

[BIR REVENUE REGULATION NO. 7-92, September 07, 1992]

**REVISED REGULATIONS ON THE MANAGEMENT OF
DOCUMENTARY STAMPS METERING MACHINES IN THE CUSTODY
OF AUTHORIZED TAXPAYERS**

SECTION 1. Objective — Pursuant to the provisions of Section 245, in relation to Section 4 of the National Internal Revenue Code, as amended, these regulations are promulgated to prescribe policies and guidelines to control and monitor the installation, operation, and use of documentary stamp (DS) metering machines.

SECTION 2. Scope — Any person/s or business entity/ies may apply to operate a DS metering machine and may install the same in his/her or their respective office/s or in any other place as may be designated by them.

SECTION 3. Duties and Responsibilities of Revenue Officials — To ensure the effective implementation of these regulations, the following revenue officials are hereby designated to perform pertinent duties and responsibilities:

a) The **Chief Collection Performance Evaluation Division (CPED)** shall:

- i) Serve as the record custodian of DS metering machines deployed or assigned to taxpayers/users and all other records pertinent thereto;
- ii) Conduct formal investigations whenever cases of irregularities involving the use and operation of DS metering machines are discovered, upon recommendation of the Chief of the Collection Branch concerned;
- iii) Recommended, for approval, to the Asst. Commissioner (Collection Service), the cancellation of duly approved permit issued in favor of the taxpayer/user of the DS metering machines found to be tampered and the confiscation of the "die";
- iv) Keep record of obsolete and unused DS metering machines.

b) The Chief, Collection Branch, shall:

- i) Supervise the loading, reloading and sealing of metering machines in the presence of the resident Commission on Audit (COA) auditor or his/her duly authorized representatives and the taxpayer/user;
- ii) Keep custody of a "documentary stamp meter sealer";
- iii) Conduct meter reading before and after loading;

- iv) Recommend, for approval, to the Regional Director request/s for repair/s of defective metering machines/s;
- v) Conduct quarterly inspection of all installed DS metering machines within his jurisdictional area; and
- vi) Submit quarterly report on collection, verification and inspection of the DS metering machine, copy furnished the Revenue District Officer (RDO) concerned.

SECTION 4. Policies on the Use and Operation of DS Metering Machines — The following are the policies and procedures on the management of DS metering machines:

a) **Registration.**

- i) Any person or entity intending to install and operate a documentary stamp metering machine shall file an application for permit to operate the same with the Assistant Commissioner (Collection Service), thru the Chief, Collection Performance Evaluation Division (CPED).
- ii) Persons or entities who have been authorized to operate DS metering machines prior to the effectivity of these regulations are required to register their metering machines with the same office for inventory purposes, within ONE (1) month after the publication of these Revenue Regulations.
- iii) New applications and re-registrations shall be processed by the Collection Performance Evaluation Division and approved by the Assistant Commissioner (Collection Service).

b) **Installation of DS Metering Machines** — Persons or entities whose permit to operate DS metering machines has been duly approved, may install such machines in their respective offices or any other place as may be designated by them. Likewise, these authorized taxpayers/users shall inform the Chief, Collection Branch, of any change of place or address of the installation of the DS metering machine shall be made.

c) **Loading/Re-loading of DS Metering Machines.** - Whenever loading or re-loading of a documentary stamp metering machine becomes necessary, e.g., when load is near exhaustion, the taxpayer/user or the owner of the DS machine must request in writing the Chief, Collection Branch of the Revenue Region where the metering machine is located, who, in turn, shall notify the resident COA auditor of the specific date, time and place of loading or reloading.

That all authorized taxpayers/users of DS metering machines must maintain an Official Control Book for DS Metering Machines Daily Transactions, which is duly registered with the Collection Branch of the Revenue Region having jurisdiction over the metering machines. Such book shall be subject to audit and verification on quarterly basis by the Chief, Collection Branch or his duly authorized representative.