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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 056-2025

**SUBJECT : Amending Certain Provisions of Revenue Memorandum Circular No. 92-2024 on the Payment and Affixture of Loose Documentary Stamps to Taxable Documents Prior to Notarization to Align with Sections 188, 193, and 201 of the National Internal Revenue Code of 1997, as Amended (Tax Code)**

**TO : All Internal Revenue Officials, Employees and Others Concerned**

**BACKGROUND:**

This Circular is issued to amend and align the provisions of Revenue Memorandum Circular (RMC) No. 92-2024 with Sections 188, 193, and 201 of the Tax Code, specifically on the payment and affixture of loose documentary stamps to taxable documents prior to notarization.

To assist the Bureau of Internal Revenue (BIR) in its tax enforcement, assessment and collection functions, a Memorandum dated November 15, 2024 was issued by the Supreme Court reminding the notaries public to strictly comply with Paragraph 2, Section 201 of the Tax Code, viz:

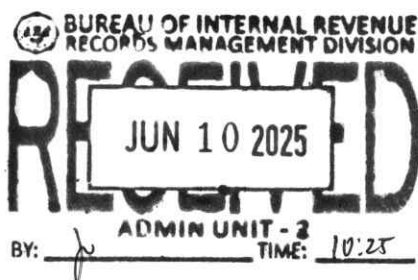
**“No notary public or other officer authorized to administer oaths shall add his jurat or acknowledgment to any document subject to documentary stamp tax unless the proper documentary stamps are affixed thereto and cancelled.”**

The following amendments are hereby introduced to some provisions of RMC No. 92-2024 (*additions underlined*):

**I. Guidelines on the Payment and Affixture of Loose Documentary Stamps**

1. This Circular covers the payment and affixture of loose documentary stamps to the following taxable documents:

- a. On each certificate of damages or otherwise, and on every other certificate or document issued by any customs officer, marine surveyor, or other person acting as such, and on each certificate issued by a **notary public**, and on each certificate of any description required by law or by rules or regulations of a public office, or which is issued for the purpose of giving information, or



establishing proof of a fact, and not otherwise specified in Section 188 of the Tax Code; and

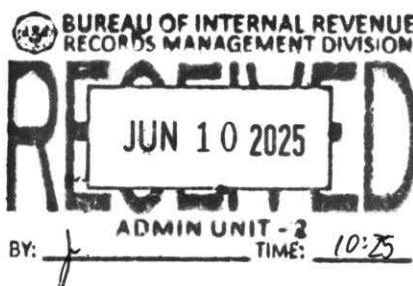
- b. **Powers of attorney** to perform any act whatsoever, except acts connected with the collection of claims due from or accruing to the Government of the Republic of the Philippines, or the government of any province, city or municipality.<sup>1</sup>
2. The affixture of loose documentary stamps to taxable documents shall not apply to the following:
    - a. One-Time Transaction (ONETT);
    - b. Taxable documents issued in the regular operations of mandated taxpayers-users of the Electronic Documentary Stamp Tax (eDST) System of the BIR; and
    - c. Certificates covered by the Constructive System/Receipt System (CS/RS) under Revenue Regulations (RR) No. 2-2023.
  3. Loose documentary stamps shall only be purchased from and sold by authorized Specialized Revenue Collecting Officers (SRCO)/Revenue Collection Officers (RCO) assigned at the Revenue District Office or the General Service Division (GSD) at the National Office of the BIR.

In order that the amount of the daily proceeds from sale of loose documentary stamps are uploaded as collections to the Collection and Bank Reconciliation of the Integrated Tax System (CBR-ITS)/Collection, Remittance and Reconciliation of the Internal Revenue Integrated System (CRR-IRIS), an electronic Revenue Official Receipt (eROR) or manual ROR, in case of unavailability of the Mobile Revenue Collection Officer System (MRCOS) and/or the Collection Officer Receipting Device (CORD), shall be generated by the SRCO/RCO or GSD covering all sales of documentary stamps for the day. The SRCO/RCO or GSD shall use the Taxpayer Identification Number (TIN) of the Revenue District Office in the issuance of said receipts, and the inclusive series of the loose documentary stamps sold shall be indicated in the "REMARKS" field of the MRCOS.

4. A single piece of loose documentary stamp shall only be purchased from and sold by the SRCO/RCO or GSD, as the case may be, for each taxable document with DST due not exceeding P30.00. In addition, the SRCO/RCO or GSD shall undertake the following procedures:
  - a. Require the presentation of the original copy of the duly signed taxable document to which the documentary stamp tax is to be affixed;
  - b. Affix the loose documentary stamp to the lower portion of the taxable document;

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<sup>1</sup> Sec. 193 of the Tax Code.



