

**REVENUE REGULATIONS NO. 2-2023** issued on April 13, 2023 prescribes the use of constructive affixture of documentary stamp as proof of payment of Documentary Stamp Tax (DST) for certificates issued by government agencies or instrumentalities.

In lieu of the loose documentary stamps, all government agencies or instrumentalities shall use the constructive affixture of documentary stamp on the certificates they issue which are subject to DST. These government agencies or instrumentalities shall be constituted as agents of the Commissioner of Internal Revenue for the collection and remittance of such DST to the Bureau of Internal Revenue (BIR).

For every issuance of certificate, the government agencies or instrumentalities shall collect from their applicants the corresponding amount of DST due thereon which shall be indicated as one of the items in the government official receipt. The said receipt shall be attached to the taxable certificate as proof of payment of the tax. The use of one government official receipt in order to cover two (2) or more certificates shall be allowed, subject to the following conditions:

- a. A serial or control number shall be printed and consecutively assigned for every issuance of certificate and the same shall be conspicuously located on the face thereof.
- b. The serial or control numbers of the certificates and the total amount of DST due, among others, shall be clearly indicated in the government official receipt.

The collected DST shall be remitted monthly by filing the Documentary Stamp Tax Declaration/Return (BIR Form No. 2000) and paying the tax through the available payment facilities of the BIR on or before the fifth (5th) day of the following month.

A record of all issued government official receipts shall be maintained by the government agency or instrumentality, in hard and soft copy, which shall contain the following information for each government official receipt:

- a. Serial or control number of the government official receipt
- b. Serial or control numbers of certificates covered in the government official receipt (in case of two or more certificates issued in one receipt)
- c. Date of issue
- d. Name of applicant to the certificate
- e. Description of the certificate
- f. Amount of DST collected

Said record shall be updated daily and kept at all times at the premises of the government agency or instrumentality premises, for purposes of inspection and verification by the authorized representatives of the BIR.

The government agencies or instrumentalities, in addition to the affixture of government official receipt, shall stamp or print in a clear and readable manner which shall be located conspicuously on the face of the taxable certificate the phrase "DOCUMENTARY STAMP TAX PAID", including the serial number, and date of the government official receipt, as illustrated below.

<b>"DOCUMENTARY STAMP TAX PAID"</b>	
<hr style="width: 80%; margin: 0 auto;"/>	<hr style="width: 80%; margin: 0 auto;"/>
<i>(GOR SERIAL NUMBER)</i>	<i>(DATE OF PAYMENT)</i>

In case a government agency or instrumentality intends to implement an automated constructive affixture of documentary stamp, it shall be registered with the BIR where the

government agency or instrumentality is registered as a taxpayer. A revenue issuance prescribing the procedures for this purpose shall be separately issued by the BIR. The following transitory provisions shall be strictly observed:

- a. A list (Inventory List of Loose Documentary Stamp Tax of the remaining physical inventory of loose documentary stamps in the possession of all government agencies or instrumentalities as of the effectivity of these Regulations shall be submitted to the Revenue District Office (RDO) where they are duly registered as taxpayers, within thirty (30) days after the date of effectivity of these Regulations. Upon the exhaustion of the inventory, the constructive affixture of documentary stamp prescribed by these Regulations shall be immediately implemented by the government agency or instrumentality.
- b. Any government agency or instrumentality with an existing automated constructive affixture of documentary stamp shall register the same with the RDO where it is duly registered as a taxpayer, within thirty (30) days after the date of effectivity of these Regulations.