

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

June 1, 2011

REVENUE MEMORANDUM ORDER NO. 25-2011

SUBJECT: Prescribing the Policies, Guidelines and Procedures in the Issuance of Certifications and the Acceptance/Encoding/Posting/Remittance of Certification Fees and the Corresponding Documentary Stamp Taxes Collected by Designated/Authorized Revenue Collection Officers, Collection Agents and Special Revenue Collecting Officers

TO : All Internal Revenue Officials, Employees and Others Concerned

I. BACKGROUND

The Revenue Regional Offices (RRs), Revenue District Offices (RDOs), Large Taxpayer District Offices (LTDO), and other Offices in the National/Regional Offices issue certifications/certified true copies of Bureau of Internal Revenue (BIR) documents to taxpayers and to other BIR Offices. Under existing revenue issuances, such issued certifications/certified true copies of BIR documents, in general, require the affixture thereon of the prescribed documentary stamp. These offices issuing the desired certifications, on the other hand, are not necessarily authorized to receive the prescribed certification fees and/or sell loose documentary stamps. The functions of collecting fees and/or selling documentary stamps are assigned to designated national and regional offices.

It has been observed, however, that collections from certification fees and sale of loose documentary stamps are generally not properly encoded by the RDOs in the Bureau's Integrated Tax System (ITS). The RDOs are merely manually adding these collections in their respective Consolidated Monthly Statistical Report of Revenue Collections (BIR Form No. 12.09) that are being submitted monthly to the Statistics Division in the National Office. The practice of not encoding collections from these sources in the ITS has been very pervasive allegedly due to absence of clear and comprehensive guidelines and procedures in handling these transactions. There are also cases wherein few RDOs are capturing the collection data in the ITS but they employ different practices in the acceptance and remittance of these collections, as well as the encoding thereof to the ITS.

II. OBJECTIVES

This Order is issued to:

1. Prescribe uniform policies, guidelines and procedures in the issuance of certifications/ certified true copies of BIR documents by the RRs, RDOs, LTDOs and other National/Regional Offices, the sale of loose documentary stamps by the designated/ authorized Revenue Collection Officers (RCOs), Collection Agents (CAs), and Special Revenue Collecting Officers (SRCOs), as well as the recording/ encoding/posting and remittance of certification fees and the proceeds from the sale of loose documentary stamps; and
2. Define the roles and responsibilities of all concerned offices/officers for a more effective implementation hereof.

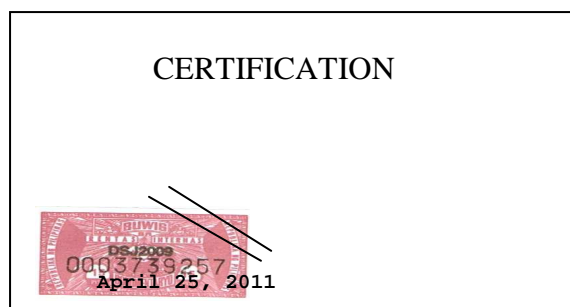
III. POLICIES

1. All requests for the issuance of a certification (e.g. Certificate of Registration (COR), Delinquency Verification Certificate (DVC)/Tax Clearance, Certificate of Payment, etc.) and certified true copies of BIR documents by a taxpayer from the RR, RDO, LTDO and other BIR Offices shall be charged with a certification fee of One Hundred Pesos (P100.00) and a Fifteen Pesos (P15.00) documentary stamp tax (DST) for each certificate/document issued. However, no certification fee and DST shall be collected on any certification requested by the RRs, RDOs, LTDOs, and other offices within the BIR.
2. All requests for the issuance of certifications shall be signed by the taxpayer himself/herself (in case of natural persons), any duly authorized signatory with proper identification (in case of juridical persons), or their duly authorized representative.
3. The certification fee and DST shall be collected from the taxpayer on a per document and/or per set basis, regardless of the number of pages of such document/set (e.g., If a taxpayer shall request for a certified true copy of his/her COR and a DVC, the taxpayer has to pay a total of P200.00 and P30.00 for certification fee and DST, respectively. If the request is for two sets of certified true copies of the same COR and two copies of DVC, the taxpayer has to pay a total of P400.00 and P60.00 for certification fee and DST, respectively).
4. The taxpayer shall pay the required fees and DSTs before filing the written request to the concerned certificate-issuing offices. No request for issuance of certification and/or certified true copy of documents shall be processed by any concerned issuing office unless the prescribed certification fee and DST were paid/purchased by the applicant.

The payment of certification fees shall be made through the RCO, SRCO or to the AAB using Payment Form (BIR Form 0605). For large taxpayers/taxpayers enrolled in the Electronic Filing and Payment System (eFPS), the payment of the certification fee shall be made thru the use of the eFPS facility. However, the DST due thereon shall be made thru the purchase of loose documentary stamps from the duly authorized RCO or SRCO.

The loose documentary stamp affixed on the certificate/certified true copy of the BIR document shall be deemed sufficient proof that the prescribed DST on the taxable transaction has been paid. However, there is a need for the cancellation of the affixed documentary stamps to prevent its reuse and the same shall be governed by the provisions of Revenue Regulations No. 5-97, Sec. 2.2.3, which provides that ***“Cancellation of the documentary stamps affixed to the taxable document must be done by writing two lines across the stamp and portion of the document to which it is affixed, and indicating the date of affixture thereto by perforation as to render it unusable.”***

In relation to the above-mentioned provision, the date of affixture shall be indicated by using dater or thru manual indication of the date on the face of the documentary stamps and the perforation thereof shall be made by punching series of holes on the date using a needle. The two lines can be placed on any side of the stamp either horizontally, vertically or diagonally. Hereunder is an illustration of a properly affixed, dated and cancelled documentary stamp:



The use of the Electronic Documentary Stamp Tax (eDST) System under Revenue Regulations No. 7-2009 for the purchase and affixture of the prescribed documentary stamps for issued certifications shall not be allowed.

5. The letter-request for issuance of certification/certified true copy(ies) of document(s) shall be filed at the Administrative Section of the RDO and the Collection Section of the LTDO. In other national and regional offices, however, the letter-request shall be filed directly with the concerned certificate-issuing office.

The payment of certification fees and the corresponding DST shall be made to the authorized SRCO at the General Services Division (GSD), for payments in the BIR national office, or the RCO/SRCO for payments in the regional offices. In cases where there are no authorized RCOs/SRCOs assigned in the regional office to receive payment of certification fees and loose documentary stamp, the payment thereof shall be made through the nearest AAB or RCO assigned in the RDO having jurisdiction over the physical location of the regional office.

6. The concerned RCOs/SRCOs of the BIR office authorized to receive payments for certification fees shall strictly comply with the provisions of Section 69 of Presidential Decree (PD) No. 1445, Department of Finance Order No. 52-96 dated May 22, 1996, as well as Section 22 of the Commission on Audit (COA) Circular No. 2002-002 re: "Manual on National Government Accounting System for National Government Agencies" dated June 18, 2002 with respect to the remittances of collections to the Authorized Government Depository Bank (AGDB) for the account of the Treasurer of the Philippines (TOP). Under the aforementioned existing rules and pursuant to Section III.7

of RMO No. 4-2007, all taxes collected by the duly designated RCOs/SRCOs shall be remitted to the AGDB daily or not later than the next banking day when such collection was made.

All designated RCOs/SRCOs shall be bonded, in strict compliance with Section 101 of PD No. 1445 pursuant to the provisions of the “State Audit Code of the Philippines”, Section 305(f) of RA No. 7160, Section 182 of the Government Accounting and Audit Manual (GAAM) Vol. 1 and Section 2 of Treasury Order No. 01-95 of the Bureau of Treasury effective January 1, 1996.

7. All concerned RCOs/SRCOs duly authorized to receive payments for certification fees shall accomplish the Payment Form (BIR Form 0605) indicating the Alphanumeric Tax Code (ATC) MC 200, and using the TIN of the RDO having jurisdiction over the RCO/SRCO for purposes of encoding these collections to the Bureau’s ITS-Collection and Bank Reconciliation (CBR) System. The said Payment Form shall show, among others, the amount of total collection of certification fees deposited/remitted to the AGDB and the same shall be filed with the Collection Section of his/her RDO, together with the copy of the deposit slip duly validated by the concerned AGDB where such collections were deposited;

The payment information shall be encoded to the ITS-CBR by the concerned data encoder under the Collection Section of the RDO through the following facilities:

- a) the Payment Data Entry System (PDES) - for non-computerized districts; and
- b) The CBR “ADD” facility - “DEPOSIT SLIP FOR TRANSACTION” of the ITS - for computerized districts.

