



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

TAX ADVISORY

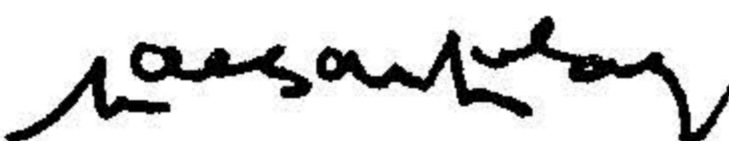
March 23, 2020

To All eDST System Users-Taxpayers,

In order to ensure the continuity of your business operations as well as the tax collection of this Bureau, you are hereby allowed to use the "Constructive Stamping/Receipt System (CS/RS)" on your taxable documents pursuant to the provisions of Revenue Memorandum Order No. 14-2008, provided that the payments as deposits in the electronic Documentary Stamp Tax (eDST) System shall not be applied to the taxable documents.

Within thirty (30) days from the deadline of filing of the tax return and payment of the DST, a list of taxable documents and the corresponding DST dues subjected to the constructive affixture, together with photocopies of the taxable documents, shall be submitted to the Revenue District Office or the concerned Division of the Large Taxpayers Service where you are duly registered.

The use of CS/RS shall remain effective until a tax advisory shall be issued for its discontinuance.


CAESAR R. DULAY
Commissioner of Internal Revenue
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