

Reference No. 18CRS00 -0799

MEMORANDUM CIRCULAR NO. 2018 - 04

TO

CITY/MUNICIPAL CIVIL REGISTRARS/

OFFICERS-IN-CHARGE

SUBJECT

Increase in the Documentary Stamp Tax (DST) from

Php15.00 to Php30.00

DATE

02 February 2018

Pursuant to Revenue Regulations No. 4-2018 [Rules and Regulations Implementing the Documentary Stamp Tax Rate Adjustment Under Republic Act No. 10963, Otherwise Known as the Tax Reform For Acceleration and Inclusion (TRAIN) Law] issued by the Bureau of Internal Revenue (BIR) of the Department of Finance (DOF), it is advised that the increase in the Documentary Stamp Tax (DST) from Php15.00 to Php30.00 is to be implemented by all CRS outlets.

Effective 02 February 2018, the new application fees for request of civil registry documents are as follows:

Php155.00 per copy	Certificate of Live Birth (COLB) Certificate of Marriage (COM) Certificate of Death (COD)
Php210.00 per copy	Certificate of No Marriage (CENOMAR) Advisory on Marriage (CEMAR)

Request of civil registry documents made before 02 February 2018 but paid on/after 02 February 2018 is subject to the new fees.

For your guidance and strict compliance.

Lisa arace S. Bernales

LISA GRACE S. BERSALES, Ph.D.

Undersecretary

National Statistician and Civil Registrar General

JBP/EROVJFB



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