Bringing in Revenues for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

October 02, 2024

REVENUE MEMORANDUM CIRCULAR NO. 112-2024

SUBJECT : Clarification on the Guidelines on Proper Sale and Affixture of Loose Documentary Stamps to Taxable Documents under Revenue Memorandum Circular (RMC) No. 92-2024

TO : All Revenue Officials, Employees and Other Concerned

This circular is hereby issued to clarify that the provision on RMC No. 92-2024 specifically No. 3(a) thereof requiring the presentation of the original copy of the duly signed taxable document before the taxpayer may be allowed to purchase loose documentary stamp shall not apply to Tax Clearance Certificate (TCC) applications. Thus, taxpayers applying for TCC shall be allowed to purchase a loose documentary stamp as part of documentary requirements under BIR Citizen's Charter.

All revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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