



Republic of the Philippines
 Department of Finance
BUREAU OF CUSTOMS
 1099 Manila

MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
 ALL DISTRICT and SUPPORT COLLECTORS
 ALL OTHERS CONCERNED

FROM : 
 JEFFREY IAN C. DY
 Deputy Commissioner, MISTG

SUBJECT : Implementation of Increased Rate of Documentary
 Stamp Tax under the TRAIN Law in the E2M System

DATE : 13 November 2018

This refers to the unnumbered memorandum dated October 24, 2018 regarding the Increased Rate of Documentary Stamp Tax under the TRAIN Law.

Section 61 of the Tax Reform for Acceleration and Inclusion (TRAIN) Law amends Section 188 of the National Internal Revenue Code (NIRC) of 1997, as amended, increasing Documentary Stamp Tax on certificates from P15.00 to Php30.00. to wit:

“Sec. 188. Stamp Tax on Certificates – On each certificate of damage or otherwise, and on every other 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 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 Thirty Pesos (P30.00).”

Please be informed that the Increased Rate of Documentary Stamp Tax under the TRAIN Law will be implemented in E2M System on November 14, 2018, 7:00PM. Examiners are advised to do SAD update for all goods declaration that were not processed prior to the system update.

For your information.