



Bringing in Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



TAX ADVISORY

Pursuant to Republic Act No. 12214, otherwise known as the Capital Markets Efficiency Promotion Act (CMEPA), the tax rate on the sale or exchange of shares of stock and other securities listed and traded through a Local Stock Exchange (LSE) has been revised to one-tenth of one percent (1/10 of 1%). Moreover, the sale or exchange of shares of stock and other securities of a domestic corporation listed and traded through a Foreign Stock Exchange (FSE) has been added in the coverage of the law which shall also have a tax rate of 1/10 of 1%.

However, due to the unavailability of the revised tax rate in BIR Form No. 2552 within the eBIRForms and Electronic Filing and Payment System (eFPS) and the sale or exchange of shares of stock and other securities of a domestic corporation through a Foreign Stock Exchange (FSE) is not yet included in BIR Form No. 2552, the manual filing of said tax return and the payment of the taxes due thereon may be allowed pursuant to Revenue Regulations No. 4-2024 and Revenue Memorandum Circular No. 87-2024.

In view of the foregoing, **taxpayers are advised to manually file BIR Form No. 2552 and pay the taxes due thereon at any Authorized Agent Bank (AAB),** regardless of jurisdiction, to ensure compliance with the upcoming tax deadline/s.

Taxpayers/Filers with foreign stock exchange transaction shall use the Alphanumeric Tax Code (ATC) of PT 203 in filing the BIR Form No. 2552.

A revenue issuance shall be issued once the new tax rate (1/10 of 1%) and ATC-PT 203 become available in the eBIRForms and eFPS to enable the electronic filing of BIR Form No. 2552 and payment of the taxes due thereon.

Issued this 4th day of July 2025 in Diliman, Quezon City, Metro Manila.




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue