

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

JUN 18 2024

**REVENUE MEMORANDUM CIRCULAR (RMC) NO. 67 - 2024**

**SUBJECT :** Clarifying the Deadline for Filing of Documentary Stamp Tax Return and Payment of the Corresponding Taxes

**TO :** All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to clarify the deadline for filing of Documentary Stamp Tax (DST) Return and payment of DST, considering the passage of Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act" (EOPT Law).<sup>1</sup>

Section 200(B) of the National Internal Revenue Code of 1997, as amended (Tax Code), states:

*"Section 200. Payment of Documentary Stamp Tax. –*

xxx      xxx      xxx

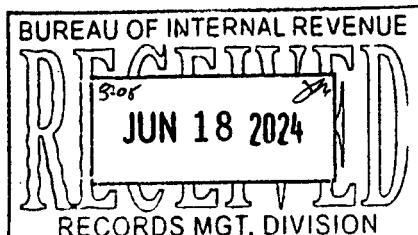
*(B) Time for Filing and Payment of the Tax. – Except as provided by rules and regulations promulgated by the Secretary of Finance, upon recommendation of the Commissioner, the tax return prescribed in this Section shall be filed, either electronically or manually,<sup>2</sup> within ten (10) days after the close of the month when the taxable document was made, signed, issued, accepted, or transferred, and the tax thereon shall be paid at the same time the aforesaid return is filed."* (Underscoring supplied)

Based on the above provision, the Secretary of Finance, upon recommendation of the Commissioner of Internal Revenue, may prescribe the deadline for filing of DST returns and payment of DST. Pursuant to this authority, the Secretary of Finance issued Revenue Regulations (RR) No. 6-2001 which prescribes that the DST return shall be filed within **FIVE (5) DAYS** after the close of the month when the taxable document was made, signed, accepted, or transferred, and the tax thereon shall be paid at the same time the DST return is filed.

Since the EOPT Law did not introduce any amendment to the deadline for filing of DST return and payment of DST, the current rule under RR No. 6-2001 applies. Hence, the DST return shall be filed within **FIVE (5) DAYS** after the close of the month when the taxable document was made, signed, accepted, or transferred, and the tax thereon shall be paid at the same time the DST return is filed.

<sup>1</sup> January 5, 2024.

<sup>2</sup> Introduced by EOPT Law.



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

This Circular shall take effect immediately.



A handwritten signature of Romeo D. Lumbui, Jr., followed by his title.  
ROMEO D. LUMBUI, JR.  
*Commissioner of Internal Revenue*

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