



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

October 10, 2019

REVENUE MEMORANDUM CIRCULAR NO. 106-2019

SUBJECT : Circularizing the Availability of Revised BIR Form No. 2000-OT [Documentary Stamp Tax Declaration/Return (One Time Transactions)], January 2018 (ENCS)

TO : All Internal Revenue Officers, Employees, and Others Concerned


This Circular is issued to prescribe the newly revised BIR Form No. 2000-OT [Documentary Stamp Tax Declaration/Return (One Time Transaction)] 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 in the BIR website (www.bir.gov.ph) under the BIR Forms-Documentary Stamp Tax Return section. However, the form is not yet available in the Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, all taxpayers shall use manual return in filing and paying the tax due thereon.

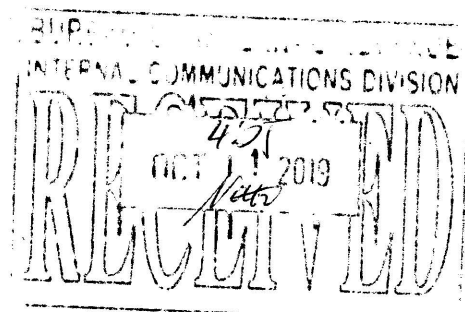
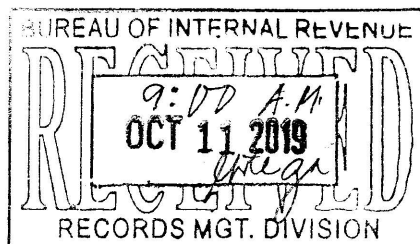
Taxpayers shall download the PDF version of the form, print the form and completely fill out the applicable fields. Payment of the tax due thereon, if any, shall be made thru:

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the seller/transferor/donor is required to be registered or where the property is located in case of sale of real property; or
- 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) under the jurisdiction of the RDO using MRCOS facility.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.


CAESAR R. DULAY
Commissioner of Internal Revenue
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Guidelines and Instructions for BIR Form No. 2000-OT [January 2018 (ENCS)]

Documentary Stamp Tax Declaration / Return

(One-Time Transactions)

Who Shall File

This return shall be filed in triplicate by the following person making, signing, issuing, accepting or transferring the document or facility evidencing transaction:

1. Every natural or juridical person, resident or non-resident, for donation, sale, barter, exchange or other onerous disposition of shares of stock in a domestic corporation, classified as capital asset, not traded in the local stock exchange;
2. Every withholding agent/buyer/seller on the sale, transfer or exchange of real property classified as capital asset. The “sale” includes pacto de retro sale and other forms of conditional sale; and
3. Every withholding agent/buyer/seller on the sale, transfer or exchange of real property other than capital asset.
4. Every natural or juridical person, resident or non-resident, for donation of real properties.

Whenever one party to the taxable document enjoys exemption from the tax herein imposed, the other party thereto who is not exempt shall be the one directly liable for the tax.

When and Where to File and Pay

The return shall be filed and the tax paid within five (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred.

The return shall be filed with and the tax paid to the Authorized Agent Bank (AAB) within the territorial jurisdiction of Revenue District Office (RDO) where the seller/transferor/donor is required to be registered or where the property is located in case of sale of real property. In places where there are no AABs, the return shall be filed and tax paid with the Revenue Collection Officer (RCO) of the RDO where the seller/transferor/donor is required to be registered or where the property is located in case of sale of real property, who will issue an Electronic Revenue Official Receipt (eROR) therefor.

Payments may also be made thru the epayment channels of AABs thru either their online facility, credit/debit/prepaid cards, and mobile payments.