With respect to the collections from the sales of loose documentary stamps, the concerned RCO/SRCO duly authorized to sell the same shall accomplish the Documentary Stamp Tax Declaration/Return (BIR Form 2000) indicating ATC DS 114. The said declaration/return shall show, among others, the amount of loose documentary stamps sold for the week. The DST declaration/return shall be filed by the RCO/SRCO and the amount collected from the sale of loose stamps shall be paid to any AAB, using the TIN of the RDO having physical jurisdiction over the DST collecting office within five (5) days after the close of each week. In addition to the said declaration/return, the RCO/SRCO shall likewise accomplish the General Form 16A, in accordance with Section 445 of the Government Accounting and Auditing Manual, for submission to the Accountable Forms Division (AFD).

In cases where there are no AABs in the locality where such RCO/SRCO is assigned, the RCO/SRCO shall also accomplish BIR Form No. 2000, also using ATC DS 114 for collections from loose documentary stamps, and file the same with the concerned RDO having jurisdiction over the work station of the concerned RCO/SRCO. The corresponding amounts of DSTs collected shall be deposited with any AGDB that is nearest to the work station of the RCO/SRCO, for the account of the TOP.

8. An Official Receipt (OR) (Accountable Form No. 51) shall be issued for the payment of the Certification Fee and the copies of the ORs shall be distributed as follows:
 - a. Original copy – Taxpayer
 - b. Duplicate copy – COA
 - c. Triplicate copy – Finance Division (for Regional Offices)
General Services Division-National Office (GSD-NO)
9. The Revenue District Officer/Chief, GSD-NO shall adhere to the existing guidelines and policies on requisition and utilization/sale of ORs and loose documentary stamps;
10. The RCOs/CAs/SRCOs shall be responsible for the preparation of all the required reports to the concerned Offices.

IV. PROCEDURES

A. RDO/LTDO:

1. The Revenue District Officer shall:

- a. Apply for the TIN to be used by the RDO/LTDO in remitting and encoding collection of certification fees and loose documentary stamps (*Note: This TIN refers to the office TIN to be secured for purposes of accounting the tax collections made under this Order and should not be interpreted as the personal TIN of the RDO*);
- b. Receive the certification/certified true copy of BIR document prepared by the concerned issuing-section/office together with the attached letter request of the taxpayer/requesting party, proof of payment of certification fee and the prescribed loose documentary stamp;
- c. Review and sign the certification/certified true copy of BIR document after ensuring that the required DST and the certification fee are paid;
- d. Return the signed copy of certification/certified true copy of BIR document, letter request, proof of payment of certification fee and the prescribed loose documentary stamp to the concerned issuing-section/office and advise the head of section/office to affix and cancel the documentary stamp on the signed certification/certified true copy of BIR document before releasing to the taxpayer/requesting party; and
- e. Monitor the performance of the concerned Sections relative to the processing of requests for the issuance of certifications/certified true copy of documents, the deposits/remittances of collections made by the RCOs/SRCOs from issued certificates and sold loose documentary stamps, and the timely encoding of the collection data to the ITS-CBR.

2. The Administrative Section (RDO)/Collection Section (LTDO) shall:

- a. Check the letter-request for issuance of certification/certified true copy of BIR document presented by the taxpayer;
- b. Advise the taxpayer to pay the certification fee and purchase the corresponding DST to/from the authorized RCO/SRCO before receiving the letter-request;
- c. Receive the letter-request, together with the proof of payment of the certification fee, and the loose stamp purchased;
- d. Log the date of receipt of the letter-request and the name of the requesting taxpayer/interested party in the record book for future reference; and
- e. Forward immediately the letter-request to the other concerned Sections (e.g. Data Processing Section, Taxpayer Service Section, Assessment Section, etc.) who will prepare/process the certification/document.

