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ADVISORY

SERIES OF 2026

Clarification on the
Implementation of the
Enhanced eDST System

CLARIFICATION ON THE IMPLEMENTATION OF THE
ENHANCED EDST SYSTEM

Enrollment in the eDST System

- ☑ The following taxpayers, whether individuals or non-individuals, are mandated under RR No. 28-2025 to use the Enhanced eDST System and are required to enroll in the eDST System on or before **December 31, 2026**:
 - ✓ Banks, financial intermediaries, finance companies, and insurance and similar companies;
 - ✓ Shipping and airline companies;
 - ✓ Pre-need companies;
 - ✓ Educational institutions;
 - ✓ National Government Agencies, their instrumentalities, GOCCs, and LGUs, except barangays, with respect to taxable certificates;
 - ✓ Notaries Public, including those employed by law firms and other offices; and
 - ✓ Other industries as may be subsequently designated by the Secretary of Finance upon the recommendation of the CIR.
- ☑ Newly registered taxpayers covered by the mandate of the Enhanced eDST System shall enroll within **ninety (90) days from the date of their registration with the BIR**.

Requirements

1. Enrollment in the Electronic Filing and Payment System (eFPS) for the filing of the Documentary Stamp Tax Declaration Return¹ and the payment of the corresponding tax.
2. Attendance to an orientation on the use of the Enhanced eDST System to be conducted by the Miscellaneous Operations Monitoring Division (MOMD) every second Thursday of the month.

Notaries Public

- ☑ Notaries Public who are employed by law firms or other offices, or who are engaged as third-party or outsourced service providers, shall enroll in the eDST System in their individual capacity and maintain their own eDST account regardless of their employment or institutional affiliation and irrespective of the taxpayer for whom the notarial service is performed.
- ☑ Notaries Public shall coordinate with their respective Revenue District Offices to update their taxpayer classification as "Professional" and ensure that their registration records accurately reflect their authority to perform notarial services.

¹ BIR Form 2000

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 107-2026
October 1, 2026

Double, Multiple, or Erroneous Affixture of Documentary Stamps

A taxpayer-user who effects a double, multiple, or erroneous affixture of documentary stamps through the eDST System, shall file a claim for refund with the concerned Large Taxpayers Division or Revenue District Office where the taxpayer is duly registered, subject to compliance with existing laws, rules, and regulations governing tax refunds.

Incident Reports

In the event of slow system performance, delayed system response due to internet connectivity issues, system downtime, system outages or breakdowns, or the non-posting of payments in the BIR system, the taxpayer shall immediately notify the BIR through the BIR Contact Center at contact_us@bir.gov.ph and request the issuance of a Trouble Ticket Number (TTN). The TTN issued by the BIR Contact Center shall serve as official proof that the incident was reported within the day and/or within the deadline in case of non-posting of payment.

Failure to enroll in the Enhanced eDST

All taxpayers mandated to enroll in the Enhanced eDST system who failed to enroll within the prescribed period shall be considered non-compliant and shall be subject to applicable penalties and sanctions.

Source:
BIR Revenue Memorandum Circular No. 107-2026
October 1, 2026

Learn more:

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