

**PRIMER**

# NOTARIAL PRACTICE UPDATES

Documentary Stamp Tax  
for Notarized Documents and  
Amendments to the 2004 Rules  
on Notarial Practice

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# NOTARIAL PRACTICE UPDATES

## DOCUMENTARY STAMP TAX (DST) FOR NOTARIZED DOCUMENTS

Sections 188, 193, and 201 of the National Internal Revenue Code (Tax Code), as amended, requires the payment of documentary stamp tax (DST) before notaries public may administer oaths. Documents that do not bear the required documentary stamp shall not be recorded, nor shall it or any copy thereof or any record of transfer of the same be admitted or used in evidence in any court until the requisite stamp or stamps are affixed thereto and cancelled. Pursuant to this, the Bureau of Internal Revenue released Revenue Memorandum Circular (RMC) No. 56-2025 last 10 June 2025, amending Revenue Memorandum Circular No. 92-2024 on the payment and affixture of loose documentary stamps to taxable documents prior to notarization. The issuance of such RMC is consistent with paragraph 2, Section 201 of the Tax Code which provides:

“xxx

No notary public or other officer authorized to administer oaths shall add his jurat or acknowledgment to any document subject to documentary stamp tax unless the proper documentary stamps are affixed thereto and cancelled [*i.e. is deemed used / no longer reusable*].”

While the Tax Code provides a list of documents subject to DST, only those which are subject to DST amounting to not more than Php30.00 may have a loose DST affixed to the document, such as the following:

	Document	DST Rate
<b>1</b>	Certificate issued by a notary public, certificate of any description required by law or by rules or regulations of a public office, or certificate issued for the purpose of giving information, or establishing proof of a fact ( <i>Section 188 of the Tax Code</i> ) <ul style="list-style-type: none"><li>• Examples:<ul style="list-style-type: none"><li>◦ Affidavits / Judicial Affidavits</li><li>◦ Secretary's Certificates</li><li>◦ Certifications</li><li>◦ Sworn Statements / Sworn Declarations</li></ul></li></ul>	<b>Php30.00</b>
<b>2</b>	Warehouse Receipts ( <i>Section 189 of the Tax Code</i> )	<b>Php30.00</b>
<b>3</b>	Proxies for voting at any election for officers of any company or association, for any other purpose, except proxies issued affecting the affairs of associations or corporations organized for religious, charitable or literary purposes ( <i>Section 192 of the Tax Code</i> )	<b>Php30.00</b>
<b>4</b>	Powers of Attorney (i.e. Special Power of Attorney or General Power of Attorney), except for those issued for the collection of claims due from the Government of the Philippines or any local government unit ( <i>Section 193 of the Tax Code</i> )	<b>Php30.00</b>

It is well to note that the corresponding DST for other documents, such as those for the original issuance of shares of stock, Deeds of Sale/Donation, or agreements for transfer covering shares of stock and real property, loan agreements, and lease agreements, among others, shall still be settled by filing the necessary DST return and payment with an authorized agent bank. The filed return and payment slip shall constitute proof of payment of the DST.

RMC No. 56-2025, issued by the BIR last June 10, specifically provides that the affixture of loose DST shall not apply to the following:

1. One-Time Transactions (ONETT);
2. Taxable documents issued in the regular operations of mandated taxpayers-users of the Electronic Documentary Stamp Tax (eDST) System of the BIR; and
3. Certificates covered by the Constructive System/Receipt System (CS/RS) under Revenue Regulations No. 2-2023.

Taxpayers who regularly issue taxable documents with tax due of not more than Thirty Pesos (Php30.00), such as schools, universities, and notaries public, except taxpayers who are using the eDST System and those covered by RR No. 02-2023, are allowed to purchase two or more pieces of loose DST, provided: a) a written letter containing the information required under Section I(4)(a) is submitted to the SRCO/RCO, or GSD, as the case may be; and b) previously purchased stamps shall be liquidated and included in the letter to be submitted for the subsequent purchases of loose DST.

# NOTARIAL PRACTICE UPDATES

## AMENDMENTS TO THE 2004 RULES ON NOTARIAL PRACTICE

The Supreme Court, in A.M. No. 02-8-13-SC, resolved to amend the 2004 Rules on Notarial Practice (Notarial Rules), as part of the Supreme Court's Strategic Plan for Judicial Innovations (SPJI) 2022-2027, effective 21 June 2025.

