



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

October 16, 2018

REVENUE MEMORANDUM CIRCULAR NO. 88-2018

SUBJECT : Circularizing the Availability of the Revised BIR Form No. 2000 (Monthly Documentary Stamp Tax Declaration/Return) January 2018 (ENCS)
TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to prescribe the revised BIR Form No. 2000 (Monthly Documentary Stamp Tax Declaration/Return) January 2018 (ENCS), hereto attached as Annex "A" which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

The revised manual return is already available under the BIR Forms-Documentary Stamp Tax Return section of the BIR website (www.bir.gov.ph). However, it is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall continue to use the existing BIR Form No. 2000 in eFPS and in Offline eBIRForms Package v7.1 in filing the Monthly Documentary Stamp Tax Declaration/Return. Once the form is available in eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the revised return.

Manual filers shall download the PDF version of the form, print the form and fill out the applicable fields. Payment of the tax due thereon for manual and eBIRForms filers, if any, shall be made thru:

a.) Manual Payment-

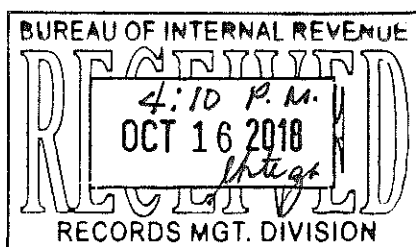
- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered.
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru MRCOS facility, under the jurisdiction of the RDO.

b.) Online Payment-

- Thru GCash Mobile Payment
- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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Caesar R. Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue

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BIR Form No. 2000 January 2018 (ENCS) Page 1	<h2 style="margin: 0;">Monthly Documentary Stamp Tax Declaration/Return</h2> <p style="font-size: small; margin: 5px 0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.</p>	 2000 01/18ENCS P1
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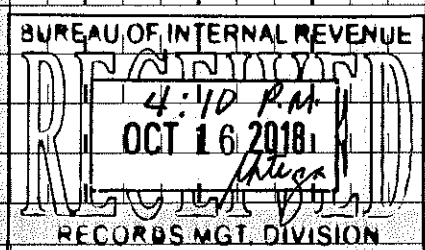
1 For the month of (MM/DD/YYYY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Number of Sheet/s Attached
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Part I – Background Information

4 Taxpayer Identification Number (TIN)	5 RDO Code
6 Taxpayer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)	
7 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	
7A ZIP Code	
8 Contact Number (Landline/Cellphone No.)	9 Email Address
10 Other Party to the transaction <input type="checkbox"/> Creditor/Mortgagor/etc. <input type="checkbox"/> Debtor/Mortgagee/etc. <input type="checkbox"/> None	
11 Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)	
12 TIN	
13 Mode of Affixture <input type="checkbox"/> eDST System <input type="checkbox"/> Constructive Affixture <input type="checkbox"/> Loose Stamps	

Part II – Computation of Payable

A. For Electronic Documentary Stamp Tax (eDST) System and Constructive Affixture of Documentary Stamp	
14 Tax Due for the Month (From Schedule 1)	
Less: 15A Balance Carried Over from Previous Return	
15B Payment thru Constructive Affixture (From Schedule 2)	
15C Advance Payment during the month (From Schedule 3)	
15D Total (Sum of Items 15A to 15C)	
16 Net Tax Payable/(Overpayment)/(Balance to be carried over to the Next Return) (Item 14 Less Item 15D)	
Add: Penalties 17A Surcharge	
17B Interest	
17C Compromise	
17D Total Penalties (Sum of Items 17A to 17C)	
18 Total Amount Payable/(Overpayment)/(Balance to be carried over to the next return) (Sum of Items 16 & 17D)	



B. For Sale of loose Documentary Stamp tax by Revenue District Office

19 Total Amount of Documentary Stamps Sold for the Month (From Schedule 4)	
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I/We declare under the penalties of perjury that this remittance form, and all its attachments, has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)

For Individual:	For Non-Individual:
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Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)
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Tax Agent Accreditation No./Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)	Date of Expiry (MM/DD/YYYY)
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Part III – Details of Payment

Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
20 Cash/Bank Debit Memo				
21 Check				
22 Tax Debit Memo				
23 Others (specify)				

Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)	Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)
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*NOTE: Please read the BIR Data Privacy Policy found in the BIR website (www.bir.gov.ph)

Handwritten signatures and initials at the bottom right of the page.

**Monthly Documentary Stamp
Tax Declaration/Return**



TIN	Taxpayer's Name
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Schedule 1 – Summary of Computation of Taxes Due for the Month (use additional sheet/s, if necessary)

ATC	Tax Base	Tax Rate	Tax Due
TOTAL TAX DUE (To Item 14)			

Schedule 2 – Summary of Constructive Affixture for the Month (use additional sheet/s, if necessary)

Payment Date/s (MM/DD/YYYY)	Revenue Official Receipt No. (if payment is made to RCO)	Amount Paid
TOTAL PAYMENT/S (To Item 15B)		

Schedule 3 – Summary of DST Payments/Purchases for the Month (use additional sheet/s, if necessary)

Payment Date/s (MM/DD/YYYY)	Payment Reference No. (if paid thru eFPS)/Revenue Official Receipt No. (if payment is made to RCO)	Amount Paid
TOTAL PAYMENT/S (To Item 15C)		

Schedule 4 – Summary of Remittance from Collection on Sale of Loose Documentary Stamps (use additional sheet/s, if necessary)

RCO Code	Remittance Date/s (MM/DD/YYYY)	Authorized Agent Bank	Amount Remitted	Inclusive Numbers of Loose Stamps	
				From	To
TOTAL REMITTANCE (To Item 19)					

Documentary Stamp Tax (DST)/Alphanumeric Tax Code (ATC) Table

ATC	Documents/Transactions	Tax Rate	ATC	Documents/Transactions	Tax Rate
DS 010		In general	DS 112	Policies of Annuities	P 1.00 / P 200 of the premium or installment payment on Contract Price collected
DS 101	Original Issue of Shares of Stocks	P 2.00 / P 200		DS 113	Pre-need Plans
DS 102	Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificates of Stock with par value	P 1.50 / P 200	DS 114		Indemnity Bonds
DS 125	In case Stock without par value	50% of DST paid on original issue	DS 115	Certificates (Sec. 188 of the Tax Code)	P 30 w/ value above P 200
DS 103	Bonds, Debentures, Certificates of Stock or indebtedness issued in Foreign Countries	Same tax rate on similar instrument	DS 116	Warehouse Receipts	P 1.00 & below P 0.20 above P 1.00 P 0.20 / P 1.00
DS 104	Certificates of Profits or Interest in Property or Accumulations	P 1.00 / P 200	DS 117	Jai-alai, Horse Race Tickets, Lotto, or Other Authorized Number Games	P 100 to P 1,000 P 2.00 above P 1,000 P 20.00
DS 105	Bank Checks, Drafts, Certificates of Deposit not Bearing Interest, and Other Instruments	P 3.00/piece of check, draft, certificate, etc.	DS 118	Bills of Lading or Receipts	P 30.00/issued proxy
DS 106	Original issue of all Debt Instruments	P 1.50 / P 200 of issue price or a fraction of 365 days for Instruments with term of less than one (1) year	DS 119	Proxies for Voting at Any Election	P 10.00/power of attorney
			DS 120	Powers of Attorney	1 st P 2,000 P 6.00 in excess P 2.00 / P 1,000
DS 107	Acceptance of Bills of Exchange or Order drawn in a Foreign Country but payable in the Philippines	P 0.60 / 200	DS 121	Leases and Other Hiring Agreements	1 st P 5,000 P 40 in excess P 20 / P 5,000
DS 108	Foreign Bills of Exchange and Letters of Credit	P 0.60 / 200	DS 122	Mortgages, Pledges and Deeds of Trust	Same rate as original instrument
DS 109	Life Insurance Policies amount: Does not exceed P 100,000	Exempt P 20.00 P 50.00 P 100.00 P 150.00 P 200.00	DS 124	On Assignments & Renewals of Certain Instruments	P 0.60 on each P 200
	Exceeds P 100,000 but does not exceed P 300,000		DS 126	Bills of Exchange or Drafts	
	Exceeds P 300,000 but does not exceed P 500,000		DS 130	Charter Parties and Similar Instrument if gross tonnage of the Ship, Vessel or Steamer is:	1 st 6 months P 1,000 in excess + P 100/month
	Exceeds P 500,000 but does not exceed P 750,000			1,000 tons and below	
	Exceeds P 750,000 but does not exceed P 1,000,000			1,001 to 10,000 tons	
Exceeds P 1,000,000	DS 131	Over 10,000 tons	1 st 6 months P 3,000 in excess + P 300/month		
DS 110	Policies of Insurance upon Property	P 0.50 / P 4.00			
DS 111	Fidelity Bonds and Other Insurance Policies	P 0.50 / P 4.00			

BUREAU OF INTERNAL REVENUE
RECEIVED
4:10 P.M.
OCT 16 2018
RECORDS MGT. DIVISION

Handwritten signature and initials