REVENUE MEMORANDUM ORDER NO. 15-2001 issued July 19, 2001 prescribes the policies, guidelines and procedures in the use of on-line electronic Documentary Stamp Tax (DST) metering machine.

Unless exempted by the Commissioner of Internal Revenue, the following classes of taxpayers shall use the said machine in the payment and remittances of DST:

1) banks, quasi banks or non-bank financial intermediaries, finance companies or insurance, surety, fidelity, or annuity companies;
2) Philippine Stock Exchange, in the case of shares of stock and other securities traded in the local stock exchange;
3) shipping and airline companies;
4) pre-need companies on sale of pre-need plans; and
5) such other industries as may be required by the Commissioner.

The BIR shall identify and notify the DST taxpayers/users who are required to use the Documentary Stamp Electronic Imprinting Machine with Encryption (DS-EIM). The BIR shall purchase and distribute, free of charge, the DS-EIM to the taxpayer/user. However, the taxpayer/user shall have the option to purchase directly their own DS-EIM. The taxpayer/user shall shoulder the costs to install and operate the BIR-owned DS-EIM in the premises and the cost of maintaining the same. BIR retains the ownership of the DS-EIM purchased and distributed to the taxpayers/users.

The large taxpayers, such as commercial and universal banks, shall pay/remit the DST payment through the Direct Tax Debit System. Schedule I, Details of Documentary Stamp Tax for Replenishment, of BIR Form 2000 (Documentary Stamp Tax Declaration/Return) shall be accomplished/attached to the Tax Return when paying DST, while the use of BIR Form No. 2002 (Information Return for Documentary Stamp Taxes Paid) shall be discontinued. However, in the initial payment of DST through DS-EIM, Schedule I of the Tax Return need not be accomplished. Payment of DST shall be made per machine to be supported by the corresponding BIR Form 2000.