



Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

MANAGEMENT INFORMATION SYSTEM AND TECHNOLOGY GROUP

28 July 2016

Memorandum:

To : **The District / Port Collectors
The Deputy Collector for Assessments
The Deputy Collector for Operations
All Others Concerned**

Subject : **Implementation of Documentary Stamp Fee**

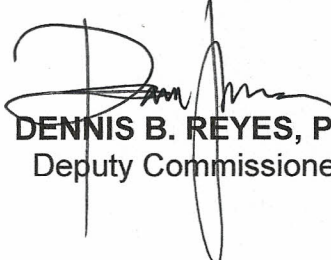
For easier reporting and computation of documentary stamp fee intended to the Bureau of Customs and to the Bureau of Internal Revenue, effective on 1 August 2016 the Bureau will reflect in the e2m Single Administrative Document (SAD) the composition of documentary stamp in the amount of two hundred sixty five pesos (Php265.00), such as:

Customs Documentary Stamp (CDS)	- 250.00
Internal Revenue Stamp (IRS)	- 15.00

The electronic declarations covered by this memorandum are those under formal-consumption, warehousing, and temporary imports only.

In view of this, Customs examiners are hereby mandated to perform **“update SAD”** for unassessed entries lodged prior to 1 August 2016. This is to avoid any problems to be encountered by the declarant upon payment of customs duties and taxes.

Please be guided accordingly.


DENNIS B. REYES, PH.D.
Deputy Commissioner