



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



June 24, 2025

035 - 2025
REVENUE MEMORANDUM ORDER NO.

SUBJECT : Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (R.A.) No. 12214 (Capital Markets Efficiency Promotion Act)

TO : All Collection Agents, Revenue District Officers and Other Internal Revenue Officers Concerned

I. OBJECTIVE:

To facilitate the proper identification and monitoring of payment for documentary stamp tax pursuant to the issuance of Republic Act No. 12214, otherwise known as Capital Markets Efficiency Promotion Act, the following ATCs are hereby modified:

| EXISTING (per ATC Handbook) | | | LEGAL BASIS | BIR FORM NO. | MODIFIED/ NEW |
|-----------------------------|--|--|----------------|--------------|--|
| ATC | Description | Tax Rate | | | Tax Rate |
| DS101 | Original Issue of Shares of Stock | ₱2.00/₱200.00 | R.A. No. 12214 | 2000 | 75% of 1% of the par value |
| DS103 | Bonds, Debentures, Certificates of Stock or Indebtedness Issued in Foreign Countries | ₱1.50/₱200.00 | | | 75% of 1% of the value of the transaction |
| DS106 | Original Issue of all Debt Instruments | ₱1.50/₱200.00 of issue price or a fraction of 365 days for instruments with term of less than one (1) year | | | Standard Rate: 75% of 1% of issue price. If the term is less than one (1) year: DST is multiplied by the ratio of its term in number of days to 365 days |

II. REPEALING CLAUSE:

This Revenue Memorandum Order (RMO) revises portions of all other issuances inconsistent herewith.

III. EFFECTIVITY:

This RMO shall take effect immediately.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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