

## ADVISORY ON ELECTRONIC DOCUMENTARY STAMP TAX

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BIR REVENUE MEMORANDUM CIRCULAR  
NO. 95-2024

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Clarifying Certain Issues on the Filing of  
Monthly Documentary Stamp Tax  
Declaration by Electronic Documentary  
Stamp Tax (eDST) Taxpayers using BIR  
Form No. 2000 v 2018 pursuant to RMC  
No. 48-2024

20/F Chatham House  
Valero cor. Rufino Sts.



Salcedo Village  
Makati 1227



[www.bdblawn.com.ph](http://www.bdblawn.com.ph)  
[info@bdblawn.com.ph](mailto:info@bdblawn.com.ph)



T: (632) 8403-2001



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**CLARIFYING CERTAIN ISSUES ON THE FILING OF MONTHLY DOCUMENTARY STAMP  
TAX DECLARATION BY ELECTRONIC DOCUMENTARY STAMP TAX (eDST)  
TAXPAYERS USING BIR FORM NO. 2000 v 2018 PURSUANT TO RMC NO. 48-2024**

*Requirement under RMC No. 48-2024*

The following are required to use the electronic Filing and Payment System (eFPs) in the filing of the DST declaration/return and payment of the corresponding DST.

1. Mandated taxpayer-users belonging to the following industries:
  - Bank, quasi-bank or non-bank financial intermediary, finance company, or insurance, surety, fidelity, or annuity company;
  - Shipping and airline companies;
  - Pre-need company on sale of pre-need plans, as provided under Section 186 of the Tax Code;
  - Educational institution, in respect to the issuance of taxable certificates such as Diploma, Transcript of Records, and other documents taxable as certificates under Section 188 of the Tax Code; and
  - Such other industries as may be required by the Commissioner to use the "web-based eDST System" upon written notification therefor.<sup>1</sup>
2. Taxpayers who, at their option, choose to pay their DST liabilities thru the eDST System.

*Issues Clarified in RMC No. 95-2024*

Issues	Clarifications
Additional requirement of BIR Form No. 2000 to declare their total DST when these are already encoded in the taxpayers' ledger of the eDST System.	BIR Form No. 2000 is not yet a return, but a payment form. The same form will be used separately in declaring taxable transactions, pending the revision of the said form.

<sup>1</sup> Revenue Regulations No. 7-2009, Implementing the Electronic Documentary Stamp Tax System to Replace the Documentary Stamp Tax Electronic Imprinting Machine, June 29, 2009

**BUREAU OF INTERNAL REVENUE  
REVENUE MEMORANDUM CIRCULAR  
NO. 95-2024**

**ADVISORY**

Issues	Clarifications
The encoding process of the transactions in Schedule 1 suddenly suspends when taxpayers-users deal with voluminous transactions, and upon resumption, the encoded transactions are already lost.	The encoding of the ATC No. 010 and the amount under "Tax Due" column equivalent to the total tax due for the month reflected in the taxpayer's ledger of the said system shall be sufficient in the accomplishment of the said schedule.
Inability to generate the form or delay in filing due to several attempts in accomplishing Schedule I, hence, penalties due to late filing are imposed.	eFPS has no facility to distinguish between the form being filed as tax return or as a declaration. A compromise penalty for late filing of the form as a declaration shall be the proper penalty of the eDST user.
The total penalty is based on the total tax due and it is not proportion to the violation of filing of a simple declaration within the prescribed deadline.	The compromise penalties from non-filing or late filing by eDST taxpayers-users as declaration covering the previous taxable months from the date of issuance of RMC No. 48-2024 shall no longer be assessed and collected.

Source:

*BIR Revenue Memorandum Circular No. 95-2024*