



Bringing In Revenues
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



SEP 21 2026

REVENUE MEMORANDUM CIRCULAR NO. 107-2026

SUBJECT : Clarification on Certain Issues and Concerns in the Implementation of the Enhanced Electronic Documentary Stamp Tax (eDST) System Pursuant to Revenue Regulations No. 28-2025

TO : All Internal Revenue Officers, Employees and Others Concerned

In line with the Digital Transformation Roadmap of the Bureau of Internal Revenue (BIR), the Enhanced Electronic Documentary Stamp Tax (eDST) System was developed to address the limitations of the old eDST System. Revenue Regulations (RR) No. 28-2025 was issued to institutionalize and mandate the use of the Enhanced eDST System in order to modernize tax administration and enhance the efficiency of tax compliance and revenue collection.

This Circular is hereby issued to provide guidance on matters relating to the implementation and use of the Enhanced eDST System, consistent with existing tax laws, rules, and regulations.

All taxpayers mandated to use the eDST System pursuant to RR No. 28-2025 are required to enroll in the eDST System on or before **December 31, 2026**. However, newly registered taxpayers covered by the mandate of the Enhanced eDST System shall enroll within ninety (90) days from the date of their registration with the BIR. These taxpayers shall enroll through the BIR Website, <https://www.bir.gov.ph> under eServices (Other eServices) section by clicking the "eDST" icon. The Enhanced eDST System may likewise be accessed through the official eDST portal at <https://edstnew.bir.gov.ph/login>. Upon approval of their enrollment, taxpayers shall be guided by the User's Manual (Job Aids) available on the eDST System Homepage.

Simultaneously, the following requirements must be complied with:

1. Enroll in the Electronic Filing and Payment System (eFPS) for the filing of the Documentary Stamp Tax Declaration/Return (BIR Form No. 2000) and the payment of the corresponding tax.
2. Attend an orientation on the use of the Enhanced eDST System to be conducted by the Miscellaneous Operations Monitoring Division (MOMD) every second Thursday of the month, as a pre-requisite to the use of the system.

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BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

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Pending enrollment in the Enhanced eDST System, taxpayers covered by RR No. 28-2025 shall continue to comply with their documentary stamp tax obligations in accordance with existing laws, rules, and regulations. Upon the expiration of the prescribed enrollment period, all covered taxpayers shall use the Enhanced eDST System in accordance with RR No. 28-2025.

Additionally, Notaries Public who are employed by law firms or other offices, or who are engaged as third-party or outsourced service providers, shall enroll in the eDST System in their individual capacity and maintain their own eDST account, regardless of their employment or institutional affiliation and irrespective of the taxpayer for whom the notarial service is performed.

Consequently, pursuant to Section 236 of the National Internal Revenue Code of 1997, as amended, and as implemented under RR No. 7-2024 and Revenue Memorandum Circular No. 74-2025, which govern the mandatory tax registration updates, Notaries Public shall coordinate with their respective Revenue District Offices to update their taxpayer classification as "Professional" and ensure that their registration records accurately reflect their authority to perform notarial services. Compliance with these requirements is necessary to facilitate successful enrollment in and proper use of the Enhanced eDST System.

In cases where a taxpayer-user effects a double, multiple, or erroneous affixture of documentary stamps through the eDST System, the taxpayer shall file a claim for refund with the concerned Large Taxpayers Division or Revenue District Office where the taxpayer is duly registered, subject to compliance with existing laws, rules, and regulations governing tax refunds.

In the event of slow system performance, delayed system response due to internet connectivity issues, system downtime, system outages or breakdowns, or the non-posting of payments in the Internal Revenue Integrated System – Collection Remittance and Reconciliation System, the taxpayer shall immediately notify the BIR through the BIR Contact Center at contact_us@bir.gov.ph and request the issuance of a Trouble Ticket Number (TTN). The TTN issued by the BIR Contact Center shall serve as official proof that the incident was reported within the day and/or within the deadline in case of non-posting of payment.

All taxpayers mandated to enroll in the Enhanced eDST System who fail to enroll within the prescribed period shall be considered non-compliant and shall be subject to the applicable penalties and sanctions under existing law, rules, and regulations upon enrollment.

All internal revenue officials, employees, and others concerned are hereby enjoined to give this Circular the widest publicity possible.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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