

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

March 01, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 24-2010**

**SUBJECT : Further Deferment of the Implementation of Revenue Regulations No. 7-2009 Relative to the Electronic Documentary Stamp Tax (e-DST) System**

**TO : All Internal Revenue Officers and Others Concerned**

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In view of the numerous requests and issues raised by the concerned taxpayers to further defer the implementation of the Electronic Documentary Stamp Tax (eDST) System, the full implementation of the eDST System shall be suspended until June 30, 2010. It shall be understood that after the said date, no further request for the deferment on the mandatory use of the said system shall be entertained.

During the interim period of suspension, taxpayers who are already technically capable to use the eDST System may voluntarily avail of the same. However, those taxpayers who cannot as yet comply with the requirements of said system are advised to adopt the Constructive Stamping / Receipt System (CS/RS) of documentary stamp tax provided under Revenue Memorandum Circular No. 1-2010.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

*Original Signed*  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue