



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

OCA CIRCULAR NO. 168-2023-AA

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 the 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 Bureau of Internal Revenue - Documentary Stamp Tax Fund (BIR-DSTF). The collections shall be **REPORTED** to the BIR and copy furnished the Bureau of the Treasury monthly, not later than ten (10) days from the last day of the month in a separate Cash Receipt Register using the attached form. A file copy of the report must be maintained for audit purposes;

3. The Deposit/Remittance of collections shall be **MADE** to the Land Bank of the Philippines (LBP) Clearing Account Number **3402-2829-15** under the Account Name "BTR BUREAU OF INTERNAL REVENUE DOC STAMP," using the OnColl Payment Slip provided by the LBP;

4. The Unified Account Code Structure (UACS) Organization Code of the Supreme Court of the Philippines and the Lower Courts (SC of the Phil and the Lower Courts) 290010000000 shall be **USED**;

5. The official receipt (OR) shall be attached to the certificate issued to identify that a DST has been paid/collected, and the mark prescribed under Section 5 of Revenue Regulations No. 2-2023 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 payments/ collections, a separate booklet of official receipt (OR) issued to the court by the Property Division of the Office of Administrative Services, Office of the Court Administrator shall be USED, or shall be included in the eCourt/ePayment system;

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; and

9. The maintenance of record mentioned under Section 4 of Revenue Regulations No. 2-2023 shall be MAINTAINED, in hard and soft copy, which shall contain the following information for each OR:

- a. Serial Number of the OR;
- b. Serial or Control numbers of certificates covered in the OR (in case of two or more certificates issued in one receipt)
- c. Date of Issue
- d. Name of Applicant to the certificate

- e. Description of the certificate
- f. Amount of DST collected

This circular amends OCA Circular No. 168-2023-A dated 5 May 2023.

For guidance and compliance.

20 March 2024



RAUL B. WILLANUEVA
Court Administrator

MMA/ACJ/DSI/YEA

CASH RECEIPTS REGISTER
BIR DOCUMENTARY STAMP TAX FUND (BIR-DSTF)
For the Monthly Ending _____

Entity Name : _____
Station : _____
Address : _____
LBP Account No. : **3402-2829-15**

Name of Clerk of Court/Accountable Officer: _____
Contact No.: _____
Fund Cluster : Regular Agency Fund
Sheet No. : _____

Date	OR No.	Name of Payor	Cash - Collecting Officer (10101010)			BREAKDOWN OF RECEIPTS		
			Receipts	Deposits	Balance	OTHER SERVICE INCOME	OTHERS	
				National Treasury		DST	Account Description	UACS Object Code
(+)	(-)	(=)	40201990					
		TOTALS	-	-	-	-		

Cash on Hand, Beginning of the Quarter	-
Add: Total Collections, Current Period	-
Total	<hr style="border-top: 1px solid black;"/>
Less: Total Deposits, Current Period	-
Cash on Hand, End of the Quarter	<hr style="border-top: 3px double black;"/>

CERTIFIED CORRECT:

Clerk of Court/Accountable Officer

Date

Subscribed and sworn to before:

Executive/Presiding Judge

Date



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”	
_____ <i>(GOR SERIAL NUMBER)</i>	_____ <i>(DATE OF PAYMENT)</i>