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word “Received” on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller’s code and teller’s initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

Taxable Base

- A. For Transfer of Shares of Stocks:
- For **Shares of Stocks With Par Value**, the documentary stamp tax shall be based on the par value of shares being sold or transferred; and
- For **Shares of Stocks Without Par Value**, the documentary stamp tax shall be equivalent to 50% (fifty percent) of the documentary stamp tax paid upon the original issue of said stock.
- B. For Transfer of Real Property (Capital and Ordinary assets):
- The Documentary Stamp Tax shall be based on whichever is higher of the following:
- 1) The fair market value as determined by the Commissioner (zonal value);
 - 2) The fair market value as shown in the Schedule of Values of the Provincial and City Assessors; or
 - 3) The selling price of the property or fair market value of the property received in an exchange transaction.
- Provided, that when the sale is thru mortgage foreclosure sale or when one of the contracting parties is the Government, the tax herein imposed shall be based on the actual consideration.

In case of sale of real property paid under installment payment or deferred payment basis, the payment of documentary stamp tax (DST) shall accrue upon the execution of the Deed of Absolute Sale but the basis for the imposition thereof shall be the gross selling price or fair market value of the property, whichever is higher, at the time of the execution of the Contract to Sell.

Effect of Failure to Stamp Taxable Document

An instrument, document or paper which is required by law to be stamped and which has been signed, issued, accepted or transferred without being duly stamped, shall not be recorded, nor shall it or any copy thereof or any record of transfer of the same be admitted or used in evidence in any court until the requisite stamp or stamps shall have been affixed thereto and cancelled.

No notary public or other officer authorized to administer oaths shall add his jurat or acknowledgment to any document subject to documentary stamp tax unless the proper documentary stamps are affixed thereto and cancelled.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty-five percent (25%) for the following violations:
 - a. Failure to file any return and pay the amount of tax due on or before the due date;
 - b. Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner;
 - c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - d. Failure to pay the deficiency tax within the time prescribed for its remittance in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - b. A false or fraudulent return is willfully made.
3. Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for remittance until the amount is fully remitted: Provided, That in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
4. Compromise penalty as provided under applicable rules and regulations.

For purposes of securing the electronic Certificate Authorizing Registration, the following requirements shall be submitted by the taxpayer to the concerned Revenue District Office:


Mandatory

1. Document to which the documentary stamp shall be affixed;
2. Proof of exemption under special laws, if applicable.
3. Proof of payment of documentary stamp tax paid upon the original issue of the stock, if applicable.

Note: All background information must be properly filled out.

- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
 - A. For Individual (CPAs, members of GPPs, and others)
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
 - B. For members of the Philippine Bar (Lawyers)
 - b.1 TIN;
 - b.2 Attorney’s Roll Number;
 - b.3 Mandatory Continuing Legal Education Compliance Number; and
 - b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry.
- BIR Form 2000-OT (in triplicate copies) should be filed for every taxable document/transaction. Constructive affixture means filing a tax return and paying the tax in accordance with the law.



