

RATE OF INTERNAL REVENUE DOCUMENTARY STAMPS EFFECTIVE JANUARY, 1996

BC CUSTOMS MEMORANDUM ORDER NO. 11-96, April 16, 1996

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Pursuant to Sections 187, 188 & 189 of the National Internal Revenue Code, as amended by Section 11, 12 and 13 of Republic Act 7660, respectively, the documentary stamps required for the following commonly issued by or submitted supporting papers to the Bureau of Customs effective January, 1996 shall be as follows:

NIRC Section

Documents

Prior to Jan./1996

Effective January '96

187

Indemnity Bonds (Customs surety bonds)

P0.10 on each four pesos or a fraction thereof of the premium charged

P0.30 on each four pesos or a fraction thereof the premium charged

188

Certificates or documents issued as described in Sec. 188, NIRC Including Import Entry & Internal Revenue Declaration (IEIR), in addition to P250.00 as required in CAO 9-92), Import Entry Declaration (IED), etc.

P10.00

P15.00

189

Warehouse Receipts for property with a value exceeding two hundred pesos held in storage in a public/ private warehouse or yard for any other person other than the proprietor of the warehouse or yard

P10.00 for every warehouse receipt

P15.00 for every warehouse receipt

Attached is the detail of Revenue Memorandum Circular No. 2-96 dated January 4, 1996.

All concerned shall be guided accordingly.

Adopted: 16 April 1996

For the Commissioner:

(SGD.) LICERIO C. EVANGELISTA

Deputy Commissioner

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