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**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



**MEMORANDUM**

**TO :** ALL DISTRICT AND SUBPORT COLLECTORS  
 ALL CHIEFS, PORT COLLECTION DIVISION  
 ALL COLLECTING OFFICERS  
 ALL OTHERS CONCERNED

**FROM :** REY LEONARDO B. GUERRERO  
 Commissioner   BOC-02-07253  
 AUG 19 2021

**SUBJECT :** REITERATION ON THE COLLECTION OF INTERNAL REVENUE STAMPS (IRS) TAX UNDER REPUBLIC ACT NO. 10963 OTHERWISE KNOWN AS THE "TRAIN LAW"

**DATE :** 18 August 2021

This is to reiterate your **strict compliance** on the collection of IRS tax in accordance with the provisions of TRAIN Law and BIR Revenue Regulation No. 4-2018 implementing the Documentary Stamp Tax (DST) Rate Adjustment.

Notably, Section 61 of the TRAIN Law amended Section 188 of the National Internal Revenue Code (NIRC) increasing the Documentary Stamp Tax (DST) Rate on certificates from Php15.00 to Php30.00. This is clear from the provisions of BIR Revenue Regulation No. 4-2018, the relevant portion of which states that:

**SEC. 12. NEW RATE OF DST ON CERTIFICATES. –**

**"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)."

The rate of DST on certificates has been increased from Fifteen pesos (P15.00) to Thirty pesos (P30.00).

Accordingly, you are reminded to strictly comply with the above-stated provision without due delay. Further, all Collection Districts are DIRECTED to review all IRS collections and accordingly demand payment for deficient IRS taxes from the concerned importers.

For strict compliance.