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AMENDMENT TO SECTION 203 OF REGULATIONS NO. 26, AS AMENDED, OTHERWISE KNOWN AS THE “DOCUMENTARY STAMP TAX REGULATION.”

BIR REVENUE REGULATION NO. 6-92, September 04, 1992

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SECTION 1. Section 203 of Regulations No. 26, as amended by Regulations No. 77, Revenue Regulations No. 3-75, 5-88 and 5-91, is hereby further amended to read as follows:

> "Sec. 203. Manner of payment of documentary stamp tax. — The payment of documentary stamp tax imposed in Title VII of the National Internal Revenue Code, as amended, shall be made by the purchase and affixture of documentary stamps of the proper value to the document or instrument sought to be taxed or to any other paper which the law indicates as the proper recipient of the stamp; Provided, That in cases of warehouse receipts, certificates of stocks, passage tickets, and other documents having stubs or duplicates kept by the persons issuing them, the documentary stamps shall be adhered to the stubs or to the duplicates thereof; Provided, further, that in any meritorious cases involving issuance of numerous certificates of stock at one time, the Commissioner of Internal Revenue may, in his discretion, authorize adherence of stamps to the stock certificate register and for shares of stocks traded through a stockbroker, affixture may be made to the memorandum of sale or purchase or confirmation slip; That with respect to checks drawn against current account manager's/cashier's/treasurer's checks or insurance policies, the documentary stamps shall be adhered to the requisition/purchase slip, register copy or premium register; That with respect to banks, the documentary stamps may be affixed in the proof sheets of each department; That with respect to international airline companies, affixture of documentary stamp tax shall be on the cargo manifests instead of on each and every cargo airway bill on a per flight basis; and that the cargo manifests containing all the airway bills issued, shall be numbered consecutively; and that a note properly signed by a responsible person on the face of such documents shall be made as follows: "Documentary stamps to the value of P_____ have been affixed to the stub or to the duplicate, the requisition/purchase slip, the register copy, stock certificate register, premium register, proof sheet of cargo manifest, as the case may be; "Provided, further, that where the use of the Pitney-Bowes Machine or the like for the manufacturer and printing of documentary stamps on documents or instruments subject to tax is permitted by the Commissioner of Internal Revenue, the payment of the tax due shall be accomplished by the filing of proper requisition for stamps intended to be manufactured and printed with the Commissioner of Internal Revenue and by the payment of the value of the stamps so requisitioned."

SECTION 2. These Regulations shall take effect immediately.

Adopted: 4 Sept. 1992

(SGD.) RAMON DEL ROSARIO, JR.
Secretary of Finance

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