- c. Cancel the stamp by writing two lines across the stamp and extending to portions of the document to which it is affixed, and indicating the date of affixture thereto by perforation as to render it un reusable. In case of unavailability of a perforating device, it shall be sufficient that the date of affixture may be indicated through a mechanical dater, rubber stamp or by hand writing; and
- d. Release the taxable document with the duly cancelled documentary stamp.

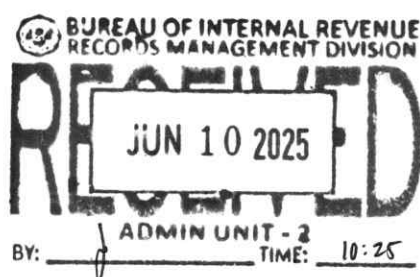
However, for those taxpayers who issue taxable documents with tax due of not more than Php30.00 such as schools, universities, **notaries public**, except those taxpayers who are using the eDST System and those taxpayers covered by RR No. 2-2023, they shall be allowed to purchase two or more pieces of loose documentary stamps, provided that the following requirements shall be complied with:

- a. The taxpayer shall submit to the SRCO/RCO or GSD a written letter addressed to the BIR with the taxpayer's official letterhead duly signed by the taxpayer or its authorized representative requesting the purchase of loose documentary stamps, with the following information:
  - i. Name and address of the requesting taxpayer;
  - ii. Taxpayer Identification Number;
  - iii. Number of loose documentary stamps being purchased;
  - iv. The purpose for which the loose documentary stamps shall be used;
  - v. Name of taxable document/s on which the loose documentary stamps shall be affixed to; and
  - vi. **For notaries public:**
    - (a) **The Roll of Attorney's Number;**
    - (b) **Name of the notary public as exactly indicated in the commission;**
    - (c) **Serial number of the commission of the notary public; and**
    - (d) **Expiration date of the commission**

In subsequent purchases, the previously purchased stamps shall be liquidated and included in the letter, as follows:

Beginning Balances		Stamps Purchased		Stamps Affixed			Ending Balances	
Count	Serial Numbers	Count	Date	Count	Period Covered	Serial Numbers	Count	Serial Numbers

- b. The SRCO/RCO or GSD shall issue an eROR or manual ROR, as the case may be, with the amount equivalent to the total value of the loose documentary stamps being purchased;



- c. The SRCO/RCO or GSD shall issue ONLY loose documentary stamps in sequential serial numbers for bulk purchases of these stamps. Accordingly, the SRCO/RCO or GSD shall maintain two (2) separate sheets of stamps with one sheet assigned for single-piece purchases of stamps and the other sheet for bulk purchases of stamps; and
- d. Based on the information indicated in the purchase letters of the taxpayers, a record in hard or soft copy, shall be maintained by the SRCO/RCO or GSD using the following format:

TP Name	Address	TIN	Beginning Balance		No. of Stamps Purchased		No. of Stamps Affixed			Ending Balance	
			Count	Serial Nos.	Count	Date	Count	Period Covered	Serial Nos.	Count	Serial Nos.

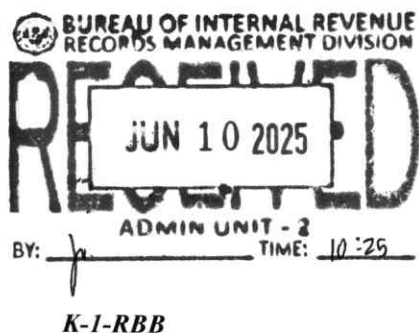
5. Original copies of surety bonds issued for excise tax purposes with documentary stamp imprinted by the eDST System shall not be accepted and recorded by the concerned offices of the BIR, unless the name of the issuing company has been validated from the concerned revenue office as a duly enrolled taxpayer to the eDST System and the DST due from the surety bond is deducted from the taxpayer's ledger in the said system.

## **II. Prohibition on Notarization of Taxable Documents without Required Documentary Stamps**

A notary public shall only add his/her jurat or acknowledgment to any document subject to documentary stamp tax when the required documentary stamps have been affixed and cancelled, pursuant to Section 201 of the Tax Code.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide publicity as possible.

This Circular shall take effect immediately.



*[Signature]*  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue