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REPUBLIC OF THE PHILIPPINES,
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



June 19, 2025

REVENUE MEMORANDUM ORDER NO. **042-2025**

TO : All Internal Revenue Officials, Employees and Other Concerned

SUBJECT : Prescribing the Amended Procedures on Sale of Loose Documentary Stamps by Revenue Collection Officers (RCOs)/Special Collecting Officers (SCOs) in Relation to Revenue Memorandum Circular No. 056-2025

I. BACKGROUND

Revenue Memorandum Circular (RMC) No. 056-2025 dated June 10, 2025 was issued to amend and align the provisions of RMC No. 92-2024 with Sections 188, 193, and 201 of the 1997 Tax Code, as amended. In light of recent policy developments affecting the process being observed by the RCOs/SCOs, it is necessary that procedures on the sale of loose documentary stamps be amended and complied with strictly by all concerned.

II. OBJECTIVES

This Order is being issued to:

1. Prescribe the new policies and procedures relative to the sale of loose documentary stamps by RCOs/SCOs;
2. Prescribe the reports to be submitted to the concerned offices for monitoring purposes; and
3. Delineate the roles and responsibilities of all concerned offices/officers for a more effective implementation thereof.

III. POLICIES and PROCEDURES

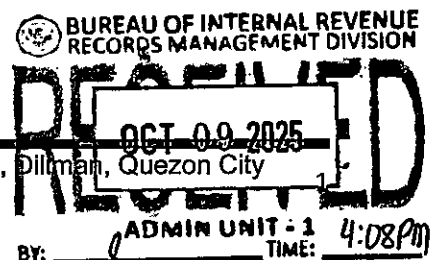
A. The sale of loose documentary stamps shall be made by an RCO assigned at the Revenue District Offices and SCOs assigned in the concerned Revenue Regional Offices/National Office, subject to the following policies and procedures:

1. For sale of loose documentary stamps amounting to P200 and below, such shall be made through the accomplishment by the taxpayer or his/her/its duly authorized representative, of the Request for Loose Documentary Stamps Worth P200 and Below (**Annex "A"**). The RCO/SCO shall indicate therein the serial number of the loose documentary stamp issued to the taxpayer.

BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

Website: www.bir.gov.ph

Trunkline: 8981-7000 ; 8929-7676



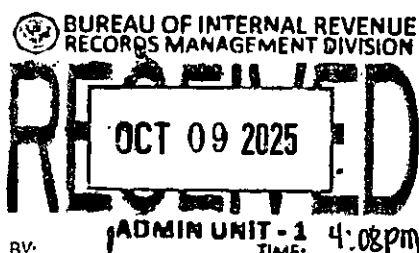
2. For bulk sales of loose documentary stamps worth more than P200, a request letter from the taxpayer, such as notary public, school and university that issue several taxable certificates whose DST due is P30.00 each, using his/her/its official letterhead together with a photocopy of a valid government-issued identification card and specimen signature, shall be required with the indication of the following:
 - a. Name and address of the requesting taxpayer;
 - b. Taxpayer Identification Number (TIN);
 - c. The number of loose documentary stamps being purchased;
 - d. The purpose for which the stamps shall be used;
 - e. Name of taxable document on which the loose documentary stamps shall be affixed to: and
 - f. For notaries public:
 - (a) The Rolle 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

Only loose documentary stamps in sequential numbers for bulk sales of these stamps shall be issued. Hence, two (2) separate sheets of stamps shall be maintained, with one sheet assigned for single-piece sale of stamps and the other sheet for bulk sale of stamps.

3. In subsequent purchases of bulk loose documentary stamps by the taxpayer, the RCO/SCO shall require the liquidation of the previously purchased stamps which shall be included in the letter, following the format below:

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

4. In case of a single piece of loose documentary stamp for affixture to the taxable document, the RCO/SCO shall undertake the following procedures:
 - a. Require the presentation of the original copy of the duly signed taxable document to which the loose documentary stamp is to be affixed;
 - b. Affix the loose documentary stamp to the lower portion of the taxable document;
 - c. Cancel the stamp by writing two (2) 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 unreusable. 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 handwriting; and
 - d. Release the taxable document with the duly cancelled documentary stamp.
5. The RCO/SCO shall not issue a Revenue Official Receipt for sales of loose documentary stamps. For the remittance thereof, the RCO/SCO shall prepare three (3) copies of ONCOLL Payment Slip and the List of Deposited Collections – DST [Quality Form No. QF-RCO-01-00-2025.00 which shall be revived for this purpose (see attached Annex "B")].



6. The RCO/SCO shall remit their DST collections on a more frequent basis [e.g., at least once a week, or as soon as their collections shall reach the amount of ten thousand pesos (P10,000)]. This is in accordance with the provisions of the Revised Cash Examination Manual, Chapter II – Laws and Rules Relevant in Cash Examination issued by the Commission on Audit.
7. In filing the Monthly Documentary Stamp Tax Declaration/Return (BIR Form No. 2000 version 2018), the TIN of the concerned RDO shall be used by the said RCO. Regardless of the number of frequencies of deposit/remittance of the DST collections during the calendar month, a single BIR Form No. 2000 version 2018 shall be filed through the electronic Filing and Payment System (eFPS) not later than the 5th day of the following month. Otherwise, statutory penalties shall be imposed.

B. The following duties and responsibilities shall be strictly observed relative to the sale of loose documentary stamps:

The RCO/SCO shall:

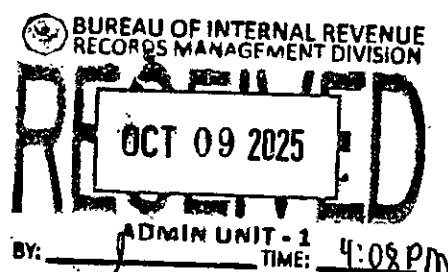
1. Prepare a Report of Sales of Loose Documentary Stamps (**Annex “C”**) based on the Requests for Loose Documentary Stamps Worth P200 and Below and the information indicated in the purchase letters of the taxpayers and shall submit the same to the Chief, Collection Section/Supervisor of the SCO daily; and
2. Prepare a Report of Accountability for Accountable Forms (RAAF) (**Annex “D”**) to liquidate the loose documentary stamps assigned which shall be submitted to the Chief, Collection Section/Supervisor of the SCO after each and every remittance of collections from sales of loose documentary stamps.

The Chief, Collection Section/Supervisor of the SCO shall:

1. Prepare a Consolidated Report of Sales of Loose Documentary Stamps (**Annex “E”**) for approval of the Revenue District Officer and subsequent submission to the Collection Performance Monitoring Division daily together with the RAAF submitted by the RCO/SCO through email to cpmd@bir.gov.ph;
2. Prepare a Certification of Deposit of Proceeds of Sale of Loose Documentary Stamps (**Annex “F”**) which shall be jointly signed with the Revenue District Officer and submitted to the CPMD daily through the abovementioned email address;
3. Issue notice to RCO/SCO for any violation/s committed on prescribed rules and regulations. Report to the RDO/Head of Office, the violation/s committed by RCO/SCO and recommend administrative sanctions; otherwise, he/she shall be jointly responsible for the violations committed by the RCO/SCO.

The Revenue District Officer/Head of Concerned Office shall:

1. Monitor strictly the actions of the RCOs/SCOs relative to the sale of loose documentary stamps by ensuring among others, the chronological sequence of the issuance of the said stamps, accuracy of the report of inventory of loose documentary stamps, etc. Random audit and checking of the loose documentary stamps issued and on hand by the RCOs/SCOs should be conducted frequently.



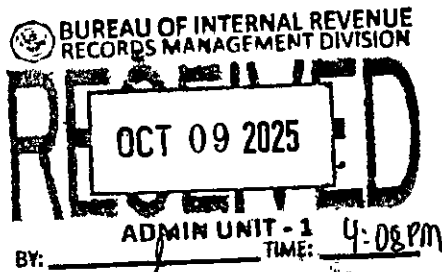
2. Receive and approve the Consolidated Report of Sales of Loose Documentary Stamps and certify as well the Certification of Deposit of Proceeds of Sale of Loose Documentary Stamps prepared by the Chief, Collection Section/Supervisor of the SCO; and
 3. Recommend to the Regional Investigation Division/Internal Investigation Division administrative sanctions for RCOs/SCOs frequently committing violations to prescribed rules and regulations.
- C. Loose documentary stamps sold by RCOs/SCOs from February 1, 2025 up to the effectivity of this Order shall be reported and submitted to the Collection Performance Monitoring Division through the same aforesaid email address using the reports prescribed in Annexes "G" and "H".

IV. REPEALING CLAUSE

All other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.



Romeo D. Lumaqui, Jr.
ROMEO D. LUMAGUI, JR.
Commissioner Internal Revenue