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CERTIFICATES SUBJECT TO DOCUMENTARY STAMP TAX

LTO MEMORANDUM CIRCULAR NO. AHS-2009-1087, January 05, 2009

Read online (full-text search, related cases, audio case brief): https://batas.org/library/be5cdefd0f01/

This is in reference to a letter given by Mr. Peter W.C. Villacorta, AVP for application delivery of STRADCOM relative to the query regarding the transactions that would require the imposition of Documentary Stamp Tax (DST).

In response to such question, Department Order No. 2008-35 citing Section 188 of the National Internal Revenue Code of the Philippines, provides that all sectoral/regional offices and attached agencies of the Department are hereby directed to collect Documentary Stamp Tax (DST) of Fifteen Pesos (P15.00) on each and every certificate of any description required by law or regulation to be issued for the purpose of giving information or establishing proof of fact, and not otherwise specified therein.

Under Section 201 of the National Internal Revenue Code of the Philippines, failure to stamp an instrument, document or paper which is required by law to be stamped shall have the following implication:

> - The untaxed document 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 are affixed thereto and cancelled.

For information and guidance.

Adopted: 05 Jan. 2009

(SGD.) ALBERTO H. SUANSING
Assistant Secretary

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