

REVISED REGULATIONS PRESCRIBING THE NEW PROCEDURE ON THE PURCHASE AND AFFIXTURE OF DOCUMENTARY STAMP ON TAXABLE DOCUMENTS/ TRANSACTIONS

BIR REVENUE REGULATIONS NO. 5-97, January 31, 1997

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SECTION 1. Scope. — Pursuant to Section 4 and 245 in relation to Section 200 of the National Internal Revenue Code, as amended, these Regulations are hereby promulgated to prescribe the new procedures on the manner of purchase and affixture of documentary stamp upon taxable documents/transactions.

SECTION 2. Purchase and affixture of loose documentary stamps or Actual Stamping System. —

2.1 Any person may purchase loose documentary stamps not exceeding P200.00 for future application upon taxable documents/transactions from Revenue Collections Officers.

2.2 Loose documentary stamps shall be allowed to be used only when the amount of documentary stamp tax due on a taxable document/transactions does not exceed P10.

2.3. Cancellation of the documentary stamp affixed to the taxable documents must be done by writing two lines across the stamp and portion of the document to which it is affixed, and indicating the date of affixture thereto by perforation as to render it un reusable.

SECTION 3. Purchase and Affixture of Documentary Stamps Through Constructive Stamping on Taxable Documents/Transactions or Receipts System. —

3.1. Any person may at any one time purchase documentary stamps for constructive affixture on each taxable documents/ transactions if the amount of documentary stamp tax due is ten pesos (P10.00) or more.

3.2 In lieu of the actual documentary stamps, the duplicate copy or certified xerox copy of proof of payment may be affixed on each document.

3.3 Advance purchase of documentary stamps for future application on taxable documents/transactions shall not be allowed through the constructive stamping or receipt system.

SECTION 4. New Procedure on Purchase of a Documentary Stamp for Use in BIR Registered Metering Machine. — Purchase of Documentary Stamps for future applications not covered by Sections 2 and 3 of these Regulations shall be allowed only to persons authorized to use BIR Registered Metering Machine under Revenue Regulations No. 7-92, dated September 7, 1992.

SECTION 5. Documentary Stamp Tax Declaration. — The following persons are required to accomplish and file a documentary stamp tax declaration under BIR Form 2000;

5.1 Any person liable to pay documentary stamp tax on a taxable document or transaction when the tax due amounts to more than P200. The DST declaration form shall be filed with and the tax paid to the Authorized Agent Bank (AAB). In places where there are no Authorized Agent Banks, said declaration shall be filed with the Revenue Collection Officer or duly authorized City or Municipal Treasurer in the Philippines.

5.2 Any Revenue Collection Officer, duly authorized to sell loose documentary stamps shall accomplish and file the DST Declaration within five (5) days after the close of each week, showing among others, the amount of documentary stamps sold for the preceding week, which is intended to be replenished. The DST declaration shall be filed by the Revenue Collection Officer and the amount collected from the sale of loose stamps paid to any Authorized Agent Bank, using the dummy TIN of his/her RDO. In addition to the declaration, the Revenue Collection Officer shall accomplish General Form 16A in accordance with Section 445 of the Government Accounting and Auditing Manual.

5.3 Any person duly authorized to use DST Metering Machine shall file a DST Declaration under BIR Form No. 2000 each time documentary stamps are purchased for loading or reloading on the said machine. This declaration shall be filed with my duly Authorized Agent Bank, Revenue Recollection Officer, or duly authorized City or Municipal Treasurer in the Philippines. The amount of documentary stamps to be reloaded on the Metering Machine should be equal to the amount of documentary stamps consumed from previous purchase. The details of usage or consumption of documentary stamps should be indicated on the declaration.

SECTION 6. Penalty Clause. — Any violation of the provisions of these Regulations shall be penalized under the pertinent provisions of the National Internal Revenue Code, as amended.

SECTION 7. Repealing Clause. — The provisions of any revenue regulations, memorandum order, memorandum circular or any other issuance of the BIR inconsistent with these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 8. Effectivity Clause. — These regulations shall take effect fifteen (15) days after publication in the Official Gazette or any newspaper of general circulation, whichever comes first.

Adopted: 31 Jan. 1997

(SGD.) ROBERTO F. DE OCAMPO

Secretary of Finance

Recommending Approval:

LIWAYWAY VINZONS-CHATO

Commissioner

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