



Republic of the Philippines
Supreme Court
Office of the Court Administrator
Manila

OCA CIRCULAR NO. 168-2023-A

TO : ALL JUDGES, CLERKS OF COURT/ACTING CLERKS OF COURT AND BRANCH CLERKS OF COURT/ACTING BRANCH CLERKS OF COURT OF THE FIRST AND SECOND LEVEL COURTS

SUBJECT : REMINDER ON THE ADHERENCE OF THE “CONSTRUCTIVE STAMPING OR RECEIPT SYSTEM” AND GUIDELINES IN THE COLLECTION AND REMITTANCE OF DOCUMENTARY STAMP TAX (DST)

To address the challenges posed by loose documentary stamps for the payment of the Documentary Stamp Tax (DST) for certificates issued by the court, first and second level courts are reminded to follow the policy of “Constructive Stamping or Receipt System”¹ based on the Bureau of Internal Revenue (BIR)’s *Revenue Memorandum Order No. 13-2008* dated 13 March 2008 and Revenue Regulations No. 2-2023 dated 29 March 2023. This system eliminates the need for actual posting of the documentary stamp in the taxable document.

The following guidelines shall therefore be **OBSERVED** for the collection and remittance of the DST:

1. DST shall be **INCLUDED** in the collection of legal fees for the issuance of a certification² in the amount of thirty pesos (PHP 30.00);³

1.1 The concerned personnel shall ensure that the document is subject to DST. It is important to note that there are documents that are not subject to DST, such as, but not limited to, certificate of oaths administered by any government official in his official capacity or acknowledgement by any government official in performance of his official duty, written appearance in any court by any government official in his official capacity, papers and documents filed in court by or for the national, provincial, city or municipal governments, affidavit

¹ As defined in Section IV(1) of the Bureau of Internal Revenue’s *Revenue Memorandum Order No. 13-2008* dated 13 March 2008, “Constructive Stamping or Receipt System” is a system whereby constructive affixture is done by affixing to the taxable document/facility evidencing transaction the duplicate copy or certified true copy of the DST return (BIR Form No. 2000)/proof of payment of DST. For the purpose of this order, the corresponding DST shall be collected by the Government Agencies/Instrumentalities (Gas) and indicated as an item on the Government Official Receipt (GOR) that will be issued. The GOR shall then be attached to the certificate as proof of payment of DST.

² These certificates are those falling under Section 12 of *Revenue Regulations No. 4-2018 [Rules and Regulations Implementing the Documentary Stamp Tax Rate Adjustment Under Republic Act No. 10963, Otherwise Known as the Tax Reform For Acceleration and Inclusion (TRAIN) Law]* issued by the Bureau of Internal Revenue (BIR) of the Department of Finance (DOF) dated 19 December 2017.

³ *Id.*

of poor persons for the purpose of proving poverty, etc. as stated in BIR Revenue Regulations No. 13-2004 dated 23 December 2004;

2. The DST shall be **RECEIPTED and RECORDED** under the General Fund account of the Bureau of the Treasury (BTr) The collections shall be **REPORTED** in the Cash Receipt Register of the General Fund under the “Documentary Stamp Tax” column;

3. The Deposit/Remittance of collections shall be **DEPOSITED** to the Land Bank of the Philippines (LBP) Clearing Account Number **3402-2844-20** under the Account Name “BTr-Regular Fund,” using the OnColl Payment Slip provided by the LBP;

4. The Unified Account Code Structure (UACS) Organization Code of the Bureau of Internal Revenue **11003010000** shall be **USED**;

5. The official receipt (OR) shall be attached to the certificate issued and the mark prescribed under Section 5 of Revenue Regulations No. 2-2023 dated 29 March 2023 that will identify that a DST has been paid/collected shall be **STAMPED or PRINTED** in the lower left portion of the certificate. The official receipt number and date shall be written on the blanks provided for. A sample of the same is attached as Annex “A”;

6. The said marking shall **not** be printed in the certification if the party/litigant/requestor is exempt from the payment of legal fees or if DST is not required;

7. The Judiciary Electronic Payment Solution (JEPS) shall be the **preferred** payment option in the assessment and payment of the related fees using the payment channel Union Bank Online or UBP Bills Payment (either through the Over-the-Counter payment or the UB Mobile App). For manual or non-JEPS system of collection, the official receipt for the General Fund (GF) may be used, if available, or shall be included in the eCourt/ePayment system, as the case may be. In case of unavailability of the GF OR, the party shall be required to present the DST mark that is stamped or printed to the taxable document; and

8. The registration mentioned under Sub-paragraph 1.1, Paragraph VI of BIR RMO No. 13-2008 dated 13 March 2008, and the submission of BIR Form No. 2000 mentioned under Section 3 of Revenue Regulations No. 2-2023 dated 29 March 2023 may be dispensed with, considering that lower courts have no individual Tax Identification Number and collections through JEPS are not classified under cash collecting officer account.

This circular amends OCA Circular No. 168-2023 dated 26 April 2023.

For guidance and compliance.

05 May 2023


RAUL B. VILLANUEVA
 Court Administrator



Republic of the Philippines

___ Judicial Region

Branch ___

(City/Municipality)

Email: _____

Landline: _____

CERTIFICATION

This is to certify that per records, _____,
_____ of _____ has **no pending Criminal/Civil
and Administrative Case** filed against her in this Court as of today.

This certification is being issued as one of the documentary requirements
in the processing of his/her _____.

Given this ___ day of _____, _____ at _____,
_____.

(Name of COC/OIC)
(Position)

Noted by:

(Name of Presiding Judge)
Presiding Judge

“DOCUMENTARY STAMP TAX PAID”

(GOR SERIAL NUMBER)

(DATE OF PAYMENT)