

2018-10-032



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

Isidro
MASTER COPY

MEMORANDUM

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

SUBJECT : Increased Rate of Documentary Stamp Tax under the TRAIN Law

DATE : 24 October 2018

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 Php15.00 to Php 30.00. 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 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 Thirty Pesos (P30.00).” (emphasis ours)

The TRAIN Law took effect on Jan. 1, 2018. Accordingly, you are all directed to implement the said provision within your respective jurisdictions without delay.

For strict compliance.



ISIDRO S LAPEÑA, PhD, CSEE
Commissioner

OCT 29 2018