BIR Form No. 2000-OT January 2018 (ENCS) Page 1		Documentary Stamp Tax Declaration/ Return (One-Time Transactions) <small>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.</small>		 2000-OT 01/18ENCS P1	
1 Date of Transaction (MM/DD/YYYY)		2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No		3 Alphanumeric Tax Code (ATC) <input type="checkbox"/> DO 102 <input type="checkbox"/> DO 122 <input type="checkbox"/> DO 125	
4 Number of Sheet/s Attached					
Part I – Background Information					
5 Taxpayer Identification Number (TIN)				6 RDO Code of Location of the Property	
7 Taxpayer's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)					
8 Registered Address (Indicate complete address. If branch, indicate the branch address. If registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1903)					
8A ZIP Code					
9 Contact Number			10 Email Address		
11 Other Party to the transaction <input type="checkbox"/> Seller/Transferor/Donor <input type="checkbox"/> Buyer/Transferee/Donee					
11A Name (Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual)					
11B TIN					
12 Nature of Transaction					
<input type="checkbox"/> Transfer of Shares of Stock Not Traded Through the Local Stock Exchange <small>(Does not include original issue of shares of stock by the issuing corporation)</small>					
<input type="checkbox"/> Transfer of Real Property Classified as Capital Asset <input type="checkbox"/> Transfer of Real Property Other Than Capital Asset					
13 Location of Real Property (if sale/transfer/donation of real property)					
Part II – Computation of Tax					
14 Taxable Base-Shares of Stock [From Part IV Schedule 1 B column (d) or (e), whichever is applicable]					
15 Taxable Base – Real Property (From Part IV Schedule 2 Item 2)					
16 Tax Rate					
17 Tax Due (Item 14 or 15 x Item 16)					
18 Less: Tax Paid in Return previously filed, if this is an amended return					
19 Tax Still Due/(Overpayment) (Item 17 less Item 18)					
20 Add: Penalties					
20A Surcharge					
20B Interest					
20C Compromise					
20D Total Penalties (Sum of Items 20A to 20C)					
21 Total Amount Payable/(Overpayment) (Sum of Items 19 and 20D)					
In case of overpayment, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds)					
I/We declare under the penalties of perjury that this return, and all its attachments, have 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 Special Power of Attorney)					
For Individual:			For Non-Individual:		
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent <small>(Indicate title/designation and TIN)</small>			Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent <small>(Indicate title/designation and TIN)</small>		
Tax Agent Accreditation No. / Attorney's Roll No. (if applicable)			Date of Issue (MM/DD/YYYY)		Date of Expiry (MM/DD/YYYY)
Part III – Details of Payment					
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)		Amount
22 Cash/Bank Debit Memo			/	/	
23 Check			/	/	
24 Tax Debit Memo			/	/	
25 Others (specify)					
Machine Validation					Stamp of Authorized Agent Bank and Date of Receipt (Bank Teller's Initial)

*Note: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

TIN	Taxpayer's Name

PART IV - Schedules

Schedule 1– Brief Description of Property/Shares of Stock Sold (Attach additional sheet/s if necessary)

1.A - Real Property

OCT/TCT/CCT No.	Tax Declaration No. (TD)	Location
1		
2		
3		
4		
5		

Continuation of Schedule 1.A

Lot / Improvement	*Classification	Area (sq.m.)	Fair Market Value (FMV) per TD (Column 1)	FMV per BIR (Zonal Value) (Column 2)	Fair Market Value (whichever is higher between Columns 1 & 2)
1					
2					
3					
4					
5					
TOTAL (To Schedule 2 Item B)					

1.B - Shares of Stock

Name of Corporate Stock (a)	Number of Shares Sold (b)	Stock Certificate Number (c)	Par Value of Shares (for shares of stock with par value) (d)	DST Paid Upon Original Issue of Shares of Stock Sold (for shares of stock without par value) (e)

Schedule 2– Determination of Taxable Base for Real Property Sold/Transferred/Donated

1 A Gross Selling Price / Bid Price for foreclosure sale / Net Gift	
B Total Fair Market Value of Land and Improvement per Schedule 1.A	
C Others (Specify)	
2 Taxable Base (For cash/foreclosure sale/net gift item A or B whichever is higher; or, For other transaction item C, whichever is applicable) (To Part II, Item 15)	

Documentary Stamp Tax (DST)/Alphanumeric Tax Code (ATC) Table		
Documents/Transactions	Tax Rate	ATC
Sales, Agreements to Sell, Memoranda of Sales, Deliveries or Transfer of Shares or Certificates of Stock with Par value	P 1.50 / P 200	DO 102
In case of Stock without par value	50% of DST paid on original issue	DO 125
Deeds of Sale, Conveyances, and Donation of Real Property	P 15 / P 1,000	DO 122

* RR-Residential Regular CR-Condominium Regular CL-Cemetery Lot GL-Government Lot A-Agricultural X-Institutional
RC-Residential Condominium CC-Commercial Condominium PS-Parking Slot GP-General Purpose I-Industrial APD-Area for Priority Development