The President/Administrator
PALAWAN STATE UNIVERSITY
San Rafael Puerto Princesa City, Palawan

Sir/Madam:

In line with the Taxpayers’ Awareness Campaign of the Bureau of Internal Revenue, Revenue Region No. 6, Manila, towards meeting its assigned tax collection goal for the current year and onwards, may we be honored to solicit your usual assistance and cooperation particularly in the imposition of required Documentary Stamp Tax (DST) on the following taxable documents:

1. School Diplomas
2. Transcript of Records (originals/certified copies)
3. Certificates of Good Moral Character
4. Certificates of Honorable Dismissal
5. Other Related Certifications

Please be guided of the basic provisions of Sections 173 and 188 of the 1997 National Internal Revenue Code, as amended, which pertinently provide:

“Sec. 173. Stamp taxes Upon Documents, Loan Agreements, Instruments and Papers. – Upon documents xxx and papers, xxx there shall be levied, collected and paid for, xxx the corresponding documentary stamp taxes prescribed xxx by the person making, signing, issuing, xxx xxx.”

“Sec. 188. Stamp Tax on Certificates. – xxx xxx, and on each certificate of any description required by law or by rules or regulations of a public office, or which is issued for the purpose of giving information, or establishing proof of a fact, xxx there shall be collected a documentary stamp tax of Fifteen pesos (P15.00).” (Emphasis Supplied.)

Thus, the need to emphasize the requirement of actual affixation on such taxable documents upon issuance by the school.

This will certainly bolster our initiatives to increase tax collection as mandated, for the interest of the government.

With our appreciation and cordial regards.

Very truly yours,

ARACELI L. FRANCISCO, CESO VI
Regional Director