3. The RCO/SRCO shall :

- a. Receive the payment for certification fee and the purchase of documentary stamp;
- b. Issue OR for the payment of certification fee (*Note: An OR is not being issued for the sale of loose documentary stamps. The sale thereof is only controlled and accounted thru physical inventory of unsold loose stamps which are considered as personal accountabilities of the concerned RCO/SRCO*);
- c. Attach the proof of payment of the certification fees to the letter-request and return the same to the taxpayer;
- d. Release the sold documentary stamps to the purchaser;
- e. Advise the taxpayer to proceed to the Administrative Section/Collection Section to submit the letter request for the official filing of the said request;
- f. Record the daily collections from certification fees and the proceeds from sale of loose documentary stamps to the Cash Receipts Record;
- g. Deposit intact daily the collections from certification fees to the AGDB;
- h. Accomplish the Payment Form (BIR Form 0605) indicating therein ATC MC 200, the TIN of the RDO and file the same, together with the deposit slip duly validated as received by the AGDB, to the Collection Section for necessary encoding of the collection information to the ITS-CBR;
- i. Prepare the Weekly Collection Report (Annex "A") on the loose documentary stamps sold;

- j. Accomplish the DST Declaration/Return (BIR Form No. 2000) indicating the ATC DS 114 and the TIN of the RDO mentioned in Section III.A.1.a. above;
- k. File the BIR Form No. 2000 and remit the amount of documentary stamps sold for the week to any AABs under the physical jurisdiction of his/her RDO; and
- l. Prepare and submit the required reports to their Chief, Collection Section, in accordance with the existing guidelines and procedures.

4. The Collection Section shall:

- a. Receive any request for issuance of certification/certified true copy of BIR document from the Administrative Section;
- b. Check the payment of certification fee and the existence of the prescribed loose documentary stamps attached to the letter before processing the request;
- c. Prepare and forward the certification/document for approval and signature of Revenue District Officer (RDO)/LTDO Head;
- d. Receive from the RDO/LTDO Head the signed copy of certification/document together with the proof of payments of certification fee and the prescribed loose documentary stamp;
- e. Affix and cancel the loose documentary stamps on the signed certification/document in accordance with the policies stated in Section III.4 of this Order;
- f. Release the certification/document to the taxpayer/requesting party;
- g. Receive, evaluate, and consolidate all the required collection reports from the RCO/SRCO;
- h. Assign immediately to the data encoder the encoding of payment information using PDES, for non-computerized districts, and the CBR “ADD” facility – “DEPOSIT SLIP FOR TRANSACTION” of ITS, for computerized districts; and
- i. Submit the consolidated reports, together with the documents duly signed by the RDO/LTDO Head to ACIR, LTS or the Regional Collection and Finance Divisions, as the case may be, in accordance with the existing guidelines and procedures.

5. The Concerned Certificate-Issuing Section shall:

- a. Receive any request for the issuance of certification/certified true copy of BIR document from the Administrative Section/Unit;

- b. Check the payment of certification fee and the existence of the prescribed loose documentary stamps attached to the letter before processing the request;
- c. Prepare and forward the certification/document for approval and signature of Revenue District Officer (RDO)/LTDO Head;
- d. Receive from the RDO/LTDO Head the signed copy of certification/document together with the proof of payments of certification fee and the prescribed loose documentary stamp;
- e. Affix and cancel the documentary stamp on the certification/document in accordance with the policies stated in Section III.4 of this Order; and
- f. Release the certification/document to the taxpayer/requesting party.

B. REVENUE REGIONAL OFFICE

1. The Administrative Division shall:

- a. Issue the ORs and the loose documentary stamps to the concerned RDO following the existing policies and procedures on the requisition of ORs and loose documentary stamps.

2. The Collection Division shall:

- a. Receive any request for issuance of certification/certified true copy of BIR document from the taxpayer/requesting party;
- b. Advise the taxpayer to pay the required certification fees and purchase the loose documentary stamps to/from the RCO/SRCO;
- c. Check the payment of certification fee and the existence of the prescribed loose documentary stamps attached to the letter before processing the request;
- d. Prepare the certification/document for signature of the Chief of Office;
- e. Affix and cancel the documentary stamp on the signed copy of certification/document in accordance with the policies stated in Section III.4 of this Order; and
- f. Release the certification/document to the taxpayer/requesting party;
- g. Receive, evaluate and consolidate all the required reports from the RDOs, thru their respective Collection Section, and submit the consolidated report to the Regional Finance Division and other concerned Offices.

