



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

**MEMORANDUM**

**TO :** ALL DEPUTY COMMISSIONERS  
ALL DISTRICT and SUBPORT COLLECTORS  
ALL OTHERS CONCERNED

**FROM :**   
JEFFREY IAN C. DY  
Deputy Commissioner, MISTG

**SUBJECT :** Implementation of Increased Rate of Documentary  
Stamp Tax under the TRAIN Law in the E2M System

**DATE :** 13 November 2018

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This refers to the unnumbered memorandum dated October 24, 2018 regarding the Increased Rate of Documentary Stamp Tax under the TRAIN Law.

Section 61 of the Tax Reform for Acceleration and Inclusion (TRAIN) Law amends Section 188 of the National Internal Revenue Code (NIRC) of 1997, as amended, increasing Documentary Stamp Tax on certificates from P15.00 to Php30.00. to wit:

*“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 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).”*

Please be informed that the Increased Rate of Documentary Stamp Tax under the TRAIN Law will be implemented in E2M System on November 14, 2018, 7:00PM. Examiners are advised to do SAD update for all goods declaration that were not processed prior to the system update.

For your information.