

DOCUMENTARY STAMP REQUIREMENT BEFORE DOCUMENT IS ADMISSIBLE IN EVIDENCE

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/70e478409b06/>

The Board has noticed that numerous petitions/applications for approval of sales and transfers have been filed, but the necessary documentary stamp tax incidental to such transfers have not yet been paid. This non-payment of the required taxes does not augur well with the government's thrust to collect additional revenues to support its budgetary requirements.

Section 201 of the National Internal Revenue Code provides:

"An instrument, document, or paper which is required by law to be stamped and which has been signed, issued, accepted or transferred without being duly stamped, shall not be recorded, nor shall it or any copy thereof or any record of transfer of the same be admitted or used in evidence in any court until the requisite stamp or stamps shall have been affixed thereto and cancelled."

Accordingly, the Board hereby orders that no document, such as; deeds of sale, assignment, donation, power of attorney or any paper which is required by law to be stamped, shall be admitted in evidence during the hearing or in the processing of any application, petition or motion without proof of payment of the required documentary stamp tax. The official of the Board tasked to hear or process said application, petition or motion shall notify the applicant in writing to present proof of payment of said taxes within a reasonable period. After the lapse of said period, however, and no proof has yet been presented, the application, petition or motion shall be dismissed/denied. In the meantime, during the period to show proof of payment, the hearing or processing shall be suspended.

All other issuances or parts thereof which are inconsistent herewith, therefore modified or superseded accordingly to conform with this new directive.

This circular shall take effect fifteen (15) days after the filing of three (3) copies hereof with the UP Law Center, pursuant to Presidential Memorandum Circular No. 11 dated 09 October 1992.

Adopted: 02 March 2001

(SGD.) DANTE M. LANTIN
Chairman

(SGD.) VIGOR D. MENDOZA II
Board Member

(SGD) REMEDIOS G. BELLEZA
Board Member

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