

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

August 3, 2012

**REVENUE MEMORANDUM CIRCULAR NO. 36-2012**

**SUBJECT :** Clarification on whether documents mentioned in Section 199 of the Tax Code of 1997, as amended by Republic Act (RA) No. 9243, are subject to the documentary stamp tax of P15.00 as prescribed in Section 188 of the said Code.

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

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Documentary stamp tax is a tax upon documents, instruments, loan agreements and papers, and upon acceptances, assignments, sales, and transfers of the obligation, right or property incident thereto. It must be stressed that documentary stamp taxes are levied on the exercise by persons of certain privileges conferred by law for the creation, revision, or termination of specific legal relationship through the execution of specific instruments<sup>1</sup>

Verily, it has always been the stance of this Office that if the documents or instruments do not clearly partake of the nature, elements and the form of any of the specific instruments mentioned in Title VII of the Tax Code of 1997, then Section 188 of the Tax Code, as amended, will apply.

Only instruments, documents and papers of transactions expressly enumerated in Section 199 of the Tax Code, as amended, are exempt from the documentary stamp tax. Consequently, certificates and other necessary documents issued by the Construction Industry Authority of the Philippines<sup>2</sup>, as hereunder enumerated, are not among those mentioned in Section 199 of the Tax Code of 1997, as amended, viz:

1. Certificate of Registration of Overseas Contractors;
2. Certificate of Renewal of Registration of Overseas Contractors;
3. Contractor's License (Original);
4. Certificate of whether a certain contractor is licensed;
5. Certified true copies of license certificates;
6. Certified true copies of documents such as Affidavit of Undertaking of Sustaining Technical Employee (STE) and Curriculum Vitae of STE;

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<sup>1</sup> Philippine Home Assurance Corporation, et al. vs. Court of Appeals, 301 SCRA 447.

<sup>2</sup> A government agency under Department of Trade and Industry.

7. Certificate of Accreditation of Arbitrators; and
8. Case documents to be used to support petition to appeal in Court of Appeals.

These documents are clearly subject to documentary stamp tax of Fifteen pesos (P15.00) as prescribed under Section 188 of the Tax Code of 1997, as amended, to wit:

“Section 188. Stamp Tax on Certificates-On each certificate of damage or otherwise and on every certificate or document issued by any customs officer, marine surveyor, or other person acting as such, and on each certificate issued by a notary public, and on each *certificate of any description required by law or by rules or regulations of a public office, or which is issued for the purpose of giving information, or establishing proof of a fact*, and not otherwise specified herein, there shall be collected a documentary stamp tax of Fifteen Pesos (P 15.00).”  
(Underscoring ours)

This Circular amplifies Revenue Regulations No. 13-2004, as amended, particularly Section 199 of the Tax Code of 1997, as amended by RA No. 9243.

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

(Original Signed)  
**KIM S. JACINTO-HENARES**  
*Commissioner of Internal Revenue*