The primary amendment to the Notarial Rules is the requirement under Rule VI, Section 2(d) for notaries public to retain exact copies of notarized instruments or documents, when such instrument or document is a contract, in electronic portable document format (PDF). Said PDF copy shall serve as the duplicate original copy of the clerk of court of said instrument or document.

The maintenance of said duplicate original PDF copy of the clerk of court is subject to the following parameters:

1	The duplicate original PDF copy of the clerk of court must be a complete and exact reproduction of the original contract in paper. The contents must be completely legible. The reproduction shall, as far as practicable, reproduce all colors and marks on all pages as appearing in the original contract in paper.
2	Each duplicate original PDF copy shall be contained in its own PDF file. No duplicate original copy shall be split or divided across multiple PDF files.
3	The file name of the PDF file must contain the short form of the contract's title or designation, the date the notarial act was performed, and if necessary to uniquely identify each file, short forms of the names of the parties.
4	The duplicate original PDF copies of contracts notarized each month must be electronically transmitted to the clerk of court using only the notary public's email, as prescribed under Rule II, Section 15, within the first ten (10) days of each following month.
5	The subject of each transmittal email shall be in the following format: <ul style="list-style-type: none"><li>◦ <b>Subject:</b> Notarial Report of <i>[Name of Notary Public]</i> for <i>[Month and Year]</i></li></ul>
6	The body of the transmittal shall contain the name of the notary public, the month and year of compliance, a statement on the date and mode by which the certified copy of the covered month's entries was transmitted to the clerk of court, number of duplicate originals transmitted, and a list of the designations or titles of the duplicate original copies in the following format: <ul style="list-style-type: none"><li>◦ <b>Notary Public:</b> <i>[Name of notary public]</i></li><li>◦ <b>Compliance Period:</b> <i>[Month and year]</i></li><li>◦ <b>Submission of notarial report:</b> <i>[State particulars on the date and mode of transmittal to the clerk of court]</i></li><li>◦ <b>Number of documents or instruments:</b> <i>[Number]</i></li><li>◦ <b>Inventory:</b> <i>[numbered list of all duplicate original copies, identified by their designations or titles in short format]</i></li></ul>
7	All PDF files must be transmitted as direct attachments to the transmittal email and not as external links to cloud storage, file-sharing site, or similar sites.
8	PDF files must not be contained in archive files, such as ZIP (.zip), or RAR (.rar), and must not require additional extraction or conversion into PDF.
9	In case the total file size of the files exceeds the maximum size allowed for attachments by the email service provider being used by the one filing, the notary public shall transmit the duplicate original PDF copies in several batches, but each email must be clearly marked by indicating in the subject the batch number of the email and the total batches of emails sent.
10	A notary public shall, at no additional cost, transmit through email or other electronic file-sharing mechanism upon mutual agreement, a PDF copy of the contract to each signatory, within five (5) days from completion of the notarial act or from the deadline to transmit the duplicate original PDF copy to the clerk of court. A signatory may waive the transmittal of the duplicate original PDF copy to them, which shall have the effect of a waiver of any objections to the completeness of the reproduction.
11	If a signatory finds that there are material discrepancies affecting the rights of any party, between the copy of the contract in their possession and the duplicate original PDF copy transmitted to them, they must promptly notify the notary public, in writing, of such material discrepancies and request the rectification of the duplicate original PDF copy.
12	The failure to rectify a material discrepancy or to respond to a signatory's notice thereof shall be ground for non-renewal of a notarial commission and temporary disqualification from being commissioned as a notary public. Note, however, that the rules do not define what a material discrepancy is, nor provided for any time in which such correction must be made.
13	The transmittal to the clerk of court of an unrectified duplicate original PDF copy or one which the notary public has been notified of material discrepancies shall be ground for revocation of the notarial commission and permanent disqualification from being commissioned as a notary public.
14	All notaries public are required to ensure that the mark, image, or impression of the official seal is visible when digitized in PDF format, by means of ink, shading, or other similar mechanism on the original mark. The use of a secondary reproduction of the official seal, such as a stamp, alongside the official seal shall not be a substitute to the requirement of a photographically reproducible mark.
15	Each notary public with a valid commission must notify his or her executive judge of their valid and professional email address of record during their first compliance with the requirement to submit the original duplicate original PDF copies, pursuant to Rule IV, Section 2(h) of the Notarial Rules.
16	The transmittal to the clerk of court of a duplicate original PDF copy which does not comply with the above requisites is a punishable act pursuant to Rule XII, Section 1 of the Notarial Rules.