



Republic of the Philippines
Department of Education
CARAGA REGION

DEPARTMENT OF EDUCATION
RECORDS UNIT, REGIONAL OFFICE-CARAGA

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AUGUST 27, 2025

REGIONAL MEMORANDUM
No. **0895**, s. 2025

To: Schools Division Superintendents
Chiefs of Functional Divisions
All Others Concerned

**IMPLEMENTATION OF BUREAU OF INTERNAL REVENUE (BIR) REVENUE
REGULATIONS NO. 2-2023 ON THE USE OF CONSTRUCTIVE
AFFIXTURE OF DOCUMENTARY STAMPS**

1. In compliance with the Bureau of Internal Revenue (BIR) Revenue Regulations No. 2-2023, all concerned offices are hereby directed to implement the constructive affixture of Documentary Stamp Tax (DST) in lieu of loose documentary stamps as proof of payment for certificates issued by government agencies or instrumentalities.
2. The use of constructive affixture shall serve as proof of DST payment for certificates such as Certification, Authentication, and Verification (CAV), school forms, and other official certificates. This replaces the use of loose documentary stamps.
3. The collected DST shall be remitted monthly by filing the DST Declaration/Return (BIR Form No. 2000) and paying the tax through the available payment facilities of the BIR on or before the 5th day of the following month.
4. The Schools Division Offices and schools shall commence implementation only after registering the use of constructive affixture of documentary stamps with the BIR where they are registered as taxpayers.
5. Any violation of these regulations shall be subject to the corresponding penalties under the pertinent provisions of the NIRC of 1997, as amended, and applicable regulations issued by the BIR.
6. For your information, guidance, and compliance.


MARIA INES C. ASUNCION
Director IV
Regional Director

Encl: None

Reference: As stated

To be indicated in the Perpetual Index
under the following subjects:

CERTIFICATES

POLICY

TAX

ASD/crj
08/22/2025

Address: J.P. Rosales Avenue, Butuan City
Trunkline No: (085) 225-1151
Telefax No: (085) 342-5959
Email: caraga@deped.gov.ph
Website: caraga.deped.gov.ph



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