

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

March 17, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 31-2010**

**SUBJECT** : New Documentary Stamp Tax (DST) to be Affixed to Taxable Documents of those Taxpayers Mandated to Use the Electronic Documentary Stamp Tax (eDST) System.

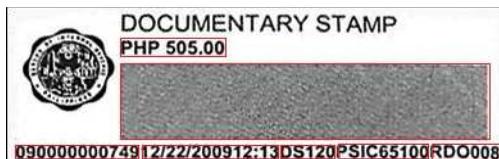
**TO** : All Revenue Officials, Employees and Others Concerned.

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Pursuant to Revenue Regulations No. 7-2009 implementing the eDST System which replaces the Documentary Stamp Electronic Imprinting Machine (DSEIM), it is informed that effective January 2010, the new stamp to be affixed on the taxable document by the said users shall be rectangular black stamp, bearing the following information and features:

- The word “DOCUMENTARY STAMP” are all printed in capital letters;
- Logo of the Bureau of Internal Revenue ;
- Amount of DST paid is printed just below the word “DOCUMENTARY STAMP”;
- Secured layer is below the amount of DST paid;
- Black bar;
- Number, date, and time of transaction;
- Alpha Numeric Tax Code (ATC);
- Philippine Standard Industry Code (PSIC); and
- BIR Revenue District Office.

*Sample of the eDST stamp*



Likewise, it is also informed that for those taxpayers/users who cannot still comply with the requirements of the eDST System, the Constructive Stamping/Receipt System (CS/RS) is also allowed pursuant to the provisions of Revenue Memorandum Circular (RMC) No. 24-2010 dated March 1, 2010 which defers the full implementation of the said system until June 30, 2010. The affixture of the DST under the latter system is made by attaching the Documentary Stamp Tax Declaration Return (BIR Form 2000) and the duly issued Confirmation Receipt/Deposit Slip by the Authorized Agent Bank (AAB) to the taxable document.

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

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