



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office  
Quezon City



APR 21 2025

## REVENUE REGULATIONS NO. 028-2025

**SUBJECT** : Implementing the Enhanced Version of the Electronic Documentary Stamp Tax System

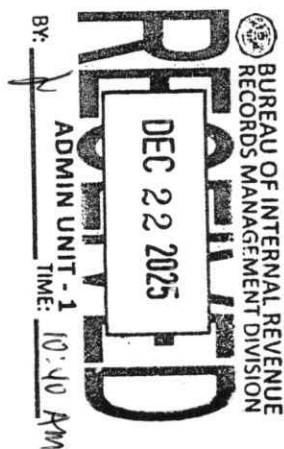
**TO** : All Internal Revenue Officials, Employees and Others Concerned

**SECTION 1. SCOPE.** - Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to implement the enhanced version of Electronic Documentary Stamp Tax (eDST) System of the Bureau of Internal Revenue (BIR).

**SECTION 2. COVERAGE.** - All taxpayers, whether individual or non-individual, falling under the following industries are mandated to use the enhanced version of the eDST system for the affixture of the prescribed documentary stamp on their taxable documents:

1. Bank, quasi-bank or non-bank financial intermediary, finance companies, or insurance, surety, fidelity, or annuity companies;
2. Shipping and airlines companies;
3. Pre-need companies on sale of pre-need plans, as provided under Section 186 of the Tax Code;
4. Educational institutions, with respect to the issuance of taxable certificates such as Diploma, Transcript of Records, and other documents taxable as certificates under Section 188 of the NIRC of 1997, as amended.
5. National Government Agencies and its instrumentalities, including Government-Owned or Controlled Corporations (GOCCs), Local Government Units (LGUs) except barangays, with respect to documents taxable as certificates under Section 188 of the of the NIRC of 1997, as amended;
6. Notaries Public, including those employed in law firms and other offices, whether public or private; and
7. Such other industries as may be required by the Secretary of Finance, upon recommendation of the Commissioner, through the issuance of a revenue regulation.

**SECTION 3. REQUIREMENT OF ONLINE ENROLLMENT ON THE USE OF eDST SYSTEM.** - All taxpayers mandated to use the enhanced version of the eDST System shall



enroll online through the website of the BIR at [www.bir.gov.ph](http://www.bir.gov.ph). Considering that the said system has two (2) modules, the Deposit Module and Non-Deposit Module, the taxpayer can no longer enroll and use one module in the event that the said taxpayer has selected and enrolled in the other module.

For this purpose, the Deposit Module shall refer to the module of the enhanced eDST system which requires an advance deposit to be credited to the system's taxpayer's ledger account and shall be deducted with the tax due for every printing of the documentary stamp on the taxable document. On the other hand, the Non-Deposit Module shall refer to the module of the enhanced eDST system which has the facility to immediately print documentary stamp on taxable documents prescribed under Section 188 of the NIRC of 1997, as amended, with the total tax dues of all the printed documents for the month to be remitted pursuant to the prescribed deadline.

**SECTION 4. LIMITATIONS ON THE USE OF LOOSE DOCUMENTARY STAMPS AND CONSTRUCTIVE AFFIXTURE.** – By way of exception to the mandatory use of eDST System, the use of loose documentary stamp and constructive affixture of documentary stamp to taxable documents shall be allowed, subject to the determination and requirements by the CIR through a separate revenue issuance.

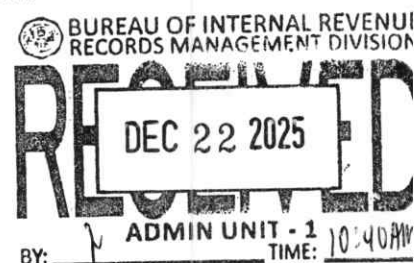
*Provided, That,* loose documentary stamps shall only be affixed to taxable documents prescribed under Section 188 of the NIRC of 1997, as amended, whose tax due is Thirty Pesos (P30.00), except those covered by the eDST System or the constructive affixture of documentary stamp as the case may be. The affixture of multiple loose documentary stamps on taxable documents whose tax due is more than P30.00 is therefore prohibited.

*Provided further, That,* the purchase of two or more pieces of loose documentary stamps for future affixture to taxable documents is prohibited, except on instances as may be determined by the CIR thru a separate revenue issuance.

**SECTION 5. TREATMENT ON THE EXCESS DEPOSIT IN CASE OF CLOSURE OF BUSINESS.** – The Revenue District Offices (RDOs) of the BIR, in the course of their examination of books of accounts of taxpayers applying for closure of business who are mandated to use the enhanced version of the eDST System, shall validate whether or not the taxpayers have an existing excess deposit balance in their eDST System's ledger accounts. The validated excess deposit balance shall be applied against the taxpayer's outstanding DST liability resulting from the said examination. Should there still be an excess of deposit balance after deduction from the outstanding DST liability, the excess shall be applied against the other outstanding tax liabilities of the taxpayer. Finally, any remaining validated deposit balance after deducting all the outstanding tax liabilities resulting from the said examination shall be refunded to the taxpayer. Accordingly, the excess balances of these taxpayers in their respective eDST System's ledger accounts shall be adjusted/reversed.

**SECTION 6. MANNER OF IMPLEMENTATION OF eDST SYSTEM.** – The enhanced version of the eDST System may be implemented in phases as may be determined by the CIR thru a separate issuance, including the procedural requirements for the effective implementation of the said System.

**SECTION 7. PROHIBITION ON THE SALE OF STAMPS MORE THAN ITS FACE VALUE.** - No person shall collect, sell or offer to sell documentary stamps for more than its face value. Violation thereof shall be subject to criminal and civil penalties.



**SECTION 8. PROHIBITION OF USE OF PREVIOUSLY AFFIXED LOOSE DOCUMENTARY STAMP.** – The use of a previously affixed loose documentary stamp for affixture to another taxable document is strictly prohibited. For this purpose, any person, whether natural or juridical, executing the taxable document shall ensure that the loose documentary stamp affixed thereon is properly cancelled according to the applicable procedures prescribed in Item No. 3.c. of the “Guidelines on the Proper Sale and Affixture of Loose Documentary Stamps” under Revenue Memorandum Circular No. 092-2024 issued by this Bureau, before releasing the taxable documents.

**SECTION 9. SEPARABILITY CLAUSE.** – If any of the provisions of these Regulations is subsequently declared invalid or unconstitutional, the validity of the remaining provisions hereof shall remain in full force and effect.

**SECTION 10. REPEALING CLAUSE.** – All other issuances, rules and regulations or parts thereof which are contrary to or inconsistent with any of the provisions of these Regulations are hereby repealed, amended or modified accordingly.

**SECTION 11. EFFECTIVITY.** – These Regulations shall take effect after fifteen (15) days following its publication in the Official Gazette or BIR official website, whichever comes first.

  
**RALPH G. RECTO**  
Secretary of Finance  
NOV 17 2025



Recommending Approval:

  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue



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