3. The Finance Division shall:

- a. Receive any request for certification/certified true copy of BIR document from the taxpayer/requesting party;
- b. Advise the taxpayer to pay the required certification fees and purchase the loose documentary stamps to/from the RCO/SRCO;
- c. Check the payment of certification fee and the existence of the prescribed loose documentary stamps attached to the letter before processing the request;
- d. Prepare the certification/document for signature of the Chief of Office;
- e. Affix and cancel the documentary stamp on the signed copy of certification/document in accordance with the policies stated in Section III.4 of this Order;
- f. Release the certification/document to the taxpayer/requesting party; and
- g. Validate the collection transactions as summarized in the monthly collection reports submitted by the Collection Division (*Note: The validation must cover the verification whether all the collections from certification fees and sale of loose documentary stamps are duly deposited with the AGDB or remitted to AAB, whichever is applicable*).

4. The Other Concerned Certificate-Issuing Divisions of the Region shall:

- a. Receive any request for certification/documents from the taxpayer/requesting party;
- b. Advise the taxpayer to pay the required certification fees and purchase the loose documentary stamps to/from the RCO/SRCO;
- c. Check the payment of certification fee and the existence of the prescribed loose documentary stamps attached to the letter before processing the request;
- d. Prepare the certification/document for signature of the Chief of Office;
- e. Affix and cancel the documentary stamp on the signed copy of certification/document in accordance with the policies stated in Section III.4 of this Order; and
- f. Release the certification/document to the taxpayer/requesting party.

C. NATIONAL OFFICE:

1. The Concerned Certificate-Issuing Division/Office shall:

- a. Receive any request for issuance of certification/certified true copy of BIR document from the taxpayer/requesting party;
- b. Prepare the Payment Order (PO) and advise the taxpayer to pay the certification fee and purchase the corresponding loose documentary stamp to/from the SRCO-GSD;

- c. Receive from taxpayer the OR issued by the SRCO and attached to the letter request as well as the purchased loose documentary stamp;
- d. Process the request and prepare the certification/document for signature of the Chief of Office;
- e. Affix and cancel the documentary stamp on the signed copy of certification/document in accordance with the policies stated in Section III.4 of this Order; and
- f. Release the certification/document to the taxpayer/requesting party.

2. General Services Division:

2.1 The Chief, GSD shall:

- a. Monitor the compliance of SRCO with the prescribed policies and procedures in the collection of certification fees, sales of loose documentary stamps, remittance of all collections to AGDB and/or AAB, as the case may be, and the timely submission of the required reports to the concerned Offices.

2.2. The SRCO shall:

- a. Receive the PO prepared by the concerned certificate-issuing Office and the payment for the Certification Fees and the purchase of loose documentary stamps from the taxpayers/requesting parties;
- b. Issue an OR for the receipt of payment of certification fee;
- c. Record the daily collections from certification fees and the proceeds from sale of loose documentary stamps to the Cash Receipts Record;
- d. Deposit intact the daily collections of certification fees to the AGDB not later than the next banking day;
- e. Accomplish the Payment Form (BIR Form No. 0605)) indicating therein the TIN of RDO No. 39-South Quezon City and ATC MC 200 and transmit the same, together with the copy of deposit slip to RDO No. 39-South Quezon City, for necessary encoding of the collection information to the ITS-CBR;
- f. Prepare the Weekly Collection Report (Annex "A") on the loose documentary stamps sold;
- g. Accomplish the DST Declaration/Return (BIR Form No. 2000) indicating therein the TIN of RDO No. 39-South Quezon City and ATC DS 114;

- h. File the BIR Form No. 2000 and remit the amount of documentary stamps sold for the week to any AABs under the physical jurisdiction of RDO No. 39-South Quezon City;
- i. Prepare and submit the Monthly Report of Collections and Deposits (MRCD) to RDO No. 39-South Quezon City, copy furnished Finance Division of Revenue Region No. 7 – Quezon City *[Note: The daily and monthly report of collections and deposits of the SRCO, other than the reports on the collected certification fees and loose documentary stamps sold, shall still be prepared and submitted to the other concerned Offices (e.g. Revenue Accounting Division, Bureau of the Treasury, COA, etc)];* and
- j. Prepare and submit the Monthly Report of Accountability for Accountable Forms (MRAAF) to the Commission on Audit (COA) and AFD.

V. REPEALING CLAUSE

All other issuances and/or portions thereof inconsistent herewith are hereby repealed and amended accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue