve as bases in setting up the particular taxpayer's records for inspection, etc. purposes; forward to COA Resident Auditor of the region concerned the triplicate copies of the permit and application for his reference and retain quadruplicate copy of the permit with the remaining documents for file.

C. Procedure on the Registration of Book for Documentary Stamps Metering Machine Daily Transactions

Collection Branch

1. Receive Book for Documentary Stamps Metering Machine Daily Transactions with the permit from authorized taxpayer-user or his representative;
2. Verify the authenticity of the permit by matching it against the copy on file; return the permit to authorized taxpayer-user or his representative;
3. Examine if the book conforms with the requirements of the office, see prescribed format marked Annex B, pending the availability of the book from the BIR;
4. Date-stamp the book on the first and last pages;
5. Forward the book to the Chief, Collection Branch for signature/approval also on the first and last pages;
6. Release registered book to authorized taxpayer-user or his representative.

D. Procedure on Loading/Re-loading of Documentary Stamps Metering Machine

Collection Branch

1. Receive Request for Loading/Re-loading Documentary Stamps Metering Machine (marked Annex C)* in three (3) copies from the taxpayer-user or his authorized representative;

Original - Collection Branch

Duplicate - COA Resident Auditor of the region concerned

Triplicate - Taxpayer-User

2. Retain original copy of the request, with information on the specific date and time of loading/reloading, in a separate folder to serve as record of the particular taxpayer-user;
3. Furnish the Resident Auditor of the region the duplicate copy of the request with information on the specific place, date and time of loading/reloading.
4. Return triplicate copy of the request to the taxpayer-user or his authorized representative with instruction to secure Authority to Accept Payment (ATAP) from the ATAP Issuing Officer of the Collection Branch and proceed to the bank for payment, or in those places without accredited banks to the Collection Officer for the issuance of the Revenue Official Receipt (ROR) upon payment then to return with the evidence of payment;
5. Receive the validated ATAP/ROR from the taxpayer-user or his authorized representative; fill up the "paid in" portion of the request and return validated ATAP/ROR to taxpayer-user or his authorized representative;
6. Check the balances reflected on the request under "reading before loading" and "reading after loading" and also in the metering machine;
7. Open/unseal the metering machine and load the amount of documentary stamps corresponding to the payment made in the presence of the Resident Auditor and taxpayer-user or their authorized representative; keep used meter sealer;

8. Seal the metering machine using the prescribed "meter sealer" and return the machine to the taxpayer-user or his authorized representative;

9. File the individual folders alphabetically by district.

E. Procedure on the Repair of Defective Documentary Stamps Metering Machine

Collection Branch

1. Receive letter-request for the repair of defective documentary stamps metering machine in three (3) copies from taxpayer-user or his authorized representative;

Original - Collection Branch

Duplicate - COA Resident Auditor of the region concerned

Triplicate - Taxpayer-User

2. Inspect the machine to determine validity of request;

3. Note down on the three (3) copies of the letter-request the ascending and descending balances and the service establishment duly accredited by the BIR to undertake such repair;

4. Forward the letter-request to the Regional Director concerned for approval.

5. Forward the duplicate of the approved letter-request to COA-Auditor of the region and release the triplicate copy to the taxpayer-user or his authorized representative with instruction to bring it for repair to the service establishment duly accredited by the BIR and to return upon completion of the repair to the Collection Branch for inspection and adjustment/sealing of the machine prior to resumption of use.

IV

Repealing Clause

All existing issuances or portions thereof which are inconsistent with this Order are hereby repealed or amended.

V

Effectivity

This Order shall take effect immediately.

Adopted: 21 Dec. 1992

(Sgd.) EUFRACIO D. SANTOS

Officer-in-Charge

* See Appendix 11 re: Revenue Memorandum Order No. 21-93 on pp. 419-420

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* See Appendix 11 re: Revenue Memorandum Order No. 21-93 on pp. 416-417.

* See Appendix 11 re: Revenue Memorandum Order No. 21-93 on pp.418

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