

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

March 17, 2008

**REVENUE MEMORANDUM CIRCULAR NO. 25 - 2008**

**SUBJECT: Documentary Stamp Tax (DST) on Certificates Issued by Educational Institutions.**

**TO : All Revenue Officers and Employees, Educational Institutions and Others Concerned.**

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This circular is being issued to reiterate certain provisions of Revenue Regulations No. 92000 dated August 31, 2000, implementing Section 188 of the National Internal Revenue Code (NIRC), particularly with regard to all educational institutions for the issuance of certificates subject to Documentary Stamp Tax to wit –

“Sec. 3 Mode of Payment and Remittance of Tax. –

XXX                  XXX                  XXX                  XXX

*(4) When one of the parties to taxable document or transaction is included in any of the entities enumerated below, such entity shall be responsible for the remittance of the stamp tax prescribed under Title VII of the Code: Provided, however, that if such entity is exempt from tax herein imposed, it shall remit the tax as a collecting agent, pursuant to the preceding paragraph 3 (b) (2) hereof, any provision of these Regulations to the contrary notwithstanding:*

XXX                  XXX                  XXX                  XXX

*(e) An educational institution in respect of issuance of taxable certificates (e.g. Diploma, Transcript of Records, and other documents taxable as certificates under Section 188 of the Code);*

XXX                  XXX                  XXX                  XXX”

All Internal revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue